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Table 1: Total taxes (including compulsory actual social contributions) as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	38.3	39.2	39.8	39.9	39.7	39.8	39.9	40.0	39.9	40.0	40.2	39.7	39.0	-0.8		6 712 048
EA-20	38.5	39.5	40.1	40.2	40.0	40.1	40.2	40.4	40.3	40.4	40.6	40.3	39.5	-0.6		5 771 485
Belgium	44.0	45.1	45.8	45.4	45.1	44.4	44.9	44.8	43.3	43.0	43.2	42.4	42.5	-3.3	5	253 263
Bulgaria	25.5	26.1	28.1	28.4	28.9	29.2	29.8	29.7	30.5	30.3	30.7	31.1	29.9	1.8	24	28 341
Czechia	33.7	34.3	34.7	33.9	34.1	34.7	34.9	35.5	35.3	35.2	34.8	34.0	34.0	-0.7	20	107 990
Denmark	45.1	45.9	46.2	49.0	46.7	46.0	45.6	44.6	47.3	47.4	47.4	42.0	43.4	-2.8	2	163 536
Germany	37.4	38.1	38.4	38.3	38.7	39.2	39.4	39.8	40.1	39.9	40.7	40.3	39.0	0.6	9	1 631 072
Estonia	31.2	31.8	31.6	32.2	33.3	33.4	32.5	32.5	33.0	33.1	33.8	32.8	33.7	2.1	21	12 886
Ireland	27.7	28.0	28.2	28.0	22.4	23.1	21.8	21.8	21.5	19.4	20.1	20.3	21.9	-6.3	27	111 831
Greece	34.2	37.2	36.6	36.9	37.2	39.2	39.6	40.1	39.1	38.9	39.4	41.0	38.9	2.3	10	87 653
Spain	31.1	32.3	33.0	33.7	33.6	33.4	33.7	34.5	34.5	36.6	37.5	36.9	36.5	3.5	15	546 866
France	43.3	44.5	45.4	45.6	45.7	45.7	46.5	46.4	45.4	45.4	45.1	45.8	43.8	-1.6	1	1 236 741
Croatia	35.8	36.3	36.9	37.2	37.6	37.9	37.8	38.3	38.4	37.6	36.7	37.2	37.2	0.3	13	29 040
Italy	41.1	43.0	43.2	43.0	42.9	42.1	41.8	41.6	42.2	42.6	42.2	41.7	41.4	-1.8	6	881 699
Cyprus	31.9	31.9	32.1	33.9	33.4	32.5	33.1	33.2	34.1	33.6	34.0	34.5	37.4	5.3	12	11 731
Latvia	30.2	30.3	30.5	30.9	30.9	31.9	32.3	31.7	32.4	32.5	32.0	32.8	32.9	2.4	22	12 862
Lithuania	27.5	27.2	27.2	27.8	29.0	29.8	29.6	29.9	30.3	31.2	32.0	31.7	32.1	4.9	23	23 674
Luxembourg	36.2	36.5	36.3	36.2	34.9	35.5	36.8	39.8	40.0	38.8	38.7	38.9	41.4	5.1	8	32 821
Hungary	36.4	39.1	38.5	38.4	38.7	39.0	37.9	36.8	36.1	35.7	33.6	35.0	35.1	-3.4	19	68 962
Malta	31.3	31.1	30.7	31.0	29.5	31.5	30.9	30.4	30.1	27.8	27.5	27.7	26.6	-4.1	25	5 493
Netherlands	35.9	36.1	36.7	37.5	37.3	38.6	38.8	38.8	39.1	39.7	39.2	38.1	38.6	1.9	11	411 710
Austria	41.5	42.2	43.2	43.4	43.7	42.3	42.4	42.7	43.0	42.4	43.6	43.1	43.1	-0.1	3	203 743
Poland	31.9	32.2	32.2	32.1	32.3	33.3	34.0	34.7	34.8	35.2	36.3	34.1	35.1	2.9	18	262 779
Portugal	32.3	31.7	33.9	34.2	34.5	34.1	34.2	34.7	34.5	35.1	35.1	35.9	35.7	1.8	16	95 323
Romania	27.0	26.6	27.5	27.5	28.0	26.3	25.1	25.8	25.8	26.0	26.3	27.0	26.2	-1.3	26	84 989
Slovenia	38.1	38.4	38.2	38.1	38.4	38.4	38.2	38.3	38.1	38.1	38.7	37.8	36.6	-1.6	14	23 389
Slovakia	28.9	28.6	30.7	31.6	32.3	32.8	33.7	33.7	34.3	34.3	34.7	34.9	35.1	4.4	17	43 163
Finland	41.9	42.6	43.6	43.7	43.8	44.1	43.2	42.7	42.5	42.1	43.5	43.4	42.6	-1.0	4	116 526
Sweden	42.2	42.3	42.7	42.5	42.9	44.2	44.5	44.1	43.0	42.6	42.8	42.5	41.4	-1.3	7	223 967
Iceland	33.2	34.0	34.3	37.1	35.1	50.3	37.1	36.5	35.1	36.2	34.8	35.2	36.4	2.1		10 539
Norway	41.8	41.3	39.7	38.7	38.4	38.8	38.6	39.3	39.9	38.7	41.4	43.5	41.5	1.8		186 034

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

Data extracted February 2025

Table 2: Total taxes (excluding social contributions) as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	25.4	26.2	26.6	26.8	26.7	26.8	26.9	26.9	26.9	26.7	27.2	27.0	26.3	-0.3		4 521 046
EA-20	24.7	25.6	26.1	26.2	26.2	26.2	26.3	26.5	26.5	26.2	26.7	26.8	26.1	0.0		3 803 446
Belgium	30.0	30.8	31.5	31.3	30.9	30.7	31.3	31.4	30.0	29.5	30.1	29.6	29.5	-2.0	5	175 800
Bulgaria	18.8	19.3	20.7	20.6	21.1	21.5	21.6	21.1	21.6	21.3	21.8	22.8	21.4	0.7	22	20 286
Czechia	19.3	19.7	20.2	19.6	19.9	20.3	20.3	20.4	20.2	19.6	18.8	18.7	18.7	-1.5	25	59 453
Denmark	45.0	45.7	46.1	48.9	46.6	45.9	45.6	44.5	47.2	47.3	47.3	41.9	43.4	-2.7	1	163 235
Germany	22.7	23.2	23.6	23.5	23.8	24.1	24.2	24.5	24.5	23.7	24.9	24.8	23.3	-0.3	16	975 172
Estonia	20.1	20.7	20.7	21.2	22.1	22.2	21.3	21.3	21.5	21.2	22.2	21.5	21.8	1.1	21	8 308
Ireland	22.6	23.3	23.3	23.3	18.7	19.3	18.2	18.2	17.9	16.2	17.0	17.2	18.5	-4.8	26	94 458
Greece	23.3	25.9	25.7	26.4	26.4	28.2	27.9	28.2	27.1	26.2	26.7	28.9	27.7	2.0	9	62 408
Spain	19.3	20.6	21.6	22.1	22.3	22.1	22.3	22.8	22.4	23.0	24.3	24.4	23.9	2.3	15	357 848
France	27.2	28.2	28.8	28.8	29.1	29.1	29.8	30.5	30.7	30.8	30.4	31.1	29.3	0.5	6	827 109
Croatia	24.2	24.9	25.7	25.6	26.2	26.7	26.6	27.1	27.4	26.2	25.8	26.6	26.6	0.9	10	20 773
Italy	28.3	30.1	30.2	30.1	30.0	29.4	29.1	28.7	29.1	29.1	29.1	28.9	29.0	-1.2	7	617 323
Cyprus	24.0	24.2	24.5	25.7	25.1	24.4	24.7	24.7	23.9	22.8	23.3	23.9	24.8	0.3	14	7 781
Latvia	21.0	21.2	21.7	22.2	22.3	23.4	23.6	22.3	22.6	22.2	22.2	22.8	22.5	0.8	17	8 790
Lithuania	16.3	16.3	16.3	16.6	17.4	17.7	17.4	17.4	20.7	21.1	21.9	21.9	21.9	5.6	18	16 182
Luxembourg	25.7	25.9	25.9	26.0	24.7	25.3	26.2	29.0	29.0	27.6	28.1	28.2	29.9	4.0	4	23 683
Hungary	23.6	25.4	25.2	25.3	25.6	25.4	25.2	24.8	24.5	24.7	23.2	25.2	25.1	-0.1	13	49 410
Malta	25.6	25.5	25.3	25.7	24.6	26.5	26.2	25.6	25.3	22.7	22.6	22.9	21.9	-3.4	19	4 527
Netherlands	22.3	22.0	22.2	23.3	23.6	24.1	24.8	24.7	25.3	25.7	26.0	25.6	26.5	4.3	11	282 508
Austria	27.4	27.9	28.5	28.6	29.0	27.6	27.6	27.8	27.9	26.8	28.1	28.3	28.0	-0.5	8	132 367
Poland	20.7	20.2	19.9	19.9	19.9	20.7	21.2	21.8	21.7	21.8	23.5	21.4	21.8	1.9	20	163 381
Portugal	23.4	23.0	25.1	25.2	25.4	25.1	25.0	25.3	24.9	24.7	24.8	25.7	25.3	0.2	12	67 597
Romania	18.3	18.2	18.8	19.0	20.0	18.2	16.6	15.3	15.3	15.0	15.8	17.0	16.0	-2.8	27	52 029
Slovenia	22.4	22.4	22.6	22.7	22.8	22.9	22.6	22.7	22.4	21.2	22.3	21.7	21.0	-1.6	23	13 403
Slovakia	16.9	16.4	17.5	18.3	18.7	18.7	19.2	19.1	19.4	19.2	19.7	20.2	20.0	2.5	24	24 640
Finland	29.8	29.9	31.0	31.1	31.1	31.3	31.1	30.8	30.7	30.6	31.4	31.4	30.3	-0.7	3	82 769
Sweden	39.5	39.5	39.9	39.7	40.2	41.5	41.7	41.3	40.2	39.8	40.1	39.9	38.8	-1.1	2	209 805
Iceland	29.4	30.4	30.8	33.6	31.7	46.9	33.7	33.0	31.9	33.2	31.8	32.2	33.3	2.5		9 656
Norway	32.6	32.0	30.3	28.8	28.0	28.2	28.4	29.3	29.4	27.7	32.1	35.9	32.2	1.9		144 664

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

Data extracted February 2025

Table 3: Indirect taxes as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	13.3	13.6	13.8	13.9	13.9	13.8	13.8	13.8	13.8	13.5	13.8	13.5	13.0	-0.8		2 227 543
EA-20	12.9	13.2	13.3	13.5	13.5	13.4	13.4	13.4	13.5	13.1	13.4	13.2	12.6	-0.7		1 834 415
Belgium	13.4	13.7	13.7	13.6	13.6	13.8	13.7	13.7	13.6	13.1	13.5	12.6	12.6	-1.1	17	75 254
Bulgaria	14.0	14.5	15.5	15.1	15.4	15.6	15.5	15.0	15.5	15.2	15.1	16.3	14.8	-0.7	6	13 996
Czechia	11.9	12.3	12.7	11.9	12.3	12.3	12.3	12.0	11.8	11.3	11.3	11.1	10.7	-2.0	23	34 069
Denmark	16.3	16.4	16.2	16.0	16.1	16.2	15.8	16.1	15.7	15.9	15.2	14.2	13.8	-2.4	14	51 884
Germany	11.4	11.4	11.5	11.5	11.6	11.5	11.4	11.3	11.4	11.0	11.4	11.2	10.3	-1.2	25	432 600
Estonia	13.8	14.2	13.7	13.9	14.4	14.8	14.3	14.0	14.4	13.6	13.9	13.6	13.6	-0.1	15	5 200
Ireland	10.4	10.5	10.7	10.7	8.4	8.7	8.1	7.8	7.7	6.3	6.7	6.2	6.7	-4.0	27	34 114
Greece	13.8	14.7	15.0	16.4	16.8	17.9	17.8	17.8	17.6	16.8	17.2	19.3	17.3	2.3	4	38 893
Spain	9.7	10.3	11.1	11.5	11.9	11.7	11.8	11.9	11.6	11.4	12.1	12.0	11.3	0.2	22	169 174
France	15.2	15.5	15.7	15.8	16.0	16.2	16.5	16.7	17.0	17.0	16.8	16.9	15.9	0.2	5	449 573
Croatia	17.4	18.4	18.8	18.9	19.5	19.7	19.9	20.3	20.4	19.3	19.7	19.3	19.3	0.5	2	15 074
Italy	14.2	15.3	15.1	15.5	15.3	14.6	14.6	14.6	14.7	14.0	14.4	14.3	13.9	-1.2	13	294 918
Cyprus	14.0	14.3	14.1	15.3	15.3	15.2	15.2	15.3	14.7	13.4	13.6	13.9	14.4	0.3	9	4 516
Latvia	13.3	13.4	13.8	14.2	14.4	15.0	14.9	15.2	15.0	14.8	14.6	15.1	14.4	0.6	8	5 640
Lithuania	11.9	11.5	11.3	11.6	12.0	12.1	11.9	11.8	11.9	12.2	12.3	11.9	11.4	0.1	21	8 416
Luxembourg	12.1	12.3	12.3	12.7	10.8	10.9	11.4	12.0	12.0	11.7	12.1	12.1	11.6	-0.7	19	9 234
Hungary	17.3	18.7	18.7	18.6	18.8	18.1	18.0	18.2	18.0	18.0	17.6	18.3	17.7	-1.0	3	34 786
Malta	13.3	12.8	12.3	12.5	11.7	11.8	11.4	11.6	11.2	9.9	9.6	9.9	9.6	-2.7	26	1 978
Netherlands	11.4	11.1	11.5	11.9	11.7	12.1	12.1	12.2	12.4	12.9	12.8	12.0	11.5	0.0	20	123 115
Austria	14.6	14.9	14.9	14.8	14.8	14.8	14.6	14.3	14.3	14.0	14.3	14.0	14.0	-0.9	11	66 258
Poland	14.0	13.2	13.1	13.1	13.0	13.6	13.9	14.1	13.9	14.0	15.2	13.8	14.4	1.3	10	107 574
Portugal	13.9	13.9	13.8	14.4	14.7	15.0	15.1	15.2	15.2	14.7	15.2	15.2	14.6	0.8	7	39 135
Romania	12.5	12.7	12.9	12.8	13.4	11.6	10.5	10.4	10.5	10.4	10.7	10.8	10.7	-2.2	24	34 778
Slovenia	14.5	14.8	15.5	15.5	15.5	15.3	15.0	14.8	14.5	13.3	13.8	13.7	13.0	-2.5	16	8 344
Slovakia	11.3	10.7	11.3	11.6	11.6	11.6	12.0	11.9	12.2	12.1	12.0	12.4	12.2	0.9	18	14 939
Finland	14.5	14.8	15.2	15.2	15.0	15.3	15.0	15.1	15.1	15.0	14.9	14.7	13.9	-1.3	12	38 040
Sweden	21.9	22.1	22.1	21.8	21.8	22.6	22.6	22.6	22.1	21.6	21.6	21.9	21.5	-0.6	1	116 041
Iceland	13.2	13.8	13.5	15.1	14.5	13.8	14.7	14.3	13.7	13.9	13.7	13.3	13.5	0.0		3 916
Norway	11.3	11.1	11.2	11.4	11.9	12.5	12.4	12.0	12.2	12.8	11.0	8.8	10.0	-1.2		45 082

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

Data extracted February 2025

Table 4: Indirect taxes as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	34.8	34.7	34.6	34.8	34.9	34.7	34.6	34.5	34.6	33.8	34.3	34.0	33.2	-1.4		2 227 543
EA-20	33.4	33.4	33.3	33.7	33.7	33.5	33.3	33.3	33.5	32.6	33.0	32.7	31.8	-1.5		1 834 415
Belgium	30.4	30.5	30.0	30.0	30.1	31.1	30.6	30.6	31.4	30.5	31.3	29.8	29.7	-0.3	25	75 254
Bulgaria	54.8	55.5	54.9	53.2	53.4	53.5	51.9	50.4	50.9	50.0	49.3	52.6	49.4	-5.5	4	13 996
Czechia	35.4	36.0	36.5	35.1	36.0	35.4	35.1	33.7	33.5	32.2	32.6	32.6	31.5	-5.0	21	34 069
Denmark	36.2	35.7	34.9	32.7	34.5	35.1	34.6	36.1	33.2	33.6	32.1	33.9	31.7	-3.2	20	51 884
Germany	30.5	30.0	30.0	29.9	29.9	29.2	28.9	28.4	28.3	27.5	28.0	27.7	26.5	-3.5	27	432 600
Estonia	44.3	44.6	43.3	43.3	43.4	44.4	44.0	43.0	43.6	41.1	41.0	41.5	40.4	-2.9	10	5 200
Ireland	37.6	37.5	37.9	38.3	37.4	37.6	37.3	35.8	35.8	32.5	33.4	30.7	30.5	-7.4	23	34 114
Greece	40.4	39.6	41.0	44.4	45.1	45.6	44.9	44.5	45.1	43.1	43.7	47.0	44.4	3.4	5	38 893
Spain	31.3	32.0	33.7	34.3	35.3	35.1	34.9	34.4	33.7	31.3	32.4	32.4	30.9	-2.8	22	169 174
France	35.2	34.7	34.5	34.7	35.0	35.5	35.5	36.0	37.4	37.5	37.3	36.8	36.4	1.9	12	449 573
Croatia	48.8	50.5	51.0	50.7	52.0	51.9	52.6	53.0	53.2	51.5	53.6	51.8	51.9	0.9	1	15 074
Italy	34.6	35.6	34.9	36.2	35.7	34.6	35.0	35.1	34.8	32.9	34.2	34.2	33.4	-1.5	17	294 918
Cyprus	43.8	44.8	44.0	45.1	45.8	46.6	45.9	46.0	43.2	39.9	40.1	40.4	38.5	-5.5	11	4 516
Latvia	44.0	44.2	45.1	46.0	46.5	46.9	46.0	48.0	46.3	45.7	45.6	46.1	43.8	-1.3	6	5 640
Lithuania	43.4	42.2	41.7	41.6	41.4	40.5	40.4	39.4	39.4	39.0	38.6	37.6	35.6	-6.1	15	8 416
Luxembourg	33.3	33.6	33.8	35.1	30.8	30.8	30.9	30.1	30.1	30.1	31.4	31.1	28.1	-5.7	26	9 234
Hungary	47.6	47.8	48.5	48.3	48.4	46.5	47.5	49.4	49.7	50.5	52.4	52.3	50.4	1.9	3	34 786
Malta	42.5	41.2	40.1	40.5	39.8	37.6	36.7	38.3	37.4	35.5	34.9	35.9	36.0	-4.1	13	1 978
Netherlands	31.7	30.9	31.3	31.7	31.4	31.4	31.1	31.5	31.8	32.4	32.7	31.3	29.9	-1.4	24	123 115
Austria	35.2	35.2	34.4	34.1	33.9	35.0	34.4	33.4	33.2	32.9	32.8	32.4	32.5	-1.9	19	66 258
Poland	43.8	40.9	40.5	40.8	40.4	40.7	40.9	40.5	39.8	39.8	42.0	40.6	40.9	0.4	8	107 574
Portugal	43.2	44.0	40.6	42.0	42.6	43.8	44.1	44.0	44.0	41.9	43.1	42.3	41.1	0.5	7	39 135
Romania	46.4	47.6	46.8	46.5	47.6	44.2	41.7	40.5	40.9	39.8	40.8	40.0	40.9	-5.9	9	34 778
Slovenia	38.0	38.6	40.5	40.6	40.5	39.9	39.4	38.6	38.0	34.9	35.7	36.1	35.7	-4.8	14	8 344
Slovakia	39.3	37.6	36.9	36.6	36.0	35.3	35.6	35.3	35.5	35.3	34.6	35.5	34.6	-2.3	16	14 939
Finland	34.5	34.7	34.8	34.7	34.3	34.7	34.7	35.4	35.4	35.6	34.3	33.8	32.6	-2.2	18	38 040
Sweden	51.8	52.2	51.7	51.4	50.7	51.0	50.8	51.2	51.4	50.8	50.5	51.5	51.8	0.1	2	116 041
Iceland	39.8	40.7	39.5	40.6	41.2	27.5	39.6	39.3	39.0	38.3	39.4	37.9	37.2	-2.3		3 916
Norway	27.0	26.8	28.1	29.4	31.0	32.2	32.1	30.6	30.6	33.2	26.7	20.4	24.2	-3.9		45 082

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

Data extracted February 2025

Table 5: VAT as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	6.8	6.8	6.9	6.9	6.9	7.0	7.0	7.1	7.1	6.9	7.3	7.4	7.1	0.2		1 225 630
EA-20	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.9	6.9	6.6	7.1	7.2	7.0	0.3		1 016 141
Belgium	6.9	6.9	6.9	6.8	6.6	6.7	6.7	6.8	6.6	6.3	6.8	6.4	6.3	-0.6	25	37 413
Bulgaria	8.3	8.5	9.1	9.0	8.8	9.1	9.3	9.1	9.2	9.1	9.3	9.0	8.8	-0.3	10	8 324
Czechia	6.8	6.9	7.3	7.3	7.2	7.3	7.5	7.5	7.4	7.2	7.3	7.6	7.5	0.2	16	23 859
Denmark	9.4	9.5	9.1	9.1	9.2	9.3	9.3	9.6	9.5	9.8	9.6	9.2	9.1	0.0	7	34 264
Germany	6.9	6.9	6.9	6.8	6.9	6.8	6.8	6.9	6.9	6.4	7.1	7.3	6.8	-0.1	20	286 587
Estonia	8.1	8.3	8.1	8.4	8.9	8.9	8.8	8.8	8.7	8.8	9.1	9.1	9.1	1.0	6	3 476
Ireland	5.6	5.8	5.7	5.7	4.3	4.6	4.2	4.2	4.2	3.3	3.7	3.7	4.0	-1.7	27	20 351
Greece	7.4	7.4	7.1	7.2	7.3	8.2	8.3	8.5	8.3	7.7	8.2	9.0	8.8	1.7	11	19 756
Spain	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.5	6.5	6.3	6.8	6.9	6.4	0.5	24	95 961
France	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.2	7.0	7.4	7.5	7.3	0.5	18	205 036
Croatia	11.1	12.0	12.3	12.3	12.5	12.6	12.9	13.1	13.3	12.5	13.1	13.2	13.4	1.1	1	10 480
Italy	5.9	5.9	5.8	5.9	6.0	6.0	6.2	6.2	6.2	6.0	6.6	6.9	6.6	0.8	22	140 005
Cyprus	7.6	8.1	7.8	8.6	8.4	8.7	8.5	9.0	8.8	8.0	8.5	9.2	9.5	1.7	3	2 979
Latvia	7.2	7.5	7.8	7.9	8.0	8.4	8.4	8.8	9.0	8.8	9.0	10.1	9.7	1.9	2	3 774
Lithuania	7.9	7.6	7.5	7.6	7.7	7.8	7.8	7.7	7.8	8.0	8.3	8.4	8.0	0.5	14	5 911
Luxembourg	6.6	6.9	7.0	7.3	5.6	5.6	5.8	6.2	6.3	6.2	6.2	6.7	6.5	-0.5	23	5 159
Hungary	8.4	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.4	9.7	9.8	10.1	9.4	0.5	4	18 474
Malta	7.4	7.2	7.2	7.2	6.6	6.5	6.5	6.7	6.4	5.9	6.0	6.5	6.1	-1.1	26	1 269
Netherlands	6.4	6.3	6.4	6.3	6.4	6.6	6.6	6.7	7.0	7.2	7.3	7.1	7.1	0.7	19	75 920
Austria	7.6	7.7	7.7	7.7	7.7	7.7	7.7	7.6	7.7	7.4	7.5	7.9	8.0	0.3	15	37 891
Poland	7.8	7.2	7.1	7.2	7.0	7.2	7.7	8.0	7.9	7.9	8.5	7.2	7.3	0.2	17	54 999
Portugal	8.2	8.4	8.1	8.5	8.6	8.5	8.6	8.8	8.8	8.4	8.9	9.4	9.0	0.9	8	24 086
Romania	8.2	7.9	8.2	7.6	8.1	6.5	6.3	6.3	6.1	6.1	6.4	6.8	6.6	-1.6	21	21 449
Slovenia	8.1	8.0	8.4	8.5	8.4	8.2	8.2	8.3	8.2	7.6	8.3	8.3	8.1	-0.3	12	5 151
Slovakia	6.6	5.9	6.3	6.6	6.7	6.6	7.0	7.0	7.2	7.2	7.4	7.7	8.0	1.7	13	9 848
Finland	8.8	9.0	9.3	9.2	9.0	9.1	9.1	9.2	9.2	9.3	9.5	9.4	9.2	-0.1	5	25 087
Sweden	8.9	8.8	8.9	8.9	9.0	9.2	9.3	9.3	9.1	9.2	9.1	9.4	8.9	0.0	9	48 120
Iceland	7.4	7.7	7.6	7.7	7.9	8.2	8.9	8.6	8.0	8.0	8.5	8.3	8.5	0.9		2 476
Norway	7.5	7.5	7.6	7.7	8.2	8.6	8.5	8.3	8.5	9.0	7.8	6.5	7.4	-0.2		33 364

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

Data extracted February 2025

Table 6: VAT as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	17.8	17.4	17.3	17.4	17.4	17.5	17.6	17.7	17.8	17.2	18.2	18.6	18.3	1.0		1 225 630
EA-20	17.1	16.8	16.6	16.7	16.8	16.9	16.9	17.0	17.1	16.4	17.4	18.0	17.6	1.0		1 016 141
Belgium	15.6	15.3	15.1	15.0	14.7	15.1	15.0	15.1	15.3	14.6	15.7	15.1	14.8	-0.3	27	37 413
Bulgaria	32.6	32.7	32.4	31.7	30.6	31.0	31.1	30.7	30.3	30.0	30.5	29.1	29.4	-3.0	2	8 324
Czechia	20.0	20.3	21.0	21.5	21.0	21.0	21.4	21.0	20.9	20.6	21.1	22.4	22.1	1.1	13	23 859
Denmark	20.9	20.7	19.7	18.6	19.6	20.3	20.5	21.6	20.1	20.8	20.2	22.0	21.0	1.3	17	34 264
Germany	18.5	18.2	17.9	17.8	17.7	17.5	17.3	17.2	17.2	16.1	17.4	18.2	17.6	-0.3	22	286 587
Estonia	26.1	26.2	25.7	26.1	26.8	26.6	27.2	27.1	26.5	26.4	27.0	27.7	27.0	1.3	4	3 476
Ireland	20.3	20.6	20.1	20.5	19.4	19.8	19.4	19.4	19.5	17.2	18.4	18.1	18.2	-1.9	21	20 351
Greece	21.6	19.8	19.3	19.5	19.8	20.9	20.8	21.1	21.3	19.8	20.9	21.9	22.5	3.2	12	19 756
Spain	16.3	16.5	17.8	18.3	19.0	19.1	19.2	19.0	18.7	17.1	18.0	18.6	17.5	-0.3	23	95 961
France	15.8	15.4	15.1	15.2	15.1	15.2	15.2	15.4	15.8	15.4	16.4	16.4	16.6	1.5	24	205 036
Croatia	31.0	33.2	33.3	33.1	33.4	33.2	34.1	34.2	34.6	33.2	35.7	35.3	36.1	2.8	1	10 480
Italy	14.4	13.6	13.4	13.7	14.1	14.2	14.8	14.8	14.6	14.0	15.6	16.6	15.9	2.5	25	140 005
Cyprus	23.9	25.4	24.3	25.5	25.1	26.7	25.6	27.0	25.9	23.8	25.0	26.7	25.4	1.1	6	2 979
Latvia	24.0	24.8	25.5	25.7	25.8	26.2	25.9	27.7	27.6	27.1	28.0	30.9	29.3	3.8	3	3 774
Lithuania	28.6	27.9	27.5	27.3	26.6	26.1	26.5	25.7	25.9	25.5	25.8	26.4	25.0	-2.5	9	5 911
Luxembourg	18.1	18.8	19.4	20.1	16.0	15.8	15.8	15.5	15.8	16.0	16.1	17.1	15.7	-3.7	26	5 159
Hungary	22.9	23.3	23.0	23.9	24.4	23.3	24.3	25.8	26.2	27.1	29.2	28.9	26.8	3.8	5	18 474
Malta	23.7	23.2	23.3	23.2	22.3	20.8	20.9	22.1	21.3	21.3	21.8	23.5	23.1	-0.2	10	1 269
Netherlands	17.8	17.6	17.4	16.9	17.2	17.2	17.1	17.2	17.9	18.2	18.7	18.6	18.4	1.0	20	75 920
Austria	18.3	18.3	17.9	17.7	17.5	18.2	18.2	17.9	17.9	17.5	17.3	18.4	18.6	0.7	19	37 891
Poland	24.6	22.3	22.1	22.4	21.6	21.6	22.8	23.1	22.6	22.4	23.3	21.1	20.9	-1.2	18	54 999
Portugal	25.3	26.4	23.8	25.0	25.0	25.0	25.3	25.3	25.6	24.0	25.3	26.2	25.3	1.5	7	24 086
Romania	30.6	29.7	29.8	27.8	28.8	24.9	24.9	24.3	23.6	23.4	24.4	25.2	25.2	-4.6	8	21 449
Slovenia	21.4	20.9	22.1	22.2	21.8	21.4	21.4	21.6	21.6	19.9	21.3	21.9	22.0	-0.1	14	5 151
Slovakia	22.8	20.6	20.5	20.7	20.9	20.3	20.7	20.8	21.1	21.1	21.2	21.9	22.8	2.3	11	9 848
Finland	20.9	21.1	21.3	21.0	20.6	20.7	21.0	21.6	21.7	22.1	21.7	21.7	21.5	0.2	15	25 087
Sweden	21.1	20.9	20.8	21.0	20.9	20.8	20.8	21.1	21.3	21.6	21.4	22.1	21.5	0.7	16	48 120
Iceland	22.4	22.8	22.2	20.8	22.6	16.3	23.8	23.6	22.9	22.0	24.4	23.6	23.5	1.3		2 476
Norway	18.0	18.1	19.1	19.9	21.3	22.3	22.1	21.1	21.4	23.2	18.9	15.0	17.9	-1.2		33 364

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

Data extracted February 2025

Table 7: Taxes and duties on imports excluding VAT as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.0		73 477
EA-20	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0		60 550
Belgium	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.7	0.6	0.1	7	3 377
Bulgaria	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.0	15	183
Czechia	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	1.5	1.6	1.4	1.3	-0.4	3	4 107
Denmark	2.0	1.9	2.0	1.9	2.0	2.1	1.8	1.8	1.7	1.7	1.5	1.2	1.1	-0.9	4	4 121
Germany	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.0	5	34 241
Estonia	4.5	4.6	4.3	4.3	4.3	4.7	4.2	4.0	4.2	3.4	3.3	3.0	2.8	-1.5	1	1 061
Ireland	2.0	1.9	1.9	1.8	1.4	1.4	1.4	1.1	1.1	1.0	0.9	0.7	0.7	-1.2	6	3 709
Greece	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.1	11	665
Spain	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	14	2 902
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	3 338
Croatia	0.5	0.5	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.2	26	80
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	19	3 061
Cyprus	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	13	66
Latvia	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1	18	59
Lithuania	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.1	16	133
Luxembourg	3.2	3.1	2.9	2.9	2.4	2.4	2.4	2.5	2.6	2.3	2.4	2.2	2.4	-0.5	2	1 917
Hungary	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	17	353
Malta	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	-0.1	20	29
Netherlands	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.0	10	3 393
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	576
Poland	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	9	2 726
Portugal	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.6	0.6	0.7	0.6	0.6	0.0	8	1 477
Romania	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.2	0.3	0.3	0.2	-0.2	12	746
Slovenia	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	-0.1	21	88
Slovakia	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	22	163
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	216
Sweden	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	23	691
Iceland	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	-0.2		41
Norway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		303

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

Data extracted February 2025

Table 8: Taxes and duties on imports excluding VAT as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	1.2	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	0.0		73 477
EA-20	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.0		60 550
Belgium	1.2	1.2	1.1	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.2	1.5	1.3	0.2	8	3 377
Bulgaria	0.7	0.7	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.6	1.1	0.9	0.6	-0.2	13	183
Czechia	5.1	5.1	4.9	4.1	5.0	6.3	5.2	5.1	4.7	4.2	4.7	4.2	3.8	-1.1	3	4 107
Denmark	4.3	4.2	4.2	3.9	4.3	4.6	4.0	4.1	3.7	3.6	3.1	2.8	2.5	-1.7	5	4 121
Germany	2.2	2.1	2.0	2.1	2.0	2.1	2.1	2.2	2.2	2.2	2.1	1.9	2.1	0.1	6	34 241
Estonia	14.3	14.4	13.7	13.4	13.0	14.0	13.1	12.3	12.6	10.2	9.9	9.1	8.2	-5.5	1	1 061
Ireland	7.2	6.8	6.8	6.4	6.2	6.1	6.3	5.0	5.1	4.9	4.5	3.6	3.3	-3.5	4	3 709
Greece	0.7	0.5	0.5	0.4	0.6	0.6	0.9	0.8	0.9	0.9	1.0	0.9	0.8	0.3	12	665
Spain	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.6	0.5	0.1	16	2 902
France	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.0	26	3 338
Croatia	1.4	1.4	0.9	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	-0.6	25	80
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.5	0.3	0.0	22	3 061
Cyprus	1.3	1.0	0.7	0.6	0.7	0.6	0.8	0.7	0.7	0.5	0.5	0.6	0.6	-0.1	14	66
Latvia	0.6	0.5	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.5	0.7	0.8	0.5	0.1	19	59
Lithuania	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.0	0.9	1.1	1.0	0.6	-0.4	15	133
Luxembourg	8.9	8.6	8.0	8.1	7.0	6.8	6.6	6.3	6.5	5.8	6.1	5.7	5.8	-2.2	2	1 917
Hungary	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.2	18	353
Malta	0.5	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.4	0.4	0.5	0.5	0.5	0.0	17	29
Netherlands	0.9	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	1.0	0.8	0.0	11	3 393
Austria	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.1	24	576
Poland	1.0	1.2	1.4	1.7	1.9	1.7	1.3	1.2	1.1	1.0	1.1	1.3	1.0	-0.4	9	2 726
Portugal	2.3	2.1	1.7	1.8	1.9	1.8	1.4	2.1	1.9	1.8	1.9	1.7	1.5	-0.2	7	1 477
Romania	1.6	1.7	1.3	1.3	1.4	1.4	1.2	1.2	0.8	0.7	1.0	1.0	0.9	-0.4	10	746
Slovenia	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.5	0.4	-0.1	21	88
Slovakia	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	-0.1	20	163
Finland	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.0	27	216
Sweden	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.0	23	691
Iceland	1.2	1.2	0.9	0.8	0.6	0.4	0.4	0.4	0.3	0.2	0.4	0.4	0.4	-0.5		41
Norway	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		303

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

Data extracted February 2025

Table 9: Taxes on products, except VAT and import duties as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	3.8	3.8	3.9	3.9	3.9	3.9	3.9	3.8	3.8	3.7	3.6	3.1	2.9	-1.0		502 109
EA-20	3.8	3.8	3.9	4.0	3.9	4.0	4.0	3.9	3.9	3.8	3.7	3.2	3.0	-0.9		431 975
Belgium	3.9	3.9	4.0	4.0	4.1	4.2	4.2	4.2	4.2	4.0	4.1	3.5	3.3	-0.7	12	19 867
Bulgaria	5.0	5.0	5.2	4.9	5.4	5.3	5.0	4.6	4.8	4.5	4.2	5.5	4.1	-1.1	5	3 915
Czechia	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.1	1.9	1.7	1.5	1.2	-2.0	24	3 899
Denmark	2.8	2.8	2.8	2.6	2.6	2.5	2.5	2.4	2.2	2.1	2.0	1.8	1.4	-1.4	23	5 378
Germany	3.0	3.0	3.2	3.2	3.2	3.1	3.1	2.9	2.9	2.9	2.7	2.1	1.7	-1.5	22	73 190
Estonia	0.5	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	27	147
Ireland	1.6	1.6	1.7	1.7	1.5	1.6	1.4	1.4	1.4	1.2	1.3	1.0	1.1	-0.6	25	5 625
Greece	5.1	5.4	5.6	5.6	5.4	5.7	5.4	5.7	5.7	5.4	5.2	6.8	5.2	-0.4	2	11 807
Spain	3.1	3.1	3.3	3.3	3.4	3.3	3.3	3.4	3.2	3.1	3.3	3.1	2.8	-0.5	15	42 141
France	4.0	4.1	4.2	4.2	4.4	4.6	4.7	4.9	4.8	4.8	4.9	4.5	3.9	-0.3	6	111 311
Croatia	4.4	4.3	4.7	4.9	5.2	5.3	5.3	5.5	5.4	5.1	5.0	4.7	4.5	-0.2	3	3 487
Italy	5.3	5.5	5.6	5.8	5.5	5.7	5.4	5.4	5.4	5.1	4.9	4.0	4.2	-1.4	4	90 319
Cyprus	3.5	3.4	3.7	4.0	4.3	4.1	4.2	3.9	3.5	3.0	2.8	2.4	2.5	-1.2	20	771
Latvia	4.6	4.4	4.6	4.6	4.7	4.9	4.8	4.9	4.5	4.5	4.1	3.5	3.4	-1.2	11	1 324
Lithuania	3.2	3.0	2.9	3.0	3.3	3.4	3.3	3.3	3.2	3.3	3.2	2.7	2.6	-0.3	19	1 936
Luxembourg	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.1	1.0	1.0	1.2	1.0	0.7	-0.1	26	564
Hungary	7.2	7.7	7.6	7.2	7.1	7.0	6.6	6.6	6.3	6.1	5.6	6.0	6.0	-1.6	1	11 886
Malta	5.2	4.9	4.5	4.6	4.4	4.6	4.3	4.4	4.2	3.3	3.0	2.8	2.7	-1.8	17	566
Netherlands	3.6	3.4	3.5	3.7	3.6	3.7	3.7	3.8	3.7	3.8	3.6	3.2	2.9	-0.6	14	31 022
Austria	3.5	3.6	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.1	3.3	2.7	2.6	-0.9	18	12 435
Poland	4.3	4.1	4.0	3.8	3.8	4.0	4.0	3.9	3.8	3.6	4.0	3.6	3.4	-0.6	10	25 444
Portugal	4.0	3.8	3.8	3.8	3.9	4.3	4.6	4.3	4.2	4.1	4.1	3.7	3.7	-0.1	7	9 769
Romania	3.3	3.6	3.6	3.9	4.0	3.9	3.3	3.3	3.4	3.3	3.3	2.8	2.8	-0.8	16	9 025
Slovenia	5.0	5.3	5.6	5.5	5.8	5.7	5.5	5.2	4.9	4.4	4.2	3.9	3.6	-2.0	8	2 329
Slovakia	3.7	3.6	3.8	3.7	3.7	3.7	3.8	3.7	3.7	3.5	3.5	3.1	3.1	-0.7	13	3 768
Finland	4.9	5.0	4.9	4.9	5.0	5.2	4.8	4.9	4.7	4.5	4.3	4.0	3.5	-1.4	9	9 597
Sweden	3.0	3.0	2.9	2.7	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.1	2.0	-0.9	21	10 587
Iceland	3.1	3.2	3.1	3.0	2.7	2.7	2.8	2.7	2.5	2.5	2.3	2.2	2.2	-0.9		643
Norway	3.0	2.9	2.8	2.9	2.9	3.0	2.9	2.8	2.7	2.8	2.2	1.6	1.8	-1.0		7 913

