

DENMARK	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2011	
A. Structure of revenues	% of GDP												Ranking¹⁾	€ bn
Indirect taxes	17.2	17.4	17.5	17.4	17.6	18.0	18.1	17.9	17.2	17.0	16.8	17.0	2	40.8
VAT	9.6	9.6	9.6	9.6	9.8	10.1	10.3	10.4	10.1	10.2	9.8	9.9	1	23.9
Excise duties and consumption taxes	4.1	4.1	4.1	4.0	3.8	3.5	3.4	3.2	3.1	3.3	3.3	3.4	12	8.1
Other taxes on products (incl. import duties)	2.0	1.8	2.0	1.9	2.2	2.6	2.6	2.5	2.2	1.5	1.6	1.6	8	3.8
Other taxes on production	1.6	1.8	1.8	1.8	1.8	1.7	1.7	1.8	1.9	2.0	2.0	2.1	5	5.1
Direct taxes	30.5	29.5	29.3	29.6	30.4	31.9	30.7	30.1	29.7	30.0	29.8	29.9	1	71.9
Personal income	25.6	26.0	25.7	25.6	24.9	24.9	24.9	25.4	25.1	26.4	24.3	24.3	1	58.4
Corporate income	3.3	2.8	2.9	2.9	3.2	3.9	4.4	3.8	3.3	2.3	2.8	2.8	9	6.7
Other	1.6	0.7	0.7	1.1	2.3	3.1	1.5	1.0	1.3	1.3	2.8	2.9	1	6.9
Social contributions	1.8	1.7	1.2	1.2	1.2	1.1	1.0	1.0	1.0	1.0	1.0	1.0	27	2.4
Employers'	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	27	0.1
Employees'	1.8	1.7	1.2	1.2	1.1	1.1	1.0	1.0	0.9	1.0	1.0	1.0	25	2.3
Self- and non-employed	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	0.0
Less: amounts assessed but unlikely to be collected	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2		
TOTAL	49.4	48.5	47.9	48.0	49.0	50.8	49.6	48.9	47.8	47.8	47.4	47.7	1	114.6
B. Structure by level of government	% of total taxation													
Central government	62.4	61.0	61.5	61.4	62.8	64.2	63.7	73.2	72.9	71.8	70.8	70.8	5	81.2
State government ²⁾	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	33.5	35.1	35.7	35.8	34.4	33.2	33.8	24.4	24.7	25.7	26.7	26.7	2	30.6
Social security funds	3.6	3.6	2.5	2.5	2.4	2.2	2.1	2.0	2.0	2.0	2.1	2.1	25	2.4
EU institutions	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	27	0.4
C. Structure by economic function	% of GDP													
Consumption	15.7	15.7	15.8	15.6	15.8	16.2	16.3	16.1	15.4	15.2	14.9	15.1	1	36.2
Labour	26.6	26.9	26.1	26.0	25.2	24.8	24.6	25.0	25.4	27.0	24.5	24.4	2	58.6
Employed	21.7	22.1	21.2	20.9	20.3	20.0	19.9	20.3	20.6	20.6	19.4	19.3	6	46.5
Paid by employers	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	27	1.5
Paid by employees	21.3	21.5	20.7	20.4	19.8	19.5	19.4	19.7	20.1	20.1	18.8	18.7	1	44.9
Non-employed	4.9	4.8	4.9	5.1	4.9	4.8	4.7	4.7	4.8	6.4	5.0	5.1	1	12.2
Capital	7.2	6.0	6.1	6.6	8.2	10.0	8.9	7.9	7.1	5.8	8.2	8.5	8	20.4
Capital and business income	4.8	3.4	3.5	3.8	5.4	7.3	6.2	5.2	4.2	2.9	5.4	5.6	9	13.6
Income of corporations	3.3	2.8	2.9	2.9	3.2	3.9	4.4	3.8	3.3	2.3	2.8	2.8	10	6.7
Income of households	0.4	-0.6	-0.5	-0.1	1.2	2.3	0.7	0.3	0.1	-0.2	1.9	2.0	1	4.8
Income of self-employed (incl. SSC)	1.1	1.2	1.0	1.0	1.0	1.1	1.1	1.1	0.8	0.8	0.8	0.9	18	2.1
Stocks of capital / wealth	2.4	2.6	2.7	2.8	2.8	2.8	2.7	2.7	2.9	2.9	2.8	2.8	4	6.8
D. Environmental taxes	% of GDP													
Environmental taxes	4.7	4.7	4.8	4.7	4.8	4.9	4.8	4.6	4.2	4.0	4.0	4.1	1	9.7
Energy	2.5	2.7	2.6	2.6	2.5	2.3	2.2	2.1	2.1	2.2	2.3	2.3	4	5.6
Of which transport fuel taxes	:	1.4	1.4	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.0	27	
Transport (excl. fuel)	1.8	1.7	1.9	1.8	2.0	2.2	2.3	2.2	1.8	1.5	1.5	1.5	1	3.6
Pollution/resources	0.35	0.34	0.35	0.33	0.32	0.30	0.30	0.30	0.28	0.27	0.21	0.23	3	0.6
E. Property taxes	% of GDP													
Property taxes	2.3	2.4	2.5	2.5	2.6	2.6	2.6	2.6	2.7	2.6	2.6	2.7	4	6.4
Recurrent taxes on immovable property	1.7	1.8	1.9	1.9	1.9	1.8	1.8	1.8	1.9	2.1	2.1	2.1	2	5.1
Other property taxes	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.7	0.7	0.5	0.5	0.5	10	1.3
F. Implicit tax rates	%													
Consumption	33.4	33.5	33.7	33.3	33.3	33.9	34.2	33.9	32.6	31.3	31.3	31.4	1	
Labour employed	41.0	40.8	38.8	38.1	37.5	37.1	36.9	36.6	36.6	34.8	34.6	34.6	13	
Capital	36.0	31.0	30.8	36.9	45.9	49.9	44.5	46.2	42.4	39.0	:	:		
Capital and business income	23.9	17.7	17.3	21.4	30.3	36.1	30.8	30.2	25.3	19.6	:	:		
Corporations	23.0	21.1	20.0	22.3	24.9	26.7	28.7	28.0	23.0	18.2	:	:		
Households	22.2	8.6	9.0	15.3	34.5	50.0	27.0	26.3	22.4	16.8	:	:		
Real GDP growth (annual rate)	3.5	0.7	0.5	0.4	2.3	2.4	3.4	1.6	-0.8	-5.8	1.3	1.2		

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)