

<b>BULGARIA</b>	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2011	
<b>A. Structure of revenues</b>	<b>% of GDP</b>												<b>Ranking<sup>1)</sup></b>	<b>€ bn</b>
Indirect taxes	13.8	13.4	12.6	14.5	16.3	16.6	17.2	17.0	17.8	15.4	15.1	14.8	5	5.7
VAT	8.3	8.4	7.3	8.6	9.9	10.2	10.7	10.4	10.9	9.0	9.2	8.7	4	3.4
Excise duties and consumption taxes	3.9	3.7	3.9	4.4	4.8	4.7	4.8	5.8	5.9	5.5	5.1	5.1	1	2.0
Other taxes on products (incl. import duties)	1.0	0.8	0.8	0.8	0.9	1.0	1.1	0.4	0.4	0.4	0.3	0.4	26	0.1
Other taxes on production	0.5	0.5	0.6	0.7	0.7	0.7	0.6	0.5	0.5	0.6	0.6	0.5	23	0.2
Direct taxes	6.9	7.5	6.4	6.2	6.0	4.9	5.2	8.2	6.7	5.9	5.4	5.2	26	2.0
Personal income	4.0	3.5	3.2	3.2	3.1	2.7	2.6	3.2	2.9	3.0	3.0	2.9	26	1.1
Corporate income	2.7	3.8	3.0	2.8	2.5	1.8	2.1	4.4	3.2	2.6	2.0	1.9	21	0.7
Other	0.2	0.2	0.2	0.3	0.3	0.4	0.5	0.6	0.6	0.4	0.3	0.4	22	0.2
Social contributions	10.8	9.8	9.6	10.3	10.2	9.7	8.3	8.1	7.8	7.7	7.0	7.3	22	2.8
Employers'	8.6	7.7	7.3	7.9	7.8	6.9	5.6	5.5	4.8	4.6	4.5	4.8	22	1.8
Employees'	1.7	1.5	1.8	1.9	1.9	2.1	2.1	2.1	2.5	2.6	2.0	2.0	22	0.8
Self- and non-employed	0.5	0.6	0.5	0.6	0.6	0.6	0.5	0.5	0.4	0.5	0.6	0.5	17	0.2
Less: amounts assessed but unlikely to be collected	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>TOTAL</b>	<b>31.5</b>	<b>30.8</b>	<b>28.5</b>	<b>31.0</b>	<b>32.5</b>	<b>31.3</b>	<b>30.7</b>	<b>33.3</b>	<b>32.3</b>	<b>29.0</b>	<b>27.5</b>	<b>27.2</b>	<b>26</b>	<b>10.5</b>
<b>B. Structure by level of government</b>	<b>% of total taxation</b>													
Central government	55.5	57.0	55.1	65.2	67.0	67.1	70.6	72.0	71.7	69.7	70.6	69.2	6	7.3
State government <sup>2)</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government	10.2	11.1	11.3	1.6	1.6	1.8	2.3	2.6	2.9	2.8	2.9	3.0	24	0.3
Social security funds	34.4	31.9	33.6	33.2	31.5	31.1	27.0	24.4	24.1	26.6	25.6	26.9	18	2.8
EU institutions	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1.0	1.2	1.0	0.9	1.0	n.a.	n.a.
<b>C. Structure by economic function</b>	<b>% of GDP</b>													
Consumption	13.2	12.8	11.9	13.8	15.5	15.9	16.6	16.5	17.2	14.7	14.4	14.1	3	5.4
Labour	14.0	12.5	11.9	12.7	12.5	11.6	10.1	10.4	9.7	9.8	9.1	9.2	27	3.5
Employed	13.9	12.4	11.9	12.7	12.5	11.5	10.0	10.3	9.7	9.7	9.0	9.1	27	3.5
Paid by employers	8.9	7.9	7.5	8.1	8.0	7.2	5.8	5.6	4.8	4.7	4.5	4.8	21	1.8
Paid by employees	5.0	4.5	4.4	4.5	4.5	4.4	4.2	4.7	4.8	5.1	4.5	4.4	27	1.7
Non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	27	0.0
Capital	4.4	5.5	4.7	4.5	4.5	3.8	4.1	6.5	5.3	4.5	4.0	3.9	24	1.5
Capital and business income	4.0	5.1	4.2	3.9	3.8	3.0	3.2	5.6	4.3	3.7	3.2	3.1	22	1.2
Income of corporations	2.9	4.0	3.1	2.9	2.7	2.0	2.3	4.6	3.3	2.7	2.2	2.1	20	0.8
Income of households	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.3	0.2	0.2	21	0.1
Income of self-employed (incl. SSC)	1.1	1.0	1.0	0.9	1.0	1.0	0.9	0.8	0.7	0.7	0.8	0.8	20	0.3
Stocks of capital / wealth	0.4	0.4	0.5	0.6	0.7	0.8	0.8	0.9	1.0	0.8	0.8	0.8	23	0.3
<b>D. Environmental taxes</b>	<b>% of GDP</b>													
Environmental taxes	2.7	2.5	2.3	3.0	3.2	3.0	2.9	3.4	3.4	3.0	2.9	2.9	7	1.1
Energy	2.5	2.4	2.1	2.6	2.8	2.6	2.5	3.0	3.0	2.7	2.6	2.6	2	1.0
Of which transport fuel taxes	:	:	:	:	:	:	:	2.9	2.9	2.6	2.5	2.5	2	
Transport (excl. fuel)	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	20	0.1
Pollution/resources	0.01	0.01	0.10	0.15	0.18	0.15	0.12	0.08	0.13	0.08	0.08	0.09	12	0.0
<b>E. Property taxes</b>	<b>% of GDP</b>													
Property taxes	0.2	0.2	0.3	0.3	0.4	0.4	0.6	0.7	0.7	0.5	0.5	0.6	22	0.2
Recurrent taxes on immovable property	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.3	23	0.1
Other property taxes	0.1	0.1	0.1	0.2	0.2	0.3	0.4	0.5	0.5	0.3	0.2	0.3	17	0.1
<b>F. Implicit tax rates</b>	<b>%</b>													
Consumption	18.5	17.7	16.6	19.5	22.0	22.8	23.5	22.6	24.7	22.0	21.4	22.4	9	
Labour employed	38.1	33.9	33.4	35.6	35.7	33.2	29.7	30.4	27.4	25.7	23.5	24.6	26	
Capital	:	:	:	:	:	:	:	:	:	:	:	:		
Capital and business income	:	:	:	:	:	:	:	:	:	:	:	:		
Corporations	:	:	:	:	:	:	:	:	:	:	:	:		
Households	:	:	:	:	:	:	:	:	:	:	:	:		
Real GDP growth (annual rate)	5.7	4.2	4.7	5.5	6.7	6.4	6.5	6.4	6.2	-5.5	0.2	2.2		

1) The ranking is calculated in descending order. A "1" indicates this is the highest value in the EU-27. No ranking is given if more than 10 % of data points are missing.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / regions et communautés* in BE and *comunidades autónomas* in ES.

Source: Commission Services and Eurostat (online data code gov\_a\_tax\_ag)