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

Data extracted February 2025

Table 10: Taxes on products, except VAT and import duties as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	9.8	9.7	9.8	9.8	9.8	9.8	9.7	9.6	9.5	9.2	9.0	7.9	7.5	-2.3		502 109
EA-20	9.8	9.7	9.8	9.9	9.9	9.9	9.8	9.7	9.6	9.3	9.1	7.9	7.5	-2.3		431 975
Belgium	8.8	8.6	8.6	8.7	9.0	9.4	9.4	9.4	9.6	9.3	9.5	8.1	7.8	-0.8	16	19 867
Bulgaria	19.5	19.2	18.5	17.3	18.7	18.0	16.9	15.4	15.6	14.9	13.7	17.7	13.8	-4.7	2	3 915
Czechia	8.5	9.1	9.1	7.8	8.5	6.5	7.0	6.2	6.0	5.4	4.8	4.4	3.6	-5.5	24	3 899
Denmark	6.3	6.2	6.0	5.3	5.5	5.3	5.4	5.4	4.6	4.5	4.2	4.2	3.3	-2.7	25	5 378
Germany	8.1	7.9	8.3	8.4	8.2	7.8	7.7	7.3	7.1	7.2	6.6	5.2	4.5	-3.8	23	73 190
Estonia	1.7	1.8	1.5	1.3	1.4	1.5	1.5	1.3	1.3	1.3	1.3	1.2	1.1	-0.4	27	147
Ireland	5.7	5.5	6.0	6.0	6.6	6.9	6.6	6.4	6.4	6.4	6.3	5.2	5.0	-1.0	21	5 625
Greece	14.8	14.4	15.4	15.3	14.6	14.4	13.6	14.2	14.6	13.8	13.2	16.5	13.5	-1.9	3	11 807
Spain	10.1	9.5	9.9	9.8	10.0	9.9	9.9	9.7	9.3	8.4	8.7	8.3	7.7	-2.2	17	42 141
France	9.3	9.3	9.2	9.2	9.7	10.0	10.1	10.5	10.6	10.6	10.8	9.7	9.0	-0.2	12	111 311
Croatia	12.3	11.9	12.7	13.1	13.7	13.9	13.9	14.3	13.9	13.5	13.7	12.5	12.0	-0.7	4	3 487
Italy	12.8	12.8	13.0	13.6	12.9	13.4	12.9	13.0	12.9	12.0	11.5	9.5	10.2	-2.8	9	90 319
Cyprus	11.0	10.7	11.4	11.7	12.8	12.6	12.8	11.7	10.1	9.0	8.4	7.0	6.6	-4.8	19	771
Latvia	15.1	14.5	15.0	14.9	15.3	15.3	14.8	15.6	13.9	13.8	12.7	10.7	10.3	-4.7	7	1 324
Lithuania	11.6	11.1	10.8	10.8	11.4	11.3	11.3	11.1	10.6	10.6	9.9	8.5	8.2	-2.6	15	1 936
Luxembourg	2.1	2.1	2.1	2.3	2.4	2.5	2.7	2.8	2.5	2.6	3.0	2.6	1.7	-0.4	26	564
Hungary	19.8	19.6	19.7	18.8	18.3	17.9	17.6	17.9	17.5	17.0	16.6	17.0	17.2	-2.5	1	11 886
Malta	16.7	15.6	14.6	15.0	15.0	14.5	13.9	14.6	14.0	12.0	10.9	10.2	10.3	-4.3	6	566
Netherlands	10.1	9.3	9.7	9.8	9.7	9.6	9.6	9.8	9.5	9.5	9.3	8.3	7.5	-2.2	18	31 022
Austria	8.4	8.5	8.1	8.0	8.1	8.3	8.2	7.8	7.5	7.4	7.6	6.3	6.1	-2.0	20	12 435
Poland	13.5	12.8	12.5	11.9	11.6	11.9	11.8	11.3	10.8	10.2	11.0	10.5	9.7	-2.8	11	25 444
Portugal	12.3	12.0	11.1	11.0	11.4	12.6	13.3	12.3	12.3	11.5	11.6	10.3	10.2	-0.9	8	9 769
Romania	12.3	13.7	13.3	14.0	14.3	14.7	13.1	12.7	13.1	12.7	12.4	10.2	10.6	-2.7	5	9 025
Slovenia	13.1	13.9	14.6	14.5	15.0	14.9	14.4	13.5	13.0	11.5	10.9	10.4	10.0	-4.6	10	2 329
Slovakia	12.9	12.7	12.3	11.7	11.5	11.3	11.4	11.1	10.7	10.3	10.1	8.9	8.7	-3.6	13	3 768
Finland	11.6	11.7	11.3	11.3	11.4	11.7	11.2	11.4	11.0	10.6	9.8	9.1	8.2	-3.1	14	9 597
Sweden	7.1	7.1	6.7	6.4	6.3	6.2	6.0	6.1	5.9	5.9	5.7	5.0	4.7	-2.0	22	10 587
Iceland	9.4	9.5	9.0	8.1	7.8	5.4	7.7	7.5	7.1	6.9	6.6	6.3	6.1	-2.9		643
Norway	7.2	7.0	7.2	7.4	7.5	7.6	7.5	7.1	6.7	7.2	5.4	3.7	4.3	-2.9		7 913

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

Data extracted February 2025

Table 11: Other taxes on production as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5	2.5	2.4	2.5	2.5	-0.1		426 327
EA-20	2.1	2.3	2.3	2.4	2.4	2.2	2.2	2.2	2.3	2.3	2.2	2.3	2.2	-0.1		325 749
Belgium	2.1	2.4	2.3	2.3	2.3	2.3	2.2	2.2	2.2	2.3	2.1	2.1	2.4	0.1	7	14 597
Bulgaria	0.5	0.7	0.9	1.0	1.0	1.1	1.0	1.0	1.3	1.4	1.2	1.5	1.7	0.8	13	1 574
Czechia	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.5	0.7	0.2	25	2 205
Denmark	2.1	2.1	2.3	2.3	2.4	2.3	2.2	2.2	2.3	2.2	2.2	2.1	2.2	-0.1	9	8 120
Germany	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.8	0.7	1.0	0.9	0.2	23	38 582
Estonia	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.8	1.0	1.0	0.9	1.2	1.4	0.7	15	516
Ireland	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	0.8	0.8	0.8	0.9	-0.5	24	4 428
Greece	1.2	1.8	2.2	3.4	3.8	3.8	3.8	3.4	3.3	3.3	3.4	3.2	3.0	0.8	5	6 665
Spain	1.4	1.8	1.8	1.9	1.9	1.8	1.8	1.8	1.8	2.0	1.9	1.8	1.9	0.1	12	28 170
France	4.2	4.4	4.5	4.6	4.6	4.6	4.6	4.6	4.9	5.1	4.4	4.8	4.6	0.1	2	129 888
Croatia	1.5	1.5	1.5	1.5	1.7	1.7	1.6	1.6	1.7	1.7	1.4	1.4	1.3	-0.2	16	1 028
Italy	2.9	3.8	3.6	3.7	3.6	2.8	2.9	2.9	2.9	2.8	2.8	3.2	2.9	-0.7	6	61 533
Cyprus	2.4	2.5	2.5	2.5	2.4	2.2	2.2	2.2	2.2	2.2	2.1	2.1	2.2	-0.3	8	700
Latvia	1.3	1.3	1.3	1.5	1.5	1.5	1.5	1.3	1.4	1.4	1.3	1.2	1.2	-0.1	17	483
Lithuania	0.6	0.6	0.6	0.7	0.7	0.6	0.5	0.5	0.6	0.6	0.6	0.5	0.6	0.0	26	437
Luxembourg	1.5	1.5	1.6	1.7	1.9	2.0	2.1	2.2	2.1	2.1	2.4	2.2	2.0	0.4	11	1 593
Hungary	1.6	1.8	2.1	2.0	2.1	1.9	2.0	1.9	2.0	2.2	2.0	2.0	2.1	0.0	10	4 074
Malta	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.1	27	114
Netherlands	1.1	1.1	1.2	1.6	1.4	1.4	1.4	1.4	1.4	1.6	1.5	1.3	1.2	0.0	19	12 780
Austria	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.2	3.3	3.3	3.2	3.2	-0.3	4	15 355
Poland	1.5	1.5	1.5	1.5	1.7	1.8	1.7	1.7	1.8	2.2	2.4	2.6	3.3	1.8	3	24 405
Portugal	1.1	1.1	1.4	1.4	1.5	1.6	1.4	1.5	1.5	1.6	1.5	1.5	1.4	0.0	14	3 803
Romania	0.5	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	0.8	0.8	0.9	1.1	0.4	21	3 558
Slovenia	1.1	1.2	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.3	1.2	-0.1	18	777
Slovakia	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.1	1.2	1.0	1.5	0.9	-0.2	22	1 161
Finland	0.7	0.7	0.9	1.0	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.1	0.2	20	3 140
Sweden	9.8	10.1	10.2	10.1	10.0	10.5	10.5	10.5	10.3	9.8	9.9	10.2	10.5	0.3	1	56 643
Iceland	2.2	2.4	2.5	4.0	3.6	2.7	2.9	2.8	3.0	3.3	2.8	2.7	2.6	0.1		756
Norway	0.7	0.6	0.6	0.7	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.7	0.8	0.2		3 503

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

Data extracted February 2025

Table 12: Other taxes on production as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	5.9	6.5	6.4	6.5	6.5	6.2	6.1	6.0	6.2	6.3	6.0	6.4	6.4	0.0		426 327
EA-20	5.4	5.9	5.8	6.0	6.0	5.6	5.5	5.5	5.7	5.8	5.4	5.7	5.6	-0.2		325 749
Belgium	4.8	5.3	5.1	5.1	5.1	5.2	4.9	4.8	5.2	5.3	4.9	5.1	5.8	0.7	9	14 597
Bulgaria	2.0	2.9	3.2	3.5	3.4	3.7	3.2	3.4	4.4	4.5	4.0	4.8	5.6	2.4	10	1 574
Czechia	1.8	1.6	1.4	1.6	1.5	1.5	1.4	1.4	1.8	2.0	2.0	1.6	2.0	0.6	26	2 205
Denmark	4.6	4.6	5.0	4.8	5.0	4.9	4.8	5.0	4.9	4.7	4.6	4.9	5.0	0.0	12	8 120
Germany	1.8	1.9	1.8	1.8	1.9	1.8	1.7	1.7	1.8	2.0	1.8	2.4	2.4	0.6	24	38 582
Estonia	2.3	2.3	2.3	2.4	2.2	2.3	2.3	2.3	3.2	3.1	2.8	3.5	4.0	1.7	15	516
Ireland	4.4	4.6	5.0	5.4	5.2	4.8	5.0	5.1	4.8	4.1	4.2	3.9	4.0	-1.0	17	4 428
Greece	3.4	4.9	5.9	9.2	10.2	9.7	9.6	8.5	8.3	8.6	8.7	7.8	7.6	1.7	4	6 665
Spain	4.4	5.5	5.6	5.7	5.8	5.5	5.3	5.2	5.2	5.4	5.2	4.9	5.2	-0.4	11	28 170
France	9.8	9.8	10.0	10.0	10.0	10.1	9.9	9.9	10.8	11.3	9.9	10.4	10.5	0.5	2	129 888
Croatia	4.1	4.0	4.0	4.1	4.6	4.5	4.3	4.2	4.4	4.6	3.9	3.6	3.5	-0.5	19	1 028
Italy	7.0	8.8	8.2	8.6	8.4	6.6	7.0	7.0	7.0	6.7	6.7	7.6	7.0	-1.2	6	61 533
Cyprus	7.5	7.8	7.7	7.3	7.3	6.6	6.8	6.6	6.5	6.7	6.3	6.2	6.0	-1.7	7	700
Latvia	4.3	4.4	4.2	4.9	4.8	4.8	4.7	4.1	4.3	4.3	4.1	3.8	3.8	-0.4	18	483
Lithuania	2.2	2.2	2.4	2.5	2.4	2.1	1.7	1.6	1.9	1.9	1.7	1.7	1.8	-0.6	27	437
Luxembourg	4.1	4.1	4.4	4.6	5.5	5.7	5.8	5.5	5.3	5.5	6.2	5.6	4.9	0.5	13	1 593
Hungary	4.5	4.6	5.4	5.3	5.3	4.9	5.2	5.3	5.6	6.0	6.0	5.8	5.9	0.5	8	4 074
Malta	1.6	1.6	1.6	1.8	2.0	1.9	1.5	1.3	1.6	1.8	1.7	1.7	2.1	0.5	25	114
Netherlands	3.0	3.1	3.4	4.2	3.6	3.7	3.6	3.7	3.6	4.0	3.8	3.4	3.1	-0.3	21	12 780
Austria	8.2	8.2	8.1	8.1	8.0	8.2	7.7	7.5	7.5	7.8	7.6	7.4	7.5	-0.6	5	15 355
Poland	4.7	4.7	4.5	4.8	5.3	5.4	5.0	4.9	5.3	6.2	6.5	7.6	9.3	4.8	3	24 405
Portugal	3.3	3.5	4.0	4.2	4.4	4.6	4.1	4.3	4.3	4.6	4.3	4.2	4.0	0.0	16	3 803
Romania	2.0	2.5	2.5	3.5	3.1	3.1	2.5	2.3	3.3	3.0	3.1	3.5	4.2	1.7	14	3 558
Slovenia	2.9	3.2	3.4	3.5	3.4	3.3	3.2	3.1	3.2	3.2	3.0	3.3	3.3	-0.1	20	777
Slovakia	2.9	3.7	3.6	3.6	3.2	3.2	3.0	3.0	3.3	3.5	2.9	4.2	2.7	-0.9	23	1 161
Finland	1.7	1.7	2.0	2.2	2.1	2.2	2.2	2.2	2.6	2.7	2.5	2.7	2.7	0.7	22	3 140
Sweden	23.2	23.9	23.9	23.7	23.2	23.7	23.7	23.8	23.9	23.0	23.1	24.0	25.3	1.4	1	56 643
Iceland	6.8	7.2	7.4	10.9	10.2	5.4	7.7	7.8	8.7	9.2	8.1	7.6	7.2	-0.2		756
Norway	1.6	1.5	1.6	1.8	2.0	2.1	2.2	2.2	2.2	2.4	2.1	1.6	1.9	0.3		3 503

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

Data extracted February 2025

Table 13: Direct taxes as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	12.1	12.6	12.9	12.9	12.9	12.9	13.1	13.1	13.1	13.1	13.4	13.5	13.3	0.4		2 293 503
EA-20	11.9	12.4	12.7	12.6	12.7	12.7	12.9	13.1	13.0	13.0	13.3	13.6	13.5	0.8		1 969 031
Belgium	16.6	17.1	17.7	17.6	17.3	16.9	17.6	17.7	16.4	16.4	16.6	17.0	16.9	-0.8	4	100 546
Bulgaria	4.8	4.8	5.2	5.5	5.7	5.8	6.1	6.1	6.1	6.1	6.7	6.5	6.6	1.4	26	6 290
Czechia	7.3	7.4	7.5	7.7	7.6	8.0	8.0	8.4	8.3	8.3	7.4	7.6	8.0	0.5	20	25 384
Denmark	28.7	29.4	30.0	32.9	30.5	29.7	29.8	28.4	31.5	31.3	32.0	27.7	29.6	-0.4	1	111 352
Germany	11.3	11.8	12.0	12.0	12.2	12.6	12.8	13.2	13.2	12.7	13.5	13.6	13.0	1.0	10	542 572
Estonia	6.3	6.5	7.1	7.3	7.6	7.3	7.0	7.3	7.2	7.5	8.4	7.9	8.1	1.0	18	3 108
Ireland	12.2	12.8	12.7	12.6	10.4	10.6	10.1	10.4	10.2	9.9	10.3	11.0	11.8	-0.9	13	60 344
Greece	9.5	11.2	10.7	10.0	9.7	10.3	10.1	10.4	9.4	9.4	9.5	9.6	10.4	-0.3	16	23 515
Spain	9.6	10.3	10.5	10.6	10.4	10.4	10.5	11.0	10.7	11.5	12.1	12.4	12.6	2.1	11	188 674
France	12.0	12.7	13.1	13.0	13.1	12.9	13.3	13.7	13.7	13.7	13.6	14.2	13.4	0.3	9	377 536
Croatia	6.7	6.6	6.9	6.7	6.6	7.0	6.7	6.8	6.9	6.9	6.1	7.3	7.3	0.4	25	5 699
Italy	14.1	14.8	15.1	14.6	14.7	14.8	14.5	14.1	14.4	15.1	14.7	14.6	15.2	0.1	6	322 405
Cyprus	10.1	9.9	10.4	10.4	9.8	9.3	9.5	9.4	9.2	9.4	9.7	9.9	10.4	0.0	17	3 265
Latvia	7.7	7.9	7.9	8.0	8.0	8.5	8.8	7.0	7.6	7.3	7.5	7.7	8.1	0.2	19	3 150
Lithuania	4.4	4.8	5.0	5.0	5.4	5.7	5.4	5.6	8.8	8.9	9.6	10.0	10.5	5.5	15	7 766
Luxembourg	13.6	13.6	13.6	13.3	13.9	14.4	14.9	17.0	17.0	16.0	16.0	16.2	18.2	4.6	2	14 449
Hungary	6.2	6.8	6.5	6.7	6.8	7.2	7.2	6.6	6.6	6.7	5.6	6.9	7.4	0.9	24	14 624
Malta	12.3	12.7	13.0	13.2	12.8	14.6	14.8	14.0	14.0	12.8	13.0	12.9	12.3	-0.7	12	2 549
Netherlands	10.9	10.9	10.8	11.4	11.9	12.0	12.7	12.5	12.9	12.8	13.3	13.7	14.9	4.1	7	159 393
Austria	12.7	13.0	13.7	13.8	14.2	12.8	13.0	13.5	13.6	12.8	13.8	14.3	14.0	0.3	8	66 109
Poland	6.8	7.0	6.8	6.8	6.9	7.1	7.3	7.7	7.9	7.8	8.3	7.6	7.5	0.7	23	55 807
Portugal	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.7	10.0	9.6	10.5	10.6	-0.7	14	28 462
Romania	5.8	5.6	6.0	6.2	6.6	6.5	6.1	4.9	4.8	4.7	5.1	6.2	5.3	-0.7	27	17 252
Slovenia	7.9	7.6	7.1	7.2	7.3	7.6	7.6	7.9	7.9	7.9	8.5	8.1	7.9	0.8	21	5 059
Slovakia	5.6	5.6	6.2	6.7	7.1	7.2	7.2	7.2	7.2	7.1	7.7	7.8	7.9	1.7	22	9 701
Finland	15.4	15.2	15.8	15.9	16.1	16.0	16.2	15.6	15.6	15.6	16.5	16.8	16.4	0.6	5	44 729
Sweden	17.6	17.4	17.8	17.9	18.4	18.9	19.1	18.7	18.1	18.2	18.5	18.0	17.3	-0.5	3	93 764
Iceland	16.2	16.6	17.2	18.5	17.2	33.1	19.0	18.7	18.2	19.3	18.1	18.9	19.8	2.6		5 740
Norway	21.3	20.9	19.1	17.4	16.1	15.7	16.0	17.3	17.2	14.9	21.0	27.1	22.2	3.1		99 582

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

Data extracted February 2025

Table 14: Direct taxes as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	31.5	32.0	32.4	32.3	32.4	32.5	32.7	32.8	32.8	32.8	33.4	34.0	34.2	1.8		2 293 503
EA-20	30.9	31.4	31.8	31.5	31.7	31.8	32.1	32.3	32.4	32.3	32.9	33.8	34.1	2.3		1 969 031
Belgium	37.7	37.8	38.7	38.8	38.4	38.1	39.2	39.5	37.9	38.1	38.5	40.1	39.7	1.0	6	100 546
Bulgaria	19.0	18.5	18.6	19.3	19.6	20.0	20.5	20.4	20.0	20.0	21.9	20.9	22.2	3.6	22	6 290
Czechia	21.8	21.5	21.7	22.6	22.3	22.9	23.0	23.6	23.6	23.7	21.4	22.4	23.5	1.8	20	25 384
Denmark	63.5	64.0	64.8	67.1	65.4	64.7	65.2	63.7	66.6	66.2	67.7	65.9	68.1	3.3	1	111 352
Germany	30.2	31.0	31.3	31.4	31.6	32.3	32.6	33.0	32.8	31.8	33.2	33.7	33.3	2.0	11	542 572
Estonia	20.0	20.6	22.4	22.6	23.0	21.9	21.6	22.4	21.7	22.8	24.7	24.1	24.1	1.7	19	3 108
Ireland	44.0	45.6	44.9	44.9	46.3	46.0	46.2	47.6	47.4	50.9	51.3	54.2	54.0	9.1	2	60 344
Greece	27.8	30.1	29.3	27.0	26.0	26.2	25.5	25.9	24.2	24.1	24.0	23.4	26.8	-2.5	17	23 515
Spain	30.8	32.0	31.7	31.4	31.1	31.1	31.1	31.8	31.1	31.4	32.3	33.6	34.5	2.8	10	188 674
France	27.7	28.6	28.9	28.5	28.7	28.3	28.7	29.6	30.1	30.3	30.2	31.0	30.5	1.6	14	377 536
Croatia	18.8	18.1	18.8	18.0	17.6	18.4	17.7	17.8	18.0	18.4	16.7	19.6	19.6	0.8	27	5 699
Italy	34.4	34.4	35.0	34.0	34.2	35.3	34.6	33.8	34.1	35.4	34.7	35.1	36.6	1.6	9	322 405
Cyprus	31.5	31.0	32.4	30.5	29.5	28.4	28.7	28.5	27.0	28.0	28.5	28.8	27.8	-4.6	16	3 265
Latvia	25.4	26.0	26.0	25.9	25.9	26.6	27.1	22.2	23.3	22.6	23.6	23.4	24.5	-1.5	18	3 150
Lithuania	15.9	17.8	18.3	18.2	18.7	19.0	18.3	18.8	29.1	28.6	29.9	31.5	32.8	14.5	12	7 766
Luxembourg	37.7	37.4	37.5	36.7	39.8	40.5	40.5	42.8	42.5	41.2	41.3	41.5	44.0	6.5	4	14 449
Hungary	17.1	17.3	17.0	17.5	17.6	18.6	19.0	17.9	18.1	18.7	16.7	19.8	21.2	4.2	25	14 624
Malta	39.3	40.9	42.3	42.6	43.4	46.5	47.9	45.9	46.7	46.1	47.4	46.6	46.4	4.1	3	2 549
Netherlands	30.5	30.1	29.4	30.4	32.0	31.2	32.8	32.1	32.9	32.3	33.9	35.8	38.7	9.3	7	159 393
Austria	30.6	30.9	31.6	31.9	32.5	30.3	30.6	31.7	31.8	30.2	31.7	33.2	32.4	0.8	13	66 109
Poland	21.2	21.8	21.1	21.3	21.4	21.3	21.5	22.3	22.6	22.3	22.7	22.3	21.2	0.1	24	55 807
Portugal	29.2	28.6	33.2	31.7	31.2	29.6	29.1	29.1	28.2	28.5	27.3	29.4	29.9	-3.3	15	28 462
Romania	21.5	20.9	21.6	22.5	23.5	24.9	24.4	18.9	18.6	18.0	19.5	22.9	20.3	-1.3	26	17 252
Slovenia	20.7	19.8	18.5	19.0	19.0	19.7	19.9	20.7	20.6	20.7	21.9	21.4	21.6	3.1	23	5 059
Slovakia	19.2	19.7	20.1	21.1	22.0	21.8	21.4	21.5	21.0	20.7	22.2	22.4	22.5	2.4	21	9 701
Finland	36.7	35.7	36.3	36.4	36.8	36.2	37.5	36.6	36.7	37.0	37.9	38.6	38.4	2.1	8	44 729
Sweden	41.7	41.2	41.7	42.1	42.9	42.8	43.0	42.5	42.2	42.7	43.3	42.3	41.9	0.2	5	93 764
Iceland	48.8	49.0	50.2	49.9	48.9	65.8	51.2	51.2	51.8	53.4	52.0	53.6	54.5	4.3		5 740
Norway	51.0	50.7	48.0	45.0	41.9	40.4	41.5	44.0	43.2	38.4	50.8	62.4	53.5	5.5		99 582

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

Data extracted February 2025

Table 15: Taxes on individual or household income including holding gains as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	8.7	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.5	9.8	9.6	9.4	9.3	-0.1		1 604 987
EA-20	8.5	8.9	9.1	9.2	9.2	9.0	9.1	9.3	9.4	9.6	9.5	9.4	9.4	0.3		1 371 846
Belgium	12.3	12.5	12.9	12.9	12.5	12.0	12.0	11.9	11.3	11.7	11.3	11.8	11.7	-1.2	5	69 482
Bulgaria	2.7	2.7	2.9	3.1	3.1	3.1	3.4	3.3	3.4	3.5	3.4	3.1	3.3	0.4	26	3 159
Czechia	3.9	4.0	4.1	4.1	4.0	4.3	4.4	4.8	4.9	5.1	3.6	3.5	3.7	-0.4	24	11 585
Denmark	24.8	25.1	25.6	28.6	26.0	25.3	25.2	24.3	26.9	27.1	26.9	23.4	24.8	-0.8	1	93 358
Germany	8.1	8.5	8.8	8.8	9.0	9.1	9.3	9.5	9.6	9.5	9.5	9.5	9.0	0.2	10	374 828
Estonia	5.1	5.1	5.4	5.6	5.6	5.7	5.5	5.3	5.4	5.9	6.8	6.3	6.3	0.9	17	2 391
Ireland	9.0	9.5	9.3	9.1	7.2	7.4	6.9	6.8	6.8	6.4	6.5	6.3	6.8	-2.5	15	34 607
Greece	4.8	7.1	6.0	6.0	5.7	5.9	6.3	6.3	5.9	6.2	5.8	5.5	5.9	-0.1	18	13 385
Spain	7.2	7.5	7.6	7.7	7.3	7.2	7.4	7.7	7.9	8.8	8.6	9.0	9.0	1.4	9	134 371
France	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	9.6	9.4	9.8	9.5	0.8	8	267 915
Croatia	3.3	3.6	3.9	3.8	3.5	3.6	3.2	3.5	3.5	3.6	3.0	3.2	3.5	-0.4	25	2 766
Italy	11.0	11.7	11.8	11.8	12.0	11.7	11.7	11.5	11.8	12.4	12.1	11.3	11.8	0.0	4	250 829
Cyprus	3.5	3.5	2.8	2.7	2.7	2.7	3.1	3.2	3.1	3.3	3.2	3.3	3.7	0.9	23	1 174
Latvia	5.9	6.0	6.0	6.1	6.1	6.5	6.8	6.2	6.7	6.2	6.2	6.3	6.5	0.5	16	2 522
Lithuania	3.5	3.5	3.6	3.6	3.8	4.0	3.9	4.0	7.2	7.2	7.4	7.6	7.7	4.1	12	5 710
Luxembourg	8.0	7.9	8.3	8.4	8.7	8.9	8.7	9.3	9.5	9.7	10.1	10.4	11.6	3.3	6	9 179
Hungary	4.8	5.2	4.9	4.9	4.9	4.7	5.0	5.1	5.1	5.2	4.1	5.3	5.4	0.5	19	10 619
Malta	6.3	6.3	6.4	6.3	5.8	6.2	6.2	6.6	6.7	7.1	7.2	7.5	7.3	0.9	13	1 511
Netherlands	7.4	7.4	7.2	7.5	7.9	7.3	8.2	7.7	8.1	8.6	8.2	7.7	8.9	1.7	11	94 840
Austria	9.6	9.9	10.1	10.4	10.7	9.2	9.3	9.6	9.7	9.4	9.9	9.7	9.5	-0.6	7	45 142
Poland	4.3	4.5	4.5	4.6	4.6	4.8	5.0	5.2	5.3	5.2	5.3	4.5	4.4	-0.1	21	33 179
Portugal	6.0	5.8	7.7	7.7	7.3	6.8	6.5	6.5	6.3	7.0	6.9	6.9	6.9	-0.8	14	18 503
Romania	3.2	3.3	3.4	3.5	3.7	3.7	3.6	2.4	2.3	2.4	2.4	2.6	2.5	-0.9	27	8 107
Slovenia	5.6	5.7	5.1	5.1	5.1	5.3	5.1	5.4	5.3	5.3	5.4	5.2	5.1	0.0	20	3 242
Slovakia	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.7	3.7	3.7	3.7	3.8	0.9	22	4 662
Finland	12.2	12.5	12.8	13.4	13.2	13.0	12.6	12.3	12.3	12.6	13.0	13.0	12.7	-0.1	3	34 788
Sweden	14.2	14.6	14.7	14.8	15.0	15.6	15.8	15.3	14.6	14.7	14.6	14.1	13.5	-1.2	2	73 133
Iceland	13.1	13.4	13.9	13.8	13.7	14.4	15.2	15.3	15.1	16.3	15.4	15.2	15.3	1.4		4 422
Norway	9.7	9.7	9.9	9.8	10.7	10.7	10.2	9.9	10.3	11.3	10.5	8.0	9.4	-0.5		42 329

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

Data extracted February 2025

Table 16: Taxes on individual or household income including holding gains as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	22.7	23.4	23.6	23.7	23.6	23.3	23.5	23.7	23.9	24.4	23.9	23.7	23.9	0.3		1 604 987
EA-20	22.0	22.6	22.8	22.9	22.9	22.5	22.7	23.1	23.3	23.9	23.4	23.4	23.8	1.0		1 371 846
Belgium	28.0	27.7	28.2	28.3	27.6	27.1	26.8	26.5	26.2	27.3	26.2	27.8	27.4	-0.8	8	69 482
Bulgaria	10.6	10.5	10.5	10.8	10.6	10.8	11.2	11.3	11.0	11.5	11.0	10.0	11.1	0.6	22	3 159
Czechia	11.7	11.7	11.8	12.2	11.8	12.3	12.7	13.4	13.8	14.5	10.4	10.1	10.7	-1.1	24	11 585
Denmark	55.0	54.8	55.4	58.3	55.7	55.1	55.1	54.5	56.8	57.2	56.9	55.6	57.1	1.7	1	93 358
Germany	21.5	22.3	22.9	23.0	23.1	23.2	23.6	23.8	23.9	23.8	23.3	23.6	23.0	0.1	12	374 828
Estonia	16.2	16.2	17.0	17.3	16.9	17.0	17.0	16.4	16.3	17.9	20.2	19.1	18.6	1.6	17	2 391
Ireland	32.6	34.0	32.9	32.6	32.2	32.1	31.7	31.2	31.4	32.7	32.4	31.1	30.9	-2.0	3	34 607
Greece	14.1	19.2	16.4	16.2	15.4	15.1	15.9	15.8	15.0	15.9	14.7	13.4	15.3	-1.1	19	13 385
Spain	23.1	23.2	23.0	22.8	21.8	21.7	22.0	22.3	22.9	23.9	23.0	24.3	24.6	1.6	9	134 371
France	17.9	18.9	19.2	19.1	19.0	18.8	18.5	20.5	20.8	21.1	20.8	21.3	21.7	2.5	14	267 915
Croatia	9.3	9.8	10.6	10.2	9.3	9.4	8.5	9.0	9.2	9.5	8.0	8.5	9.5	-1.1	27	2 766
Italy	26.8	27.3	27.4	27.5	28.1	27.9	28.0	27.7	27.9	29.1	28.7	27.1	28.4	1.0	5	250 829
Cyprus	10.9	11.1	8.7	7.9	8.1	8.4	9.2	9.6	9.2	9.7	9.5	9.6	10.0	1.3	25	1 174
Latvia	19.7	19.7	19.7	19.9	19.7	20.3	21.1	19.5	20.6	19.0	19.4	19.1	19.6	-0.1	15	2 522
Lithuania	12.8	12.8	13.2	13.1	13.3	13.4	13.1	13.5	23.7	23.1	23.2	23.8	24.1	10.9	10	5 710
Luxembourg	22.1	21.8	22.8	23.1	25.0	24.9	23.6	23.4	23.7	25.2	26.1	26.6	28.0	5.2	6	9 179
Hungary	13.2	13.4	12.8	12.7	12.5	12.1	13.1	13.8	14.1	14.6	12.1	15.2	15.4	2.6	18	10 619
Malta	20.0	20.3	21.0	20.2	19.8	19.8	20.0	21.6	22.4	25.5	26.3	27.1	27.5	6.5	7	1 511
Netherlands	20.6	20.4	19.7	19.9	21.1	18.9	21.0	19.9	20.7	21.5	21.0	20.2	23.0	3.3	11	94 840
Austria	23.0	23.4	23.3	23.9	24.5	21.8	21.9	22.4	22.7	22.2	22.6	22.6	22.2	-1.1	13	45 142
Poland	13.6	13.9	14.0	14.3	14.4	14.5	14.6	15.1	15.1	14.8	14.5	13.1	12.6	-1.4	21	33 179
Portugal	18.5	18.4	22.7	22.5	21.3	19.9	18.9	18.7	18.3	19.8	19.7	19.3	19.4	-3.3	16	18 503
Romania	11.7	12.3	12.3	12.8	13.1	14.1	14.3	9.2	8.8	9.2	9.1	9.5	9.5	-2.8	26	8 107
Slovenia	14.7	14.8	13.4	13.3	13.4	13.7	13.5	14.1	13.9	13.8	14.0	13.7	13.9	0.5	20	3 242
Slovakia	9.7	10.1	9.5	9.4	9.5	10.0	10.0	10.6	10.9	10.8	10.6	10.7	10.8	1.3	23	4 662
Finland	29.2	29.3	29.3	30.6	30.2	29.6	29.2	28.9	29.0	30.0	29.8	29.9	29.9	0.6	4	34 788
Sweden	33.7	34.4	34.5	34.9	35.0	35.3	35.4	34.7	34.0	34.6	34.1	33.1	32.7	-1.8	2	73 133
Iceland	39.4	39.3	40.4	37.2	38.9	28.7	40.9	41.8	43.2	45.1	44.3	43.1	42.0	1.6		4 422
Norway	23.1	23.4	24.8	25.3	27.9	27.5	26.4	25.3	25.8	29.1	25.4	18.3	22.8	-2.0		42 329

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

Data extracted February 2025

Table 17: Taxes on the income or profits of corporations including holding gains as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.3	2.4	2.4	2.3	2.4	2.5	2.6	2.7	2.6	2.4	2.9	3.2	3.2	0.8		548 745
EA-20	2.3	2.4	2.4	2.3	2.4	2.5	2.7	2.7	2.6	2.4	2.9	3.3	3.2	0.8		469 341
Belgium	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.2	3.8	3.8	3.9	0.8	7	23 242
Bulgaria	1.8	1.7	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.1	2.8	2.9	2.9	1.0	18	2 726
Czechia	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.4	3.3	3.0	3.6	4.0	4.2	1.0	5	13 327
Denmark	2.3	2.7	2.8	2.8	3.0	3.0	3.2	2.7	3.1	2.9	4.0	3.3	3.8	1.0	8	14 179
Germany	2.3	2.5	2.3	2.3	2.3	2.5	2.6	2.8	2.6	2.2	3.0	3.1	3.1	0.8	13	128 414
Estonia	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	1.6	1.5	1.6	1.9	0.2	25	717
Ireland	2.2	2.3	2.4	2.3	2.5	2.7	2.7	3.1	3.0	3.2	3.4	4.4	4.7	2.3	4	24 162
Greece	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	2.9	1.7	17	6 483
Spain	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.4	2.1	2.0	2.6	2.7	2.9	0.9	15	43 557
France	2.6	2.6	2.7	2.5	2.6	2.5	2.9	2.6	2.8	2.8	2.9	3.4	2.9	0.2	16	82 041
Croatia	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.2	2.2	3.2	2.9	0.9	14	2 300
Italy	2.2	2.3	2.5	2.1	2.0	2.1	2.1	1.8	1.9	2.0	1.9	2.7	2.7	0.2	20	58 041
Cyprus	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.6	6.1	6.2	6.3	-0.2	1	1 973
Latvia	1.5	1.7	1.7	1.6	1.6	1.7	1.6	0.6	0.6	0.9	1.1	1.1	1.4	-0.3	27	542
Lithuania	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.5	1.6	2.0	2.3	2.7	1.3	21	1 985
Luxembourg	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	5.0	0.5	2	3 968
Hungary	1.1	1.3	1.2	1.5	1.6	2.1	1.8	1.2	1.1	1.1	1.2	1.3	1.7	0.5	26	3 315
Malta	5.2	5.6	5.9	5.7	5.7	6.0	5.9	5.2	5.5	4.3	4.7	4.5	4.2	-1.7	6	858
Netherlands	2.2	2.2	2.2	2.6	2.7	3.4	3.3	3.5	3.6	3.0	3.8	4.8	4.9	2.7	3	52 191
Austria	2.1	2.1	2.3	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	3.4	1.1	12	15 902
Poland	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.2	2.6	2.8	2.6	0.8	22	19 677
Portugal	3.1	2.7	3.2	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	3.4	0.2	11	9 203
Romania	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.0	2.1	1.9	2.2	3.1	2.3	0.3	24	7 363
Slovenia	1.7	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	2.3	1.1	23	1 502
Slovakia	2.4	2.3	2.8	3.3	3.6	3.5	3.4	3.3	3.0	3.0	3.6	3.6	3.6	0.8	9	4 482
Finland	2.6	2.1	2.4	1.9	2.2	2.2	2.7	2.6	2.5	2.2	2.8	3.0	2.8	0.4	19	7 780
Sweden	2.9	2.5	2.6	2.6	2.9	2.9	3.0	3.0	3.1	3.0	3.5	3.5	3.5	0.9	10	18 817
Iceland	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.0	2.6	3.4	1.3		978
Norway	10.7	10.3	8.2	6.6	4.5	4.0	4.8	6.4	6.0	2.8	9.8	18.4	11.7	3.5		52 649

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

Data extracted February 2025

Table 18: Taxes on the income or profits of corporations including holding gains as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	6.1	6.1	6.1	5.9	6.1	6.4	6.6	6.7	6.6	6.1	7.2	8.2	8.2	2.1		548 745
EA-20	6.0	6.1	6.1	5.8	6.0	6.3	6.6	6.7	6.5	6.0	7.0	8.1	8.1	2.0		469 341
Belgium	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	7.5	8.7	9.1	9.2	2.5	10	23 242
Bulgaria	6.9	6.6	6.8	7.1	7.5	7.7	7.7	7.6	7.6	7.1	9.2	9.4	9.6	2.8	9	2 726
Czechia	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.3	8.6	10.5	11.8	12.3	3.1	5	13 327
Denmark	5.0	5.9	6.1	5.7	6.4	6.5	7.1	6.2	6.6	6.1	8.4	7.8	8.7	2.6	11	14 179
Germany	6.2	6.5	6.1	5.9	5.9	6.5	6.6	6.9	6.5	5.5	7.4	7.7	7.9	1.8	17	128 414
Estonia	3.8	4.4	5.4	5.3	6.1	5.0	4.6	6.0	5.4	4.9	4.5	5.0	5.6	0.2	25	717
Ireland	7.9	8.1	8.3	8.3	11.4	11.7	12.3	14.4	14.1	16.2	17.2	21.6	21.6	13.3	1	24 162
Greece	6.1	3.0	3.2	5.2	5.8	6.4	5.0	5.5	4.8	3.6	5.0	6.0	7.4	4.2	20	6 483
Spain	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	5.9	5.3	7.0	7.2	8.0	2.0	15	43 557
France	6.0	5.9	5.9	5.6	5.7	5.5	6.2	5.7	6.1	6.1	6.5	7.4	6.6	0.7	22	82 041
Croatia	6.4	5.4	5.4	4.6	4.9	5.7	6.0	5.8	6.0	6.0	5.9	8.7	7.9	2.5	16	2 300
Italy	5.3	5.4	5.8	5.0	4.7	5.0	4.9	4.4	4.6	4.8	4.4	6.4	6.6	0.8	23	58 041
Cyprus	19.4	17.9	20.3	18.7	17.4	16.9	17.5	17.3	16.4	16.8	17.8	18.1	16.8	-3.5	2	1 973
Latvia	4.9	5.5	5.5	5.2	5.3	5.4	5.1	1.8	1.9	2.7	3.3	3.5	4.2	-1.3	27	542
Lithuania	3.0	4.8	5.0	4.9	5.3	5.4	5.1	5.0	5.1	5.3	6.4	7.3	8.4	3.4	14	1 985
Luxembourg	13.4	13.3	12.4	11.4	12.1	12.3	13.6	15.9	15.1	12.3	11.7	11.3	12.1	-0.3	6	3 968
Hungary	3.1	3.2	3.0	3.9	4.1	5.4	4.8	3.2	3.1	3.2	3.6	3.8	4.8	1.8	26	3 315
Malta	16.8	18.1	19.1	18.5	19.5	19.0	18.9	17.3	18.3	15.5	17.1	16.2	15.6	-3.5	3	858
Netherlands	6.2	6.1	6.1	6.9	7.2	8.8	8.4	8.9	9.1	7.5	9.7	12.6	12.7	6.6	4	52 191
Austria	5.1	5.0	5.2	5.1	5.3	5.7	6.0	6.5	6.5	5.2	6.5	8.1	7.8	2.6	18	15 902
Poland	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	6.4	7.1	8.1	7.5	1.9	19	19 677
Portugal	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	7.8	6.8	9.2	9.7	0.1	8	9 203
Romania	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.1	7.2	8.4	11.4	8.7	1.3	12	7 363
Slovenia	4.4	3.2	3.1	3.7	3.8	4.2	4.7	5.1	5.2	5.2	6.4	6.2	6.4	3.3	24	1 502
Slovakia	8.2	8.1	9.2	10.3	11.2	10.5	10.2	9.7	8.9	8.7	10.3	10.4	10.4	1.2	7	4 482
Finland	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	5.1	6.3	7.0	6.7	1.3	21	7 780
Sweden	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.3	7.1	8.2	8.3	8.4	2.2	13	18 817
Iceland	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	6.0	6.1	5.9	7.4	9.3	3.3		978
Norway	25.5	24.8	20.7	17.1	11.7	10.4	12.5	16.4	14.9	7.2	23.6	42.3	28.3	7.6		52 649

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

Data extracted February 2025

Table 19: Other direct taxes as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	1.0	1.0	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.8	0.8	-0.3		139 771
EA-20	1.1	1.1	1.2	1.1	1.1	1.2	1.1	1.0	1.0	1.0	1.0	0.9	0.9	-0.3		127 844
Belgium	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.5	1.4	1.3	-0.4	3	7 822
Bulgaria	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.0	17	405
Czechia	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.2	25	472
Denmark	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.4	1.1	1.0	1.0	-0.5	6	3 814
Germany	0.9	0.8	0.9	0.9	1.0	1.0	0.9	0.9	1.0	1.0	1.0	1.0	0.9	0.0	8	39 330
Estonia	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	27	0
Ireland	1.0	1.0	1.0	1.1	0.6	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	-0.7	22	1 576
Greece	2.6	3.0	3.6	2.1	1.8	1.8	1.8	1.8	1.7	1.8	1.7	1.6	1.6	-2.0	2	3 647
Spain	0.6	0.7	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.7	-0.2	12	10 746
France	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.5	1.4	1.3	1.0	1.0	-0.7	7	27 580
Croatia	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.1	1.1	1.1	1.0	0.9	0.8	-0.3	10	633
Italy	0.9	0.7	0.8	0.6	0.6	1.0	0.7	0.7	0.7	0.6	0.7	0.7	0.6	-0.2	13	13 535
Cyprus	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	0.5	0.4	0.4	0.4	-0.7	19	118
Latvia	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.0	24	86
Lithuania	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	72
Luxembourg	0.8	0.8	0.8	0.8	1.0	1.2	1.2	1.4	1.5	1.4	1.4	1.4	1.6	0.8	1	1 302
Hungary	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.0	20	691
Malta	0.8	0.8	0.7	1.2	1.2	2.4	2.8	2.1	1.8	1.4	1.1	0.9	0.9	0.2	9	180
Netherlands	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.3	1.2	1.2	1.2	-0.1	4	12 362
Austria	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	1.2	1.1	1.1	1.1	-0.2	5	5 065
Poland	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	18	2 951
Portugal	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	23	756
Romania	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	0.4	0.5	0.5	0.5	0.0	14	1 781
Slovenia	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.5	-0.2	15	315
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.1	16	557
Finland	0.5	0.6	0.7	0.6	0.7	0.7	0.9	0.8	0.7	0.8	0.8	0.7	0.8	0.1	11	2 161
Sweden	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	-0.1	21	1 814
Iceland	1.4	1.4	1.3	1.5	1.2	16.2	0.8	1.0	0.9	0.8	0.6	1.1	1.2	-0.1		340
Norway	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.8	0.8	0.8	1.0	0.0		4 605

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

Data extracted February 2025

Table 20: Other direct taxes as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.7	2.6	2.7	2.6	2.7	2.8	2.6	2.4	2.4	2.4	2.3	2.1	2.1	-0.6		139 771
EA-20	2.8	2.7	2.9	2.8	2.8	2.9	2.8	2.6	2.5	2.5	2.5	2.3	2.2	-0.7		127 844
Belgium	3.3	3.5	3.7	3.7	3.5	3.4	3.3	3.4	3.2	3.3	3.5	3.2	3.1	-0.6	4	7 822
Bulgaria	1.5	1.4	1.4	1.5	1.5	1.6	1.5	1.6	1.4	1.5	1.7	1.5	1.4	0.0	15	405
Czechia	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.5	0.5	0.4	-0.3	25	472
Denmark	3.5	3.4	3.3	3.0	3.3	3.1	3.0	3.0	3.1	2.9	2.4	2.4	2.3	-1.0	8	3 814
Germany	2.4	2.2	2.3	2.5	2.6	2.6	2.3	2.3	2.4	2.5	2.5	2.4	2.4	0.1	7	39 330
Estonia	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	27	0
Ireland	3.4	3.5	3.7	4.0	2.7	2.3	2.2	2.1	1.9	2.0	1.7	1.5	1.4	-2.3	16	1 576
Greece	7.5	8.0	9.7	5.6	4.8	4.7	4.6	4.6	4.4	4.6	4.3	4.0	4.2	-5.5	1	3 647
Spain	2.0	2.2	2.7	2.7	2.8	2.8	2.5	2.4	2.3	2.2	2.3	2.0	2.0	-0.7	12	10 746
France	3.8	3.8	3.8	3.9	4.0	4.0	4.0	3.4	3.2	3.0	2.9	2.3	2.2	-1.6	9	27 580
Croatia	3.1	2.9	2.9	3.2	3.5	3.3	3.2	2.9	2.8	2.9	2.7	2.4	2.2	-0.7	10	633
Italy	2.3	1.7	1.9	1.4	1.4	2.3	1.7	1.7	1.6	1.5	1.6	1.7	1.5	-0.4	14	13 535
Cyprus	1.3	2.0	3.5	3.9	3.9	3.1	1.9	1.5	1.4	1.4	1.2	1.2	1.0	-2.5	20	118
Latvia	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.7	0.7	-0.1	24	86
Lithuania	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	26	72
Luxembourg	2.2	2.3	2.2	2.2	2.7	3.3	3.2	3.5	3.8	3.7	3.5	3.6	4.0	1.8	2	1 302
Hungary	0.8	0.7	1.2	0.9	1.0	1.0	1.0	1.0	0.9	0.9	1.0	0.8	1.0	-0.2	21	691
Malta	2.5	2.5	2.3	3.9	4.2	7.7	9.0	7.1	6.0	5.1	4.1	3.3	3.3	1.0	3	180
Netherlands	3.6	3.6	3.7	3.6	3.6	3.5	3.4	3.2	3.1	3.3	3.2	3.1	3.0	-0.7	5	12 362
Austria	2.6	2.5	3.0	2.9	2.7	2.7	2.8	2.7	2.6	2.8	2.6	2.5	2.5	-0.5	6	5 065
Poland	1.3	1.4	1.5	1.5	1.4	1.4	1.3	1.2	1.2	1.2	1.1	1.1	1.1	-0.4	19	2 951
Portugal	1.0	1.6	1.0	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	-0.2	23	756
Romania	1.7	1.8	1.9	2.0	2.1	2.2	2.0	1.7	1.8	1.6	2.0	2.0	2.1	0.2	11	1 781
Slovenia	1.7	1.8	1.9	2.0	1.8	1.8	1.7	1.6	1.6	1.6	1.4	1.5	1.3	-0.6	17	315
Slovakia	1.4	1.5	1.4	1.4	1.2	1.3	1.2	1.2	1.3	1.2	1.2	1.2	1.3	-0.1	18	557
Finland	1.3	1.4	1.6	1.4	1.6	1.6	2.0	1.8	1.7	1.9	1.7	1.7	1.9	0.3	13	2 161
Sweden	1.0	1.0	1.0	1.1	1.1	1.0	0.9	0.9	0.9	1.0	0.9	0.9	0.8	-0.2	22	1 814
Iceland	4.1	4.1	3.7	4.0	3.5	32.2	2.0	2.8	2.7	2.1	1.8	3.1	3.2	-0.5		340
Norway	2.4	2.5	2.6	2.6	2.3	2.5	2.5	2.3	2.4	2.1	1.8	1.8	2.5	-0.1		4 605

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

Data extracted February 2025

Table 21: Total actual compulsory social contributions as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	12.9	13.0	13.1	13.1	13.0	13.1	13.1	13.1	13.0	13.3	13.0	12.7	12.7	-0.4		2 191 002
EA-20	13.7	13.9	14.0	14.0	13.9	13.9	13.9	13.9	13.8	14.2	13.8	13.5	13.5	-0.5		1 968 039
Belgium	14.1	14.3	14.4	14.2	14.2	13.6	13.6	13.4	13.3	13.5	13.0	12.8	13.0	-1.4	8	77 463
Bulgaria	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.9	9.1	8.8	8.2	8.5	1.1	23	8 055
Czechia	14.4	14.5	14.5	14.3	14.2	14.5	14.6	15.2	15.2	15.5	16.0	15.3	15.3	0.8	3	48 536
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	301
Germany	14.7	14.9	14.9	14.8	14.9	15.1	15.2	15.4	15.6	16.2	15.8	15.6	15.7	0.8	1	655 900
Estonia	11.1	11.1	10.8	11.0	11.2	11.3	11.2	11.3	11.4	12.0	11.6	11.3	12.0	1.2	14	4 578
Ireland	5.1	4.7	4.8	4.7	3.7	3.8	3.6	3.6	3.6	3.2	3.1	3.1	3.4	-1.4	25	17 373
Greece	10.9	11.3	10.9	10.5	10.7	11.1	11.7	11.9	12.0	12.7	12.7	12.1	11.2	0.3	16	25 245
Spain	11.8	11.6	11.4	11.6	11.3	11.3	11.5	11.7	12.2	13.7	13.3	12.5	12.6	1.2	9	189 018
France	16.1	16.3	16.6	16.8	16.6	16.6	16.7	16.0	14.7	14.6	14.7	14.8	14.5	-2.1	6	409 632
Croatia	11.6	11.4	11.1	11.6	11.4	11.2	11.2	11.2	11.1	11.3	10.9	10.7	10.6	-0.5	17	8 267
Italy	12.8	12.9	13.0	12.8	12.9	12.7	12.7	12.9	13.1	13.5	13.1	12.8	12.4	-0.6	11	264 376
Cyprus	7.9	7.7	7.6	8.3	8.3	8.1	8.4	8.5	10.2	10.8	10.7	10.6	12.6	5.0	10	3 950
Latvia	9.2	9.0	8.8	8.7	8.5	8.4	8.7	9.4	9.8	10.3	9.9	10.0	10.4	1.6	18	4 072
Lithuania	11.2	10.9	10.9	11.2	11.6	12.1	12.2	12.5	9.6	10.1	10.1	9.8	10.2	-0.7	21	7 491
Luxembourg	10.5	10.6	10.4	10.2	10.2	10.2	10.5	10.8	11.0	11.1	10.6	10.7	11.5	1.1	15	9 138
Hungary	12.9	13.6	13.3	13.1	13.1	13.7	12.7	12.0	11.6	11.0	10.4	9.8	9.9	-3.4	22	19 552
Malta	5.7	5.5	5.4	5.2	4.9	5.0	4.7	4.8	4.8	5.1	4.9	4.9	4.7	-0.7	24	966
Netherlands	13.6	14.1	14.4	14.2	13.7	14.4	14.0	14.2	13.8	14.0	13.1	12.5	12.1	-2.3	13	129 202
Austria	14.2	14.3	14.7	14.8	14.7	14.7	14.8	14.9	15.1	15.7	15.5	14.8	15.1	0.4	4	71 376
Poland	11.1	12.0	12.4	12.2	12.4	12.7	12.8	12.9	13.1	13.3	12.8	12.7	13.3	0.9	7	99 398
Portugal	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	10.4	10.4	10.2	10.4	1.5	19	27 726
Romania	8.6	8.4	8.7	8.5	8.1	8.1	8.5	10.5	10.5	11.0	10.4	10.0	10.2	1.5	20	32 960
Slovenia	15.7	16.0	15.7	15.4	15.5	15.6	15.5	15.6	15.8	16.9	16.5	16.1	15.6	-0.1	2	9 986
Slovakia	12.0	12.2	13.2	13.4	13.6	14.1	14.5	14.6	14.9	15.1	15.0	14.7	15.1	1.9	5	18 523
Finland	12.0	12.6	12.6	12.6	12.7	12.8	12.0	11.9	11.9	11.6	12.1	12.0	12.4	-0.2	12	33 757
Sweden	2.7	2.8	2.8	2.8	2.7	2.7	2.8	2.8	2.7	2.7	2.7	2.6	2.6	-0.2	26	14 162
Iceland	3.8	3.5	3.5	3.5	3.4	3.4	3.4	3.5	3.2	3.0	3.0	3.0	3.0	-0.5		883
Norway	9.2	9.3	9.5	9.9	10.4	10.6	10.2	10.0	10.5	11.0	9.3	7.5	9.2	-0.3		41 370

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

Data extracted February 2025

Table 22: Total actual compulsory social contributions as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	33.7	33.2	33.0	32.9	32.7	32.8	32.7	32.7	32.5	33.3	32.3	31.9	32.6	-0.4		2 191 002
EA-20	35.7	35.2	35.0	34.9	34.6	34.7	34.6	34.4	34.2	35.1	34.1	33.5	34.1	-0.9		1 968 039
Belgium	32.0	31.7	31.3	31.2	31.5	30.7	30.2	29.8	30.6	31.4	30.2	30.1	30.6	-0.7	15	77 463
Bulgaria	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	28.8	26.5	28.4	2.0	21	8 055
Czechia	42.8	42.5	41.9	42.3	41.7	41.7	41.9	42.7	42.9	44.2	46.0	45.0	44.9	3.0	1	48 536
Denmark	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	27	301
Germany	39.3	39.0	38.7	38.7	38.5	38.5	38.5	38.6	38.9	40.7	38.9	38.6	40.2	1.5	4	655 900
Estonia	35.7	34.8	34.3	34.1	33.7	33.7	34.4	34.6	34.7	36.1	34.3	34.5	35.5	1.2	7	4 578
Ireland	18.4	16.9	17.2	16.8	16.4	16.5	16.5	16.6	16.8	16.5	15.3	15.1	15.5	-1.7	25	17 373
Greece	31.8	30.3	29.7	28.6	28.9	28.2	29.6	29.6	30.7	32.8	32.2	29.6	28.8	-0.9	19	25 245
Spain	37.9	36.1	34.6	34.3	33.6	33.9	34.0	33.8	35.2	37.3	35.3	34.0	34.6	0.0	9	189 018
France	37.1	36.7	36.5	36.8	36.3	36.3	35.9	34.4	32.5	32.2	32.5	32.2	33.1	-3.4	11	409 632
Croatia	32.5	31.3	30.2	31.3	30.4	29.6	29.7	29.2	28.8	30.1	29.7	28.6	28.5	-1.7	20	8 267
Italy	31.1	30.0	30.1	29.8	30.1	30.1	30.3	31.0	31.1	31.7	31.1	30.7	30.0	-0.1	16	264 376
Cyprus	24.7	24.3	23.6	24.3	24.7	25.0	25.4	25.5	29.8	32.1	31.4	30.8	33.7	10.1	10	3 950
Latvia	30.6	29.8	28.9	28.2	27.7	26.5	26.9	29.8	30.3	31.6	30.9	30.5	31.7	2.8	12	4 072
Lithuania	40.6	40.0	40.0	40.2	39.9	40.5	41.2	41.9	31.6	32.4	31.5	30.9	31.6	-8.4	13	7 491
Luxembourg	29.0	29.0	28.7	28.2	29.4	28.7	28.6	27.1	27.4	28.8	27.3	27.4	27.8	-0.9	23	9 138
Hungary	35.3	34.9	34.5	34.2	34.0	35.0	33.6	32.7	32.1	30.8	30.9	28.0	28.4	-6.1	22	19 552
Malta	18.2	17.8	17.5	16.9	16.7	15.9	15.3	15.9	15.9	18.5	17.7	17.6	17.6	0.1	24	966
Netherlands	37.9	39.0	39.3	37.9	36.6	37.4	36.0	36.4	35.3	35.3	33.5	32.8	31.4	-7.9	14	129 202
Austria	34.1	33.9	34.0	34.0	33.7	34.7	34.9	34.9	35.0	36.9	35.5	34.4	35.0	1.0	8	71 376
Poland	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	35.3	37.1	37.8	-0.6	6	99 398
Portugal	27.5	27.4	26.1	26.3	26.2	26.6	26.8	26.9	27.8	29.6	29.5	28.3	29.1	3.0	17	27 726
Romania	32.1	31.5	31.5	31.0	28.8	31.0	33.9	40.7	40.5	42.2	39.7	37.1	38.8	7.3	5	32 960
Slovenia	41.3	41.6	41.0	40.4	40.5	40.5	40.7	40.7	41.3	44.4	42.5	42.5	42.7	1.7	3	9 986
Slovakia	41.5	42.7	43.0	42.3	42.0	42.9	43.0	43.2	43.4	44.1	43.3	42.1	42.9	-0.1	2	18 523
Finland	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.4	27.9	27.6	29.0	0.1	18	33 757
Sweden	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	6.3	6.2	6.3	-0.3	26	14 162
Iceland	11.4	10.4	10.3	9.5	9.8	6.8	9.1	9.5	9.2	8.3	8.5	8.4	8.4	-1.9		883
Norway	22.0	22.5	23.8	25.6	27.1	27.3	26.5	25.4	26.3	28.4	22.5	17.3	22.2	-1.6		41 370

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

Data extracted February 2025

Table 23: Actual compulsory social contributions - employers as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	7.3	7.4	7.4	7.4	7.3	7.3	7.3	7.3	7.2	7.3	7.1	7.0	7.0	-0.4		1 204 029
EA-20	7.8	7.9	7.9	7.9	7.8	7.8	7.8	7.8	7.7	7.9	7.8	7.6	7.6	-0.3		1 108 728
Belgium	8.6	8.7	8.8	8.7	8.7	8.2	8.1	7.9	7.9	8.0	7.8	7.6	7.7	-1.1	8	45 884
Bulgaria	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.3	5.3	5.5	5.4	5.1	5.2	0.7	15	4 959
Czechia	9.2	9.3	9.3	9.2	9.1	9.3	9.4	9.8	9.8	10.0	9.9	9.5	9.5	0.2	3	30 091
Denmark	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	27	242
Germany	6.2	6.3	6.3	6.3	6.4	6.4	6.4	6.5	6.7	7.1	6.9	6.7	6.8	0.5	12	283 901
Estonia	9.7	9.7	9.7	9.9	10.1	10.2	10.1	10.2	10.3	10.7	10.4	10.3	11.0	1.3	1	4 201
Ireland	3.1	2.8	2.9	2.9	2.3	2.4	2.3	2.3	2.3	2.1	2.0	1.9	2.1	-0.8	24	10 710
Greece	4.9	5.0	4.8	4.5	4.4	4.4	4.8	5.3	5.5	5.8	6.1	5.6	5.2	0.4	16	11 772
Spain	8.3	8.1	8.0	8.2	8.1	8.2	8.3	8.5	9.0	10.0	9.6	9.3	9.4	1.4	4	141 021
France	11.0	11.2	11.2	11.3	11.2	11.1	11.2	11.1	10.1	10.0	10.0	10.0	9.9	-1.3	2	278 526
Croatia	6.1	5.8	5.6	6.1	6.1	5.7	5.7	5.6	5.4	5.5	5.3	5.2	5.2	-0.4	17	4 054
Italy	8.8	8.8	8.7	8.6	8.6	8.5	8.5	8.6	8.8	9.0	8.8	8.5	8.4	-0.3	6	179 064
Cyprus	5.4	5.3	5.1	5.6	5.6	5.5	5.7	5.8	6.6	6.8	6.6	6.6	7.1	2.0	10	2 219
Latvia	6.5	6.3	6.4	6.0	6.0	6.2	6.2	6.6	6.9	7.1	6.9	6.9	7.2	0.8	9	2 816
Lithuania	7.2	7.2	7.2	7.5	7.8	8.1	8.3	8.4	0.7	0.7	0.7	0.7	0.8	-6.4	26	569
Luxembourg	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	4.7	0.3	20	3 740
Hungary	7.7	8.1	7.9	7.9	7.9	8.2	7.0	6.3	5.9	5.2	4.7	4.0	4.0	-3.9	21	7 814
Malta	2.6	2.5	2.5	2.4	2.3	2.3	2.2	2.2	2.2	2.4	2.3	2.3	2.2	-0.3	23	451
Netherlands	4.6	5.0	4.8	5.2	5.0	5.1	5.0	5.2	5.3	5.4	5.1	5.0	5.0	0.2	18	53 538
Austria	6.6	6.7	6.8	6.9	6.8	6.8	6.9	7.0	7.0	7.3	7.2	6.9	7.1	0.3	11	33 446
Poland	4.5	4.9	4.9	4.9	4.9	5.1	5.0	5.0	5.0	5.1	4.7	4.5	4.7	-0.2	19	35 406
Portugal	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	6.4	1.3	13	17 184
Romania	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	0.9	-4.7	25	2 914
Slovenia	5.6	5.7	5.6	5.4	5.5	5.6	5.6	5.7	5.8	6.1	6.0	5.9	5.8	0.2	14	3 681
Slovakia	6.5	6.6	7.4	7.7	7.9	8.0	8.4	8.6	9.0	9.2	9.0	8.8	8.7	1.3	5	10 719
Finland	8.6	8.8	8.8	8.7	8.7	8.7	7.8	7.6	7.5	7.1	7.6	7.6	7.8	-1.0	7	21 233
Sweden	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.6	-0.1	22	13 875
Iceland	3.7	3.4	3.5	3.4	3.4	3.3	3.3	3.4	3.1	3.0	2.9	2.9	3.0	-0.5		864
Norway	5.6	5.6	5.7	5.9	6.1	6.2	5.9	5.8	6.1	6.4	5.4	4.4	5.5	-0.2		24 836

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

Data extracted February 2025

Table 24: Actual compulsory social contributions - employers as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	19.1	18.8	18.6	18.5	18.4	18.3	18.2	18.2	18.0	18.3	17.8	17.6	17.9	-0.7		1 204 029
EA-20	20.3	19.9	19.6	19.6	19.5	19.3	19.3	19.4	19.2	19.6	19.1	18.8	19.2	-0.4		1 108 728
Belgium	19.5	19.4	19.2	19.1	19.3	18.4	18.1	17.7	18.2	18.7	18.0	18.0	18.1	-1.1	10	45 884
Bulgaria	16.9	15.3	16.0	16.6	16.2	15.9	16.7	17.7	17.6	18.2	17.7	16.3	17.5	1.5	12	4 959
Czechia	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.7	28.3	28.5	27.9	27.9	1.1	2	30 091
Denmark	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	242
Germany	16.7	16.6	16.5	16.5	16.5	16.3	16.3	16.4	16.8	17.8	16.9	16.7	17.4	0.9	13	283 901
Estonia	31.2	30.6	30.8	30.7	30.5	30.5	31.0	31.2	31.3	32.2	30.8	31.5	32.6	1.8	1	4 201
Ireland	11.2	10.1	10.3	10.4	10.2	10.4	10.7	10.6	10.9	10.6	9.8	9.4	9.6	-0.7	22	10 710
Greece	14.3	13.4	13.0	12.3	11.8	11.3	12.2	13.2	14.1	14.9	15.4	13.6	13.4	0.4	18	11 772
Spain	26.6	25.0	24.3	24.3	24.1	24.5	24.7	24.7	25.9	27.2	25.6	25.2	25.8	1.5	3	141 021
France	25.4	25.0	24.7	24.8	24.4	24.3	24.0	24.0	22.2	21.9	22.2	21.9	22.5	-2.2	5	278 526
Croatia	17.0	16.0	15.2	16.3	16.2	15.0	15.0	14.6	14.1	14.7	14.6	14.0	14.0	-1.2	16	4 054
Italy	21.4	20.4	20.2	20.1	20.1	20.1	20.2	20.8	20.8	21.1	20.8	20.5	20.3	0.1	7	179 064
Cyprus	16.8	16.5	16.0	16.5	16.8	16.9	17.3	17.3	19.4	20.2	19.5	19.1	18.9	2.9	8	2 219
Latvia	21.5	20.8	20.9	19.6	19.6	19.4	19.2	20.9	21.3	21.9	21.5	20.9	21.9	1.0	6	2 816
Lithuania	26.1	26.4	26.5	26.8	26.7	27.3	28.0	28.3	2.4	2.4	2.3	2.3	2.4	-24.1	26	569
Luxembourg	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.3	11.4	11.8	11.2	11.2	11.4	-0.6	20	3 740
Hungary	21.1	20.8	20.4	20.5	20.4	21.1	18.6	17.0	16.3	14.5	13.8	11.3	11.3	-9.1	21	7 814
Malta	8.3	8.2	8.1	7.8	7.8	7.3	7.1	7.3	7.4	8.5	8.3	8.2	8.2	0.1	23	451
Netherlands	12.8	13.8	13.0	13.7	13.3	13.2	13.0	13.3	13.5	13.6	12.9	13.0	13.0	0.0	19	53 538
Austria	15.9	15.8	15.8	15.8	15.6	16.1	16.2	16.3	16.4	17.2	16.5	16.1	16.4	0.6	14	33 446
Poland	14.2	15.1	15.1	15.2	15.0	15.2	14.7	14.3	14.4	14.4	12.9	13.3	13.5	-1.6	17	35 406
Portugal	15.8	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	17.9	17.7	17.2	18.0	2.9	11	17 184
Romania	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	3.6	3.6	3.3	3.4	-17.0	25	2 914
Slovenia	14.7	14.9	14.7	14.3	14.4	14.6	14.8	14.9	15.1	16.1	15.6	15.6	15.7	1.0	15	3 681
Slovakia	22.5	23.1	24.2	24.2	24.3	24.3	25.1	25.6	26.3	26.8	25.9	25.1	24.8	0.6	4	10 719
Finland	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.5	16.8	17.4	17.5	18.2	-2.0	9	21 233
Sweden	6.3	6.4	6.4	6.3	6.2	6.0	6.0	6.1	6.3	6.3	6.1	6.1	6.2	-0.2	24	13 875
Iceland	11.1	10.1	10.1	9.3	9.6	6.6	8.9	9.3	9.0	8.2	8.4	8.3	8.2	-1.9		864
Norway	13.3	13.6	14.5	15.2	15.9	16.0	15.4	14.9	15.4	16.5	13.0	10.1	13.4	-1.1		24 836

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

Data extracted February 2025

Table 25: Actual compulsory social contributions - households as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	5.6	5.7	5.8	5.7	5.7	5.8	5.8	5.8	5.8	6.0	5.8	5.7	5.7	-0.1		986 973
EA-20	5.9	6.0	6.1	6.1	6.1	6.2	6.2	6.1	6.0	6.3	6.1	5.9	5.9	-0.2		859 311
Belgium	5.5	5.5	5.6	5.5	5.5	5.4	5.4	5.4	5.4	5.5	5.3	5.1	5.3	-0.3	15	31 579
Bulgaria	2.4	2.8	2.9	3.1	3.1	3.1	3.2	3.4	3.5	3.6	3.4	3.2	3.3	0.4	20	3 096
Czechia	5.2	5.3	5.2	5.2	5.1	5.2	5.2	5.4	5.4	5.6	6.1	5.8	5.8	0.6	12	18 445
Denmark	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	58
Germany	8.5	8.5	8.5	8.5	8.6	8.7	8.7	8.8	8.8	9.1	8.9	8.8	8.9	0.4	4	371 999
Estonia	1.4	1.3	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.0	1.0	-0.1	25	377
Ireland	2.0	1.9	1.9	1.8	1.4	1.4	1.3	1.3	1.3	1.2	1.1	1.2	1.3	-0.6	24	6 663
Greece	6.0	6.3	6.1	6.0	6.3	6.6	6.9	6.6	6.5	6.9	6.6	6.6	6.0	-0.1	10	13 473
Spain	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.1	3.2	3.7	3.6	3.2	3.2	-0.2	22	47 997
France	5.1	5.2	5.4	5.4	5.4	5.5	5.5	4.8	4.7	4.6	4.6	4.7	4.6	-0.8	16	131 106
Croatia	5.5	5.6	5.5	5.6	5.3	5.5	5.6	5.6	5.7	5.8	5.6	5.4	5.4	-0.1	14	4 213
Italy	4.0	4.1	4.2	4.2	4.3	4.2	4.2	4.3	4.4	4.5	4.3	4.2	4.0	-0.2	18	85 312
Cyprus	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.7	3.6	4.0	4.1	4.0	5.5	3.1	13	1 732
Latvia	2.8	2.7	2.4	2.7	2.5	2.3	2.5	2.8	2.9	3.2	3.0	3.1	3.2	0.8	21	1 256
Lithuania	4.0	3.7	3.7	3.7	3.8	3.9	3.9	4.1	8.8	9.4	9.4	9.1	9.4	5.7	2	6 922
Luxembourg	6.0	6.0	6.1	5.9	5.9	5.9	6.1	6.3	6.4	6.6	6.2	6.3	6.8	0.7	8	5 398
Hungary	5.2	5.5	5.5	5.3	5.3	5.4	5.7	5.7	5.7	5.8	5.8	5.8	6.0	0.5	11	11 738
Malta	3.1	3.0	2.9	2.8	2.6	2.7	2.6	2.6	2.6	2.8	2.6	2.6	2.5	-0.4	23	515
Netherlands	9.0	9.1	9.7	9.1	8.7	9.3	8.9	9.0	8.5	8.6	8.1	7.6	7.1	-2.6	7	75 664
Austria	7.6	7.7	7.9	7.9	7.9	7.9	7.9	7.9	8.0	8.4	8.3	7.9	8.0	0.1	6	37 930
Poland	6.6	7.1	7.5	7.3	7.5	7.6	7.8	8.0	8.0	8.3	8.1	8.1	8.5	1.0	5	63 992
Portugal	3.8	3.7	3.7	3.9	3.9	3.9	3.9	3.7	3.8	4.1	4.2	4.0	3.9	0.2	19	10 541
Romania	3.3	3.1	3.1	3.0	3.1	3.2	3.2	9.3	9.5	10.0	9.5	9.1	9.3	6.2	3	30 046
Slovenia	10.1	10.2	10.1	10.0	10.0	10.0	9.9	9.9	10.0	10.8	10.4	10.2	9.9	-0.2	1	6 305
Slovakia	5.5	5.6	5.8	5.7	5.7	6.1	6.0	6.0	5.9	5.9	6.0	5.9	6.3	0.5	9	7 805
Finland	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.4	4.5	4.5	4.4	4.6	0.8	17	12 524
Sweden	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	287
Iceland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		18
Norway	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.3	4.6	3.9	3.1	3.7	0.0		16 534

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

Data extracted February 2025

Table 26: Actual compulsory social contributions - households as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	14.5	14.4	14.5	14.4	14.3	14.5	14.5	14.5	14.6	15.0	14.5	14.4	14.7	0.2		986 973
EA-20	15.4	15.3	15.3	15.2	15.2	15.4	15.3	15.0	15.0	15.5	15.0	14.7	14.9	-0.4		859 311
Belgium	12.4	12.3	12.1	12.1	12.2	12.3	12.1	12.1	12.4	12.7	12.2	12.1	12.5	0.4	15	31 579
Bulgaria	9.4	10.7	10.4	10.9	10.7	10.5	10.9	11.5	11.5	11.8	11.0	10.2	10.9	0.5	17	3 096
Czechia	15.5	15.3	15.1	15.3	15.1	15.0	14.9	15.1	15.2	15.8	17.5	17.1	17.1	2.0	9	18 445
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-0.1	27	58
Germany	22.6	22.4	22.2	22.2	22.1	22.1	22.2	22.2	22.1	22.9	21.9	21.8	22.8	0.6	5	371 999
Estonia	4.5	4.2	3.5	3.4	3.2	3.3	3.3	3.4	3.4	3.9	3.5	2.9	2.9	-0.6	25	377
Ireland	7.2	6.8	6.9	6.4	6.2	6.0	5.8	6.0	5.9	5.9	5.4	5.7	6.0	-0.9	24	6 663
Greece	17.5	16.9	16.7	16.3	17.0	16.9	17.4	16.4	16.7	17.8	16.8	16.0	15.4	-1.3	12	13 473
Spain	11.3	11.0	10.2	10.1	9.5	9.4	9.3	9.1	9.3	10.1	9.7	8.8	8.8	-1.4	23	47 997
France	11.7	11.6	11.8	11.9	11.9	11.9	11.8	10.4	10.3	10.2	10.3	10.3	10.6	-1.2	19	131 106
Croatia	15.5	15.3	15.0	14.9	14.2	14.6	14.7	14.6	14.7	15.4	15.1	14.6	14.5	-0.5	14	4 213
Italy	9.7	9.6	9.8	9.7	10.0	10.0	10.1	10.2	10.3	10.5	10.3	10.1	9.7	-0.1	21	85 312
Cyprus	7.9	7.8	7.6	7.8	7.9	8.0	8.2	8.2	10.5	11.9	11.9	11.7	14.8	7.2	13	1 732
Latvia	9.1	8.9	8.0	8.6	8.1	7.1	7.7	8.9	9.0	9.7	9.4	9.6	9.8	1.8	20	1 256
Lithuania	14.5	13.6	13.5	13.4	13.2	13.2	13.2	13.6	29.2	30.0	29.2	28.6	29.2	15.7	2	6 922
Luxembourg	16.6	16.6	16.7	16.4	17.0	16.7	16.7	15.8	16.1	17.0	16.1	16.2	16.4	-0.3	11	5 398
Hungary	14.2	14.1	14.2	13.7	13.6	13.9	15.0	15.6	15.8	16.3	17.1	16.7	17.0	2.8	10	11 738
Malta	9.9	9.7	9.4	9.1	9.0	8.5	8.2	8.5	8.5	10.0	9.4	9.3	9.4	0.0	22	515
Netherlands	25.0	25.2	26.4	24.2	23.4	24.2	23.0	23.1	21.9	21.7	20.6	19.8	18.4	-8.0	7	75 664
Austria	18.3	18.1	18.2	18.2	18.0	18.6	18.7	18.6	18.7	19.7	19.0	18.3	18.6	0.4	6	37 930
Poland	20.8	22.2	23.3	22.7	23.2	22.8	22.9	23.0	23.1	23.6	22.4	23.8	24.4	1.1	4	63 992
Portugal	11.7	11.6	11.0	11.5	11.3	11.4	11.4	10.8	11.0	11.7	11.8	11.1	11.1	0.1	16	10 541
Romania	12.2	11.6	11.1	11.1	11.0	12.0	12.8	36.2	36.8	38.6	36.1	33.8	35.4	24.3	1	30 046
Slovenia	26.5	26.7	26.3	26.2	26.0	25.9	25.9	25.8	26.2	28.3	26.9	26.9	27.0	0.7	3	6 305
Slovakia	19.0	19.6	18.8	18.1	17.7	18.6	18.0	17.7	17.1	17.3	17.4	17.0	18.1	-0.7	8	7 805
Finland	8.3	8.9	8.7	9.0	9.1	9.3	9.7	10.1	10.4	10.7	10.4	10.1	10.7	2.0	18	12 524
Sweden	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	-0.1	26	287
Iceland	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1		18
Norway	8.8	8.9	9.4	10.3	11.2	11.4	11.1	10.6	10.9	11.9	9.5	7.2	8.9	-0.5		16 534

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

Data extracted February 2025

Table 27: Capital transfers representing taxes assessed but not collected as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
EU-27	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0
EA-20	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0
Belgium	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.3	0.3	0.9	1.0	1.0	0.6	0.6	0.4	0.5	0.5	0.3	0.3	0.3
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	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
Greece	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
Spain	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
France	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.4	0.3	0.2	0.2
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	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
Latvia	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
Lithuania	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.0
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	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
Austria	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
Poland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	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
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	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

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

Data extracted February 2025

Table 28: Capital transfers representing taxes assessed but not collected as % of total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1
EA-20	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1
Belgium	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.6	0.6	1.9	2.0	2.2	1.2	1.4	1.0	1.0	1.0	0.7	0.8	0.7
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	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
Greece	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
Spain	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
France	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.9	0.6	0.4	0.3
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	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
Latvia	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
Lithuania	0.4	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1
Luxembourg	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	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
Austria	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
Poland	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	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
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	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

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

Data extracted February 2025

Table 29: Taxes received by level of government as % of GDP - Central government

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	17.9	18.3	18.7	18.8	18.6	18.6	18.7	18.6	18.5	18.1	18.4	18.4	18.2	-0.5		3 126 450
EA-20	17.0	17.4	17.9	17.9	17.8	17.7	17.8	17.7	17.5	17.1	17.4	17.5	17.3	-0.6		2 522 209
Belgium (1)	24.7	25.6	25.9	25.9	24.3	22.2	22.8	23.3	21.8	21.0	22.4	22.0	22.0	-3.9		131 333
Belgium (2)	11.8	13.1	13.5	13.5	14.9	13.0	12.9	13.2	11.8	11.0	11.9	12.1	11.4	-2.1	26	68 204
Bulgaria	17.9	18.4	19.7	19.6	20.1	20.3	20.5	19.9	20.6	20.2	20.6	21.7	20.5	0.8	18	19 392
Czechia	27.8	28.3	28.7	27.9	28.1	28.7	28.9	29.4	29.2	28.6	27.9	27.4	27.5	-1.2	5	87 187
Denmark	32.9	33.6	33.9	36.6	34.2	33.5	33.3	32.4	35.0	34.5	35.1	30.7	31.5	-2.4	1	118 442
Germany	11.7	11.9	12.1	12.0	12.0	11.8	12.0	12.0	11.9	11.2	11.5	11.3	10.7	-1.4	27	448 749
Estonia	25.1	25.8	25.9	26.4	27.5	27.6	26.8	26.8	27.1	27.0	27.9	27.1	27.9	2.0	4	10 661
Ireland	22.4	23.1	23.2	23.1	18.6	19.0	18.0	18.0	17.7	16.3	16.9	17.1	18.4	-4.8	20	93 689
Greece	22.8	25.2	24.9	25.6	25.7	27.4	26.7	27.1	25.9	25.0	25.5	27.6	26.5	1.6	7	59 772
Spain	12.1	12.0	13.8	14.4	14.4	14.0	13.9	14.4	13.9	13.8	15.2	15.8	15.2	1.4	24	228 156
France	14.9	15.4	15.9	15.8	16.0	15.8	16.5	16.2	15.4	15.1	14.2	14.6	13.4	-2.5	25	377 686
Croatia	19.6	20.1	20.6	20.4	21.4	21.9	22.0	21.8	22.0	20.9	21.1	21.7	21.5	0.9	15	16 774
Italy	23.7	24.9	25.2	25.0	24.8	25.1	24.7	24.2	24.7	24.8	24.9	24.6	24.9	-0.3	11	529 452
Cyprus	23.1	23.3	23.5	24.7	24.0	23.5	23.8	23.8	23.1	21.9	22.6	23.1	25.4	1.9	9	7 962
Latvia	15.0	15.4	15.9	16.2	16.4	17.2	17.2	16.5	16.5	16.6	16.7	17.5	17.2	1.3	22	6 712
Lithuania	15.7	15.7	15.8	16.0	16.8	17.1	16.8	16.8	20.1	20.5	21.3	21.3	21.4	5.6	16	15 798
Luxembourg	24.3	24.7	24.8	25.0	23.6	24.0	24.8	27.2	27.2	26.0	26.5	26.7	28.1	3.3	2	22 320
Hungary	21.6	23.2	23.0	23.2	23.3	23.4	23.4	22.6	22.6	22.9	21.6	23.6	23.2	0.2	14	45 534
Malta	31.1	30.8	30.5	30.8	29.3	31.2	30.8	30.2	29.9	27.6	27.3	27.5	26.4	-4.1	8	5 458
Netherlands	20.7	20.3	20.6	21.5	21.8	22.3	23.1	23.0	23.6	23.9	24.3	23.9	24.8	4.2	12	265 201
Austria	27.8	28.3	29.0	29.1	29.4	28.0	28.0	27.9	28.0	26.9	28.2	28.3	28.0	-1.0	3	132 499
Poland	16.7	16.0	15.7	15.6	15.6	16.2	16.7	17.2	17.1	17.3	18.9	17.1	18.0	2.3	21	134 955
Portugal	22.3	21.8	23.9	24.0	24.1	23.6	23.6	23.8	23.3	23.2	23.2	24.0	23.7	-0.2	13	63 310
Romania	17.3	16.9	17.6	17.7	18.7	17.1	15.5	14.8	15.0	14.8	15.5	16.7	15.8	-1.8	23	51 118
Slovenia	21.8	21.9	22.0	22.2	22.3	22.3	22.1	22.2	21.9	20.7	21.8	21.2	20.5	-1.5	17	13 113
Slovakia	16.3	15.8	17.0	17.7	18.4	18.3	18.9	18.8	19.1	18.9	19.4	19.9	19.8	2.8	19	24 328
Finland	20.1	20.2	20.7	20.7	20.6	21.0	20.9	21.0	20.8	20.0	20.8	21.2	25.3	4.6	10	69 237
Sweden	27.1	26.8	26.8	26.9	27.5	28.3	28.5	28.3	27.6	27.0	27.8	27.9	27.3	0.5	6	147 613
Iceland	24.4	25.0	25.2	28.0	26.1	41.0	27.3	26.4	25.2	25.4	24.4	25.4	26.5	1.3		7 673
Norway	36.8	36.2	34.5	33.3	32.5	32.6	32.5	33.3	33.8	32.3	34.8	39.0	36.1	1.6		162 169

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 30: Taxes received by level of government as % of total taxation - Central government

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	46.8	46.6	47.0	47.1	46.9	46.6	46.8	46.5	46.3	45.2	45.9	46.4	46.6	-0.4		3 126 450
EA-20	44.2	44.1	44.6	44.6	44.4	44.1	44.2	43.9	43.6	42.4	42.9	43.5	43.7	-0.9		2 522 209
Belgium (1)	56.1	56.7	56.6	56.9	53.8	50.1	50.9	52.0	50.4	49.0	51.9	51.9	51.9	-4.7		131 333
Belgium (2)	26.7	29.1	29.5	29.7	33.0	29.3	28.7	29.5	27.2	25.6	27.5	28.4	26.9	-2.6	27	68 204
Bulgaria	70.2	70.5	70.0	68.9	69.6	69.7	68.8	67.1	67.5	66.5	67.1	69.9	68.4	-1.6	6	19 392
Czechia	82.4	82.6	82.6	82.3	82.6	82.6	82.9	82.6	82.8	81.3	80.2	80.6	80.7	-1.9	4	87 187
Denmark	72.9	73.2	73.2	74.7	73.3	72.9	73.0	72.7	74.1	72.9	74.0	73.2	72.4	-0.8	5	118 442
Germany	31.4	31.3	31.5	31.4	31.0	30.2	30.4	30.0	29.7	28.0	28.2	28.0	27.5	-4.0	26	448 749
Estonia	80.3	81.0	81.9	82.2	82.6	82.6	82.4	82.3	82.2	81.5	82.4	82.7	82.7	0.8	3	10 661
Ireland	81.1	82.4	82.1	82.6	83.0	82.5	82.5	82.7	82.5	83.8	84.3	84.1	83.8	1.7	2	93 689
Greece	66.6	67.6	68.0	69.2	69.0	69.8	67.5	67.5	66.2	64.1	64.8	67.2	68.2	0.2	7	59 772
Spain	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	37.5	40.4	42.7	41.7	-0.3	24	228 156
France	34.3	34.6	35.1	34.6	34.9	34.7	35.4	34.9	34.0	33.4	31.6	31.9	30.5	-4.6	25	377 686
Croatia	54.9	55.4	55.9	54.8	57.0	57.7	58.3	56.9	57.2	55.6	57.4	58.2	57.8	1.9	19	16 774
Italy	57.7	57.9	58.4	58.1	58.0	59.7	59.1	58.3	58.5	58.3	59.0	59.1	60.0	1.6	17	529 452
Cyprus	72.5	73.1	73.4	72.8	72.0	72.3	71.9	71.9	67.7	65.4	66.3	67.0	67.9	-5.5	9	7 962
Latvia	49.8	51.0	52.1	52.4	52.9	54.0	53.2	52.0	50.9	51.1	52.2	53.3	52.2	0.1	22	6 712
Lithuania	57.0	57.7	58.1	57.7	57.8	57.3	56.7	56.1	66.4	65.6	66.5	67.0	66.7	8.6	10	15 798
Luxembourg	67.0	67.7	68.4	69.2	67.6	67.6	67.4	68.4	67.9	67.1	68.5	68.6	68.0	-0.4	8	22 320
Hungary	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	64.2	64.1	67.3	66.0	6.3	12	45 534
Malta	99.5	99.3	99.5	99.5	99.2	99.3	99.4	99.5	99.4	99.4	99.3	99.3	99.4	-0.1	1	5 458
Netherlands	57.5	56.4	56.1	57.4	58.5	58.0	59.5	59.1	60.3	60.3	62.1	62.7	64.4	8.3	15	265 201
Austria	66.8	67.0	67.0	67.0	67.3	66.2	66.0	65.3	65.1	63.3	64.7	65.6	65.0	-2.0	14	132 499
Poland	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	49.2	52.1	50.0	51.4	2.8	23	134 955
Portugal	69.3	68.9	70.3	70.1	70.0	69.2	68.9	68.6	67.5	66.1	66.0	66.9	66.4	-3.9	11	63 310
Romania	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.0	56.7	58.9	61.6	60.1	-3.9	16	51 118
Slovenia	57.4	57.0	57.6	58.2	58.0	58.1	57.8	58.0	57.3	54.2	56.2	56.1	56.1	-1.5	21	13 113
Slovakia	56.4	55.3	55.1	56.0	56.9	56.0	56.0	55.8	55.8	55.2	55.9	57.1	56.4	1.3	20	24 328
Finland	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.1	48.9	47.5	47.8	48.8	59.4	11.8	18	69 237
Sweden	64.3	63.3	62.9	63.4	64.1	64.0	64.1	64.1	64.3	63.3	64.9	65.7	65.9	3.0	13	147 613
Iceland	73.4	73.7	73.4	75.5	74.4	81.6	73.6	72.5	71.7	70.2	70.1	72.3	72.8	-0.6		7 673
Norway	87.9	87.6	86.8	86.2	84.7	83.9	84.2	84.8	84.7	83.3	84.1	89.7	87.2	0.4		162 169

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 31: Taxes received by level of government as % of GDP - State government

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Revenue 2023 (million EUR)
EU-27	2.4	2.6	2.6	2.6	2.7	2.9	2.9	3.0	3.0	3.1	3.1	3.1	2.9	0.3	501 675
EA-20	2.8	3.0	3.0	3.0	3.1	3.3	3.4	3.4	3.5	3.6	3.7	3.6	3.4	0.4	501 675
Belgium (1)	2.6	2.6	2.9	2.8	3.8	5.2	5.2	5.0	5.0	5.1	4.7	4.6	4.4	1.5	26 527
Belgium (2)	11.0	11.1	11.3	11.2	10.9	12.0	12.0	11.8	11.6	11.5	11.3	11.1	11.2	-0.1	66 674
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Germany	8.0	8.3	8.4	8.4	8.6	9.0	8.9	9.1	9.2	9.3	9.9	9.9	9.2	0.8	384 659
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	4.5	5.8	4.7	4.7	4.8	4.9	5.2	5.3	5.3	6.1	5.9	5.6	5.8	1.1	86 693
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	0.6	0.6	0.7	0.7	0.6	0.7	0.6	0.9	0.8	0.9	0.8	0.8	0.8	0.1	3 796
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 32: Taxes received by level of government as % of total taxation - State government

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Revenue 2023 (million EUR)
EU-27	6.4	6.7	6.6	6.6	6.9	7.3	7.3	7.4	7.5	7.7	7.8	7.8	7.5	0.9	501 675
EA-20	7.3	7.7	7.5	7.6	7.9	8.4	8.4	8.5	8.6	8.9	9.1	9.0	8.7	1.2	501 675
Belgium (1)	5.8	5.8	6.2	6.1	8.5	11.6	11.6	11.1	11.5	12.0	10.9	10.9	10.5	4.3	26 527
Belgium (2)	25.0	24.7	24.7	24.6	24.2	27.1	26.8	26.3	26.9	26.8	26.1	26.1	26.3	1.6	66 674
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Germany	21.3	21.7	21.8	21.9	22.2	22.9	22.6	22.9	23.0	23.3	24.3	24.6	23.6	1.8	384 659
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	14.5	17.9	14.3	13.8	14.2	14.8	15.5	15.3	15.4	16.6	15.7	15.1	15.9	1.6	86 693
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	1.5	1.5	1.6	1.5	1.5	1.5	1.5	2.0	2.0	2.0	1.9	1.9	1.9	0.3	3 796
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 33: Taxes received by level of government as % of GDP - Local government

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	3.9	4.1	4.1	4.1	4.1	4.1	4.0	4.0	4.0	3.9	4.0	3.9	3.7	-0.4		632 324
EA-20	3.5	3.6	3.7	3.7	3.7	3.6	3.6	3.6	3.6	3.5	3.6	3.6	3.4	-0.3		491 438
Belgium (1)	2.2	2.1	2.2	2.1	2.2	2.2	2.2	2.0	2.1	2.2	1.9	1.9	2.0	-0.2		11 972
Belgium (2)	2.3	2.1	2.2	2.1	2.2	2.3	2.2	2.1	2.2	2.2	1.9	1.9	2.0	-0.2	12	12 161
Bulgaria	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.0	18	713
Czechia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	23	1 111
Denmark	12.0	12.1	12.2	12.2	12.3	12.3	12.1	12.0	12.1	12.7	12.1	11.1	11.8	-0.4	1	44 532
Germany	2.8	2.9	2.9	2.9	3.0	3.1	3.1	3.2	3.2	3.0	3.3	3.3	3.2	0.3	9	133 474
Estonia	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-0.2	26	74
Ireland	0.9	0.9	0.9	0.8	0.6	0.5	0.5	0.5	0.4	0.2	0.3	0.3	0.3	-0.6	24	1 776
Greece	0.8	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9	1.0	0.9	0.9	0.9	0.0	17	1 965
Spain	2.8	3.0	3.2	3.3	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.0	2.9	-0.3	10	42 887
France	5.3	5.5	5.5	5.6	5.7	5.8	5.9	5.9	5.8	5.8	6.2	6.3	6.0	0.5	3	168 258
Croatia	4.5	4.8	5.1	5.0	4.6	4.7	4.4	5.2	5.3	5.2	4.6	4.8	5.0	-0.1	5	3 918
Italy	4.5	5.0	4.9	5.1	4.9	4.1	4.2	4.2	4.2	4.1	4.0	4.0	3.9	-1.0	7	83 784
Cyprus	0.7	0.7	0.9	0.8	0.8	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	-0.4	20	160
Latvia	5.8	5.7	5.7	5.8	5.8	6.0	6.2	5.8	6.2	5.7	5.5	5.4	5.5	-0.2	4	2 149
Lithuania	0.5	0.4	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	25	250
Luxembourg	1.7	1.5	1.3	1.2	1.2	1.4	1.5	1.8	1.9	1.6	1.5	1.4	1.7	0.4	14	1 374
Hungary	2.4	2.4	2.2	2.1	2.2	2.2	2.2	2.1	2.1	1.9	1.7	1.7	2.0	-0.2	13	3 910
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.3	1.2	1.2	-0.2	16	13 024
Austria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.4	0.1	15	6 393
Poland	3.9	4.0	4.1	4.2	4.2	4.3	4.3	4.4	4.4	4.4	4.3	4.0	3.6	-0.5	8	26 730
Portugal	1.9	1.9	2.1	2.3	2.3	2.3	2.2	2.3	2.3	2.3	2.3	2.3	2.2	0.1	11	6 016
Romania	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.8	0.8	0.8	0.7	-0.3	19	2 391
Slovenia	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	22	298
Slovakia	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	-0.2	21	603
Finland	9.7	9.7	10.2	10.3	10.4	10.2	10.1	9.7	9.7	10.4	10.4	10.0	4.8	-5.4	6	13 064
Sweden	12.2	12.6	12.9	12.6	12.5	13.0	13.1	12.9	12.5	12.7	12.2	11.8	11.4	-1.5	2	61 500
Iceland	8.8	8.9	9.1	9.1	9.0	9.3	9.8	10.0	9.9	10.8	10.4	9.8	9.9	0.8		2 865
Norway	5.1	5.1	5.3	5.4	5.9	6.2	6.1	6.0	6.1	6.5	6.6	4.5	5.3	0.0		23 865

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 34: Taxes received by level of government as % of total taxation - Local government

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	10.2	10.4	10.3	10.3	10.3	10.2	10.1	10.1	9.9	9.9	10.0	9.8	9.4	-0.9		632 324
EA-20	9.0	9.2	9.1	9.2	9.1	9.0	8.9	9.0	8.9	8.7	8.9	8.9	8.5	-0.6		491 438
Belgium (1)	5.0	4.6	4.7	4.6	4.9	5.0	4.8	4.6	4.9	5.1	4.4	4.5	4.7	0.0		11 972
Belgium (2)	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	5.1	4.5	4.6	4.8	0.0	13	12 161
Bulgaria	3.0	3.0	3.0	3.0	2.9	3.1	3.0	3.0	2.9	2.9	3.1	2.6	2.5	-0.5	18	713
Czechia	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.0	1.0	1.0	1.1	1.0	-0.3	25	1 111
Denmark	26.6	26.3	26.4	24.9	26.3	26.7	26.6	26.9	25.6	26.7	25.6	26.4	27.2	0.8	2	44 532
Germany	7.5	7.6	7.6	7.6	7.7	7.9	7.9	8.0	7.9	7.5	8.0	8.1	8.2	0.6	9	133 474
Estonia	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.6	0.6	-0.5	26	74
Ireland	3.2	3.4	3.1	2.8	2.5	2.3	2.2	2.1	2.0	1.1	1.3	1.6	1.6	-1.5	20	1 776
Greece	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.5	2.3	2.3	2.2	-0.3	19	1 965
Spain	9.1	9.3	9.7	9.7	9.6	9.6	9.5	9.3	9.2	8.8	8.6	8.1	7.8	-1.9	10	42 887
France	12.3	12.3	12.1	12.2	12.4	12.8	12.6	12.8	12.8	12.7	13.8	13.7	13.6	1.5	4	168 258
Croatia	12.6	13.2	13.9	13.6	12.3	12.3	11.7	13.6	13.8	13.9	12.5	12.8	13.5	-0.4	5	3 918
Italy	10.9	11.7	11.3	11.8	11.4	9.8	9.9	10.2	10.0	9.6	9.5	9.7	9.5	-1.8	8	83 784
Cyprus	2.3	2.2	2.7	2.4	2.4	1.9	2.0	1.9	1.9	1.8	1.7	1.5	1.4	-1.3	22	160
Latvia	19.1	18.7	18.6	18.9	18.7	18.9	19.2	18.4	19.2	17.6	17.1	16.4	16.7	-1.9	3	2 149
Lithuania	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.1	1.1	1.0	1.0	1.1	-0.1	24	250
Luxembourg	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.5	4.7	4.2	3.9	3.6	4.2	0.7	14	1 374
Hungary	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	5.2	5.1	4.7	5.7	-0.1	12	3 910
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	3.7	3.8	3.8	3.7	3.8	3.6	3.5	3.5	3.4	3.5	3.4	3.2	3.2	-0.6	15	13 024
Austria	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	3.2	3.1	3.0	3.1	0.0	16	6 393
Poland	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	12.4	11.9	11.8	10.2	-2.4	7	26 730
Portugal	6.0	6.0	6.3	6.6	6.6	6.7	6.6	6.6	6.7	6.5	6.6	6.5	6.3	0.0	11	6 016
Romania	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	3.0	3.2	2.8	2.8	-0.9	17	2 391
Slovenia	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.3	-0.1	23	298
Slovakia	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	1.6	1.6	1.5	1.4	-0.9	21	603
Finland	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	24.7	23.9	23.0	11.2	-12.2	6	13 064
Sweden	28.9	29.8	30.2	29.8	29.2	29.5	29.4	29.3	29.0	29.9	28.5	27.7	27.5	-2.7	1	61 500
Iceland	26.6	26.3	26.6	24.5	25.6	18.4	26.4	27.5	28.3	29.8	29.9	27.7	27.2	0.6		2 865
Norway	12.1	12.4	13.2	13.8	15.3	16.1	15.8	15.2	15.3	16.7	15.9	10.3	12.8	-0.4		23 865

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 35: Taxes received by level of government as % of GDP - Social security funds

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	13.8	14.1	14.2	14.2	14.0	14.1	14.1	14.2	14.3	14.7	14.3	14.0	14.0	-0.2		2 413 397
EA-20	15.0	15.3	15.4	15.4	15.2	15.2	15.2	15.4	15.5	15.9	15.6	15.3	15.2	-0.2		2 221 761
Belgium (1)	14.0	14.3	14.4	14.2	14.3	14.2	14.1	13.9	13.8	14.0	13.6	13.2	13.4	-1.0		80 102
Belgium (2)	18.5	18.2	18.3	18.2	16.5	16.5	17.2	17.1	17.1	17.7	17.5	16.7	17.3	-1.0	2	102 894
Bulgaria	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.9	9.1	8.8	8.2	8.5	1.1	21	8 055
Czechia	5.3	5.4	5.4	5.4	5.4	5.4	5.4	5.6	5.6	6.1	6.4	6.1	6.0	0.6	22	19 191
Denmark	0.1	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	26	73
Germany	14.7	14.9	14.9	14.8	14.9	15.1	15.2	15.4	15.6	16.2	15.8	15.6	15.7	0.8	3	655 900
Estonia	5.5	5.5	5.2	5.2	5.3	5.3	5.3	5.3	5.4	5.7	5.5	5.2	5.5	0.3	23	2 098
Ireland	4.2	3.9	4.0	4.0	3.1	3.3	3.2	3.2	3.2	2.8	2.7	2.7	3.0	-1.0	24	15 476
Greece	10.5	11.1	10.7	10.4	10.5	10.7	11.7	11.9	12.1	12.8	12.7	12.2	11.3	0.6	12	25 451
Spain	11.5	11.3	11.1	11.2	11.0	11.0	11.2	11.4	11.9	13.4	13.0	12.3	12.4	1.3	9	185 502
France	23.0	23.5	23.9	24.2	23.9	23.9	24.0	24.1	24.0	24.3	24.4	24.7	24.2	0.3	1	684 226
Croatia	11.6	11.4	11.1	11.6	11.4	11.2	11.2	11.2	11.1	11.3	10.9	10.7	10.6	-0.5	15	8 267
Italy	12.8	12.9	13.0	12.8	12.9	12.7	12.7	12.9	13.1	13.5	13.1	12.8	12.4	-0.6	8	264 269
Cyprus	7.9	7.7	7.6	8.3	8.3	8.1	8.4	8.5	10.2	10.8	10.7	10.6	11.3	3.7	13	3 536
Latvia	9.2	9.0	8.8	8.7	8.6	8.5	8.7	9.2	9.5	10.0	9.6	9.7	10.1	1.3	17	3 940
Lithuania	11.2	10.9	10.9	11.2	11.6	12.1	12.2	12.5	9.6	10.1	10.1	9.8	10.2	-0.7	16	7 499
Luxembourg	10.2	10.3	10.1	9.9	10.0	9.9	10.3	10.5	10.7	10.8	10.3	10.4	11.2	1.1	14	8 864
Hungary	12.4	13.3	13.2	13.0	13.1	13.3	12.1	11.9	11.3	10.8	10.2	9.6	9.7	-3.5	18	19 166
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	13.6	14.1	14.4	14.2	13.7	14.4	14.0	14.2	13.8	14.0	13.1	12.5	12.1	-2.3	11	129 202
Austria	11.7	11.8	12.1	12.2	12.2	12.2	12.3	12.4	12.6	13.1	13.0	12.5	12.7	0.6	7	60 191
Poland	11.1	12.0	12.4	12.2	12.4	12.7	12.8	12.9	13.1	13.3	12.9	12.7	13.3	0.9	6	99 782
Portugal	7.9	7.8	7.9	7.9	8.0	8.1	8.2	8.4	8.7	9.4	9.4	9.3	9.6	1.7	20	25 548
Romania	8.6	8.6	8.8	8.7	8.3	8.2	8.6	10.1	9.9	10.4	9.9	9.5	9.6	0.8	19	31 208
Slovenia	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.6	16.7	16.3	15.9	15.5	0.0	4	9 885
Slovakia	11.7	11.9	12.9	13.1	13.3	13.7	14.1	14.2	14.5	14.7	14.6	14.3	14.7	1.8	5	18 048
Finland	12.0	12.6	12.6	12.6	12.7	12.8	12.0	11.9	11.9	11.6	12.1	12.0	12.4	-0.2	10	33 757
Sweden	2.7	2.8	2.8	2.8	2.7	2.7	2.8	2.8	2.7	2.7	2.7	2.6	2.6	-0.2	25	14 162
Iceland	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		0
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 36: Taxes received by level of government as % of total taxation - Social security funds

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	36.2	35.9	35.7	35.6	35.3	35.4	35.2	35.5	35.8	36.7	35.7	35.3	36.0	0.3		2 413 397
EA-20	39.0	38.6	38.4	38.3	38.0	38.1	37.9	38.1	38.4	39.5	38.5	37.9	38.5	0.1		2 221 761
Belgium (1)	31.9	31.7	31.5	31.3	31.6	31.9	31.4	31.0	31.9	32.6	31.4	31.2	31.6	0.1		80 102
Belgium (2)	42.0	40.4	40.0	40.0	36.6	37.1	38.2	38.2	39.5	41.1	40.6	39.4	40.6	0.6	4	102 894
Bulgaria	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	28.8	26.5	28.4	2.0	18	8 055
Czechia	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.8	17.3	18.3	17.8	17.8	2.1	22	19 191
Denmark	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	-0.1	26	73
Germany	39.3	39.0	38.7	38.7	38.5	38.5	38.5	38.6	38.9	40.7	38.9	38.6	40.2	1.5	5	655 900
Estonia	17.6	17.1	16.5	16.3	15.9	15.9	16.2	16.4	16.4	17.2	16.2	15.9	16.3	-0.2	23	2 098
Ireland	15.2	13.8	14.3	14.2	14.0	14.5	14.6	14.6	14.9	14.5	13.5	13.5	13.8	-0.5	24	15 476
Greece	30.8	29.7	29.2	28.1	28.2	27.4	29.6	29.7	30.8	32.8	32.4	29.8	29.0	-0.2	15	25 451
Spain	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	36.5	34.6	33.3	33.9	0.2	8	185 502
France	53.2	52.9	52.6	53.0	52.4	52.2	51.5	51.9	52.8	53.4	54.2	53.9	55.3	2.7	1	684 226
Croatia	32.5	31.3	30.2	31.3	30.4	29.6	29.7	29.2	28.8	30.1	29.7	28.6	28.5	-1.7	17	8 267
Italy	31.1	30.0	30.1	29.8	30.0	30.1	30.3	31.0	31.1	31.6	31.1	30.6	30.0	-0.1	13	264 269
Cyprus	24.7	24.3	23.6	24.3	24.7	25.0	25.4	25.5	29.8	32.1	31.4	30.8	30.1	6.5	12	3 536
Latvia	30.6	29.8	28.9	28.2	27.7	26.5	26.9	28.9	29.4	30.7	30.0	29.5	30.6	1.7	11	3 940
Lithuania	40.6	40.0	40.0	40.2	39.9	40.5	41.2	41.9	31.6	32.4	31.6	31.0	31.7	-8.3	9	7 499
Luxembourg	28.3	28.2	28.0	27.4	28.6	27.9	27.9	26.4	26.7	28.0	26.6	26.6	27.0	-1.0	20	8 864
Hungary	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.2	30.2	30.3	27.3	27.8	-6.5	19	19 166
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	37.9	39.0	39.3	37.9	36.6	37.4	36.0	36.4	35.3	35.3	33.5	32.8	31.4	-7.9	10	129 202
Austria	28.2	28.0	28.1	28.1	27.8	28.7	29.0	29.1	29.3	31.0	29.8	28.9	29.5	1.4	14	60 191
Poland	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	35.5	37.3	38.0	-0.4	6	99 782
Portugal	24.4	24.7	23.1	23.1	23.1	23.6	24.0	24.3	25.3	26.9	26.9	26.0	26.8	3.7	21	25 548
Romania	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.5	39.9	37.6	35.2	36.7	4.7	7	31 208
Slovenia	40.9	41.2	40.6	40.0	40.1	40.1	40.3	40.3	40.9	44.0	42.0	42.1	42.3	1.7	2	9 885
Slovakia	40.5	41.7	42.0	41.3	41.1	41.9	42.0	42.2	42.3	42.8	42.1	41.0	41.8	-0.2	3	18 048
Finland	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.4	27.9	27.6	29.0	0.1	16	33 757
Sweden	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	6.3	6.2	6.3	-0.3	25	14 162
Iceland	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		0
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 37: Taxes received by level of government as % of GDP - EU Institutions

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1		38 202
EA-20	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1		34 402
Belgium (1)	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.1		3 329
Belgium (2)	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.1	1	3 329
Bulgaria	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.0	10	182
Czechia	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.1	19	501
Denmark	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	24	489
Germany	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.0	8	8 290
Estonia	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	-0.1	23	53
Ireland	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	14	891
Greece	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1	7	465
Spain	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1	4	3 628
France	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1	6	6 571
Croatia	:	:	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	26	80
Italy	0.1	0.1	0.1	0.1	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.3	0.2	0.1	9	4 194
Cyprus	0.2	0.1	0.1	0.1	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	5	74
Latvia	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1	20	61
Lithuania	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.0	15	127
Luxembourg	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.3	0.3	3	263
Hungary	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	12	353
Malta	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	17	35
Netherlands	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.1	2	4 283
Austria	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	11	864
Poland	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1	13	1 313
Portugal	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	18	450
Romania	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	272
Slovenia	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.0	22	93
Slovakia	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.0	21	185
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	16	468
Sweden	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	25	691
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 38: Taxes received by level of government as % of total taxation - EU Institutions

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.5	0.6	0.7	0.6	0.2		38 202
EA-20	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.7	0.6	0.2		34 402
Belgium (1)	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	1.3	1.5	1.3	0.3		3 329
Belgium (2)	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	1.3	1.5	1.3	0.3	1	3 329
Bulgaria	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	1.1	0.9	0.6	0.0	6	182
Czechia	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.6	0.5	0.1	18	501
Denmark	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.0	26	489
Germany	0.4	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.1	13	8 290
Estonia	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.6	0.6	0.5	0.7	0.8	0.4	-0.1	21	53
Ireland	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	0.6	0.8	0.8	0.8	0.3	4	891
Greece	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.3	11	465
Spain	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.8	0.7	0.3	5	3 628
France	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.6	0.5	0.3	10	6 571
Croatia	:	:	0.1	0.4	0.3	0.3	0.3	0.2	0.2	0.4	0.4	0.4	0.3	0.2	27	80
Italy	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	0.4	0.5	0.6	0.5	0.2	15	4 194
Cyprus	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.3	8	74
Latvia	0.5	0.5	0.4	0.5	0.7	0.6	0.6	0.7	0.6	0.6	0.7	0.8	0.5	0.1	16	61
Lithuania	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.5	-0.3	9	127
Luxembourg	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	0.8	1.0	1.1	0.8	0.7	3	263
Hungary	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.2	12	353
Malta	0.5	0.7	0.5	0.5	0.8	0.7	0.6	0.5	0.6	0.6	0.7	0.7	0.6	0.1	7	35
Netherlands	0.9	0.8	0.8	0.9	1.1	1.0	1.0	1.0	1.0	1.0	1.1	1.3	1.0	0.2	2	4 283
Austria	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.1	20	864
Poland	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.8	0.5	0.1	14	1 313
Portugal	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.2	17	450
Romania	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.0	24	272
Slovenia	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.0	23	93
Slovakia	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.4	-0.1	19	185
Finland	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.4	0.4	0.5	0.4	0.2	22	468
Sweden	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.0	25	691
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

(2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2025

Table 39: Taxes on consumption as % of GDP - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	11.0	11.1	11.2	11.3	11.2	11.3	11.3	11.3	11.2	10.9	11.2	10.9	10.5	-0.7		1 806 642
EA-20	10.8	10.9	11.0	11.1	11.1	11.1	11.1	11.1	11.1	10.7	11.0	10.7	10.3	-0.7		1 508 835
Belgium	10.7	10.8	10.8	10.7	10.6	10.9	10.8	10.9	10.6	10.2	10.6	9.8	9.7	-1.1	23	57 779
Bulgaria	13.5	13.7	14.6	14.2	14.6	14.7	14.7	14.1	14.3	14.0	14.0	12.9	12.7	-1.9	7	12 041
Czechia	11.4	11.8	12.1	11.3	11.7	11.7	11.7	11.4	11.3	11.0	11.1	10.8	10.3	-1.8	20	32 824
Denmark	14.6	14.7	14.3	14.1	14.1	14.2	13.9	14.1	13.7	13.9	13.1	12.3	11.8	-2.5	11	44 354
Germany	11.1	11.0	11.1	11.0	11.0	10.9	10.8	10.7	10.7	10.2	10.6	10.5	9.8	-1.3	21	410 208
Estonia	13.2	13.5	13.0	13.4	13.8	14.3	13.8	13.5	13.9	13.1	13.4	13.1	13.1	0.1	5	5 008
Ireland	9.4	9.4	9.6	9.6	7.4	7.7	7.2	6.8	6.6	5.5	5.7	5.3	5.7	-3.9	27	29 080
Greece	12.8	13.5	13.7	13.9	13.9	15.0	15.1	15.2	15.1	14.2	14.7	16.9	15.2	1.5	2	34 134
Spain	7.9	8.2	9.0	9.3	9.5	9.4	9.5	9.5	9.3	9.1	9.6	9.5	9.0	0.0	25	135 041
France	10.9	11.0	11.1	11.2	11.3	11.5	11.7	11.8	11.7	11.4	11.7	11.3	10.8	-0.3	18	304 502
Croatia	16.5	17.5	17.9	18.0	18.5	18.7	18.9	19.2	19.4	18.3	18.8	18.4	18.4	0.5	1	14 397
Italy	10.9	11.1	11.0	11.3	11.2	11.4	11.4	11.3	11.5	10.9	11.2	11.0	10.8	-0.2	19	229 422
Cyprus	11.7	12.0	11.8	13.1	12.8	12.9	12.7	13.0	12.5	11.2	11.6	11.9	12.3	0.5	9	3 840
Latvia	12.0	12.1	12.5	12.9	13.1	13.7	13.7	14.1	14.0	13.8	13.6	14.2	13.5	1.0	4	5 260
Lithuania	11.2	10.7	10.7	10.9	11.3	11.4	11.4	11.3	11.3	11.6	11.8	11.4	10.8	0.1	17	7 972
Luxembourg	10.3	10.5	10.4	10.6	8.4	8.4	8.6	9.1	9.3	8.8	9.0	9.2	9.3	-1.1	24	7 387
Hungary	12.3	13.5	14.1	14.1	14.3	13.8	13.7	13.9	13.7	13.9	13.8	14.1	13.5	-0.6	3	26 563
Malta	12.6	12.1	11.6	11.8	10.9	10.9	10.5	10.7	10.4	9.4	9.0	9.4	8.9	-2.7	26	1 835
Netherlands	11.2	11.0	11.2	11.3	11.3	11.5	11.5	11.5	11.8	12.0	12.0	11.2	11.1	-0.1	16	118 480
Austria	11.7	11.9	11.9	11.9	11.8	11.8	11.9	11.6	11.6	11.2	11.5	11.3	11.4	-0.5	15	53 952
Poland	12.5	11.7	11.6	11.5	11.3	11.8	12.2	12.4	12.2	12.2	13.3	12.0	11.7	0.1	12	87 659
Portugal	11.8	11.9	11.5	12.0	12.2	12.4	12.6	12.6	12.6	12.0	12.4	12.5	12.2	0.7	10	32 545
Romania	11.9	12.0	12.3	12.0	12.6	10.9	10.0	10.0	10.0	9.9	10.3	10.1	9.8	-2.5	22	31 703
Slovenia	14.0	14.2	14.9	14.9	15.0	14.8	14.5	14.2	14.0	12.8	13.3	13.1	12.5	-2.4	8	8 004
Slovakia	10.7	9.9	10.4	10.7	10.9	10.8	11.2	11.2	11.5	11.3	11.3	11.3	11.6	1.2	14	14 237
Finland	13.8	14.1	14.4	14.3	14.1	14.4	14.1	14.3	14.1	14.0	13.9	13.7	13.1	-1.3	6	35 751
Sweden	12.3	12.2	12.1	12.1	12.1	12.3	12.3	12.3	12.0	12.0	11.8	12.1	11.6	-0.5	13	62 662
Iceland	11.3	11.7	11.3	11.4	11.2	11.4	12.1	11.7	11.0	11.0	11.1	11.0	11.2	-0.1		3 231
Norway	10.9	10.7	10.8	10.9	11.3	11.9	11.7	11.3	11.5	11.9	10.2	8.2	9.3	-1.5		41 622

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

Data extracted February 2025

Table 40: Taxes on consumption as % of total taxation - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	28.8	28.3	28.2	28.3	28.3	28.4	28.3	28.2	28.2	27.3	27.9	27.5	26.9	-1.3		1 806 642
EA-20	28.0	27.6	27.5	27.7	27.6	27.8	27.6	27.5	27.5	26.5	27.1	26.7	26.1	-1.4		1 508 835
Belgium	24.3	23.9	23.6	23.6	23.5	24.5	24.2	24.3	24.6	23.7	24.6	23.2	22.8	-0.8	26	57 779
Bulgaria	52.9	52.7	51.9	50.2	50.5	50.4	49.2	47.5	47.0	46.1	45.8	41.4	42.5	-9.4	2	12 041
Czechia	33.9	34.6	34.9	33.5	34.3	33.7	33.5	32.2	32.1	31.3	31.8	31.9	30.4	-4.5	16	32 824
Denmark	32.4	32.0	30.9	28.8	30.2	31.0	30.5	31.7	28.9	29.3	27.7	29.2	27.1	-3.8	19	44 354
Germany	29.6	28.9	28.9	28.8	28.3	27.7	27.3	26.8	26.6	25.6	26.1	26.0	25.1	-3.8	23	410 208
Estonia	42.3	42.6	41.3	41.5	41.6	42.7	42.4	41.4	42.1	39.6	39.5	40.0	38.9	-2.4	5	5 008
Ireland	33.9	33.6	34.0	34.2	33.1	33.5	33.1	31.0	30.9	28.4	28.6	26.3	26.0	-8.0	22	29 080
Greece	37.4	36.2	37.5	37.7	37.4	38.3	38.0	38.0	38.5	36.6	37.4	41.3	38.9	1.4	4	34 134
Spain	25.5	25.4	27.3	27.5	28.3	28.3	28.1	27.6	27.0	24.9	25.6	25.8	24.7	-2.6	24	135 041
France	25.2	24.8	24.5	24.5	24.8	25.1	25.1	25.4	25.8	25.2	26.0	24.7	24.6	0.1	25	304 502
Croatia	46.2	48.2	48.5	48.3	49.3	49.3	50.0	50.1	50.4	48.8	51.2	49.4	49.6	1.1	1	14 397
Italy	26.4	25.8	25.4	26.3	26.2	27.2	27.2	27.3	27.2	25.6	26.6	26.3	26.0	0.6	21	229 422
Cyprus	36.6	37.4	36.9	38.5	38.3	39.5	38.3	39.1	36.6	33.5	34.0	34.5	32.7	-4.2	14	3 840
Latvia	39.9	39.8	40.9	41.7	42.5	42.9	42.3	44.5	43.0	42.5	42.5	43.4	40.9	0.0	3	5 260
Lithuania	40.7	39.5	39.3	39.1	38.9	38.3	38.7	37.7	37.4	37.0	36.8	35.9	33.7	-5.6	10	7 972
Luxembourg	28.4	28.7	28.5	29.3	24.1	23.7	23.5	22.8	23.3	22.8	23.1	23.8	22.5	-6.0	27	7 387
Hungary	33.9	34.5	36.6	36.8	36.9	35.4	36.2	37.9	38.1	39.0	41.0	40.4	38.5	1.9	6	26 563
Malta	40.3	39.0	37.9	38.2	37.0	34.6	33.9	35.1	34.5	33.9	32.8	34.0	33.4	-4.5	11	1 835
Netherlands	31.1	30.5	30.5	30.1	30.2	30.0	29.6	29.7	30.2	30.2	30.5	29.5	28.8	-1.7	17	118 480
Austria	28.2	28.1	27.5	27.4	27.1	28.0	28.0	27.2	26.9	26.5	26.3	26.1	26.5	-1.0	20	53 952
Poland	39.1	36.3	35.8	36.0	35.2	35.3	35.8	35.7	35.0	34.8	36.7	35.1	33.4	-2.4	12	87 659
Portugal	36.7	37.5	33.8	35.1	35.4	36.3	36.7	36.4	36.5	34.1	35.3	34.9	34.1	0.3	9	32 545
Romania	44.3	45.3	44.6	43.5	45.0	41.6	39.8	38.9	38.9	38.2	39.1	37.4	37.3	-7.3	7	31 703
Slovenia	36.7	37.1	39.1	39.1	39.1	38.5	38.0	37.2	36.6	33.6	34.4	34.6	34.2	-4.9	8	8 004
Slovakia	37.1	34.6	34.0	33.9	33.6	32.9	33.3	33.1	33.4	33.0	32.7	32.4	33.0	-1.0	13	14 237
Finland	32.9	33.1	33.0	32.7	32.3	32.7	32.8	33.5	33.2	33.3	31.9	31.5	30.7	-2.3	15	35 751
Sweden	29.2	28.8	28.4	28.4	28.1	27.8	27.6	27.9	27.9	28.2	27.7	28.5	28.0	-0.4	18	62 662
Iceland	34.2	34.6	33.0	30.6	31.8	22.6	32.6	32.2	31.3	30.3	31.9	31.1	30.7	-2.3		3 231
Norway	26.0	25.9	27.1	28.1	29.5	30.7	30.2	28.8	28.7	30.7	24.7	18.9	22.4	-4.7		41 622

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

Data extracted February 2025

Table 41: Taxes on consumption as % of GDP - Tobacco and alcohol

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.7	0.7	0.6	-0.2		108 270
EA-20	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	-0.1		83 844
Belgium	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	-0.1	18	3 511
Bulgaria	2.4	2.5	2.6	2.4	2.8	2.8	2.6	2.4	2.6	2.5	2.3	1.9	2.1	-0.5	1	1 998
Czechia	1.5	1.6	1.5	0.9	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.0	0.9	-0.6	13	2 840
Denmark	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.4	0.4	-0.2	25	1 620
Germany	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	-0.2	26	17 810
Estonia	1.9	2.0	2.0	2.0	1.9	2.1	1.7	1.6	1.6	1.6	1.5	1.3	1.3	-0.7	3	514
Ireland	1.1	1.1	1.1	1.1	0.8	0.8	0.8	0.6	0.7	0.6	0.6	0.5	0.4	-0.7	24	2 281
Greece	1.7	1.5	1.6	1.6	1.6	1.8	1.5	1.6	1.5	1.5	1.5	1.4	1.3	-0.3	6	2 950
Spain	0.8	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	-0.2	21	8 569
France	0.7	0.7	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.9	0.8	0.7	0.7	-0.1	16	18 988
Croatia	1.3	1.4	1.4	1.3	1.5	1.5	1.4	1.5	1.5	1.5	1.6	1.5	1.3	-0.1	5	1 037
Italy	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	-0.1	19	12 500
Cyprus	1.2	1.2	1.3	1.3	1.2	1.1	1.1	1.0	0.9	0.8	0.7	0.6	0.6	-0.7	20	182
Latvia	1.5	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.6	1.6	1.5	1.4	1.3	-0.1	4	520
Lithuania	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.1	-0.2	9	825
Luxembourg	1.3	1.2	1.2	1.3	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.2	1.4	0.2	2	1 098
Hungary	1.3	1.5	1.3	1.2	1.2	1.1	1.0	1.1	1.0	1.0	0.9	0.9	0.8	-0.5	14	1 608
Malta	1.2	1.2	1.1	1.1	1.0	1.0	0.9	0.9	0.8	0.7	0.6	0.7	0.6	-0.5	17	125
Netherlands	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.4	0.4	-0.1	27	4 182
Austria	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	-0.1	22	2 469
Poland	1.9	1.8	1.9	1.7	1.6	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.3	-0.6	8	9 638
Portugal	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7	-0.2	15	1 947
Romania	1.7	1.7	1.6	1.5	1.7	1.5	1.4	1.4	1.3	1.5	1.4	1.2	1.3	-0.3	7	4 202
Slovenia	1.4	1.5	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1	1.0	1.0	0.9	-0.5	11	592
Slovakia	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.0	-0.2	10	1 251
Finland	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.0	1.1	1.0	1.0	0.9	-0.2	12	2 493
Sweden	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.5	0.5	-0.1	23	2 520
Iceland	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.9	0.8	0.9	0.9	0.7	0.7	-0.2		198
Norway	0.7	0.6	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.8	0.6	0.4	0.5	-0.1		2 061

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

Data extracted February 2025

Table 42: Taxes on consumption as % of total taxation - Tobacco and alcohol

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.1	2.1	2.0	2.0	2.0	1.9	1.8	1.8	1.8	1.9	1.8	1.7	1.6	-0.4		108 270
EA-20	2.0	1.9	1.9	1.8	1.8	1.7	1.7	1.7	1.6	1.7	1.6	1.5	1.5	-0.4		83 844
Belgium	1.4	1.5	1.6	1.6	1.6	1.7	1.5	1.5	1.6	1.6	1.5	1.5	1.4	-0.2	22	3 511
Bulgaria	9.5	9.5	9.1	8.6	9.6	9.5	8.8	8.2	8.5	8.2	7.5	6.3	7.0	-2.1	1	1 998
Czechia	4.3	4.6	4.4	2.7	4.1	3.9	3.9	3.6	3.4	3.4	3.3	3.0	2.6	-1.8	11	2 840
Denmark	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.0	1.0	1.0	-0.4	27	1 620
Germany	1.7	1.6	1.6	1.5	1.5	1.4	1.3	1.3	1.2	1.3	1.2	1.1	1.1	-0.5	25	17 810
Estonia	6.1	6.3	6.3	6.2	5.6	6.1	5.3	5.0	4.9	4.8	4.4	4.1	4.0	-2.3	4	514
Ireland	4.1	3.9	4.0	3.8	3.6	3.6	3.9	2.7	3.0	3.2	2.7	2.3	2.0	-2.0	17	2 281
Greece	5.1	4.2	4.5	4.3	4.2	4.5	3.8	4.0	3.9	4.0	3.8	3.4	3.4	-1.1	8	2 950
Spain	2.7	2.7	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.9	1.7	1.7	1.6	-0.8	18	8 569
France	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.9	1.8	1.6	1.5	-0.2	20	18 988
Croatia	3.5	3.8	3.8	3.6	3.9	3.9	3.8	3.8	3.8	4.1	4.3	4.0	3.6	-0.2	6	1 037
Italy	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.6	1.5	1.4	-0.3	21	12 500
Cyprus	3.8	3.8	4.0	3.9	3.7	3.5	3.4	3.1	2.7	2.4	2.1	1.8	1.6	-2.4	19	182
Latvia	5.0	4.6	4.6	4.4	4.5	4.6	4.6	5.2	5.0	4.9	4.7	4.4	4.0	-0.6	3	520
Lithuania	5.2	4.7	4.8	4.7	5.0	4.8	4.8	4.6	4.5	4.5	4.2	3.7	3.5	-1.3	7	825
Luxembourg	3.5	3.4	3.2	3.6	2.7	2.9	2.8	2.7	2.7	2.9	3.0	3.2	3.3	0.1	9	1 098
Hungary	3.6	3.8	3.4	3.1	3.1	2.8	2.6	2.9	2.7	2.9	2.7	2.7	2.3	-1.1	13	1 608
Malta	3.8	3.8	3.5	3.6	3.4	3.1	2.9	2.8	2.8	2.6	2.4	2.4	2.3	-1.2	14	125
Netherlands	1.5	1.6	1.4	1.5	1.3	1.3	1.2	1.2	1.1	1.2	1.2	1.1	1.0	-0.4	26	4 182
Austria	1.5	1.5	1.4	1.4	1.4	1.5	1.4	1.4	1.3	1.4	1.4	1.3	1.2	-0.2	23	2 469
Poland	6.0	5.6	5.8	5.3	5.1	5.0	4.6	4.3	4.2	4.3	3.9	4.1	3.7	-2.1	5	9 638
Portugal	3.0	3.0	2.7	2.6	2.5	2.7	2.6	2.5	2.3	2.4	2.2	2.1	2.0	-0.7	16	1 947
Romania	6.2	6.3	6.0	5.5	5.9	5.9	5.4	5.3	5.2	5.7	5.5	4.4	4.9	-1.1	2	4 202
Slovenia	3.7	3.9	3.8	3.7	3.6	3.4	3.3	3.1	2.9	2.9	2.7	2.8	2.5	-1.3	12	592
Slovakia	4.3	4.3	3.9	3.7	3.6	3.5	3.4	3.3	3.2	3.1	3.2	3.1	2.9	-1.0	10	1 251
Finland	2.4	2.5	2.5	2.4	2.4	2.4	2.4	2.5	2.5	2.6	2.4	2.3	2.1	-0.4	15	2 493
Sweden	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.1	-0.3	24	2 520
Iceland	2.7	2.6	2.5	2.4	2.4	1.8	2.4	2.3	2.4	2.5	2.5	2.1	1.9	-0.6		198
Norway	1.6	1.6	1.5	1.7	1.7	1.7	1.7	1.5	1.5	2.0	1.5	0.9	1.1	-0.4		2 061

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

Data extracted February 2025

Table 43: Taxes on labour as % of GDP - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	19.9	20.4	20.7	20.7	20.4	20.4	20.5	20.6	20.6	21.1	20.5	20.1	20.0	-0.7		3 436 553
EA-20	20.2	20.7	21.0	21.0	20.7	20.7	20.7	20.9	20.9	21.5	20.9	20.6	20.5	-0.5		2 987 200
Belgium	24.0	24.1	24.3	24.0	23.7	22.7	22.7	22.4	22.0	22.8	21.8	22.0	22.0	-2.3	6	131 102
Bulgaria	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.4	11.1	10.4	10.8	1.5	26	10 266
Czechia	17.2	17.4	17.4	17.4	17.1	17.6	17.9	18.8	18.9	19.8	18.4	17.2	17.1	-0.3	15	54 409
Denmark	22.8	22.9	24.4	25.6	23.8	23.1	23.0	23.1	23.5	24.3	23.8	22.4	23.7	-0.7	1	89 192
Germany	20.4	21.0	21.2	21.2	21.3	21.5	21.8	22.2	22.5	22.9	22.5	22.3	22.0	0.8	5	922 813
Estonia	15.9	15.9	16.0	16.3	16.5	16.7	16.4	16.3	16.5	17.4	17.3	17.0	17.8	1.8	14	6 785
Ireland	12.5	12.7	12.6	12.3	9.4	9.8	9.3	9.3	9.3	8.6	8.5	8.4	9.2	-3.4	27	46 867
Greece	13.8	16.1	14.8	14.7	14.8	15.4	16.3	16.5	16.2	17.2	16.9	16.1	15.4	0.6	20	34 781
Spain	16.7	16.7	16.6	16.7	16.1	16.1	16.3	16.7	17.4	19.7	19.1	18.7	18.9	2.3	11	282 665
France	22.4	23.1	23.8	24.1	23.9	24.0	24.1	24.2	23.1	23.2	22.8	23.1	22.7	-1.1	4	639 940
Croatia	14.4	14.3	14.2	14.7	14.1	13.6	13.3	13.5	13.4	13.8	12.8	12.7	13.0	-1.2	23	10 118
Italy	21.0	21.5	21.5	21.2	21.0	20.5	20.6	20.8	21.3	22.2	21.3	20.3	20.2	-1.3	9	430 291
Cyprus	11.3	11.5	10.8	11.4	11.5	11.2	11.5	11.6	13.2	14.0	13.8	13.7	16.0	5.2	18	5 015
Latvia	14.7	14.5	14.3	14.3	14.1	14.3	14.8	14.9	15.5	16.0	15.5	15.7	16.4	2.1	16	6 400
Lithuania	13.6	13.3	13.4	13.8	14.3	14.9	14.7	15.2	15.3	15.9	16.0	15.9	16.4	3.0	17	12 086
Luxembourg	16.4	16.6	16.9	16.7	16.9	16.9	17.1	18.0	18.4	19.0	18.2	18.6	20.2	3.3	8	16 053
Hungary	17.1	18.4	18.0	17.7	17.7	18.1	17.4	16.8	16.5	16.0	14.4	14.6	14.8	-3.2	21	29 020
Malta	10.6	10.6	10.6	10.4	9.7	10.2	9.9	10.3	10.5	11.1	11.0	11.3	11.0	0.4	25	2 268
Netherlands	20.1	20.4	20.6	20.1	20.1	20.2	20.1	19.7	19.5	20.4	19.0	18.2	17.9	-2.7	13	191 281
Austria	23.3	23.8	24.4	24.6	24.6	23.4	23.3	23.6	23.7	24.3	24.1	23.0	23.6	-0.8	3	111 469
Poland	12.1	12.7	13.2	13.2	13.2	13.6	13.7	13.9	14.1	14.2	14.1	13.4	13.5	0.3	22	101 097
Portugal	13.2	12.7	14.7	14.8	14.8	14.5	14.4	14.6	14.8	16.2	16.0	15.8	16.0	1.3	19	42 731
Romania	10.6	10.6	11.0	10.7	10.3	10.2	10.8	12.1	11.9	12.8	12.0	11.6	11.6	0.6	24	37 766
Slovenia	19.6	19.7	19.0	18.7	18.8	18.9	18.8	19.1	19.0	20.1	19.9	19.2	18.7	-0.3	12	11 967
Slovakia	14.6	14.9	15.9	16.2	16.5	17.2	17.7	18.0	18.5	18.7	18.6	18.4	18.9	3.0	10	23 285
Finland	21.4	22.3	22.4	22.7	22.6	22.7	21.5	21.1	21.2	20.8	21.1	21.5	21.7	-0.7	7	59 284
Sweden	24.2	24.9	25.1	24.8	24.6	25.6	25.9	25.7	25.0	24.7	24.1	23.8	23.6	-1.5	2	127 603
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	16.9	17.1	17.4	17.7	18.8	19.1	18.4	17.9	18.7	20.0	17.1	13.7	16.6	-0.8		74 368

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

Data extracted February 2025

Table 44: Taxes on labour as % of total taxation - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	52.0	52.0	52.1	51.9	51.4	51.3	51.3	51.5	51.5	52.8	51.0	50.6	51.2	-0.9		3 436 553
EA-20	52.5	52.4	52.3	52.2	51.8	51.6	51.6	51.7	51.9	53.3	51.5	51.0	51.8	-0.5		2 987 200
Belgium	54.5	53.5	53.0	52.9	52.6	51.2	50.6	50.1	50.8	53.0	50.5	51.8	51.8	-1.2	7	131 102
Bulgaria	33.0	32.7	33.1	34.5	33.8	33.8	34.9	36.6	36.4	37.7	36.1	33.5	36.2	3.1	26	10 266
Czechia	51.0	50.7	50.3	51.4	50.2	50.7	51.3	52.8	53.4	56.3	53.0	50.6	50.4	0.1	13	54 409
Denmark	50.6	50.0	52.9	52.2	50.9	50.2	50.4	51.7	49.6	51.2	50.2	53.2	54.5	1.6	4	89 192
Germany	54.6	55.0	55.2	55.2	55.0	55.0	55.4	55.6	56.1	57.5	55.1	55.4	56.6	1.4	2	922 813
Estonia	50.9	50.2	50.6	50.6	49.7	49.9	50.6	50.2	50.1	52.7	51.2	51.9	52.7	2.1	6	6 785
Ireland	45.4	45.2	44.6	43.9	42.1	42.6	42.7	42.5	43.3	44.4	42.4	41.4	41.9	-2.7	22	46 867
Greece	40.3	43.3	40.5	39.8	39.8	39.1	41.0	41.1	41.5	44.3	42.8	39.2	39.7	-0.8	24	34 781
Spain	53.8	51.9	50.2	49.7	48.0	48.2	48.5	48.4	50.5	53.8	50.8	50.7	51.7	1.5	9	282 665
France	51.7	51.8	52.5	52.8	52.3	52.5	51.8	52.1	50.9	51.2	50.5	50.5	51.7	-0.8	8	639 940
Croatia	40.1	39.4	38.6	39.4	37.4	35.9	35.1	35.2	35.0	36.6	34.8	34.1	34.8	-3.8	27	10 118
Italy	51.1	49.9	49.8	49.4	49.1	48.7	49.3	50.1	50.6	52.0	50.5	48.8	48.8	-1.0	16	430 291
Cyprus	35.5	35.9	33.6	33.5	34.4	34.6	34.6	35.0	38.8	41.8	40.4	39.6	42.7	9.1	20	5 015
Latvia	48.6	47.9	46.9	46.3	45.7	45.0	45.9	47.2	47.8	49.3	48.5	47.9	49.8	2.9	14	6 400
Lithuania	49.6	48.9	49.4	49.5	49.3	49.8	49.9	50.9	50.4	50.8	49.9	50.2	51.1	1.7	11	12 086
Luxembourg	45.2	45.4	46.7	46.2	48.4	47.6	46.6	45.2	46.0	48.9	46.9	47.8	48.9	2.2	15	16 053
Hungary	46.9	47.1	46.7	46.1	45.7	46.4	46.0	45.8	45.7	44.9	43.0	41.6	42.1	-4.6	21	29 020
Malta	34.1	34.3	34.7	33.6	32.9	32.4	32.1	33.9	35.0	40.1	40.1	40.8	41.3	6.6	23	2 268
Netherlands	55.8	56.7	56.2	53.6	53.9	52.3	51.8	50.8	50.0	51.4	48.5	47.7	46.5	-9.7	17	191 281
Austria	56.1	56.4	56.4	56.8	56.3	55.4	55.1	55.3	55.2	57.2	55.4	53.4	54.7	-1.7	3	111 469
Poland	38.0	39.3	40.9	41.1	40.8	40.8	40.4	40.1	40.4	40.3	38.7	39.2	38.5	-2.4	25	101 097
Portugal	41.1	40.0	43.2	43.4	43.0	42.6	42.2	42.2	42.8	46.2	45.6	44.0	44.8	1.6	18	42 731
Romania	39.4	39.9	40.2	39.0	36.6	38.7	42.9	46.9	46.2	49.1	45.6	42.7	44.4	4.2	19	37 766
Slovenia	51.5	51.4	49.7	48.9	48.9	49.3	49.4	49.8	49.8	52.8	51.3	50.8	51.2	1.5	10	11 967
Slovakia	50.5	52.2	51.9	51.1	51.0	52.4	52.6	53.4	54.0	54.7	53.6	52.6	53.9	2.0	5	23 285
Finland	51.2	52.4	51.4	51.9	51.6	51.4	49.7	49.5	49.8	49.3	48.5	49.6	50.9	-0.5	12	59 284
Sweden	57.3	58.9	58.9	58.3	57.4	58.0	58.2	58.4	58.1	58.1	56.5	56.0	57.0	-1.9	1	127 603
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	40.5	41.3	43.8	45.9	48.9	49.3	47.5	45.6	47.0	51.7	41.3	31.6	40.0	-3.8		74 368

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2025

Table 45: Taxes on labour as % of GDP - Income from employment

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	17.7	18.1	18.3	18.3	18.1	18.1	18.2	18.3	18.2	18.6	18.1	17.8	17.7	-0.6		3 041 158
EA-20	18.0	18.4	18.6	18.6	18.4	18.3	18.4	18.6	18.5	18.8	18.4	18.2	18.1	-0.5		2 636 536
Belgium	22.0	22.1	22.3	22.0	21.7	20.6	20.6	20.3	19.8	20.2	19.5	19.5	19.6	-2.7	4	116 774
Bulgaria	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.4	11.1	10.4	10.8	1.5	25	10 266
Czechia	15.9	16.1	16.2	16.1	15.8	16.3	16.7	17.5	17.6	18.2	16.4	15.4	15.3	-0.9	16	48 631
Denmark	17.8	17.8	17.5	17.3	17.8	18.0	18.0	18.1	18.3	19.0	18.6	17.5	18.5	1.0	7	69 493
Germany	17.9	18.4	18.6	18.6	18.7	18.9	19.1	19.5	19.7	19.9	19.5	19.5	19.2	0.6	5	804 814
Estonia	14.9	15.0	15.1	15.4	15.6	15.6	15.4	15.2	15.3	16.0	15.9	15.8	16.8	1.7	12	6 434
Ireland	12.4	12.5	12.4	12.1	9.3	9.7	9.2	9.1	9.1	8.4	8.3	8.2	9.0	-3.4	27	45 937
Greece	12.9	14.5	13.5	13.2	13.3	13.7	14.6	14.8	14.8	15.7	15.4	14.7	13.9	0.4	21	31 389
Spain	15.3	15.1	14.9	15.2	14.8	14.8	15.0	15.4	16.0	17.8	17.2	17.1	17.2	2.3	10	257 126
France	20.9	21.6	22.2	22.4	22.2	22.2	22.4	22.3	21.3	21.2	20.9	21.3	20.9	-1.3	3	591 188
Croatia	14.3	14.2	14.1	14.5	14.0	13.5	13.2	13.4	13.4	13.7	12.7	12.6	12.8	-1.3	22	10 021
Italy	18.3	18.6	18.6	18.2	18.0	17.5	17.6	17.8	18.2	18.7	18.1	17.3	17.0	-1.6	11	362 820
Cyprus	11.3	11.4	10.7	11.3	11.4	11.2	11.4	11.5	13.2	13.9	13.7	13.6	15.9	5.2	15	4 990
Latvia	14.4	14.2	14.0	13.9	13.8	14.0	14.4	14.6	15.2	15.6	15.2	15.4	16.1	2.1	13	6 279
Lithuania	12.2	12.1	12.3	12.6	13.1	13.7	13.5	13.9	13.9	14.3	14.5	14.6	15.1	2.8	17	11 131
Luxembourg	14.4	14.6	14.8	14.6	14.8	14.8	15.1	15.9	16.2	16.7	16.0	16.4	17.9	3.1	8	14 188
Hungary	16.8	18.1	17.8	17.6	17.6	18.0	17.3	16.7	16.4	15.9	14.3	14.5	14.6	-3.2	18	28 802
Malta	9.6	9.5	9.5	9.2	8.6	9.0	8.7	9.1	9.4	9.9	9.8	10.1	9.9	0.4	26	2 036
Netherlands	15.9	16.1	16.0	15.8	15.7	15.7	15.4	16.1	15.5	16.1	14.9	14.4	14.1	-1.9	20	150 743
Austria	20.7	21.1	21.6	21.7	21.7	20.9	20.8	21.1	21.2	21.6	21.5	20.6	21.1	-0.5	2	99 648
Poland	11.3	11.8	12.3	12.3	12.3	12.7	12.9	13.1	13.2	13.4	13.2	12.7	12.8	0.5	23	95 942
Portugal	12.1	11.5	12.9	13.0	13.0	12.9	12.9	13.1	13.3	14.5	14.4	14.2	14.4	1.5	19	38 527
Romania	10.4	10.4	10.8	10.5	10.1	10.0	10.7	12.0	11.8	12.7	11.8	11.4	11.5	0.7	24	37 169
Slovenia	18.1	18.2	17.6	17.4	17.6	17.8	17.8	18.0	17.9	18.9	18.8	18.2	17.8	0.2	9	11 361
Slovakia	12.0	12.2	13.2	13.4	13.8	14.4	15.0	15.3	15.8	16.0	15.8	15.7	16.0	2.8	14	19 717
Finland	19.1	19.8	19.7	19.9	19.6	19.7	18.5	18.2	18.2	17.8	18.1	18.7	18.8	-0.9	6	51 413
Sweden	21.3	21.9	22.0	21.8	21.7	22.5	22.9	22.8	22.2	21.9	21.5	21.3	21.1	-0.9	1	114 320
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	15.8	15.9	16.2	16.5	17.1	17.4	16.7	16.3	17.1	18.2	15.5	12.5	15.1	-1.1		67 737

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

Data extracted February 2025

Table 46: Taxes on labour as % of total taxation - Income from employment

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	46.4	46.2	46.1	45.9	45.5	45.4	45.5	45.8	45.7	46.4	45.0	44.8	45.3	-0.8		3 041 158
EA-20	46.8	46.6	46.5	46.3	45.9	45.7	45.7	46.0	45.9	46.7	45.3	45.1	45.7	-0.8		2 636 536
Belgium	50.0	49.1	48.7	48.3	48.0	46.5	45.8	45.3	45.8	47.1	45.2	46.1	46.1	-2.6	10	116 774
Bulgaria	33.0	32.7	33.1	34.5	33.8	33.8	34.9	36.6	36.4	37.7	36.1	33.5	36.2	3.1	25	10 266
Czechia	47.2	46.9	46.6	47.4	46.3	47.0	47.7	49.2	49.9	51.6	47.2	45.2	45.0	-1.6	12	48 631
Denmark	39.5	38.9	37.9	35.3	38.2	39.2	39.4	40.5	38.8	40.0	39.3	41.6	42.5	4.6	17	69 493
Germany	47.8	48.2	48.4	48.5	48.3	48.3	48.5	48.8	49.0	49.8	48.0	48.4	49.3	0.9	3	804 814
Estonia	47.6	47.3	47.7	47.7	46.7	46.7	47.4	46.7	46.6	48.3	47.1	48.3	49.9	2.2	2	6 434
Ireland	44.8	44.5	43.8	43.2	41.4	42.0	42.0	41.7	42.4	43.1	41.2	40.6	41.1	-2.7	20	45 937
Greece	37.7	39.0	36.9	35.6	35.7	35.0	36.7	36.8	37.9	40.2	39.1	35.8	35.8	-1.1	26	31 389
Spain	49.3	46.9	45.2	45.1	43.9	44.3	44.6	44.6	46.4	48.7	46.0	46.2	47.0	1.8	9	257 126
France	48.2	48.4	48.9	49.1	48.5	48.6	48.0	48.1	46.9	46.8	46.4	46.5	47.8	-1.1	7	591 188
Croatia	39.9	39.1	38.2	39.1	37.2	35.7	34.9	35.0	34.7	36.4	34.6	33.9	34.5	-3.7	27	10 021
Italy	44.6	43.3	43.0	42.3	42.0	41.6	42.2	42.9	43.2	43.8	42.9	41.4	41.2	-1.8	19	362 820
Cyprus	35.3	35.7	33.4	33.3	34.3	34.4	34.5	34.8	38.6	41.6	40.2	39.4	42.5	9.1	16	4 990
Latvia	47.6	46.8	45.9	45.2	44.6	43.8	44.6	46.1	46.7	48.1	47.4	47.0	48.8	2.9	5	6 279
Lithuania	44.3	44.4	45.2	45.3	45.2	45.8	45.7	46.6	45.9	45.8	45.3	45.9	47.0	1.8	8	11 131
Luxembourg	39.8	40.1	40.8	40.3	42.4	41.7	41.1	39.9	40.6	43.0	41.2	42.3	43.2	2.4	15	14 188
Hungary	46.2	46.4	46.2	45.8	45.4	46.1	45.7	45.4	45.4	44.5	42.6	41.3	41.8	-4.4	18	28 802
Malta	30.6	30.6	30.8	29.8	29.2	28.6	28.2	30.1	31.2	35.7	35.8	36.3	37.1	6.3	22	2 036
Netherlands	44.1	44.7	43.7	42.1	42.3	40.7	39.8	41.4	39.6	40.5	38.2	37.8	36.6	-7.1	23	150 743
Austria	49.7	49.9	49.9	50.1	49.7	49.4	49.2	49.3	49.3	50.8	49.3	47.8	48.9	-1.0	4	99 648
Poland	35.6	36.8	38.3	38.4	38.2	38.2	38.1	37.8	38.1	38.0	36.5	37.2	36.5	-1.8	24	95 942
Portugal	37.4	36.3	37.9	38.0	37.7	37.7	37.6	37.7	38.5	41.4	41.1	39.6	40.4	2.5	21	38 527
Romania	38.8	39.2	39.4	38.3	35.9	37.9	42.5	46.6	45.9	48.6	45.1	42.2	43.7	4.3	14	37 169
Slovenia	47.6	47.4	46.0	45.7	45.9	46.4	46.6	47.1	47.1	49.7	48.5	48.2	48.6	2.6	6	11 361
Slovakia	41.5	42.9	42.9	42.5	42.8	44.0	44.4	45.3	46.2	46.8	45.7	44.9	45.7	2.8	11	19 717
Finland	45.5	46.5	45.3	45.4	44.8	44.6	42.9	42.7	42.9	42.4	41.7	43.0	44.1	-1.2	13	51 413
Sweden	50.4	51.7	51.5	51.3	50.5	51.0	51.3	51.8	51.8	51.5	50.3	50.1	51.0	-0.5	1	114 320
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	37.8	38.4	40.8	42.7	44.6	44.8	43.3	41.6	42.9	47.1	37.6	28.7	36.4	-4.4		67 737

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

Data extracted February 2025

Table 47: Taxes on labour as % of GDP - Income from employment, paid by employers

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	8.3	8.4	8.4	8.4	8.2	8.2	8.2	8.2	8.1	8.3	8.1	7.9	7.9	-0.5		1 351 477
EA-20	8.5	8.6	8.6	8.6	8.5	8.4	8.4	8.5	8.4	8.6	8.4	8.2	8.2	-0.4		1 199 693
Belgium	8.6	8.8	8.8	8.7	8.7	8.2	8.1	8.0	7.9	8.0	7.8	7.6	7.7	-1.1	11	45 923
Bulgaria	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.4	5.5	5.5	5.1	5.3	0.8	17	4 973
Czechia	9.2	9.3	9.3	9.2	9.1	9.3	9.4	9.8	9.8	10.0	9.9	9.5	9.5	0.2	5	30 091
Denmark	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.0	27	2 718
Germany	6.2	6.3	6.3	6.3	6.4	6.4	6.4	6.5	6.7	7.1	6.9	6.7	6.8	0.5	13	283 901
Estonia	9.7	9.7	9.7	9.9	10.2	10.2	10.1	10.2	10.3	10.7	10.4	10.3	11.0	1.3	3	4 201
Ireland	3.3	3.0	3.1	3.1	2.4	2.5	2.5	2.5	2.6	2.2	2.2	2.1	2.3	-0.8	23	11 768
Greece	4.9	5.0	4.8	4.5	4.4	4.4	4.8	5.3	5.5	5.8	6.1	5.6	5.2	0.4	18	11 772
Spain	8.3	8.1	8.0	8.2	8.1	8.2	8.3	8.5	9.0	10.0	9.6	9.3	9.4	1.4	6	141 021
France	12.8	13.1	13.3	13.4	13.2	13.2	13.2	13.2	12.4	12.3	12.1	12.2	11.9	-1.4	1	336 708
Croatia	6.1	5.8	5.6	6.1	6.1	5.8	5.7	5.7	5.5	5.6	5.4	5.3	5.2	-0.4	19	4 075
Italy	10.2	10.2	10.1	10.0	9.6	9.3	9.3	9.6	9.7	9.9	9.7	9.4	9.3	-0.8	7	197 388
Cyprus	6.2	6.1	6.0	6.5	6.6	6.4	6.7	6.7	7.6	7.8	7.6	7.5	8.1	2.1	9	2 534
Latvia	6.5	6.3	6.4	6.1	6.1	6.2	6.2	6.6	6.9	7.1	6.9	6.9	7.2	0.8	12	2 819
Lithuania	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.4	0.7	0.7	0.7	0.7	0.8	-6.4	26	569
Luxembourg	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	4.7	0.3	21	3 740
Hungary	8.1	8.7	8.4	8.4	8.4	8.8	7.6	6.9	6.6	5.9	5.4	4.4	4.5	-3.9	22	8 764
Malta	2.6	2.5	2.5	2.4	2.3	2.3	2.2	2.2	2.2	2.4	2.3	2.3	2.2	-0.3	24	451
Netherlands	4.7	5.0	4.9	5.3	5.0	5.2	5.1	5.2	5.3	5.6	5.2	5.0	5.1	0.2	20	54 436
Austria	9.3	9.4	9.6	9.7	9.6	9.6	9.5	9.5	9.6	9.9	9.8	9.5	9.6	0.0	4	45 568
Poland	4.8	5.1	5.1	5.1	5.1	5.3	5.2	5.2	5.3	5.4	5.2	5.1	5.3	0.2	16	39 710
Portugal	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	6.4	1.3	14	17 184
Romania	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	0.9	-4.7	25	2 914
Slovenia	5.6	5.7	5.6	5.4	5.5	5.6	5.6	5.7	5.8	6.1	6.0	5.9	5.8	0.2	15	3 681
Slovakia	6.5	6.6	7.4	7.7	7.9	8.0	8.4	8.6	9.0	9.2	9.0	8.8	8.7	1.3	8	10 719
Finland	8.6	8.8	8.8	8.7	8.7	8.7	7.8	7.6	7.5	7.1	7.6	7.6	7.8	-1.0	10	21 233
Sweden	11.3	11.6	11.7	11.6	11.5	11.9	12.1	12.1	11.9	11.5	11.5	11.4	11.6	-0.1	2	62 614
Iceland	3.9	3.7	3.8	3.8	3.7	3.6	3.6	3.7	3.4	3.3	3.2	3.2	3.2	-0.6		942
Norway	5.6	5.6	5.8	5.9	6.1	6.2	6.0	5.9	6.2	6.5	5.4	4.5	5.6	-0.2		25 116

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

Data extracted February 2025

Table 48: Taxes on labour as % of total taxation - Income from employment, paid by employers

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	21.7	21.4	21.1	21.1	20.7	20.6	20.5	20.5	20.3	20.7	20.1	19.8	20.1	-1.0		1 351 477
EA-20	22.2	21.8	21.5	21.5	21.1	21.0	20.9	21.0	20.9	21.4	20.7	20.4	20.8	-0.7		1 199 693
Belgium	19.5	19.4	19.2	19.1	19.3	18.5	18.1	17.8	18.3	18.7	18.0	18.0	18.1	-1.1	12	45 923
Bulgaria	16.9	15.3	16.1	16.7	16.2	16.0	16.8	17.8	17.6	18.2	17.8	16.4	17.5	1.4	14	4 973
Czechia	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.7	28.3	28.5	27.9	27.9	1.1	3	30 091
Denmark	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.5	1.4	1.5	1.6	1.7	0.2	27	2 718
Germany	16.7	16.6	16.5	16.5	16.5	16.3	16.3	16.4	16.8	17.8	16.9	16.7	17.4	0.9	15	283 901
Estonia	31.2	30.6	30.8	30.7	30.5	30.5	31.0	31.2	31.3	32.2	30.8	31.5	32.6	1.8	1	4 201
Ireland	11.9	10.7	10.9	11.0	10.8	11.0	11.3	11.4	11.9	11.6	10.7	10.3	10.5	-0.4	23	11 768
Greece	14.3	13.4	13.0	12.3	11.8	11.3	12.2	13.2	14.1	14.9	15.4	13.6	13.4	0.4	19	11 772
Spain	26.6	25.0	24.3	24.3	24.1	24.5	24.7	24.7	25.9	27.2	25.6	25.2	25.8	1.5	5	141 021
France	29.7	29.3	29.2	29.4	28.9	28.8	28.4	28.4	27.3	27.2	26.8	26.6	27.2	-2.0	4	336 708
Croatia	17.0	16.0	15.2	16.3	16.3	15.2	15.1	14.8	14.2	14.8	14.6	14.1	14.0	-1.2	18	4 075
Italy	24.9	23.8	23.5	23.2	22.4	22.1	22.4	23.0	23.0	23.3	22.9	22.6	22.4	-1.1	7	197 388
Cyprus	19.5	19.2	18.8	19.1	19.8	19.8	20.2	20.3	22.3	23.2	22.3	21.8	21.6	2.8	10	2 534
Latvia	21.5	20.9	20.9	19.6	19.6	19.4	19.2	20.9	21.4	21.9	21.5	20.9	21.9	1.0	9	2 819
Lithuania	26.2	26.5	26.6	27.0	26.9	27.4	28.0	28.3	2.4	2.4	2.3	2.3	2.4	-24.2	26	569
Luxembourg	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.3	11.4	11.8	11.2	11.2	11.4	-0.6	22	3 740
Hungary	22.3	22.2	21.9	22.0	21.8	22.5	20.2	18.8	18.2	16.4	16.0	12.6	12.7	-9.2	21	8 764
Malta	8.3	8.2	8.1	7.8	7.8	7.3	7.1	7.3	7.4	8.5	8.3	8.2	8.2	0.1	24	451
Netherlands	13.1	14.0	13.4	14.2	13.5	13.4	13.2	13.5	13.6	14.0	13.2	13.2	13.2	-0.2	20	54 436
Austria	22.4	22.3	22.3	22.3	22.0	22.7	22.5	22.3	22.4	23.3	22.6	22.0	22.4	0.1	8	45 568
Poland	15.0	15.9	15.9	16.0	15.7	15.8	15.3	14.9	15.2	15.3	14.4	14.9	15.1	-0.8	17	39 710
Portugal	15.8	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	17.9	17.7	17.2	18.0	2.9	13	17 184
Romania	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	3.6	3.6	3.3	3.4	-17.0	25	2 914
Slovenia	14.7	14.9	14.7	14.3	14.4	14.6	14.8	14.9	15.1	16.1	15.6	15.6	15.7	1.0	16	3 681
Slovakia	22.5	23.1	24.2	24.2	24.3	24.3	25.1	25.6	26.3	26.8	25.9	25.1	24.8	0.6	6	10 719
Finland	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.5	16.8	17.4	17.5	18.2	-2.0	11	21 233
Sweden	26.8	27.5	27.3	27.2	26.8	27.0	27.1	27.5	27.8	27.0	27.0	26.9	28.0	0.7	2	62 614
Iceland	11.6	11.0	11.0	10.2	10.4	7.2	9.7	10.1	9.8	9.0	9.2	9.0	8.9	-2.1		942
Norway	13.3	13.7	14.5	15.3	15.9	16.0	15.6	15.0	15.6	16.7	13.2	10.2	13.5	-1.0		25 116

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

Data extracted February 2025

Table 49: Taxes on labour as % of GDP - Income from employment, paid by employees

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	9.4	9.8	9.9	9.9	9.9	9.9	10.0	10.1	10.1	10.3	10.0	9.9	9.8	-0.1		1 689 681
EA-20	9.5	9.8	10.0	9.9	9.9	9.9	10.0	10.1	10.1	10.2	10.0	10.0	9.8	-0.2		1 436 843
Belgium	13.4	13.4	13.5	13.3	13.0	12.4	12.4	12.3	11.9	12.2	11.7	11.9	11.9	-1.6	6	70 851
Bulgaria	4.1	4.5	4.8	5.1	5.1	5.2	5.4	5.6	5.7	5.9	5.6	5.3	5.6	0.8	27	5 293
Czechia	6.7	6.8	6.9	6.9	6.7	7.1	7.2	7.7	7.8	8.2	6.5	5.9	5.8	-1.1	26	18 540
Denmark	17.2	17.2	16.8	16.6	17.1	17.3	17.3	17.3	17.6	18.3	17.9	16.8	17.7	0.9	1	66 776
Germany	11.6	12.0	12.3	12.2	12.3	12.5	12.7	12.9	12.9	12.8	12.6	12.8	12.4	0.1	4	520 913
Estonia	5.1	5.3	5.3	5.5	5.4	5.4	5.3	5.0	5.0	5.3	5.5	5.5	5.8	0.5	25	2 232
Ireland	9.1	9.5	9.3	9.0	6.9	7.1	6.7	6.6	6.6	6.1	6.1	6.1	6.7	-2.6	24	34 169
Greece	8.0	9.5	8.7	8.6	8.9	9.3	9.7	9.5	9.3	9.9	9.3	9.1	8.7	0.0	15	19 617
Spain	7.0	7.1	6.9	7.0	6.7	6.6	6.7	6.8	7.1	7.9	7.6	7.8	7.7	0.8	19	116 105
France	8.0	8.5	8.9	9.0	9.0	9.0	9.1	9.1	8.9	8.9	8.8	9.1	9.0	0.1	13	254 480
Croatia	8.2	8.4	8.5	8.5	7.9	7.8	7.5	7.7	7.9	8.1	7.3	7.4	7.6	-0.9	21	5 946
Italy	8.1	8.4	8.4	8.2	8.4	8.2	8.3	8.3	8.5	8.7	8.4	7.8	7.8	-0.6	18	165 431
Cyprus	5.0	5.3	4.7	4.8	4.8	4.7	4.7	4.8	5.6	6.2	6.1	6.1	7.8	3.1	17	2 456
Latvia	7.9	7.9	7.6	7.9	7.7	7.8	8.2	8.0	8.2	8.5	8.3	8.5	8.9	1.3	14	3 460
Lithuania	5.0	4.9	5.0	5.1	5.3	5.5	5.2	5.5	13.2	13.6	13.8	13.8	14.3	9.3	2	10 562
Luxembourg	9.9	10.1	10.4	10.3	10.5	10.5	10.7	11.4	11.7	12.1	11.6	12.1	13.2	2.8	3	10 448
Hungary	8.7	9.5	9.4	9.1	9.1	9.2	9.7	9.8	9.8	10.0	9.0	10.1	10.2	0.8	10	20 038
Malta	7.0	7.0	7.0	6.8	6.3	6.7	6.5	6.9	7.2	7.6	7.5	7.8	7.7	0.7	20	1 585
Netherlands	11.1	11.1	11.1	10.5	10.7	10.5	10.3	10.8	10.2	10.5	9.8	9.4	9.0	-2.1	12	96 307
Austria	11.4	11.6	11.9	12.0	12.1	11.3	11.3	11.5	11.6	11.7	11.6	11.1	11.4	-0.5	7	54 079
Poland	6.5	6.7	7.2	7.2	7.3	7.5	7.7	7.9	8.0	8.0	8.0	7.6	7.5	0.3	22	56 232
Portugal	7.0	6.5	7.7	7.9	7.9	7.7	7.6	7.5	7.5	8.2	8.2	8.0	8.0	0.3	16	21 343
Romania	5.1	5.1	5.2	5.1	5.1	5.0	5.4	10.8	10.9	11.7	10.9	10.5	10.6	5.4	9	34 255
Slovenia	12.5	12.5	12.0	12.0	12.1	12.2	12.1	12.3	12.2	12.8	12.8	12.3	12.0	0.0	5	7 681
Slovakia	5.5	5.6	5.8	5.8	6.0	6.4	6.5	6.7	6.8	6.9	6.9	6.9	7.3	1.5	23	8 999
Finland	10.5	11.0	10.9	11.2	10.9	11.0	10.7	10.6	10.8	10.8	10.6	11.0	11.0	0.1	8	30 180
Sweden	10.0	10.2	10.3	10.2	10.2	10.6	10.8	10.7	10.3	10.4	10.0	9.9	9.6	-0.7	11	51 705
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	10.2	10.2	10.5	10.6	11.0	11.2	10.7	10.4	10.9	11.8	10.1	8.0	9.5	-1.0		42 620

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

Data extracted February 2025

Table 50: Taxes on labour as % of total taxation - Income from employment, paid by employees

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	24.7	24.9	25.0	24.8	24.8	24.8	24.9	25.4	25.4	25.8	24.9	25.0	25.2	0.2		1 689 681
EA-20	24.6	24.8	24.9	24.8	24.7	24.7	24.8	25.0	25.0	25.3	24.6	24.7	24.9	0.0		1 436 843
Belgium	30.5	29.7	29.5	29.2	28.7	28.0	27.7	27.5	27.6	28.3	27.2	28.1	28.0	-1.5	10	70 851
Bulgaria	16.1	17.4	17.0	17.8	17.6	17.7	18.1	18.9	18.8	19.4	18.3	17.1	18.7	1.7	25	5 293
Czechia	19.8	19.8	19.8	20.4	19.7	20.3	20.7	21.6	22.2	23.3	18.7	17.3	17.2	-2.6	27	18 540
Denmark	38.1	37.4	36.3	33.8	36.7	37.6	37.9	38.9	37.3	38.6	37.8	39.9	40.8	4.5	2	66 776
Germany	31.1	31.6	31.9	32.0	31.8	31.9	32.2	32.5	32.2	32.0	31.1	31.7	31.9	0.0	5	520 913
Estonia	16.5	16.7	16.9	17.1	16.2	16.3	16.4	15.5	15.3	16.0	16.2	16.8	17.3	0.4	26	2 232
Ireland	32.9	33.8	32.9	32.3	30.7	30.9	30.7	30.3	30.5	31.5	30.5	30.3	30.6	-2.3	7	34 169
Greece	23.4	25.6	23.9	23.3	23.8	23.7	24.6	23.6	23.8	25.3	23.7	22.3	22.4	-1.5	17	19 617
Spain	22.7	21.9	20.9	20.8	19.8	19.8	19.9	19.9	20.5	21.5	20.3	21.0	21.2	0.3	19	116 105
France	18.5	19.1	19.6	19.7	19.6	19.8	19.6	19.6	19.7	19.6	19.6	19.9	20.6	1.0	22	254 480
Croatia	22.9	23.1	23.0	22.8	20.9	20.5	19.8	20.2	20.5	21.5	20.0	19.8	20.5	-2.5	23	5 946
Italy	19.7	19.5	19.5	19.1	19.6	19.5	19.8	19.9	20.2	20.5	19.9	18.8	18.8	-0.7	24	165 431
Cyprus	15.7	16.5	14.6	14.2	14.5	14.6	14.3	14.5	16.3	18.4	17.9	17.6	20.9	6.3	20	2 456
Latvia	26.1	25.9	25.0	25.5	25.0	24.3	25.4	25.1	25.3	26.2	25.9	26.1	26.9	1.9	11	3 460
Lithuania	18.1	17.9	18.5	18.4	18.3	18.3	17.7	18.4	43.5	43.4	43.0	43.6	44.6	26.1	1	10 562
Luxembourg	27.3	27.6	28.7	28.5	30.1	29.6	29.1	28.6	29.2	31.2	30.0	31.0	31.8	3.1	6	10 448
Hungary	23.9	24.2	24.3	23.8	23.6	23.6	25.5	26.6	27.2	28.1	26.7	28.7	29.1	4.8	8	20 038
Malta	22.3	22.4	22.7	22.0	21.4	21.3	21.1	22.7	23.8	27.2	27.4	28.1	28.9	6.2	9	1 585
Netherlands	31.0	30.7	30.3	27.9	28.7	27.3	26.6	27.9	26.0	26.5	25.0	24.6	23.4	-6.9	14	96 307
Austria	27.4	27.6	27.6	27.7	27.7	26.7	26.7	27.0	26.9	27.5	26.7	25.7	26.5	-1.1	12	54 079
Poland	20.6	20.9	22.4	22.5	22.5	22.4	22.7	22.9	22.9	22.7	22.1	22.3	21.4	-1.0	18	56 232
Portugal	21.6	20.5	22.8	23.2	22.8	22.5	22.1	21.6	21.7	23.5	23.3	22.4	22.4	-0.4	16	21 343
Romania	18.9	19.3	19.0	18.4	18.1	19.0	21.3	42.1	42.2	45.0	41.5	38.9	40.3	21.3	3	34 255
Slovenia	32.9	32.5	31.3	31.5	31.5	31.8	31.8	32.2	31.9	33.7	33.0	32.6	32.8	1.5	4	7 681
Slovakia	19.0	19.8	18.7	18.3	18.5	19.6	19.4	19.8	19.8	20.0	19.8	19.7	20.8	2.1	21	8 999
Finland	25.1	25.7	25.1	25.5	25.0	24.9	24.7	24.9	25.4	25.6	24.2	25.4	25.9	0.8	13	30 180
Sweden	23.6	24.2	24.2	24.1	23.7	24.0	24.2	24.3	24.0	24.4	23.4	23.2	23.1	-1.1	15	51 705
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	24.5	24.8	26.3	27.5	28.6	28.8	27.7	26.5	27.3	30.4	24.4	18.5	22.9	-3.4		42 620

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

Data extracted February 2025

Table 51: Taxes on labour as % of GDP - Income from employment, paid by non-employed

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	2.6	2.4	2.3	2.3	-0.1		395 396
EA-20	2.2	2.3	2.4	2.4	2.3	2.4	2.4	2.3	2.4	2.7	2.5	2.4	2.4	0.0		350 664
Belgium	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.5	2.3	2.4	2.4	0.4	9	14 328
Bulgaria	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	27	0
Czechia	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.7	2.0	1.8	1.8	0.5	11	5 779
Denmark	5.0	5.1	6.9	8.3	5.9	5.0	5.0	5.0	5.1	5.3	5.2	4.9	5.2	-1.7	1	19 698
Germany	2.5	2.6	2.6	2.6	2.6	2.6	2.7	2.7	2.8	3.0	2.9	2.8	2.8	0.2	6	117 999
Estonia	1.0	0.9	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.5	1.4	1.2	0.9	0.0	19	352
Ireland	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.2	0.2	0.0	23	930
Greece	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	1.6	1.5	1.4	1.5	0.2	15	3 393
Spain	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	1.9	1.8	1.6	1.7	0.0	13	25 538
France	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.9	1.8	2.0	1.8	1.8	1.7	0.0	12	48 752
Croatia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	97
Italy	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.1	3.5	3.2	3.1	3.2	0.3	3	67 471
Cyprus	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	24
Latvia	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.0	21	121
Lithuania	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.6	1.5	1.4	1.3	0.2	16	955
Luxembourg	1.9	1.9	2.1	2.1	2.1	2.1	2.0	2.1	2.2	2.3	2.2	2.1	2.4	0.3	10	1 865
Hungary	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	25	218
Malta	1.1	1.1	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.2	1.2	1.2	1.1	-0.1	17	232
Netherlands	4.2	4.3	4.6	4.3	4.3	4.5	4.6	3.7	4.0	4.3	4.0	3.8	3.8	-0.8	2	40 537
Austria	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.6	2.7	2.6	2.4	2.5	-0.3	7	11 822
Poland	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	-0.1	20	5 155
Portugal	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	1.7	1.6	1.6	1.6	-0.2	14	4 204
Romania	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.0	22	598
Slovenia	1.5	1.5	1.4	1.2	1.1	1.1	1.1	1.0	1.0	1.1	1.1	1.0	0.9	-0.5	18	605
Slovakia	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	2.7	2.7	2.7	2.9	0.1	4	3 568
Finland	2.4	2.5	2.7	2.8	2.9	3.0	3.0	2.9	2.9	2.9	3.0	2.9	2.9	0.2	5	7 871
Sweden	2.9	3.1	3.1	3.0	3.0	3.1	3.1	2.9	2.7	2.8	2.6	2.5	2.5	-0.6	8	13 283
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.1	1.2	1.2	1.2	1.7	1.7	1.6	1.6	1.6	1.8	1.6	1.2	1.5	0.3		6 631

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

Data extracted February 2025

Table 52: Taxes on labour as % of total taxation - Income from employment, paid by non-employed

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	5.7	5.7	6.0	6.0	5.9	5.8	5.8	5.7	5.8	6.4	6.0	5.8	5.9	-0.1		395 396
EA-20	5.7	5.8	5.9	5.9	5.9	5.9	5.9	5.8	5.9	6.6	6.1	5.9	6.1	0.2		350 664
Belgium	4.5	4.4	4.3	4.5	4.6	4.7	4.8	4.8	5.0	5.9	5.3	5.7	5.7	1.4	10	14 328
Bulgaria	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	27	0
Czechia	3.8	3.7	3.7	4.0	3.8	3.7	3.6	3.5	3.5	4.7	5.8	5.4	5.4	1.7	11	5 779
Denmark	11.1	11.1	15.0	16.9	12.7	11.0	11.0	11.3	10.8	11.2	11.0	11.7	12.0	-3.0	1	19 698
Germany	6.8	6.8	6.8	6.7	6.7	6.7	6.9	6.8	7.0	7.6	7.2	7.0	7.2	0.4	5	117 999
Estonia	3.2	2.9	2.9	2.9	3.0	3.2	3.2	3.6	3.6	4.4	4.1	3.6	2.7	-0.2	18	352
Ireland	0.6	0.7	0.7	0.7	0.6	0.6	0.6	0.8	0.9	1.3	1.1	0.8	0.8	0.1	22	930
Greece	2.6	4.3	3.7	4.2	4.1	4.1	4.3	4.3	3.6	4.0	3.8	3.4	3.9	0.2	17	3 393
Spain	4.5	5.0	5.0	4.6	4.0	3.9	3.9	3.8	4.1	5.2	4.9	4.5	4.7	-0.3	12	25 538
France	3.6	3.4	3.7	3.8	3.8	3.9	3.8	4.1	3.9	4.4	4.1	3.9	3.9	0.2	16	48 752
Croatia	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.3	0.0	24	97
Italy	6.5	6.7	6.8	7.1	7.1	7.1	7.2	7.2	7.3	8.2	7.6	7.3	7.7	0.9	4	67 471
Cyprus	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	24
Latvia	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.1	1.1	1.2	1.1	0.9	0.9	-0.2	21	121
Lithuania	5.3	4.5	4.2	4.2	4.2	4.0	4.2	4.3	4.5	5.0	4.6	4.3	4.0	-0.2	15	955
Luxembourg	5.4	5.3	5.9	5.9	6.0	5.9	5.5	5.2	5.4	6.0	5.7	5.5	5.7	-0.2	9	1 865
Hungary	0.7	0.7	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	-0.1	25	218
Malta	3.5	3.7	3.8	3.8	3.7	3.8	3.9	3.8	3.8	4.4	4.4	4.5	4.2	0.4	14	232
Netherlands	11.7	12.0	12.5	11.6	11.7	11.6	12.0	9.4	10.3	10.9	10.3	9.9	9.8	-2.7	2	40 537
Austria	6.3	6.5	6.5	6.7	6.6	6.0	5.9	5.9	6.0	6.3	6.1	5.6	5.8	-0.7	8	11 822
Poland	2.4	2.5	2.6	2.7	2.6	2.5	2.4	2.4	2.4	2.3	2.3	2.0	2.0	-0.6	20	5 155
Portugal	3.7	3.6	5.3	5.4	5.3	5.0	4.6	4.5	4.3	4.8	4.5	4.4	4.4	-0.9	13	4 204
Romania	0.6	0.7	0.8	0.7	0.7	0.7	0.4	0.3	0.3	0.5	0.5	0.6	0.7	-0.1	23	598
Slovenia	3.9	4.0	3.7	3.2	2.9	2.9	2.8	2.7	2.7	3.0	2.7	2.6	2.6	-1.1	19	605
Slovakia	9.1	9.3	8.9	8.6	8.1	8.5	8.2	8.1	7.8	7.9	7.9	7.7	8.3	-0.6	3	3 568
Finland	5.7	5.9	6.1	6.5	6.7	6.8	6.9	6.8	6.9	7.0	6.8	6.6	6.8	0.7	6	7 871
Sweden	6.9	7.2	7.4	7.0	6.9	7.0	6.9	6.6	6.3	6.6	6.1	5.9	5.9	-1.5	7	13 283
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.7	2.9	3.0	3.2	4.4	4.5	4.2	4.0	4.1	4.6	3.8	2.9	3.6	0.6		6 631

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

Data extracted February 2025

Table 53: Taxes on capital as % of GDP - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	7.3	7.7	7.8	7.9	8.1	8.1	8.2	8.1	8.1	7.9	8.5	8.7	8.5	0.7		1 467 810
EA-20	7.5	7.9	8.1	8.1	8.2	8.3	8.4	8.4	8.3	8.2	8.7	9.0	8.7	0.6		1 274 408
Belgium	9.2	10.0	10.5	10.5	10.6	10.6	11.1	11.3	10.5	9.8	10.6	10.4	10.6	0.1	2	63 366
Bulgaria	3.6	3.8	4.2	4.4	4.5	4.6	4.7	4.7	5.0	4.9	5.6	7.8	6.4	2.2	19	6 034
Czechia	5.1	5.0	5.1	5.1	5.3	5.4	5.3	5.4	5.1	4.3	5.3	6.0	6.5	1.4	18	20 756
Denmark	7.7	8.3	7.5	9.3	8.8	8.7	8.7	7.4	10.1	9.2	10.4	7.4	8.0	0.5	11	29 989
Germany	5.9	6.1	6.1	6.1	6.5	6.8	6.8	7.0	6.9	6.8	7.6	7.5	7.1	1.0	14	298 051
Estonia	2.1	2.3	2.6	2.5	2.9	2.5	2.3	2.7	2.6	2.6	3.1	2.7	2.9	0.3	27	1 093
Ireland	5.7	5.9	6.0	6.1	5.6	5.5	5.3	5.8	5.6	5.3	5.8	6.6	7.0	1.0	15	35 884
Greece	7.6	7.6	8.0	8.3	8.5	8.9	8.3	8.4	7.8	7.5	7.8	8.0	8.3	0.3	9	18 738
Spain	6.4	7.3	7.4	7.7	8.0	7.8	7.9	8.3	7.8	7.8	8.9	8.7	8.6	1.2	8	129 160
France	10.0	10.4	10.4	10.3	10.5	10.3	10.7	10.4	10.6	10.7	10.6	11.4	10.4	0.0	4	292 299
Croatia	4.9	4.5	4.8	4.6	5.0	5.6	5.6	5.6	5.6	5.5	5.1	6.1	5.8	1.0	21	4 525
Italy	9.2	10.4	10.7	10.4	10.6	10.1	9.8	9.4	9.4	9.5	9.7	10.4	10.4	-0.3	3	221 986
Cyprus	8.9	8.5	9.5	9.5	9.1	8.4	9.0	8.6	8.4	8.3	8.7	8.9	9.2	-0.3	7	2 877
Latvia	3.5	3.7	3.7	3.7	3.7	3.9	3.8	2.6	3.0	2.6	2.9	2.9	3.1	-0.6	26	1 202
Lithuania	2.7	3.2	3.1	3.2	3.4	3.5	3.4	3.4	3.7	3.8	4.3	4.4	4.9	1.8	23	3 616
Luxembourg	9.6	9.5	9.0	8.8	9.6	10.2	11.0	12.7	12.3	11.0	11.6	11.1	11.8	2.8	1	9 381
Hungary	7.0	7.2	6.5	6.6	6.8	7.1	6.7	6.0	5.8	5.7	5.4	6.3	6.8	0.3	16	13 379
Malta	8.0	8.3	8.4	8.7	8.9	10.4	10.5	9.4	9.2	7.2	7.4	7.0	6.7	-1.7	17	1 391
Netherlands	4.7	4.6	4.9	6.1	5.9	6.8	7.2	7.6	7.8	7.3	8.2	8.7	9.5	4.6	6	101 949
Austria	6.6	6.6	7.0	6.9	7.3	7.0	7.2	7.5	7.7	6.9	8.0	8.9	8.1	1.1	10	38 321
Poland	7.3	7.8	7.5	7.4	7.8	8.0	8.1	8.4	8.5	8.8	8.9	8.8	9.9	2.4	5	74 023
Portugal	7.2	7.1	7.8	7.4	7.4	7.2	7.2	7.4	7.1	6.9	6.7	7.6	7.5	-0.3	13	20 019
Romania	4.4	3.9	4.2	4.8	5.2	5.2	4.3	3.7	3.8	3.3	4.0	5.4	4.8	0.6	24	15 520
Slovenia	4.5	4.4	4.3	4.6	4.6	4.7	4.8	5.0	5.2	5.2	5.6	5.5	5.3	1.0	22	3 418
Slovakia	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.5	4.3	4.2	4.7	5.2	4.6	0.2	25	5 641
Finland	6.6	6.2	6.8	6.7	7.1	7.0	7.6	7.2	7.2	7.3	8.5	8.2	7.9	1.1	12	21 491
Sweden	5.7	5.2	5.4	5.6	6.2	6.3	6.3	6.0	6.0	5.8	6.8	6.6	6.2	0.8	20	33 702
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	14.0	13.6	11.6	10.0	8.3	7.8	8.6	10.0	9.7	6.8	14.0	21.5	15.6	4.0		70 044

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

Data extracted February 2025

Table 54: Taxes on capital as % of total taxation - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	19.1	19.7	19.7	19.8	20.3	20.3	20.4	20.3	20.3	19.9	21.1	21.9	21.9	2.2		1 467 810
EA-20	19.5	20.1	20.1	20.1	20.6	20.6	20.8	20.7	20.6	20.2	21.4	22.3	22.1	2.0		1 274 408
Belgium	20.8	22.2	23.0	23.2	23.4	23.9	24.8	25.2	24.2	22.8	24.5	24.5	25.0	2.0	6	63 366
Bulgaria	14.1	14.6	15.1	15.3	15.7	15.8	15.9	15.8	16.5	16.3	18.1	25.1	21.3	6.2	12	6 034
Czechia	15.1	14.7	14.8	15.1	15.6	15.5	15.2	15.1	14.6	12.3	15.2	17.5	19.2	4.4	15	20 756
Denmark	17.0	18.1	16.3	19.0	18.9	18.9	19.1	16.6	21.5	19.5	22.1	17.6	18.3	2.0	18	29 989
Germany	15.8	16.1	16.0	16.0	16.7	17.3	17.3	17.6	17.3	17.0	18.7	18.6	18.3	2.3	19	298 051
Estonia	6.8	7.2	8.2	7.8	8.7	7.5	7.0	8.3	7.8	7.7	9.3	8.1	8.5	0.3	27	1 093
Ireland	20.7	21.2	21.4	21.9	24.8	23.9	24.2	26.5	25.8	27.2	29.0	32.3	32.1	10.7	1	35 884
Greece	22.3	20.5	22.0	22.5	22.8	22.6	20.9	20.9	20.0	19.2	19.8	19.5	21.4	-0.6	11	18 738
Spain	20.7	22.7	22.5	22.8	23.7	23.5	23.4	24.0	22.5	21.3	23.6	23.5	23.6	1.1	10	129 160
France	23.1	23.4	23.0	22.6	22.9	22.4	23.1	22.5	23.3	23.6	23.5	24.8	23.6	0.6	9	292 299
Croatia	13.7	12.5	13.0	12.3	13.3	14.8	14.9	14.7	14.6	14.5	13.9	16.4	15.6	2.6	21	4 525
Italy	22.5	24.2	24.8	24.3	24.7	24.1	23.5	22.7	22.2	22.3	22.9	24.9	25.2	0.4	5	221 986
Cyprus	27.9	26.6	29.5	28.0	27.3	25.9	27.1	25.9	24.6	24.7	25.5	25.9	24.5	-5.0	8	2 877
Latvia	11.5	12.3	12.2	12.0	11.8	12.1	11.8	8.3	9.1	8.2	9.0	8.7	9.3	-2.9	26	1 202
Lithuania	9.7	11.6	11.3	11.4	11.7	11.9	11.4	11.4	12.2	12.2	13.3	13.9	15.3	4.0	22	3 616
Luxembourg	26.5	25.9	24.8	24.5	27.4	28.7	29.9	32.0	30.8	28.3	30.0	28.5	28.6	3.8	2	9 381
Hungary	19.2	18.3	16.8	17.1	17.5	18.2	17.8	16.3	16.2	16.1	16.0	18.0	19.4	2.6	14	13 379
Malta	25.7	26.8	27.5	28.2	30.1	33.1	34.0	31.0	30.5	26.0	27.1	25.2	25.3	-2.2	4	1 391
Netherlands	13.0	12.8	13.3	16.3	15.8	17.7	18.7	19.5	19.9	18.4	21.0	22.9	24.8	11.5	7	101 949
Austria	15.8	15.6	16.1	15.9	16.6	16.6	16.9	17.5	17.8	16.3	18.3	20.5	18.8	2.7	16	38 321
Poland	22.9	24.4	23.3	22.9	24.0	23.9	23.8	24.2	24.5	24.9	24.6	25.7	28.2	4.9	3	74 023
Portugal	22.2	22.6	23.0	21.5	21.6	21.0	21.1	21.4	20.6	19.7	19.1	21.1	21.0	-2.0	13	20 019
Romania	16.4	14.8	15.3	17.5	18.4	19.7	17.3	14.2	14.9	12.7	15.2	19.9	18.3	3.0	20	15 520
Slovenia	11.8	11.5	11.2	12.0	12.0	12.2	12.7	13.0	13.6	13.6	14.3	14.6	14.6	3.4	24	3 418
Slovakia	12.3	13.1	14.2	15.0	15.4	14.7	14.0	13.5	12.6	12.3	13.6	15.0	13.1	-1.1	25	5 641
Finland	15.8	14.5	15.6	15.4	16.1	15.9	17.5	17.0	17.0	17.3	19.6	18.9	18.4	2.8	17	21 491
Sweden	13.5	12.3	12.8	13.3	14.6	14.2	14.2	13.7	14.0	13.7	15.9	15.6	15.0	2.2	23	33 702
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	33.5	32.8	29.2	26.0	21.5	20.0	22.3	25.5	24.3	17.6	33.9	49.6	37.7	8.5		70 044

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

Data extracted February 2025

Table 55: Taxes on capital as % of GDP - Income of corporations

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.7	2.5	3.0	3.4	3.3	0.7		570 387
EA-20	2.5	2.5	2.6	2.5	2.5	2.6	2.8	2.8	2.7	2.5	3.0	3.4	3.3	0.7		486 736
Belgium	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.2	3.8	4.0	4.1	1.0	7	24 262
Bulgaria	1.9	1.9	2.1	2.1	2.3	2.3	2.4	2.3	2.4	2.2	2.9	3.0	2.9	0.8	18	2 779
Czechia	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.4	3.3	3.0	3.6	4.0	4.2	1.0	5	13 327
Denmark	2.3	2.7	2.8	2.8	3.0	3.0	3.2	2.7	3.1	2.9	4.0	3.3	3.8	1.0	10	14 179
Germany	2.3	2.5	2.3	2.3	2.3	2.5	2.6	2.8	2.6	2.2	3.0	3.1	3.1	0.8	15	128 414
Estonia	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	1.6	1.5	1.6	1.9	0.2	26	717
Ireland	2.2	2.3	2.4	2.3	2.5	2.7	2.7	3.1	3.0	3.2	3.4	4.4	4.7	2.3	4	24 162
Greece	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	2.9	1.7	20	6 483
Spain	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.4	2.1	2.0	2.6	2.7	2.9	0.9	19	43 557
France	2.8	2.8	2.9	2.7	2.8	2.7	3.1	2.8	3.0	3.0	3.0	3.5	3.0	0.1	16	83 728
Croatia	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.2	2.2	3.2	2.9	0.9	17	2 300
Italy	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	2.4	2.4	3.3	3.4	0.3	13	72 345
Cyprus	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.6	6.1	6.2	6.3	-0.2	1	1 973
Latvia	1.5	1.7	1.7	1.6	1.6	1.7	1.6	0.6	0.6	0.9	1.1	1.1	1.4	-0.3	27	542
Lithuania	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.5	1.6	2.0	2.3	2.7	1.3	22	1 985
Luxembourg	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	5.0	0.5	2	3 968
Hungary	2.9	3.1	3.2	3.4	3.6	4.1	3.8	3.1	3.0	3.0	2.9	3.0	3.8	0.6	9	7 508
Malta	5.2	5.6	5.9	5.7	5.7	6.0	5.9	5.3	5.5	4.3	4.7	4.5	4.2	-1.7	6	863
Netherlands	2.2	2.2	2.2	2.6	2.7	3.4	3.3	3.5	3.6	3.0	3.8	4.8	4.9	2.7	3	52 191
Austria	2.1	2.1	2.3	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	3.4	1.1	14	15 902
Poland	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.2	2.6	2.8	2.6	0.8	23	19 677
Portugal	3.1	2.7	3.2	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	3.4	0.2	12	9 203
Romania	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.0	2.1	1.9	2.2	3.1	2.3	0.3	25	7 363
Slovenia	1.7	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	2.4	1.2	24	1 509
Slovakia	2.5	2.5	3.0	3.5	3.8	3.6	3.6	3.5	3.3	3.2	3.8	3.9	3.9	0.9	8	4 853
Finland	2.6	2.1	2.4	1.9	2.2	2.2	2.7	2.6	2.5	2.2	2.8	3.0	2.8	0.4	21	7 780
Sweden	2.9	2.5	2.6	2.6	2.9	2.9	3.0	3.0	3.1	3.0	3.5	3.5	3.5	0.9	11	18 817
Iceland	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.0	2.6	3.4	1.3		978
Norway	5.4	5.2	4.4	4.0	2.9	3.1	3.1	3.7	3.8	3.0	4.9	7.0	4.7	0.3		20 969

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

Data extracted February 2025

Table 56: Taxes on capital as % of total taxation - Income of corporations

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	6.4	6.5	6.4	6.2	6.5	6.7	6.9	7.0	6.9	6.3	7.4	8.5	8.5	2.1		570 387
EA-20	6.4	6.4	6.4	6.2	6.4	6.6	6.9	7.0	6.8	6.2	7.3	8.4	8.4	2.0		486 736
Belgium	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	7.5	8.7	9.4	9.6	2.9	11	24 262
Bulgaria	7.6	7.2	7.4	7.4	7.8	8.0	8.0	7.9	7.8	7.2	9.4	9.6	9.8	2.4	9	2 779
Czechia	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.3	8.6	10.5	11.8	12.3	3.1	5	13 327
Denmark	5.0	5.9	6.1	5.7	6.4	6.5	7.1	6.2	6.6	6.1	8.4	7.8	8.7	2.6	12	14 179
Germany	6.2	6.5	6.1	5.9	5.9	6.5	6.6	6.9	6.5	5.5	7.4	7.7	7.9	1.8	19	128 414
Estonia	3.8	4.4	5.4	5.3	6.1	5.0	4.6	6.0	5.4	4.9	4.5	5.0	5.6	0.2	26	717
Ireland	7.9	8.1	8.3	8.3	11.4	11.7	12.3	14.4	14.1	16.2	17.2	21.6	21.6	13.3	1	24 162
Greece	6.1	3.0	3.2	5.2	5.8	6.4	5.0	5.5	4.8	3.6	5.0	6.0	7.4	4.2	22	6 483
Spain	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	5.9	5.3	7.0	7.2	8.0	2.0	17	43 557
France	6.4	6.4	6.3	6.0	6.1	5.9	6.6	6.1	6.6	6.6	6.7	7.6	6.8	0.5	23	83 728
Croatia	6.4	5.4	5.4	4.6	4.9	5.7	6.0	5.8	6.0	6.0	5.9	8.7	7.9	2.5	18	2 300
Italy	6.6	6.8	7.2	6.3	6.3	6.1	6.1	5.7	5.9	5.7	5.6	8.0	8.2	1.0	16	72 345
Cyprus	19.4	17.9	20.3	18.7	17.4	16.9	17.5	17.3	16.4	16.8	17.8	18.1	16.8	-3.5	2	1 973
Latvia	4.9	5.5	5.5	5.2	5.3	5.4	5.1	1.8	1.9	2.7	3.3	3.5	4.2	-1.3	27	542
Lithuania	3.0	4.8	5.0	4.9	5.3	5.4	5.1	5.0	5.1	5.3	6.4	7.3	8.4	3.4	15	1 985
Luxembourg	13.4	13.3	12.4	11.4	12.1	12.3	13.6	15.9	15.1	12.3	11.7	11.3	12.1	-0.3	6	3 968
Hungary	7.9	7.9	8.3	8.8	9.2	10.5	9.9	8.5	8.4	8.3	8.6	8.6	10.9	2.6	8	7 508
Malta	16.8	18.1	19.2	18.5	19.5	19.0	19.0	17.3	18.4	15.5	17.2	16.2	15.7	-3.5	3	863
Netherlands	6.2	6.1	6.1	6.9	7.2	8.8	8.4	8.9	9.1	7.5	9.7	12.6	12.7	6.6	4	52 191
Austria	5.1	5.0	5.2	5.1	5.3	5.7	6.0	6.5	6.5	5.2	6.5	8.1	7.8	2.6	20	15 902
Poland	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	6.4	7.1	8.1	7.5	1.9	21	19 677
Portugal	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	7.8	6.8	9.2	9.7	0.1	10	9 203
Romania	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.1	7.2	8.4	11.4	8.7	1.3	13	7 363
Slovenia	4.4	3.2	3.1	3.7	3.8	4.2	4.7	5.1	5.2	5.2	6.4	6.2	6.5	3.4	25	1 509
Slovakia	8.8	8.8	9.9	11.0	11.8	11.1	10.8	10.3	9.5	9.3	11.0	11.1	11.2	1.3	7	4 853
Finland	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	5.1	6.3	7.0	6.7	1.3	24	7 780
Sweden	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.3	7.1	8.2	8.3	8.4	2.2	14	18 817
Iceland	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	6.0	6.1	5.9	7.4	9.3	3.3		978
Norway	12.9	12.6	11.0	10.3	7.6	7.9	8.0	9.3	9.5	7.7	11.8	16.1	11.3	0.3		20 969

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

Data extracted February 2025

Table 57: Taxes on capital as % of GDP - Income of households

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9	0.1		161 311
EA-20	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.2		142 192
Belgium	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.3	0.4	0.5	0.6	-0.1	18	3 499
Bulgaria	0.2	0.2	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.2	21	435
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.5	0.7	0.6	16	2 073
Denmark	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	2.5	2.9	0.8	0.9	-0.2	10	3 315
Germany	0.5	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.2	13	28 609
Estonia	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.3	1.0	0.5	0.4	0.3	22	150
Ireland	0.7	0.8	0.7	0.7	0.8	0.7	0.6	0.6	0.6	0.5	0.6	0.6	0.6	-0.1	19	2 968
Greece	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	1.3	1.3	1.2	1.4	-0.5	4	3 134
Spain	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.0	1.0	1.1	1.0	0.2	8	15 453
France	1.3	1.7	1.5	1.5	1.5	1.4	1.4	1.5	1.6	1.6	1.6	1.8	1.7	0.2	2	48 126
Croatia	0.3	0.3	0.4	0.5	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.3	12	544
Italy	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	1.3	1.5	1.2	1.4	0.1	5	29 003
Cyprus	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.5	0.4	0.5	0.6	0.7	0.5	14	213
Latvia	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.7	0.2	0.2	0.2	0.2	-0.1	24	65
Lithuania	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.9	0.8	0.8	0.8	0.8	0.2	11	600
Luxembourg	1.5	1.4	1.1	1.2	1.4	1.5	1.5	1.8	1.7	1.6	2.1	1.6	1.9	0.8	1	1 535
Hungary	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.7	0.7	0.2	15	1 317
Malta	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.2	26	22
Netherlands	-1.1	-1.0	-1.1	-0.8	-0.7	-0.6	-0.5	-0.5	-0.3	-0.2	-0.3	-0.4	-0.3	0.8	27	- 2 694
Austria	0.9	0.8	0.9	0.9	1.1	0.7	0.8	0.8	0.8	0.7	1.0	1.0	1.0	0.1	9	4 691
Poland	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.1	23	1 673
Portugal	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	-0.6	17	1 658
Romania	0.6	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	0.6	0.9	1.1	1.1	0.5	7	3 591
Slovenia	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.2	20	329
Slovakia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	136
Finland	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.3	1.6	2.0	1.7	1.5	0.4	3	4 149
Sweden	1.0	0.9	0.9	1.3	1.6	1.6	1.6	1.4	1.3	1.2	1.7	1.4	1.2	0.3	6	6 716
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.1	1.1	1.3	1.8	1.1	1.3	0.3		5 764

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

Data extracted February 2025

Table 58: Taxes on capital as % of total taxation - Income of households

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	1.9	2.1	2.1	2.3	2.3	2.2	2.2	2.1	2.3	2.3	2.5	2.4	2.4	0.3		161 311
EA-20	1.8	2.1	2.1	2.2	2.3	2.2	2.2	2.2	2.3	2.2	2.4	2.4	2.5	0.4		142 192
Belgium	0.5	1.0	1.6	1.5	1.3	1.3	1.1	1.1	0.9	0.7	1.0	1.2	1.4	-0.2	21	3 499
Bulgaria	0.9	0.8	1.1	1.1	1.1	1.1	1.6	1.3	1.2	1.3	1.4	1.2	1.5	0.4	19	435
Czechia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	1.5	1.9	1.6	13	2 073
Denmark	4.1	4.7	2.3	5.7	3.3	4.4	4.1	2.2	6.7	5.2	6.1	1.9	2.0	-0.3	12	3 315
Germany	1.3	1.2	1.3	1.5	1.6	1.7	1.6	1.6	1.7	1.7	1.7	1.8	1.8	0.5	17	28 609
Estonia	0.4	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.6	1.0	3.0	1.4	1.2	0.9	22	150
Ireland	2.6	2.7	2.6	2.6	3.7	2.9	2.8	2.8	2.8	2.7	3.1	2.9	2.7	0.1	9	2 968
Greece	4.2	4.8	5.3	4.9	3.6	3.5	3.6	3.6	3.1	3.3	3.2	2.9	3.6	-1.7	4	3 134
Spain	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.9	2.9	2.7	2.7	3.0	2.8	0.3	8	15 453
France	3.0	3.8	3.4	3.3	3.2	3.1	3.1	3.3	3.5	3.4	3.6	3.8	3.9	0.5	3	48 126
Croatia	0.8	0.9	1.2	1.3	1.7	1.9	1.9	1.9	1.9	1.8	1.7	1.8	1.9	0.7	15	544
Italy	2.4	2.7	3.0	3.3	3.3	3.1	3.0	2.7	3.0	3.0	3.6	3.0	3.3	0.3	6	29 003
Cyprus	1.3	1.1	0.6	0.8	0.8	1.2	1.9	1.8	1.5	1.2	1.4	1.7	1.8	1.2	16	213
Latvia	0.9	0.9	1.0	1.1	1.0	1.1	1.4	1.3	2.3	0.5	0.7	0.6	0.5	-0.5	24	65
Lithuania	1.8	2.0	2.0	2.0	2.2	2.3	2.5	2.5	2.9	2.6	2.7	2.5	2.5	0.5	10	600
Luxembourg	4.3	3.9	3.2	3.3	4.1	4.2	4.0	4.5	4.1	4.2	5.5	4.1	4.7	1.5	1	1 535
Hungary	1.4	1.2	1.2	1.2	1.2	1.2	1.3	1.5	1.6	1.6	1.4	1.9	1.9	0.7	14	1 317
Malta	1.1	0.9	0.9	0.7	0.8	0.5	0.5	0.5	0.4	0.4	0.5	0.4	0.4	-0.5	25	22
Netherlands	-3.1	-2.9	-2.9	-2.2	-2.0	-1.6	-1.2	-1.3	-0.7	-0.6	-0.7	-1.1	-0.7	2.2	27	- 2 694
Austria	2.1	2.0	2.0	2.0	2.5	1.7	1.9	1.9	1.9	1.7	2.3	2.4	2.3	0.3	11	4 691
Poland	0.9	1.0	1.1	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.6	-0.5	23	1 673
Portugal	2.8	3.6	3.5	3.4	2.6	2.0	1.7	1.7	1.6	1.6	1.7	1.7	1.7	-1.8	18	1 658
Romania	2.4	2.3	2.2	3.3	4.1	5.2	4.7	2.9	2.9	2.2	3.4	4.2	4.2	2.0	2	3 591
Slovenia	0.8	1.1	0.8	0.9	1.0	0.9	1.1	1.3	1.6	1.2	1.3	1.4	1.4	0.6	20	329
Slovakia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	26	136
Finland	2.6	2.3	2.6	3.1	3.5	3.1	3.2	3.3	3.2	3.7	4.7	3.9	3.6	1.0	5	4 149
Sweden	2.3	2.1	2.2	3.0	3.6	3.5	3.6	3.1	3.0	2.9	4.0	3.4	3.0	0.8	7	6 716
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.3	2.3	2.5	2.6	3.5	3.0	3.0	2.9	2.9	3.4	4.5	2.5	3.1	0.6		5 764

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

Data extracted February 2025

Table 59: Taxes on capital as % of GDP - Income of self-employed

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	0.0		359 125
EA-20	2.1	2.1	2.2	2.2	2.2	2.1	2.2	2.2	2.1	2.2	2.2	2.2	2.1	-0.1		313 771
Belgium	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.3	2.2	2.1	2.1	-0.2	6	12 679
Bulgaria	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	-0.2	21	528
Czechia	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.1	0.7	1.0	1.0	1.1	0.0	11	3 639
Denmark	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.9	1.0	0.2	12	3 623
Germany	2.1	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.5	2.5	2.4	2.2	0.0	5	93 754
Estonia	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	34
Ireland	1.0	1.0	1.0	1.0	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.6	0.6	-0.4	19	3 205
Greece	0.9	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.0	15	1 831
Spain	1.5	1.5	1.6	1.6	1.6	1.6	1.7	1.7	1.6	1.7	1.8	1.7	1.7	0.1	9	25 271
France	2.0	1.9	2.0	2.0	1.9	1.8	1.8	1.8	1.8	1.8	1.7	1.8	1.7	-0.3	8	47 832
Croatia	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.2	20	467
Italy	3.2	3.4	3.3	3.2	3.3	3.2	3.2	3.2	3.1	3.1	3.1	3.2	3.3	0.0	3	69 393
Cyprus	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.8	0.3	16	242
Latvia	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.3	0.1	23	132
Lithuania	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.2	17	515
Luxembourg	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.3	0.4	0.8	0.9	0.3	14	727
Hungary	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.5	0.0	22	967
Malta	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	0.9	1.0	0.9	0.0	13	190
Netherlands	2.2	2.1	2.3	2.6	2.3	2.2	2.6	2.8	2.7	2.6	2.8	2.6	3.4	1.1	2	36 524
Austria	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	3.0	2.8	3.0	3.2	2.8	0.3	4	13 195
Poland	3.4	3.8	3.6	3.6	3.8	3.9	3.9	4.2	4.3	4.4	4.3	4.1	4.6	1.0	1	34 176
Portugal	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.0	18	1 812
Romania	0.7	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.2	0.2	0.1	0.2	0.2	-0.3	25	619
Slovenia	1.5	1.6	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.7	1.6	1.6	1.5	-0.1	10	965
Slovakia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	-0.1	-0.2	27	- 176
Finland	1.8	1.8	1.8	2.0	1.9	1.9	1.8	1.7	1.7	1.9	2.0	1.8	1.9	0.1	7	5 178
Sweden	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	-0.2	24	1 801
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.7	0.9	0.0		3 847

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

Data extracted February 2025

Table 60: Taxes on capital as % of total taxation - Income of self-employed

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.4	0.2		359 125
EA-20	5.4	5.4	5.4	5.4	5.4	5.3	5.3	5.4	5.3	5.4	5.4	5.4	5.4	0.0		313 771
Belgium	5.1	5.0	5.1	5.3	5.4	5.4	5.4	5.4	5.3	5.3	5.1	5.0	5.0	-0.1	6	12 679
Bulgaria	3.0	3.0	2.7	2.7	2.7	2.5	2.5	2.6	2.5	2.5	2.3	1.9	1.9	-0.8	20	528
Czechia	3.3	3.2	3.1	2.8	3.0	3.0	2.9	3.0	3.0	2.0	2.9	3.1	3.4	0.3	12	3 639
Denmark	1.7	1.6	1.7	1.8	2.0	2.0	2.0	2.1	2.0	2.1	2.0	2.2	2.2	0.5	15	3 623
Germany	5.6	5.7	5.8	5.7	5.9	5.9	6.0	5.9	5.9	6.2	6.1	5.9	5.7	-0.1	5	93 754
Estonia	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-0.2	26	34
Ireland	3.8	3.5	3.6	3.5	3.4	3.7	3.4	3.3	3.1	3.1	3.1	2.8	2.9	-0.7	13	3 205
Greece	2.6	2.6	2.1	2.1	2.0	2.0	2.1	2.1	2.1	2.2	2.0	1.9	2.1	0.0	17	1 831
Spain	4.8	4.8	4.8	4.9	4.9	4.9	4.9	4.8	4.7	4.7	4.8	4.7	4.6	-0.2	7	25 271
France	4.5	4.3	4.4	4.3	4.2	4.0	3.8	3.9	4.0	4.0	3.8	4.0	3.9	-0.5	10	47 832
Croatia	0.9	0.9	1.0	0.8	0.8	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.6	0.6	21	467
Italy	7.8	7.9	7.6	7.5	7.8	7.7	7.6	7.7	7.2	7.3	7.4	7.6	7.9	0.3	3	69 393
Cyprus	1.6	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.9	2.2	2.1	2.1	2.1	0.6	18	242
Latvia	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.9	0.9	0.9	1.1	1.1	1.0	0.3	23	132
Lithuania	2.1	1.9	1.9	1.9	1.8	1.9	1.9	1.9	2.0	2.1	2.2	2.1	2.2	0.3	16	515
Luxembourg	1.7	1.5	1.7	1.8	1.8	1.8	1.6	0.9	1.0	0.8	1.1	2.1	2.2	0.5	14	727
Hungary	1.4	1.3	1.3	1.3	1.4	1.4	1.6	1.7	1.8	1.8	1.9	1.8	1.4	0.1	22	967
Malta	3.1	3.1	3.0	2.9	2.9	2.8	2.8	3.1	3.0	3.6	3.4	3.6	3.5	0.5	11	190
Netherlands	6.1	5.8	6.2	7.0	6.2	5.8	6.7	7.1	7.0	6.5	7.1	6.7	8.9	2.7	2	36 524
Austria	5.8	5.8	5.8	6.1	6.1	6.4	6.4	6.5	6.9	6.7	6.8	7.5	6.5	0.7	4	13 195
Poland	10.5	11.7	11.2	11.1	11.7	11.6	11.6	12.1	12.2	12.6	11.9	11.9	13.0	1.8	1	34 176
Portugal	2.2	2.1	2.1	2.0	1.8	1.8	1.7	1.7	1.7	1.7	1.9	1.9	1.9	-0.2	19	1 812
Romania	2.5	2.0	1.9	1.8	1.8	1.8	1.2	0.6	0.7	0.6	0.5	0.6	0.7	-1.2	25	619
Slovenia	3.9	4.1	4.1	4.2	4.2	4.1	3.9	3.9	4.0	4.4	4.1	4.2	4.1	0.0	9	965
Slovakia	0.5	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.1	0.2	0.1	-0.4	-0.9	27	- 176
Finland	4.2	4.3	4.2	4.6	4.3	4.2	4.1	4.0	4.0	4.4	4.6	4.2	4.4	0.2	8	5 178
Sweden	1.3	1.2	1.1	1.1	1.0	1.0	1.0	0.9	0.8	0.9	0.8	0.8	0.8	-0.3	24	1 801
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.4	2.3	2.4	2.5	2.6	2.6	2.5	2.4	2.4	2.6	2.2	1.7	2.1	-0.3		3 847

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

Data extracted February 2025

Table 61: Taxes on capital as % of GDP - Stock of capital

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.2	2.3	2.4	2.4	2.5	2.5	2.4	2.4	2.4	2.4	2.4	2.3	2.2	-0.2		376 989
EA-20	2.2	2.4	2.5	2.5	2.6	2.6	2.6	2.5	2.5	2.6	2.6	2.5	2.3	-0.2		331 709
Belgium	3.9	4.3	4.4	4.3	4.3	4.2	4.1	4.1	4.1	4.0	4.2	3.8	3.8	-0.6	3	22 926
Bulgaria	0.7	0.9	1.1	1.2	1.2	1.3	1.1	1.2	1.5	1.6	1.5	3.9	2.4	1.3	8	2 292
Czechia	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.5	0.5	0.4	0.5	-0.3	26	1 717
Denmark	2.8	2.7	2.8	2.8	3.4	2.7	2.7	2.7	2.9	2.9	2.6	2.4	2.4	-0.4	10	8 872
Germany	1.0	1.0	1.1	1.1	1.3	1.3	1.2	1.3	1.3	1.5	1.4	1.3	1.1	0.0	20	47 274
Estonia	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1	27	192
Ireland	1.8	1.9	2.0	2.1	1.4	1.3	1.2	1.3	1.3	1.0	1.1	1.0	1.1	-0.9	21	5 550
Greece	3.2	3.7	4.1	3.8	4.2	4.2	4.0	3.9	3.9	3.9	3.8	3.6	3.2	-0.9	4	7 290
Spain	2.4	2.8	3.0	3.2	3.3	3.2	3.1	3.2	3.1	3.1	3.4	3.2	3.0	0.0	5	44 879
France	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	4.4	4.2	4.3	4.0	-0.1	1	112 612
Croatia	2.0	1.9	2.0	2.1	2.2	2.1	2.0	2.1	2.0	2.0	1.8	1.7	1.6	-0.4	13	1 214
Italy	2.3	2.9	3.0	3.1	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.6	2.4	-0.6	9	51 245
Cyprus	1.8	1.9	2.3	2.4	2.5	2.0	2.0	1.7	1.6	1.5	1.4	1.4	1.4	-0.9	16	449
Latvia	1.5	1.5	1.5	1.6	1.5	1.5	1.5	1.4	1.3	1.3	1.3	1.1	1.2	-0.3	18	463
Lithuania	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.6	0.7	0.0	24	516
Luxembourg	2.6	2.6	2.7	2.9	3.3	3.7	3.9	4.3	4.2	4.3	4.5	4.2	4.0	1.3	2	3 150
Hungary	3.1	3.1	2.3	2.2	2.2	2.0	1.9	1.7	1.6	1.6	1.4	2.0	1.8	-0.5	11	3 586
Malta	1.5	1.4	1.3	1.9	2.0	3.3	3.6	3.1	2.6	1.8	1.7	1.4	1.5	0.2	14	315
Netherlands	1.4	1.3	1.4	1.8	1.7	1.8	1.8	1.8	1.8	2.0	2.0	1.8	1.5	0.1	15	15 928
Austria	1.2	1.2	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.1	1.0	-0.3	23	4 533
Poland	1.6	1.7	1.7	1.8	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	2.5	0.8	7	18 496
Portugal	2.4	2.6	2.7	2.7	2.8	2.8	2.8	2.9	2.9	3.0	3.0	3.0	2.7	0.0	6	7 346
Romania	0.9	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	0.7	0.8	1.0	1.2	0.2	17	3 947
Slovenia	1.0	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	-0.2	22	615
Slovakia	0.8	1.0	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8	1.2	0.7	-0.4	25	828
Finland	1.2	1.3	1.4	1.5	1.5	1.5	1.7	1.6	1.7	1.7	1.7	1.7	1.6	0.2	12	4 384
Sweden	1.2	1.3	1.4	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.3	1.2	-0.2	19	6 368
Iceland	2.8	3.1	3.1	4.6	3.7	18.1	3.0	3.0	3.1	3.4	3.0	2.9	2.9	-0.2		830
Norway	6.7	6.5	5.3	4.1	3.0	2.5	3.4	4.3	3.8	1.5	6.4	12.7	8.8	3.5		39 464

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

Data extracted February 2025

Table 62: Taxes on capital as % of total taxation - Stock of capital

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	5.6	5.9	6.0	6.1	6.3	6.2	6.1	6.0	5.9	6.1	6.0	5.9	5.6	-0.4		376 989
EA-20	5.8	6.1	6.2	6.3	6.5	6.5	6.4	6.3	6.2	6.4	6.3	6.1	5.7	-0.5		331 709
Belgium	8.9	9.6	9.5	9.5	9.5	9.4	9.2	9.2	9.5	9.3	9.7	8.9	9.1	-0.4	3	22 926
Bulgaria	2.6	3.6	3.8	4.1	4.1	4.3	3.8	4.0	5.0	5.2	5.0	12.4	8.1	4.3	6	2 292
Czechia	2.2	2.2	2.3	2.3	2.4	2.3	2.2	2.1	2.0	1.4	1.3	1.1	1.6	-0.7	26	1 717
Denmark	6.2	5.9	6.1	5.7	7.3	5.9	5.9	6.1	6.1	6.0	5.5	5.7	5.4	-0.7	11	8 872
Germany	2.7	2.8	2.8	2.9	3.3	3.3	3.1	3.2	3.3	3.6	3.6	3.3	2.9	0.1	20	47 274
Estonia	2.0	2.0	2.0	1.8	1.8	1.7	1.6	1.5	1.5	1.5	1.5	1.4	1.5	-0.5	27	192
Ireland	6.5	6.9	6.9	7.5	6.4	5.7	5.7	6.1	5.8	5.1	5.7	5.0	5.0	-1.9	13	5 550
Greece	9.3	10.0	11.3	10.3	11.3	10.6	10.2	9.7	9.9	10.0	9.5	8.7	8.3	-3.0	4	7 290
Spain	7.8	8.8	9.2	9.5	9.8	9.6	9.3	9.2	8.9	8.6	9.1	8.7	8.2	-1.0	5	44 879
France	9.2	9.0	9.0	9.0	9.3	9.4	9.6	9.2	9.3	9.7	9.3	9.3	9.1	0.1	2	112 612
Croatia	5.6	5.2	5.4	5.5	5.8	5.6	5.4	5.4	5.3	5.2	4.8	4.5	4.2	-1.2	15	1 214
Italy	5.7	6.8	7.0	7.2	7.2	7.2	6.8	6.5	6.1	6.2	6.4	6.3	5.8	-1.2	9	51 245
Cyprus	5.7	6.1	7.2	7.0	7.5	6.3	6.1	5.2	4.8	4.5	4.3	4.1	3.8	-3.4	17	449
Latvia	4.9	5.1	4.9	5.0	4.8	4.8	4.6	4.3	4.1	4.1	3.9	3.5	3.6	-1.3	19	463
Lithuania	2.8	2.8	2.4	2.5	2.5	2.2	2.0	1.9	2.2	2.2	2.1	2.0	2.2	-0.2	24	516
Luxembourg	7.1	7.2	7.5	8.0	9.4	10.3	10.7	10.8	10.6	11.0	11.7	10.9	9.6	2.1	1	3 150
Hungary	8.5	7.9	6.0	5.7	5.6	5.0	4.9	4.6	4.4	4.5	4.2	5.8	5.2	-0.8	12	3 586
Malta	4.7	4.6	4.4	6.0	6.9	10.6	11.6	10.1	8.7	6.5	6.1	5.0	5.7	1.3	10	315
Netherlands	3.8	3.7	3.9	4.7	4.4	4.7	4.7	4.8	4.5	5.0	5.0	4.7	3.9	0.0	16	15 928
Austria	2.8	2.8	3.1	2.8	2.7	2.8	2.6	2.6	2.5	2.7	2.7	2.5	2.2	-0.9	23	4 533
Poland	5.1	5.2	5.4	5.6	5.8	6.1	5.7	5.4	5.3	5.2	4.9	5.0	7.0	1.6	8	18 496
Portugal	7.5	8.1	7.9	7.8	8.1	8.3	8.2	8.4	8.3	8.6	8.7	8.2	7.7	-0.2	7	7 346
Romania	3.4	3.8	3.8	4.6	4.1	4.1	3.3	2.8	3.1	2.8	2.9	3.7	4.6	0.8	14	3 947
Slovenia	2.7	3.0	3.2	3.2	3.0	3.0	3.0	2.8	2.9	2.7	2.6	2.8	2.6	-0.6	22	615
Slovakia	2.8	3.6	3.6	3.4	3.0	3.0	2.8	2.7	2.6	2.7	2.2	3.5	1.9	-1.7	25	828
Finland	2.8	2.9	3.3	3.4	3.5	3.5	3.9	3.7	3.9	4.1	4.0	3.9	3.8	0.5	18	4 384
Sweden	2.9	3.1	3.3	3.1	3.1	3.2	3.0	2.8	2.9	2.9	2.9	3.0	2.8	-0.5	21	6 368
Iceland	8.4	9.0	9.0	12.4	10.6	36.1	8.1	8.2	8.7	9.4	8.8	8.2	7.9	-1.1		830
Norway	15.9	15.7	13.2	10.6	7.8	6.6	8.7	11.0	9.5	3.8	15.5	29.3	21.2	8.0		39 464

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

Data extracted February 2025

Table 63: Environmental taxes as % of GDP - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.6	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.5	2.4	2.1	2.0	-0.7		348 624
EA-20	2.5	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.5	2.4	2.0	2.0	-0.7		291 143
Belgium	2.5	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	2.5	2.5	2.2	2.3	-0.2	10	13 820
Bulgaria	2.7	2.6	2.9	2.8	3.0	3.0	2.8	2.6	3.0	3.0	2.8	4.8	3.4	0.5	2	3 176
Czechia	2.3	2.2	2.1	2.1	2.0	2.1	2.0	1.9	2.0	1.9	1.8	1.4	1.6	-0.5	24	4 957
Denmark	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	3.2	2.8	2.4	2.0	-2.1	15	7 717
Germany	2.6	2.6	2.7	2.7	2.6	2.6	2.6	2.5	2.4	2.4	2.2	1.8	1.7	-1.0	21	71 407
Estonia	3.0	3.1	2.9	2.9	3.0	3.2	3.1	3.0	3.4	2.7	2.6	2.5	2.6	-0.3	6	995
Ireland	2.4	2.4	2.4	2.3	1.8	1.9	1.7	1.5	1.4	1.2	1.1	0.9	1.0	-1.4	27	4 909
Greece	3.0	3.7	4.1	4.1	4.2	4.2	4.4	4.1	4.2	4.1	4.2	5.6	4.1	0.0	1	9 257
Spain	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.5	1.6	-0.3	22	24 640
France	1.9	1.9	2.0	2.0	2.1	2.2	2.3	2.4	2.3	2.1	2.2	2.0	1.8	-0.2	20	49 859
Croatia	3.4	3.2	3.5	3.9	4.2	4.3	4.3	4.3	4.2	4.1	3.9	3.4	3.3	-0.2	3	2 576
Italy	3.2	3.5	3.6	3.8	3.6	3.6	3.4	3.4	3.4	3.3	3.0	2.3	2.5	-1.1	8	54 224
Cyprus	3.0	2.9	3.0	3.4	3.4	3.2	3.3	3.1	2.8	2.6	2.5	2.1	2.1	-0.9	14	661
Latvia	3.2	3.1	3.3	3.5	3.6	3.7	3.6	3.5	3.2	3.3	3.0	2.4	2.4	-0.9	9	950
Lithuania	1.7	1.7	1.7	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	1.6	1.6	-0.1	23	1 189
Luxembourg	2.3	2.2	2.1	1.9	1.8	1.7	1.6	1.7	1.7	1.4	1.5	1.2	1.3	-0.8	26	1 016
Hungary	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	2.2	2.0	1.9	2.2	-0.2	13	4 299
Malta	3.0	2.7	2.5	2.7	2.6	2.6	2.4	2.3	2.4	2.1	1.7	1.6	1.5	-1.0	25	316
Netherlands	3.7	3.6	3.6	3.7	3.7	3.7	3.6	3.6	3.6	3.6	3.4	2.9	2.8	-0.8	4	29 983
Austria	2.5	2.5	2.6	2.6	2.6	2.6	2.6	2.5	2.4	2.3	2.4	1.9	2.0	-0.6	16	9 533
Poland	2.6	2.6	2.4	2.6	2.6	2.7	2.7	2.7	2.5	2.5	2.9	2.8	2.6	0.2	7	19 181
Portugal	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.5	2.5	2.4	2.3	1.9	2.0	-0.2	17	5 378
Romania	1.9	1.9	2.1	2.4	2.4	2.4	2.0	2.0	2.1	1.9	2.4	3.5	2.2	0.1	12	7 294
Slovenia	3.7	4.0	4.3	4.2	4.4	4.4	4.2	3.9	3.8	3.4	3.3	2.9	2.8	-1.5	5	1 791
Slovakia	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.4	2.3	2.5	2.0	-0.5	19	2 456
Finland	3.0	3.0	2.9	2.9	2.9	3.1	3.0	3.0	2.8	2.7	2.5	2.5	2.3	-0.6	11	6 182
Sweden	2.5	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.0	1.9	1.9	2.0	-0.3	18	10 856
Iceland	2.2	2.3	2.2	2.1	2.1	2.1	2.2	2.1	2.0	2.0	1.7	1.8	1.8	-0.4		524
Norway	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	2.0	1.7	1.3	1.5	-0.8		6 520

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

Data extracted February 2025

Table 64: Environmental taxes as % of total taxation - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	6.7	6.6	6.7	6.8	6.7	6.8	6.6	6.5	6.4	6.2	5.9	5.3	5.2	-1.5		348 624
EA-20	6.6	6.5	6.7	6.8	6.7	6.8	6.6	6.5	6.4	6.2	5.9	5.1	5.0	-1.7		291 143
Belgium	5.7	5.5	5.4	5.5	5.7	6.0	6.0	6.0	6.1	5.8	5.7	5.2	5.5	0.1	16	13 820
Bulgaria	10.5	10.2	10.2	10.0	10.2	10.2	9.4	8.8	9.8	9.9	9.0	15.3	11.2	1.0	1	3 176
Czechia	6.9	6.4	6.0	6.2	6.0	6.0	5.7	5.4	5.7	5.4	5.1	4.2	4.6	-1.4	22	4 957
Denmark	8.9	8.7	8.9	8.2	8.5	8.5	8.0	8.1	7.0	6.7	5.9	5.6	4.7	-4.2	20	7 717
Germany	7.0	6.8	7.1	7.1	6.8	6.6	6.5	6.2	6.0	6.0	5.5	4.6	4.4	-2.7	25	71 407
Estonia	9.6	9.8	9.1	9.0	9.0	9.7	9.7	9.1	10.4	8.1	7.7	7.7	7.7	-1.4	5	995
Ireland	8.8	8.4	8.6	8.3	8.1	8.0	7.8	7.0	6.5	6.1	5.5	4.2	4.4	-4.2	24	4 909
Greece	8.6	10.0	11.1	11.2	11.4	10.6	11.0	10.2	10.6	10.5	10.6	13.7	10.6	-0.5	2	9 257
Spain	5.1	4.9	5.8	5.5	5.7	5.6	5.4	5.3	5.1	4.8	4.6	4.1	4.5	-1.3	23	24 640
France	4.4	4.3	4.4	4.4	4.7	4.9	4.9	5.1	5.1	4.7	4.8	4.4	4.0	-0.4	26	49 859
Croatia	9.5	8.9	9.6	10.6	11.2	11.3	11.3	11.3	11.0	10.8	10.5	9.0	8.9	-0.7	3	2 576
Italy	7.7	8.2	8.3	8.9	8.3	8.6	8.2	8.1	8.2	7.6	7.2	5.5	6.1	-2.2	11	54 224
Cyprus	9.5	9.0	9.5	10.0	10.1	9.9	9.8	9.3	8.1	7.7	7.3	6.0	5.6	-3.9	15	661
Latvia	10.6	10.3	10.8	11.3	11.8	11.8	11.3	11.1	9.9	10.2	9.3	7.3	7.4	-3.4	7	950
Lithuania	6.2	6.1	6.4	6.5	6.5	6.7	6.6	6.8	6.7	6.7	6.2	5.2	5.0	-1.4	18	1 189
Luxembourg	6.3	6.1	5.7	5.2	5.1	4.7	4.5	4.3	4.4	3.6	3.8	3.2	3.1	-2.6	27	1 016
Hungary	7.0	6.5	6.3	6.3	6.4	6.5	6.4	6.3	6.3	6.1	6.0	5.3	6.2	-0.1	10	4 299
Malta	9.6	8.8	8.2	8.7	8.8	8.2	7.8	7.7	7.9	7.4	6.0	5.7	5.7	-2.5	12	316
Netherlands	10.4	9.9	9.9	9.7	9.8	9.5	9.4	9.3	9.2	9.0	8.8	7.6	7.3	-2.6	9	29 983
Austria	6.0	5.9	5.9	6.0	6.0	6.3	6.2	5.8	5.7	5.5	5.5	4.4	4.7	-1.2	21	9 533
Poland	8.3	8.1	7.6	8.1	8.2	8.1	7.8	7.7	7.2	7.1	7.9	8.1	7.3	-0.3	8	19 181
Portugal	7.2	6.9	6.4	6.7	7.0	7.6	7.5	7.3	7.3	6.7	6.6	5.3	5.6	-0.8	14	5 378
Romania	6.9	7.2	7.5	8.7	8.7	9.3	7.8	7.6	8.2	7.3	9.2	12.9	8.6	1.1	4	7 294
Slovenia	9.8	10.4	11.2	11.1	11.5	11.5	11.1	10.3	9.9	8.8	8.4	7.7	7.7	-3.5	6	1 791
Slovakia	8.4	8.3	8.2	8.0	7.7	7.6	7.5	7.3	7.3	7.1	6.7	7.0	5.7	-2.5	13	2 456
Finland	7.2	7.0	6.7	6.6	6.6	7.1	6.9	6.9	6.6	6.5	5.8	5.6	5.3	-1.4	17	6 182
Sweden	5.8	5.7	5.5	5.2	5.0	5.0	4.8	4.8	4.8	4.7	4.4	4.5	4.8	-0.7	19	10 856
Iceland	6.7	6.8	6.3	5.8	6.1	4.1	5.9	5.8	5.7	5.6	4.8	5.1	5.0	-1.3		524
Norway	5.9	5.6	5.8	6.0	6.1	6.2	5.9	5.5	5.2	5.2	4.2	3.0	3.5	-2.3		6 520

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

Data extracted February 2025

Table 65: Environmental taxes as % of GDP - Taxes on energy

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.0	2.0	2.1	2.2	2.1	2.2	2.1	2.1	2.0	2.0	1.9	1.7	1.6	-0.5		271 554
EA-20	2.0	2.0	2.1	2.2	2.1	2.2	2.1	2.1	2.1	2.0	1.9	1.6	1.5	-0.6		223 576
Belgium	1.6	1.6	1.6	1.7	1.7	1.9	1.9	1.9	1.9	1.7	1.8	1.5	1.7	0.1	13	9 905
Bulgaria	2.4	2.4	2.5	2.5	2.6	2.6	2.4	2.3	2.7	2.7	2.4	4.5	3.1	0.6	2	2 925
Czechia	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.9	1.8	1.7	1.4	1.5	-0.4	16	4 869
Denmark	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	1.7	1.5	1.4	1.1	-1.3	25	4 052
Germany	2.3	2.3	2.4	2.4	2.3	2.3	2.3	2.2	2.1	2.1	2.0	1.6	1.4	-1.0	19	60 383
Estonia	2.6	2.8	2.5	2.6	2.7	2.9	2.8	2.6	3.2	2.5	2.4	2.3	2.4	-0.1	3	931
Ireland	1.6	1.5	1.5	1.4	1.1	1.1	1.1	0.9	0.8	0.7	0.7	0.5	0.6	-0.9	27	3 009
Greece	2.3	3.0	3.3	3.4	3.4	3.4	3.6	3.3	3.3	3.2	3.4	4.8	3.4	0.1	1	7 547
Spain	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.4	1.4	1.4	1.2	1.3	-0.3	21	19 371
France	1.5	1.5	1.6	1.6	1.7	1.8	1.9	2.0	1.9	1.8	1.8	1.7	1.4	-0.2	20	39 765
Croatia	1.8	1.7	2.0	2.3	2.5	2.6	2.5	2.7	2.6	2.5	2.4	2.0	2.0	0.0	7	1 591
Italy	2.6	2.9	3.0	3.2	3.0	3.0	2.8	2.7	2.8	2.6	2.4	1.7	2.0	-1.0	8	42 514
Cyprus	1.9	1.9	2.1	2.4	2.4	2.3	2.3	2.2	2.0	1.8	1.8	1.4	1.5	-0.6	17	472
Latvia	2.6	2.6	2.7	3.0	3.1	3.2	3.1	3.0	2.7	2.8	2.5	1.9	1.9	-0.8	9	759
Lithuania	1.6	1.6	1.5	1.6	1.7	1.7	1.7	1.8	1.7	1.7	1.6	1.3	1.2	-0.3	22	911
Luxembourg	2.1	2.1	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.3	1.4	1.1	1.2	-0.7	24	938
Hungary	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.7	1.7	1.7	1.6	1.4	1.8	0.0	11	3 488
Malta	1.5	1.4	1.3	1.4	1.3	1.4	1.2	1.2	1.2	1.0	0.8	0.8	0.8	-0.5	26	155
Netherlands	2.2	2.1	2.2	2.2	2.2	2.2	2.1	2.2	2.2	2.2	2.1	1.7	1.6	-0.6	14	17 137
Austria	1.7	1.7	1.7	1.7	1.8	1.8	1.7	1.6	1.6	1.4	1.6	1.1	1.2	-0.5	23	5 806
Poland	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.6	2.5	2.3	0.1	5	17 261
Portugal	1.7	1.7	1.6	1.7	1.8	1.9	1.8	1.8	1.8	1.8	1.8	1.4	1.5	-0.1	18	3 969
Romania	1.6	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	1.8	2.3	3.4	2.1	0.3	6	6 866
Slovenia	3.2	3.4	3.7	3.6	3.8	3.8	3.7	3.4	3.2	2.8	2.8	2.5	2.4	-1.3	4	1 525
Slovakia	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.1	2.2	1.8	-0.4	10	2 224
Finland	2.0	2.0	2.0	1.9	2.0	2.1	2.0	2.0	1.9	1.9	1.8	1.8	1.7	-0.3	12	4 665
Sweden	2.0	2.0	1.9	1.7	1.7	1.8	1.7	1.6	1.6	1.5	1.4	1.5	1.6	-0.3	15	8 518
Iceland	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.2	0.9	1.0	0.8	-0.5		239
Norway	1.3	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	0.9	0.9	-0.3		4 184

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

Data extracted February 2025

Table 66: Environmental taxes as % of total taxation - Taxes on energy

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	5.2	5.2	5.4	5.4	5.4	5.4	5.3	5.2	5.1	4.9	4.7	4.2	4.0	-1.4		271 554
EA-20	5.1	5.2	5.4	5.4	5.4	5.4	5.3	5.2	5.1	4.9	4.7	3.9	3.9	-1.5		223 576
Belgium	3.7	3.6	3.6	3.7	3.9	4.3	4.3	4.3	4.3	4.0	4.1	3.6	3.9	0.3	17	9 905
Bulgaria	9.3	9.0	8.9	8.7	9.0	8.9	8.2	7.6	8.7	8.7	8.0	14.4	10.3	1.4	1	2 925
Czechia	6.4	6.0	5.6	5.8	5.5	5.6	5.3	5.1	5.3	5.0	4.8	4.1	4.5	-1.1	12	4 869
Denmark	5.3	5.2	5.2	4.8	4.7	4.7	4.4	4.3	3.6	3.5	3.2	3.3	2.5	-2.7	27	4 052
Germany	6.1	5.9	6.2	6.3	5.9	5.8	5.7	5.4	5.3	5.3	4.8	3.9	3.7	-2.5	20	60 383
Estonia	8.5	8.8	8.0	8.0	8.0	8.6	8.6	8.1	9.6	7.5	7.1	7.1	7.2	-0.8	4	931
Ireland	5.6	5.3	5.3	5.1	5.0	4.9	4.8	4.3	3.9	3.8	3.6	2.5	2.7	-2.6	26	3 009
Greece	6.6	8.1	9.1	9.2	9.3	8.6	9.0	8.2	8.5	8.3	8.5	11.7	8.6	-0.5	2	7 547
Spain	4.2	4.0	4.8	4.6	4.8	4.6	4.5	4.4	4.2	3.9	3.7	3.3	3.5	-1.3	21	19 371
France	3.4	3.4	3.5	3.5	3.8	4.0	4.1	4.3	4.3	3.9	4.0	3.6	3.2	-0.3	22	39 765
Croatia	5.0	4.7	5.4	6.1	6.6	6.8	6.7	6.9	6.8	6.6	6.6	5.5	5.5	0.1	8	1 591
Italy	6.3	6.7	6.8	7.4	6.9	7.1	6.7	6.6	6.7	6.2	5.8	4.1	4.8	-2.0	11	42 514
Cyprus	6.1	5.8	6.6	7.0	7.1	7.1	7.1	6.7	5.8	5.3	5.2	4.2	4.0	-2.6	15	472
Latvia	8.7	8.5	9.0	9.6	9.9	10.0	9.6	9.5	8.3	8.6	7.7	5.8	5.9	-3.1	7	759
Lithuania	5.8	5.7	5.7	5.7	5.7	5.8	5.9	5.9	5.6	5.5	5.1	4.1	3.8	-1.9	18	911
Luxembourg	5.9	5.7	5.2	4.8	4.6	4.3	4.1	3.9	4.0	3.3	3.5	2.9	2.9	-2.3	23	938
Hungary	5.5	4.9	4.8	4.8	4.8	4.9	4.8	4.7	4.8	4.7	4.6	4.0	5.1	0.3	10	3 488
Malta	4.9	4.7	4.3	4.7	4.5	4.3	4.0	3.8	4.1	3.5	3.0	2.9	2.8	-1.5	25	155
Netherlands	6.1	5.9	6.1	5.9	5.9	5.7	5.5	5.5	5.5	5.5	5.4	4.5	4.2	-1.9	14	17 137
Austria	4.1	4.0	4.0	4.0	4.0	4.2	4.1	3.8	3.6	3.4	3.6	2.6	2.8	-1.2	24	5 806
Poland	7.0	6.9	6.7	6.9	7.0	7.0	6.8	6.7	6.3	6.3	7.2	7.4	6.6	-0.1	5	17 261
Portugal	5.3	5.3	4.8	4.9	5.1	5.6	5.4	5.2	5.3	5.1	5.1	3.8	4.2	-0.6	13	3 969
Romania	6.0	6.2	6.5	7.7	7.9	8.3	7.2	7.0	7.6	6.7	8.6	12.4	8.1	1.6	3	6 866
Slovenia	8.3	9.0	9.6	9.5	9.9	10.0	9.6	8.8	8.4	7.3	7.2	6.5	6.5	-3.1	6	1 525
Slovakia	7.4	7.3	7.2	7.0	6.8	6.6	6.6	6.5	6.5	6.4	6.1	6.4	5.2	-2.0	9	2 224
Finland	4.7	4.7	4.5	4.4	4.5	4.8	4.6	4.6	4.5	4.5	4.2	4.2	4.0	-0.5	16	4 665
Sweden	4.7	4.6	4.4	4.1	3.9	4.0	3.7	3.6	3.6	3.5	3.3	3.5	3.8	-0.6	19	8 518
Iceland	3.9	3.9	3.7	3.3	3.3	2.1	3.1	3.0	3.3	3.2	2.5	2.7	2.3	-1.4		239
Norway	3.0	2.8	3.0	3.3	3.4	3.4	3.4	3.4	3.2	3.4	2.9	2.0	2.2	-0.8		4 184

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

Data extracted February 2025

Table 67: Environmental taxes as % of GDP - Taxes on energy, of which transport fuel taxes

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023
EU-27	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.1	1.1	0.9	0.9	-0.4	
EA-20	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.1	0.9	0.9	-0.4	
Belgium	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.0	1.1	0.8	0.9	-0.2	17
Bulgaria	2.3	2.3	2.4	2.2	2.4	2.1	2.1	1.9	1.9	1.8	1.7	1.3	1.3	-1.1	5
Czechia	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.3	1.3	1.1	1.1	-0.6	11
Denmark	0.7	0.9	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.7	0.7	0.6	0.5	-0.3	24
Germany	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.0	1.0	0.9	0.7	0.8	-0.4	22
Estonia	2.0	2.0	1.8	1.9	2.0	2.2	2.1	2.0	2.2	1.4	1.5	1.3	1.2	-0.6	7
Ireland	1.3	1.2	1.2	1.1	0.8	0.9	0.7	0.7	0.6	0.5	0.5	0.4	0.4	-0.8	27
Greece	1.8	1.9	1.8	1.9	1.8	1.8	1.8	1.9	1.8	1.6	1.6	1.5	1.5	-0.3	2
Spain	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	-0.3	19
France	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	1.2	1.2	1.1	0.0	12
Croatia	1.7	1.6	1.9	2.1	2.2	2.2	2.2	2.1	2.1	2.0	1.4	1.3	1.2	-0.7	9
Italy	1.4	1.7	1.7	1.6	1.6	1.6	1.6	1.5	1.5	1.4	1.4	0.9	1.2	-0.5	6
Cyprus	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.5	1.4	1.3	1.0	0.9	-0.9	18
Latvia	1.9	1.8	1.7	1.8	1.8	1.9	1.9	1.9	1.8	1.9	1.8	1.6	1.5	-0.2	3
Lithuania	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.3	1.2	-0.3	8
Luxembourg	2.1	2.0	1.9	1.7	1.6	1.5	1.5	1.5	1.6	1.2	1.0	0.8	0.8	-1.1	21
Hungary	1.8	1.7	1.7	1.6	1.7	1.7	1.6	1.5	1.5	1.4	1.3	1.0	0.9	-0.8	15
Malta	1.4	1.2	1.1	1.2	1.1	1.1	1.1	1.0	1.0	0.8	0.7	0.5	0.5	-0.6	25
Netherlands	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.9	0.7	0.7	-0.4	23
Austria	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	0.9	1.0	0.9	0.8	-0.4	20
Poland	1.9	1.9	1.9	2.0	2.0	2.1	2.0	2.0	1.9	1.7	1.7	1.4	1.4	-0.5	4
Portugal	1.6	1.5	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.5	1.5	1.0	1.1	-0.4	10
Romania	1.4	1.4	1.5	1.7	1.8	1.8	1.5	1.4	1.4	1.2	1.2	1.1	0.9	-0.6	16
Slovenia	2.4	2.8	2.7	2.6	2.6	2.6	2.5	2.3	2.2	1.8	1.8	1.6	1.6	-1.1	1
Slovakia	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.0	-0.3	13
Finland	1.2	1.3	1.3	1.3	1.2	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.0	-0.3	14
Sweden	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.7	0.7	0.7	0.5	0.5	-0.5	26
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.4	0.4	-0.3	

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

Data extracted February 2025

Table 68: Environmental taxes as % of total taxation - Taxes on energy, of which transport fuel taxes

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023
EU-27	3.4	3.4	3.3	3.2	3.2	3.2	3.2	3.1	3.1	2.8	2.7	2.3	2.4	-0.9	
EA-20	3.3	3.3	3.2	3.1	3.1	3.1	3.1	3.1	3.0	2.7	2.6	2.2	2.4	-0.8	
Belgium	2.6	2.5	2.3	2.4	2.5	2.7	2.7	2.7	2.7	2.2	2.4	1.9	2.2	-0.1	19
Bulgaria	8.9	8.7	8.4	7.9	8.3	7.3	7.1	6.3	6.3	5.9	5.5	4.2	4.3	-4.1	3
Czechia	5.4	5.2	5.0	5.1	5.0	4.9	4.5	4.4	4.2	3.8	3.6	3.3	3.2	-1.8	9
Denmark	1.5	1.9	1.8	1.8	1.8	1.8	1.8	1.8	1.6	1.6	1.5	1.4	1.2	-0.6	26
Germany	3.5	3.3	3.2	3.1	3.0	2.9	2.8	2.7	2.6	2.4	2.2	1.8	2.0	-1.2	20
Estonia	6.6	6.3	5.9	5.8	6.0	6.6	6.5	6.0	6.8	4.3	4.5	4.0	3.7	-2.2	7
Ireland	4.6	4.4	4.2	3.9	3.8	3.7	3.4	3.2	3.0	2.7	2.5	1.9	1.8	-2.4	24
Greece	5.3	5.2	5.0	5.1	4.9	4.7	4.7	4.7	4.6	4.2	4.1	3.7	3.8	-1.2	6
Spain	3.4	3.2	3.6	3.4	3.3	3.4	3.3	3.1	3.1	2.7	2.7	2.6	2.4	-1.2	17
France	2.7	2.5	2.4	2.4	2.5	2.7	2.7	2.9	2.8	2.5	2.6	2.5	2.4	0.0	16
Croatia	4.7	4.5	5.1	5.6	5.9	5.9	5.8	5.6	5.5	5.3	3.9	3.5	3.1	-2.0	10
Italy	3.5	4.0	3.8	3.8	3.7	3.7	3.7	3.7	3.6	3.2	3.3	2.3	3.0	-0.8	12
Cyprus	5.0	4.8	5.6	5.9	6.0	6.1	5.8	5.4	4.4	4.2	3.9	2.9	2.5	-3.1	15
Latvia	6.4	5.8	5.7	5.7	5.8	6.0	5.8	6.0	5.6	5.9	5.6	4.8	4.5	-1.2	1
Lithuania	5.7	5.6	5.6	5.6	5.6	5.8	5.8	5.8	5.5	5.5	5.0	4.1	3.8	-1.8	5
Luxembourg	5.8	5.6	5.1	4.7	4.5	4.1	4.0	3.8	3.9	3.2	2.6	2.0	2.0	-3.1	21
Hungary	4.9	4.4	4.3	4.3	4.3	4.4	4.3	4.2	4.0	3.9	3.8	2.7	2.7	-1.6	14
Malta	4.4	4.0	3.5	3.8	3.7	3.4	3.5	3.4	3.4	2.7	2.4	2.0	1.9	-1.6	23
Netherlands	3.4	3.3	3.1	3.0	3.0	2.8	2.8	2.8	2.6	2.3	2.2	1.8	1.8	-1.3	25
Austria	3.2	3.0	2.9	2.8	2.7	2.8	2.8	2.6	2.6	2.0	2.2	2.0	1.9	-1.0	22
Poland	6.0	6.0	6.0	6.1	6.1	6.2	5.9	5.7	5.5	4.9	4.8	4.2	3.9	-2.1	4
Portugal	4.9	4.8	4.4	4.3	4.6	5.0	4.9	4.7	4.6	4.3	4.3	2.9	3.1	-1.3	11
Romania	5.2	5.2	5.4	6.3	6.3	6.7	5.8	5.6	5.5	4.7	4.7	4.0	3.6	-1.8	8
Slovenia	6.3	7.2	7.1	6.9	6.7	6.7	6.5	5.9	5.6	4.6	4.5	4.3	4.4	-2.7	2
Slovakia	5.0	4.7	4.4	4.2	4.2	4.3	4.2	4.0	3.9	3.6	3.4	3.3	3.0	-1.4	13
Finland	3.0	3.0	2.9	2.9	2.8	2.9	2.8	2.8	2.6	2.7	2.5	2.3	2.3	-0.6	18
Sweden	2.5	2.5	2.4	2.3	2.2	2.2	2.1	2.0	1.7	1.7	1.6	1.2	1.2	-1.2	27
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	1.7	1.6	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.6	1.2	0.9	1.0	-0.7	

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

Data extracted February 2025

Table 69: Environmental taxes as % of GDP - Transport taxes (excluding fuel taxes)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	-0.1		62 639
EA-20	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	-0.1		54 919
Belgium	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6	-0.1	7	3 307
Bulgaria	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	-0.1	18	220
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	-0.1	27	58
Denmark	1.4	1.3	1.5	1.5	1.5	1.6	1.5	1.5	1.4	1.3	1.1	0.9	0.8	-0.7	1	3 145
Germany	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	17	11 024
Estonia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	-0.1	26	12
Ireland	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.5	0.4	0.4	0.3	0.4	-0.5	13	1 891
Greece	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.0	4	1 681
Spain	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	20	3 132
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-0.1	19	6 489
Croatia	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.6	0.6	-0.2	6	480
Italy	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	-0.1	9	11 103
Cyprus	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.4	0.4	0.4	-0.2	12	118
Latvia	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	-0.2	15	128
Lithuania	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	77
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	70
Hungary	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	16	592
Malta	1.3	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.9	0.7	0.6	0.6	-0.5	5	130
Netherlands	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.8	0.8	-0.1	2	8 434
Austria	0.8	0.8	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.0	3	3 646
Poland	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	22	1 240
Portugal	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.5	0.5	0.5	0.0	10	1 307
Romania	0.2	0.3	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1	-0.2	23	416
Slovenia	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.3	-0.2	14	212
Slovakia	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	-0.1	21	206
Finland	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.8	0.7	0.6	0.5	-0.4	8	1 473
Sweden	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	11	2 049
Iceland	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.5	0.5	0.4	0.5	0.6	0.0		172
Norway	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.8	0.7	0.6	0.5	0.3	0.4	-0.6		1 884

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

Data extracted February 2025

Table 70: Environmental taxes as % of total taxation - Transport taxes (excluding fuel taxes)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	0.9	0.9	-0.3		62 639
EA-20	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	0.9	1.0	-0.1		54 919
Belgium	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.3	1.3	-0.3	9	3 307
Bulgaria	0.9	0.9	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.8	0.8	-0.2	17	220
Czechia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.1	0.1	-0.3	27	58
Denmark	3.1	2.9	3.2	3.0	3.3	3.4	3.3	3.4	3.0	2.8	2.4	2.0	1.9	-1.3	3	3 145
Germany	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	-0.2	18	11 024
Estonia	0.2	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	12
Ireland	3.0	3.0	3.2	3.2	3.1	3.0	2.9	2.6	2.5	2.3	1.9	1.7	1.7	-1.5	6	1 891
Greece	2.1	1.9	2.0	2.0	2.1	2.0	2.0	2.0	2.1	2.1	2.0	1.8	1.9	-0.1	4	1 681
Spain	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	-0.2	19	3 132
France	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	-0.1	20	6 489
Croatia	2.3	2.2	2.1	2.3	2.2	2.2	2.3	2.1	2.1	2.0	1.8	1.6	1.7	-0.4	7	480
Italy	1.4	1.4	1.4	1.4	1.4	1.5	1.4	1.5	1.4	1.4	1.3	1.3	1.3	-0.1	11	11 103
Cyprus	2.5	2.2	1.9	2.0	1.9	1.9	1.8	1.7	1.5	1.5	1.3	1.1	1.0	-0.9	12	118
Latvia	1.6	1.5	1.5	1.5	1.5	1.5	1.3	1.3	1.2	1.3	1.2	1.0	1.0	-0.5	13	128
Lithuania	0.2	0.2	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.0	24	77
Luxembourg	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-0.2	25	70
Hungary	1.3	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.9	-0.1	16	592
Malta	4.2	3.8	3.5	3.4	3.6	3.3	3.2	3.1	3.1	3.1	2.4	2.2	2.4	-1.1	1	130
Netherlands	3.0	2.7	2.5	2.6	2.7	2.6	2.6	2.6	2.5	2.3	2.2	2.1	2.0	-0.5	2	8 434
Austria	1.9	1.9	1.8	2.0	1.9	2.0	2.1	2.0	2.0	2.0	1.9	1.8	1.8	0.0	5	3 646
Poland	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.5	0.5	0.5	0.5	-0.1	23	1 240
Portugal	1.8	1.5	1.5	1.7	1.8	2.0	2.1	2.0	2.0	1.6	1.5	1.4	1.4	-0.1	8	1 307
Romania	0.8	1.0	1.0	1.0	0.8	0.9	0.6	0.5	0.5	0.5	0.6	0.5	0.5	-0.5	21	416
Slovenia	1.0	1.0	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.2	1.0	1.0	0.9	-0.3	15	212
Slovakia	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.6	0.6	0.5	0.5	-0.4	22	206
Finland	2.3	2.1	2.1	2.1	2.0	2.2	2.2	2.2	2.0	1.9	1.5	1.4	1.3	-0.8	10	1 473
Sweden	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	-0.1	14	2 049
Iceland	1.8	1.9	1.7	1.6	1.8	1.3	1.9	1.8	1.5	1.3	1.2	1.3	1.6	-0.1		172
Norway	2.7	2.7	2.6	2.5	2.5	2.5	2.3	2.0	1.8	1.5	1.1	0.8	1.0	-1.6		1 884

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

Data extracted February 2025

Table 71: Environmental taxes as % of GDP - Taxes on pollution and resources

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		14 431
EA-20	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		12 648
Belgium	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	12	608
Bulgaria	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-0.1	17	31
Czechia	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	24	31
Denmark	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-0.2	8	520
Germany	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	27	0
Estonia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	-0.2	9	52
Ireland	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	26	10
Greece	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	22	29
Spain	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	7	2 137
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	10	3 605
Croatia	0.8	0.7	0.7	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.6	-0.1	1	505
Italy	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	18	607
Cyprus	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.1	4	71
Latvia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	5	63
Lithuania	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.3	0.3	0.2	0.3	0.3	0.2	3	201
Luxembourg	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	23	8
Hungary	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	11	220
Malta	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.0	6	31
Netherlands	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.0	2	4 412
Austria	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	20	81
Poland	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	13	681
Portugal	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	16	102
Romania	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	25	12
Slovenia	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	14	55
Slovakia	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	19	26
Finland	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	21	44
Sweden	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	15	289
Iceland	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.1		113
Norway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		452

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

Data extracted February 2025

Table 72: Environmental taxes as % of total taxation - Taxes on pollution and resources

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		14 431
EA-20	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		12 648
Belgium	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.1	13	608
Bulgaria	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.2	16	31
Czechia	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	23	31
Denmark	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.3	-0.2	10	520
Germany	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	27	0
Estonia	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.8	0.6	0.5	0.5	0.5	0.4	-0.5	7	52
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	26	10
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	22	29
Spain	0.1	0.1	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.2	0.4	0.2	8	2 137
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.0	11	3 605
Croatia	2.2	2.0	2.0	2.2	2.4	2.3	2.3	2.3	2.1	2.2	2.1	1.9	1.7	-0.3	1	505
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	18	607
Cyprus	0.9	0.9	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.9	0.8	0.7	0.6	-0.4	4	71
Latvia	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.4	0.3	0.4	0.4	0.5	0.5	0.2	6	63
Lithuania	0.2	0.3	0.4	0.4	0.5	0.6	0.5	0.6	0.9	0.8	0.8	0.8	0.8	0.4	3	201
Luxembourg	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	8
Hungary	0.3	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.5	0.3	-0.2	9	220
Malta	0.5	0.4	0.5	0.6	0.7	0.6	0.7	0.7	0.7	0.8	0.7	0.6	0.6	0.1	5	31
Netherlands	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.1	2	4 412
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-0.1	20	81
Poland	0.7	0.6	0.3	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.2	0.3	0.3	0.0	12	681
Portugal	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.0	17	102
Romania	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	25	12
Slovenia	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.2	14	55
Slovakia	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	19	26
Finland	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	-0.1	21	44
Sweden	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	15	289
Iceland	1.0	0.9	0.9	0.9	0.9	0.7	0.9	1.0	1.0	1.0	1.2	1.0	1.1	0.2		113
Norway	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		452

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

Data extracted February 2025

Table 73: Taxes on property as % of GDP - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3	2.2	2.1	1.9	-0.3		318 775
EA-20	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.2	2.0	-0.3		289 487
Belgium	3.3	3.5	3.6	3.6	3.6	3.6	3.6	3.5	3.5	3.5	3.7	3.3	3.2	-0.4	2	18 842
Bulgaria	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.8	0.7	0.6	-0.3	21	590
Czechia	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.3	0.3	0.3	0.3	-0.3	27	846
Denmark	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.7	2.6	2.4	2.3	2.2	-0.4	6	8 342
Germany	0.8	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.0	0.1	13	41 413
Estonia	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	26	110
Ireland	1.6	1.7	1.7	1.9	1.3	1.2	1.1	1.2	1.1	0.9	1.0	0.9	0.9	-0.8	14	4 771
Greece	2.8	3.3	3.6	3.3	3.5	3.5	3.5	3.3	3.3	3.3	3.1	3.0	2.7	-0.9	3	6 098
Spain	1.9	2.4	2.5	2.7	2.8	2.7	2.7	2.7	2.6	2.7	2.9	2.7	2.5	0.0	4	36 756
France	4.3	4.4	4.4	4.5	4.7	4.8	5.0	4.7	4.6	4.7	4.2	4.1	3.7	-0.7	1	104 456
Croatia	1.1	1.0	1.1	1.1	1.2	1.1	1.1	1.2	1.1	1.1	1.0	0.9	0.9	-0.2	15	676
Italy	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.3	2.4	2.4	2.3	2.1	-0.5	7	45 283
Cyprus	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.8	0.7	0.7	0.7	0.7	-0.6	19	234
Latvia	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	0.9	0.8	-0.4	17	318
Lithuania	0.7	0.7	0.5	0.5	0.6	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	25	295
Luxembourg	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.4	2.5	2.6	2.6	2.4	1.2	5	1 867
Hungary	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	1.1	0.9	1.0	0.8	-0.5	18	1 562
Malta	1.0	0.9	0.8	0.8	0.9	1.1	1.0	1.2	1.1	0.6	0.8	0.8	0.8	0.0	16	172
Netherlands	1.2	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	1.8	1.8	1.6	1.4	0.2	11	14 449
Austria	0.8	0.9	0.8	0.8	0.8	0.8	0.7	0.8	0.8	0.9	0.9	0.8	0.6	-0.2	20	3 007
Poland	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.6	1.5	1.4	-0.2	10	10 748
Portugal	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	2.3	2.3	2.3	2.1	0.2	8	5 649
Romania	0.8	0.8	0.9	0.9	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.5	-0.4	23	1 779
Slovenia	0.6	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.1	22	390
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.0	24	510
Finland	1.1	1.2	1.3	1.4	1.4	1.5	1.6	1.5	1.6	1.6	1.7	1.6	1.5	0.2	9	4 193
Sweden	1.0	1.1	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.0	1.0	1.1	1.0	-0.2	12	5 420
Iceland	2.7	3.0	2.9	3.0	2.0	17.5	2.3	2.3	2.3	2.7	2.5	2.4	2.4	-0.5		694
Norway	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2	1.3	1.1	1.0	1.2	0.1		5 370

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

Data extracted February 2025

Table 74: Taxes on property as % of total taxation - Total

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	5.1	5.4	5.5	5.6	5.8	5.8	5.7	5.6	5.5	5.6	5.5	5.2	4.7	-0.8		318 775
EA-20	5.4	5.7	5.7	5.9	6.1	6.0	6.0	5.9	5.8	6.0	5.8	5.5	5.0	-0.7		289 487
Belgium	7.5	7.8	7.9	7.9	8.0	8.1	7.9	7.9	8.1	8.1	8.5	7.8	7.4	-0.5	2	18 842
Bulgaria	2.1	3.0	3.1	3.1	3.3	2.9	2.8	2.8	2.6	2.4	2.5	2.2	2.1	-1.0	20	590
Czechia	1.5	1.5	1.6	1.6	1.7	1.7	1.6	1.5	1.4	0.9	0.8	0.8	0.8	-0.8	27	846
Denmark	5.7	5.4	5.6	5.3	5.8	5.5	5.4	5.6	5.7	5.6	5.2	5.4	5.1	-0.5	8	8 342
Germany	2.2	2.3	2.4	2.5	2.8	2.9	2.7	2.8	2.9	3.2	3.2	2.9	2.5	0.1	14	41 413
Estonia	1.2	1.3	1.2	1.1	1.1	1.0	0.9	0.8	0.9	0.9	0.8	0.8	0.8	-0.4	26	110
Ireland	5.7	6.1	6.2	6.7	5.7	5.0	5.1	5.5	5.2	4.5	5.1	4.5	4.3	-1.9	9	4 771
Greece	8.2	8.9	9.9	8.8	9.5	9.0	8.8	8.3	8.5	8.5	8.0	7.3	7.0	-2.9	3	6 098
Spain	6.3	7.4	7.7	8.0	8.4	8.2	8.0	7.8	7.6	7.3	7.8	7.4	6.7	-1.0	4	36 756
France	10.0	9.8	9.6	9.9	10.3	10.5	10.7	10.2	10.2	10.5	9.4	9.0	8.4	-1.2	1	104 456
Croatia	3.0	2.9	3.0	2.9	3.1	2.9	2.8	3.0	2.9	2.9	2.6	2.5	2.3	-0.7	17	676
Italy	4.9	5.9	6.0	6.5	6.2	5.8	5.8	5.8	5.6	5.6	5.7	5.6	5.1	-0.9	7	45 283
Cyprus	3.3	3.0	4.1	3.9	4.5	3.5	3.3	2.7	2.5	2.2	2.0	2.0	2.0	-2.1	21	234
Latvia	3.9	4.0	3.8	4.0	3.9	3.8	3.6	3.4	3.2	3.2	3.1	2.7	2.5	-1.3	15	318
Lithuania	2.5	2.4	1.8	1.9	1.9	1.6	1.5	1.3	1.3	1.3	1.3	1.2	1.2	-0.6	24	295
Luxembourg	3.1	3.3	3.2	3.4	4.2	5.5	5.8	6.4	6.1	6.5	6.7	6.6	5.7	2.5	6	1 867
Hungary	3.0	3.1	3.3	3.3	3.3	2.9	2.9	2.8	2.7	3.1	2.8	2.8	2.3	-1.0	18	1 562
Malta	3.1	3.0	2.7	2.7	3.2	3.4	3.3	4.0	3.6	2.3	2.8	2.7	3.1	0.4	13	172
Netherlands	3.3	3.1	3.4	4.2	4.0	4.3	4.3	4.3	4.1	4.6	4.7	4.3	3.5	0.1	12	14 449
Austria	1.9	2.0	1.8	1.7	1.9	2.0	1.7	1.8	1.7	2.0	2.0	1.8	1.5	-0.3	23	3 007
Poland	4.4	4.6	4.9	4.9	5.2	5.5	5.2	4.9	4.8	4.8	4.5	4.5	4.1	-0.8	10	10 748
Portugal	5.7	5.6	5.5	5.8	6.1	6.1	6.3	6.4	6.4	6.5	6.7	6.4	5.9	0.4	5	5 649
Romania	2.9	3.1	3.2	3.2	3.1	3.2	2.9	2.4	2.5	2.3	2.4	2.1	2.1	-1.1	19	1 779
Slovenia	1.6	1.7	1.8	1.8	1.6	1.8	1.8	1.7	1.7	1.8	1.7	1.8	1.7	-0.1	22	390
Slovakia	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.4	1.3	1.2	1.2	-0.2	25	510
Finland	2.6	2.8	3.1	3.2	3.3	3.3	3.7	3.4	3.7	3.9	3.8	3.7	3.6	0.5	11	4 193
Sweden	2.4	2.6	2.8	2.7	2.7	2.8	2.6	2.6	2.5	2.5	2.4	2.6	2.4	-0.4	16	5 420
Iceland	8.0	8.8	8.5	8.0	5.8	34.7	6.1	6.2	6.6	7.3	7.2	6.8	6.6	-1.9		694
Norway	2.5	2.5	2.7	2.7	2.8	2.9	3.0	2.8	2.9	3.3	2.7	2.2	2.9	0.2		5 370

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

Data extracted February 2025

Table 75: Taxes on property as % of GDP - Recurrent taxes on immovable property

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	1.1	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.0	0.9	-0.4		161 227
EA-20	1.1	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.2	1.3	1.1	1.0	1.0	-0.3		141 117
Belgium	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.3	0.0	4	7 552
Bulgaria	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.1	21	204
Czechia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	23	519
Denmark	2.0	2.0	2.0	2.0	2.1	2.0	1.9	2.0	2.0	2.0	1.8	1.7	1.7	-0.3	3	6 442
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	18	15 672
Estonia	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	25	59
Ireland	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.5	0.3	0.4	0.4	0.4	-0.5	15	2 211
Greece	2.0	2.3	2.8	2.5	2.7	2.8	2.7	2.6	2.4	2.5	2.4	2.1	2.0	-0.8	2	4 432
Spain	1.0	1.1	1.2	1.3	1.2	1.2	1.2	1.2	1.1	1.2	1.2	1.1	1.0	-0.2	7	14 800
France	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	3.0	2.3	2.2	2.0	-1.1	1	57 235
Croatia	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.6	0.6	0.5	-0.1	13	400
Italy	0.6	1.5	1.4	1.6	1.7	1.4	1.4	1.4	1.4	1.5	1.4	1.3	1.2	-0.2	5	26 539
Cyprus	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-0.9	24	49
Latvia	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.7	0.6	0.6	-0.2	11	237
Lithuania	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	20	216
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	46
Hungary	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	-0.3	19	654
Malta	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	27	0
Netherlands	0.6	0.6	0.7	0.9	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.7	0.6	-0.1	12	6 348
Austria	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	22	799
Poland	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	1.0	-0.3	6	7 439
Portugal	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	-0.2	10	1 630
Romania	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	-0.2	16	1 366
Slovenia	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.2	14	280
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.0	17	510
Finland	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.1	8	2 103
Sweden	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.2	9	3 485
Iceland	1.5	1.5	1.5	1.5	1.4	1.5	1.6	1.5	1.6	1.8	1.7	1.6	1.6	0.1		474
Norway	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.0		1 540

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

Data extracted February 2025

Table 76: Taxes on property as % of total taxation - Recurrent taxes on immovable property

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.9	3.3	3.3	3.4	3.4	3.3	3.2	3.1	3.0	3.0	2.6	2.5	2.4	-0.9		161 227
EA-20	3.0	3.4	3.3	3.5	3.5	3.4	3.3	3.2	3.1	3.1	2.7	2.6	2.4	-0.9		141 117
Belgium	2.9	2.8	2.8	2.9	2.9	2.9	2.9	2.7	2.9	3.0	2.8	2.8	3.0	0.2	5	7 552
Bulgaria	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.7	0.7	-0.4	21	204
Czechia	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.5	0.6	0.5	0.5	0.5	-0.2	22	519
Denmark	4.5	4.4	4.4	4.2	4.4	4.4	4.3	4.4	4.2	4.2	3.8	4.0	3.9	-0.5	3	6 442
Germany	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.0	1.0	-0.1	18	15 672
Estonia	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.5	-0.4	23	59
Ireland	2.8	3.0	3.3	3.4	3.1	2.8	2.8	2.6	2.5	1.6	1.8	1.9	2.0	-1.3	8	2 211
Greece	5.8	6.2	7.5	6.8	7.2	7.0	6.8	6.6	6.2	6.5	6.0	5.2	5.1	-2.4	1	4 432
Spain	3.3	3.6	3.7	3.8	3.7	3.6	3.5	3.4	3.3	3.4	3.2	2.9	2.7	-1.0	7	14 800
France	7.0	7.0	6.9	6.9	7.0	7.1	7.0	6.7	6.6	6.6	5.1	4.9	4.6	-2.3	2	57 235
Croatia	1.7	1.7	1.7	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.7	1.5	1.4	-0.3	15	400
Italy	1.5	3.6	3.2	3.8	3.9	3.4	3.4	3.4	3.3	3.4	3.3	3.1	3.0	-0.2	4	26 539
Cyprus	2.5	2.4	3.6	3.4	2.5	1.3	0.9	0.8	0.8	0.7	0.5	0.5	0.4	-3.2	24	49
Latvia	2.7	2.6	2.6	2.7	2.7	2.8	2.7	2.5	2.4	2.3	2.2	1.9	1.8	-0.8	9	237
Lithuania	1.1	1.0	1.0	1.1	1.2	1.1	1.0	1.0	1.0	0.9	0.9	0.9	0.9	-0.1	20	216
Luxembourg	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	-0.1	26	46
Hungary	0.9	1.0	1.5	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.0	0.9	-0.6	19	654
Malta	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	27	0
Netherlands	1.7	1.7	1.9	2.4	2.3	2.2	2.2	2.2	2.1	2.2	2.2	1.8	1.5	-0.4	14	6 348
Austria	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.4	0.4	0.4	-0.1	25	799
Poland	3.5	3.7	3.9	3.9	3.8	3.7	3.5	3.3	3.1	3.2	2.9	2.8	2.8	-1.1	6	7 439
Portugal	2.1	2.1	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	2.1	1.8	1.7	-0.6	11	1 630
Romania	2.3	2.3	2.3	2.3	2.2	2.3	2.4	2.1	2.0	1.9	2.0	1.7	1.6	-0.7	12	1 366
Slovenia	1.3	1.4	1.4	1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.2	-0.2	16	280
Slovakia	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.4	1.3	1.2	1.2	-0.2	17	510
Finland	1.4	1.5	1.5	1.7	1.7	1.8	1.8	1.8	1.8	2.0	1.8	1.8	1.8	0.3	10	2 103
Sweden	1.7	1.8	1.9	1.9	1.8	1.7	1.6	1.6	1.6	1.6	1.5	1.5	1.6	-0.3	13	3 485
Iceland	4.6	4.5	4.4	4.0	4.1	2.9	4.2	4.2	4.7	5.0	4.8	4.5	4.5	0.1		474
Norway	0.6	0.7	0.7	0.8	0.9	1.0	1.1	1.0	1.0	1.1	0.9	0.6	0.8	0.1		1 540

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

Data extracted February 2025

Table 77: Taxes on property as % of GDP - Other taxes on property

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	0.9	0.0		157 548
EA-20	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.0	0.1		148 370
Belgium	2.0	2.2	2.3	2.3	2.3	2.3	2.3	2.3	2.2	2.2	2.4	2.1	1.9	-0.4	2	11 290
Bulgaria	0.2	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.4	-0.1	18	386
Czechia	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.1	0.1	0.1	0.1	-0.2	26	327
Denmark	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.7	0.6	0.6	0.6	0.5	-0.1	13	1 900
Germany	0.4	0.4	0.5	0.5	0.7	0.7	0.7	0.7	0.7	0.9	0.9	0.8	0.6	0.1	11	25 741
Estonia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	23	51
Ireland	0.8	0.9	0.8	0.9	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.5	0.5	-0.3	14	2 560
Greece	0.8	1.0	0.9	0.7	0.8	0.8	0.8	0.7	0.9	0.8	0.8	0.8	0.7	-0.2	10	1 666
Spain	0.9	1.2	1.3	1.4	1.6	1.5	1.5	1.5	1.5	1.4	1.7	1.7	1.5	0.2	5	21 956
France	1.3	1.3	1.2	1.3	1.5	1.5	1.7	1.6	1.6	1.7	1.9	1.9	1.7	0.5	3	47 221
Croatia	0.5	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.5	0.4	0.3	0.4	0.4	-0.1	20	276
Italy	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	-0.3	6	18 744
Cyprus	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	0.5	0.5	0.5	0.6	0.4	12	185
Latvia	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.2	21	82
Lithuania	0.4	0.4	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	25	78
Luxembourg	1.1	1.1	1.1	1.2	1.4	1.9	2.1	2.5	2.4	2.4	2.6	2.5	2.3	1.2	1	1 821
Hungary	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.7	0.5	0.6	0.5	-0.2	16	908
Malta	1.0	0.9	0.8	0.8	0.9	1.1	1.0	1.2	1.1	0.6	0.8	0.8	0.8	0.0	7	172
Netherlands	0.6	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	0.9	1.0	0.9	0.8	0.3	9	8 101
Austria	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.7	0.7	0.6	0.5	-0.1	15	2 208
Poland	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.1	17	3 309
Portugal	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.5	0.4	4	4 019
Romania	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	24	413
Slovenia	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	22	109
Slovakia	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	27	0
Finland	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.9	0.8	0.8	0.1	8	2 090
Sweden	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.1	19	1 935
Iceland	1.1	1.5	1.4	1.5	0.6	16.0	0.7	0.7	0.7	0.8	0.8	0.8	0.8	-0.6		220
Norway	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.8	0.7	0.7	0.9	0.1		3 829

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

Data extracted February 2025

Table 78: Taxes on property as % of total taxation - Other taxes on property

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023	Revenue 2023 (million EUR)
EU-27	2.2	2.1	2.2	2.3	2.4	2.5	2.5	2.5	2.5	2.6	2.8	2.7	2.3	0.1		157 548
EA-20	2.4	2.3	2.4	2.4	2.6	2.7	2.7	2.7	2.7	2.8	3.1	2.9	2.6	0.2		148 370
Belgium	4.6	5.0	5.0	5.0	5.1	5.1	5.1	5.2	5.1	5.0	5.6	5.0	4.5	-0.5	2	11 290
Bulgaria	1.0	1.9	1.9	2.0	2.2	1.8	1.8	1.7	1.7	1.4	1.6	1.4	1.4	-0.5	14	386
Czechia	0.8	0.9	0.9	1.0	1.1	1.0	1.0	1.0	0.9	0.3	0.3	0.3	0.3	-0.6	26	327
Denmark	1.2	1.1	1.2	1.2	1.4	1.1	1.2	1.2	1.5	1.4	1.3	1.4	1.2	0.0	17	1 900
Germany	1.1	1.2	1.2	1.4	1.7	1.8	1.7	1.8	1.9	2.2	2.2	2.0	1.6	0.4	12	25 741
Estonia	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.1	24	51
Ireland	2.9	3.2	2.9	3.4	2.6	2.2	2.3	2.9	2.7	2.9	3.2	2.5	2.3	-0.6	7	2 560
Greece	2.4	2.7	2.3	2.0	2.2	2.0	1.9	1.7	2.3	2.0	2.0	2.0	1.9	-0.4	10	1 666
Spain	3.0	3.8	4.0	4.2	4.7	4.6	4.4	4.4	4.3	3.9	4.6	4.5	4.0	0.0	4	21 956
France	3.0	2.8	2.7	3.0	3.3	3.4	3.7	3.4	3.6	3.8	4.3	4.2	3.8	1.1	5	47 221
Croatia	1.3	1.2	1.3	1.2	1.3	1.2	1.1	1.3	1.2	1.2	0.9	1.0	1.0	-0.3	19	276
Italy	3.4	2.3	2.8	2.6	2.3	2.4	2.4	2.4	2.3	2.2	2.4	2.4	2.1	-0.7	8	18 744
Cyprus	0.7	0.7	0.6	0.5	2.0	2.1	2.4	1.9	1.7	1.5	1.5	1.5	1.6	1.0	13	185
Latvia	1.2	1.4	1.2	1.3	1.2	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.6	-0.6	21	82
Lithuania	1.4	1.4	0.8	0.8	0.8	0.6	0.4	0.3	0.3	0.4	0.4	0.4	0.3	-0.5	25	78
Luxembourg	2.9	3.1	3.1	3.3	4.0	5.4	5.6	6.2	5.9	6.3	6.6	6.5	5.5	2.4	1	1 821
Hungary	2.1	2.1	1.8	1.9	1.9	1.5	1.6	1.5	1.5	1.9	1.6	1.8	1.3	-0.5	15	908
Malta	3.1	3.0	2.7	2.7	3.2	3.4	3.3	4.0	3.6	2.3	2.8	2.7	3.1	0.4	6	172
Netherlands	1.6	1.4	1.4	1.8	1.7	2.1	2.1	2.1	2.0	2.4	2.5	2.5	2.0	0.6	9	8 101
Austria	1.4	1.5	1.3	1.3	1.5	1.5	1.3	1.3	1.3	1.5	1.6	1.4	1.1	-0.2	18	2 208
Poland	0.9	0.8	1.0	1.0	1.4	1.8	1.7	1.6	1.7	1.6	1.6	1.6	1.3	0.3	16	3 309
Portugal	3.6	3.5	3.2	3.3	3.6	3.8	4.0	4.1	4.1	4.2	4.6	4.6	4.2	1.0	3	4 019
Romania	0.5	0.8	0.9	0.9	0.9	0.8	0.5	0.4	0.6	0.3	0.4	0.4	0.5	-0.4	22	413
Slovenia	0.3	0.3	0.4	0.5	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.6	0.5	0.1	23	109
Slovakia	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	27	0
Finland	1.1	1.3	1.5	1.5	1.5	1.5	1.8	1.6	1.8	1.9	2.0	1.9	1.8	0.3	11	2 090
Sweden	0.7	0.8	0.8	0.8	0.9	1.1	1.0	1.0	0.9	0.8	0.9	1.1	0.9	0.1	20	1 935
Iceland	3.4	4.3	4.2	4.0	1.7	31.8	1.9	2.0	1.9	2.3	2.4	2.3	2.1	-2.1		220
Norway	1.8	1.8	2.0	1.9	1.8	1.9	2.0	1.8	1.9	2.2	1.8	1.6	2.1	0.1		3 829

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

Data extracted February 2025

Table 79: Implicit Tax rate on consumption, %

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023
EU-27	16.7	16.7	16.9	17.1	17.3	17.4	17.4	17.4	17.5	17.3	17.9	17.0	16.7	-0.2	
EA-20	16.2	16.3	16.5	16.8	16.9	17.0	17.0	17.1	17.1	16.8	17.4	16.7	16.0	-0.5	
Belgium	17.3	17.2	17.2	17.2	17.1	17.6	17.5	17.5	17.4	16.9	17.7	16.2	15.9	-1.3	24
Bulgaria	18.1	17.8	19.5	19.0	20.0	20.6	20.7	20.0	20.6	21.1	21.1	19.1	19.0	-0.5	11
Czechia	18.5	19.2	19.6	18.8	19.8	19.8	19.8	19.2	19.3	19.3	19.5	18.8	18.1	-1.5	13
Denmark	25.0	25.0	24.4	24.5	24.5	24.8	24.3	24.4	23.7	24.4	23.5	23.0	21.1	-3.3	5
Germany	17.1	16.7	16.8	16.9	16.8	16.6	16.6	16.5	16.4	15.7	16.5	15.8	14.9	-1.9	25
Estonia	21.8	22.0	20.9	21.6	22.2	22.9	22.7	22.5	23.3	22.3	22.9	21.6	21.0	0.1	6
Ireland	17.9	18.2	19.0	19.9	20.0	20.1	20.0	19.2	19.6	18.1	19.8	18.4	17.3	-1.7	18
Greece	15.7	16.4	16.7	17.0	16.9	18.3	18.0	18.2	17.8	17.5	18.0	19.8	17.8	1.1	15
Spain	11.4	11.6	12.9	13.3	13.8	13.8	13.7	13.9	13.8	14.0	14.6	14.1	13.5	0.6	27
France	16.7	16.8	16.9	17.2	17.4	17.6	17.9	18.1	18.2	17.8	18.4	17.4	16.4	-0.5	21
Croatia	20.2	21.1	21.4	21.5	22.3	22.4	22.6	23.0	22.9	23.4	22.5	21.1	21.8	0.4	4
Italy	15.6	15.8	15.6	16.2	16.1	16.5	16.4	16.3	16.6	16.2	17.1	16.2	16.0	0.4	23
Cyprus	15.7	15.7	15.2	16.6	16.4	16.7	16.6	17.1	16.7	16.6	17.0	17.0	17.0	1.8	20
Latvia	17.4	17.9	17.9	18.7	19.4	20.1	20.2	21.2	21.2	21.5	21.1	20.7	20.1	2.2	8
Lithuania	16.1	15.6	15.7	16.1	16.6	16.7	17.0	17.2	17.6	18.5	18.9	18.0	17.1	1.4	19
Luxembourg	23.3	23.7	24.2	25.0	20.4	20.4	20.6	21.3	21.7	22.1	22.6	22.8	22.1	-2.1	3
Hungary	19.0	20.6	22.1	22.9	23.5	22.5	22.1	22.9	22.5	23.3	23.4	23.4	22.3	0.2	2
Malta	16.5	16.1	16.1	17.2	17.0	17.4	17.7	17.7	16.9	17.9	17.4	16.3	14.6	-1.5	26
Netherlands	18.0	17.7	18.0	18.2	18.4	19.0	18.9	19.0	19.6	20.0	20.0	18.8	18.4	0.4	12
Austria	18.2	18.4	18.3	18.5	18.6	18.7	18.7	18.5	18.5	18.3	18.8	18.0	17.9	-0.4	14
Poland	17.6	16.5	16.4	16.7	16.7	17.4	17.9	18.3	18.4	18.8	20.4	17.7	17.4	1.0	17
Portugal	15.5	15.4	15.1	15.6	15.9	16.1	16.4	16.4	16.5	16.4	16.9	16.2	16.1	1.0	22
Romania	16.9	17.1	18.0	17.7	18.8	16.2	14.8	14.7	14.9	14.9	15.2	14.5	136.4	118.4	1
Slovenia	20.2	20.2	21.7	22.3	22.7	22.5	22.4	22.3	21.8	21.5	21.6	19.8	19.9	-1.8	9
Slovakia	16.9	15.5	16.6	17.1	17.6	17.2	17.6	17.6	18.0	17.5	17.8	16.6	17.7	1.1	16
Finland	21.1	21.1	21.4	21.2	21.4	21.9	21.8	22.1	22.0	22.1	21.8	21.4	19.8	-1.6	10
Sweden	21.2	20.8	20.4	20.4	20.7	21.2	21.3	21.3	21.2	21.4	21.3	21.3	20.7	0.3	7
Iceland	17.8	17.9	17.5	17.4	17.7	17.8	18.7	18.1	17.2	17.4	17.4	17.4	17.5	0.0	
Norway	23.6	23.6	23.6	23.4	23.0	23.0	23.1	23.2	22.7	22.8	22.6	22.0	21.8	-1.8	

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

Data extracted February 2025

Table 80: Implicit Tax rate on labour, %

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Ranking 2023
EU-27	37.1	37.6	38.0	38.0	37.9	37.7	37.9	37.9	37.6	37.4	37.3	37.5	37.0	-1.0	
EA-20	37.4	37.9	38.3	38.4	38.2	38.0	38.1	38.2	37.9	37.7	37.6	38.0	37.5	-0.8	
Belgium	43.1	43.0	43.2	43.1	43.2	41.6	41.5	41.1	40.5	40.6	40.2	40.9	39.9	-3.3	4
Bulgaria	23.9	23.3	23.5	24.1	23.9	23.9	24.5	24.8	25.4	25.4	25.2	24.9	24.8	1.3	27
Czechia	38.8	38.6	38.9	39.2	38.9	39.6	39.6	40.1	40.3	40.3	36.8	35.8	35.7	-3.2	13
Denmark	33.7	34.2	33.7	33.3	34.1	34.6	34.8	34.6	35.0	36.0	36.9	35.9	35.8	2.1	11
Germany	35.8	36.0	36.2	36.2	36.2	36.5	36.7	36.7	36.6	36.2	36.6	37.1	36.2	0.0	9
Estonia	33.4	34.0	33.8	34.1	33.5	33.4	33.1	32.2	32.2	32.2	33.3	33.7	33.9	0.1	17
Ireland	29.9	30.4	30.8	31.7	31.1	30.8	30.5	30.8	30.9	29.9	31.5	33.1	32.0	1.2	19
Greece	35.1	39.5	38.3	36.7	37.3	37.7	40.3	40.2	40.2	40.2	40.5	41.5	40.5	2.2	2
Spain	31.7	32.4	32.5	33.1	32.3	32.7	33.3	33.8	34.3	35.8	35.3	35.7	35.9	3.4	10
France	39.4	40.2	41.1	41.4	41.4	41.2	41.3	41.3	40.2	39.7	39.3	39.6	39.3	-1.8	5
Croatia	30.8	30.6	31.0	31.7	30.6	29.8	29.1	28.9	29.3	27.8	27.9	28.0	27.8	-3.2	25
Italy	44.9	45.5	45.6	44.9	44.4	43.3	43.5	43.6	44.2	44.3	43.5	44.0	44.0	-1.6	1
Cyprus	23.0	23.2	22.6	24.5	25.3	25.3	25.6	25.7	28.5	28.9	30.2	30.6	35.8	13.2	12
Latvia	34.2	34.2	32.5	31.5	30.0	29.6	30.1	29.6	30.0	30.4	30.9	31.1	30.4	-2.1	24
Lithuania	30.8	30.9	31.1	31.3	31.3	31.1	30.7	31.4	30.2	30.2	30.5	31.3	31.1	0.0	20
Luxembourg	30.3	31.1	31.6	31.4	32.0	32.0	31.7	32.1	32.3	33.3	33.1	33.4	33.9	2.3	16
Hungary	38.1	40.0	40.0	40.6	41.3	41.2	39.4	38.8	38.0	36.9	34.6	35.2	35.3	-4.7	14
Malta	21.7	21.7	22.0	22.1	21.3	21.6	22.1	22.2	22.2	22.1	23.7	24.3	24.8	2.8	26
Netherlands	32.4	32.6	32.7	32.5	33.2	32.9	32.6	33.9	32.7	32.2	31.4	31.5	30.7	-2.0	21
Austria	41.8	42.0	42.5	42.8	43.0	41.4	41.3	41.6	41.4	40.7	41.2	40.4	40.5	-2.0	3
Poland	30.0	31.2	32.3	32.2	32.8	32.8	33.2	33.4	33.3	32.8	33.7	33.1	32.5	0.2	18
Portugal	25.9	25.6	28.6	29.3	29.6	29.5	29.3	29.3	29.4	30.2	30.1	30.5	30.5	1.9	22
Romania	33.2	33.5	33.9	32.3	31.4	27.9	28.6	31.6	30.8	32.2	31.4	30.6	30.4	-3.5	23
Slovenia	35.6	35.7	35.4	35.7	36.2	36.1	36.0	36.3	35.4	35.2	35.6	35.0	34.7	-0.7	15
Slovakia	32.8	33.5	35.8	35.9	36.5	36.7	36.8	36.8	37.2	36.8	37.1	36.9	38.3	2.5	7
Finland	38.8	39.5	39.7	40.3	40.2	40.7	39.6	38.7	38.6	38.1	38.2	39.4	38.8	-0.9	6
Sweden	38.5	38.2	38.1	37.9	38.5	39.5	39.7	39.3	38.8	38.1	38.1	38.1	37.5	-0.6	8
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	36.3	36.2	36.2	36.2	36.0	35.9	35.6	35.6	35.4	36.3	36.4	35.6	35.9	-0.3	

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

Data extracted February 2025

Table 81: Total payable tax credits as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Revenue 2023 (million EUR)
EU-27	0.2	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.7	0.9	0.8	0.6	142 845
EA-20	0.2	0.3	0.2	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.8	1.1	1.0	0.8	140 883
Belgium	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	-0.2	1 231
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	-0.1	1 754
Denmark	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.2	208
Germany	:	:	:	:	:	:	:	:	:	:	0.0	0.4	0.0	:	561
Estonia	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	0
Ireland	0.6	0.7	0.4	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-0.3	423
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.3	0.3	0.2	0.2	0.1	3 394
France	0.8	0.7	0.7	1.0	1.2	1.2	1.3	1.6	1.5	1.1	0.9	0.9	0.7	0.0	19 232
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6	1.0	3.4	4.8	5.2	5.0	109 968
Cyprus	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0
Latvia	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	0
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.3	0.2	:	188
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	0.5	0.5	0.6	0.6	0.3	0.3	:	66
Netherlands	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.6	0.4	0.0	4 191
Austria	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	350
Poland	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	0
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	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	0
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	1.0	0.6	1 279
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.1	0.1	0.0	306

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

Data extracted February 2025

Table 82: Transfer component of payable tax credits as % of GDP

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Difference 2013-2023 (pp)	Revenue 2023 (million EUR)
EU-27	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
EA-20	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Belgium	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	334
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.0	495
Denmark	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	10
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Estonia	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	0
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.1	0.1	1 931
France	0.4	0.3	0.2	0.5	0.6	0.5	0.6	0.8	0.8	0.6	0.6	0.5	0.3	0.1	9 247
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.1	0.1	0.3	2.6	4.5	4.9	4.7	103 472
Cyprus	:	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
Latvia	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	0
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.4	0.1	0.1	1 316
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	165
Poland	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	0
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	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	0
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.0	0.1	0.1	236

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

Data extracted February 2025