

FRANCE	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2011	
A. Structure of revenues	% of GDP												Ranking¹⁾	€ bn
Indirect taxes	15.8	15.4	15.4	15.3	15.6	15.7	15.6	15.4	15.2	15.3	15.1	15.5	4	310.1
VAT	7.4	7.3	7.2	7.2	7.3	7.4	7.3	7.2	7.1	6.9	7.0	7.0	19	140.5
Excise duties and consumption taxes	2.6	2.5	2.6	2.5	2.3	2.2	2.3	2.2	2.1	2.2	2.2	2.2	23	44.7
Other taxes on products (incl. import duties)	1.7	1.6	1.6	1.6	1.8	1.9	1.7	1.7	1.6	1.6	1.7	1.9	6	37.4
Other taxes on production	4.2	4.1	4.1	4.1	4.2	4.3	4.2	4.3	4.3	4.7	4.2	4.4	2	87.5
Direct taxes	12.5	12.6	11.8	11.4	11.7	11.9	12.2	12.0	12.0	10.3	11.0	11.8	11	235.5
Personal income	8.4	8.2	7.9	8.0	7.9	8.1	7.9	7.6	7.8	7.6	7.6	7.9	12	156.9
Corporate income	2.8	3.1	2.6	2.1	2.4	2.3	2.9	2.9	2.7	1.3	1.9	2.3	15	45.5
Other	1.3	1.4	1.3	1.3	1.4	1.5	1.4	1.5	1.4	1.5	1.5	1.7	4	33.1
Social contributions	16.1	16.1	16.2	16.4	16.2	16.4	16.5	16.3	16.3	16.3	16.7	16.9	1	336.7
Employers'	11.1	11.0	11.1	11.2	11.0	11.1	11.2	11.0	11.1	11.4	11.3	11.5	1	229.4
Employees'	4.0	4.0	4.1	4.1	4.1	4.1	4.1	4.1	4.0	4.1	4.1	4.1	10	81.4
Self- and non-employed	1.0	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.3	12	25.8
Less: amounts assessed but unlikely to be collected	0.3	0.3	0.2	0.1	0.2	0.1	0.2	0.2	0.2	0.3	0.2	0.3		
TOTAL	44.2	43.8	43.3	43.1	43.3	43.8	44.1	43.4	43.2	42.1	42.5	43.9	4	876.3
B. Structure by level of government	% of total taxation													
Central government	41.0	40.2	39.6	39.1	41.3	39.6	37.4	36.2	35.0	31.4	34.8	32.5	24	284.7
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	9.7	9.4	9.5	9.7	10.5	10.9	11.0	11.5	11.5	12.5	10.1	12.5	8	109.4
Social security funds	48.0	49.0	49.8	50.4	47.7	48.9	51.1	51.8	52.8	55.6	54.6	54.5	1	477.3
EU institutions	1.4	1.4	1.1	0.8	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.6	23	5.0
C. Structure by economic function	% of GDP													
Consumption	11.7	11.4	11.4	11.3	11.3	11.4	11.2	11.0	10.8	10.8	10.9	11.1	19	222.1
Labour	22.4	22.4	22.3	22.4	22.3	22.5	22.4	22.0	22.3	22.3	22.5	22.9	5	456.6
Employed	20.9	21.0	20.9	21.0	20.8	21.0	21.0	20.7	20.8	21.2	20.8	21.2	4	422.9
Paid by employers	12.1	12.1	12.2	12.3	12.2	12.2	12.3	12.2	12.4	12.3	12.7	12.9	1	258.1
Paid by employees	8.8	8.9	8.7	8.8	8.7	8.8	8.6	8.4	8.5	8.4	8.1	8.3	14	164.8
Non-employed	1.5	1.4	1.4	1.4	1.5	1.5	1.4	1.4	1.5	1.5	1.6	1.7	9	33.7
Capital	10.4	10.4	9.8	9.5	9.8	10.0	10.6	10.6	10.3	8.9	9.4	10.2	2	203.6
Capital and business income	5.9	6.1	5.5	5.2	5.3	5.4	6.1	5.9	5.8	4.3	5.1	5.6	10	111.2
Income of corporations	2.8	3.1	2.6	2.1	2.4	2.3	2.9	2.9	2.7	1.3	1.9	2.3	16	45.5
Income of households	0.7	0.6	0.7	0.7	0.6	0.7	0.9	0.8	0.9	0.8	0.9	1.0	6	19.7
Income of self-employed (incl. SSC)	2.4	2.4	2.3	2.4	2.3	2.4	2.3	2.2	2.2	2.2	2.3	2.3	6	45.9
Stocks of capital / wealth	4.4	4.4	4.3	4.3	4.5	4.6	4.6	4.6	4.5	4.6	4.3	4.6	1	92.4
D. Environmental taxes	% of GDP													
Environmental taxes	2.2	2.0	2.1	2.0	2.0	1.9	1.9	1.8	1.8	1.8	1.8	1.8	25	36.4
Energy	1.8	1.6	1.7	1.7	1.7	1.6	1.6	1.5	1.4	1.5	1.4	1.5	24	29.3
Of which transport fuel taxes	:	:	:	1.5	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	23	
Transport (excl. fuel)	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	19	4.8
Pollution/resources	0.12	0.13	0.14	0.12	0.11	0.11	0.11	0.11	0.11	0.11	0.10	0.11	9	2.3
E. Property taxes	% of GDP													
Property taxes	2.3	2.3	2.3	2.4	2.5	2.6	2.6	2.7	2.6	2.6	2.9	3.2	3	63.1
Recurrent taxes on immovable property	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.6	1.8	1.9	3	37.6
Other property taxes	1.1	1.1	1.0	1.0	1.2	1.2	1.3	1.1	1.0	1.0	1.1	1.3	3	25.6
F. Implicit tax rates	%													
Consumption	21.2	20.5	20.6	20.3	20.4	20.4	20.3	19.9	19.5	19.1	19.4	19.9	17	
Labour employed	39.4	39.2	38.7	39.0	38.9	39.3	39.3	39.0	39.0	38.6	38.1	38.6	7	
Capital	40.1	39.9	39.0	38.1	39.3	40.3	42.5	40.9	39.8	38.0	39.7	44.4		
Capital and business income	22.9	23.2	21.9	20.8	21.3	21.7	24.2	22.9	22.6	18.4	21.6	24.3		
Corporations	29.8	32.7	28.6	23.9	25.3	23.9	30.1	27.7	25.9	14.6	20.7	26.9		
Households	16.5	15.5	15.7	16.2	15.6	16.6	16.8	16.0	16.5	16.6	17.9	18.3		
Real GDP growth (annual rate)	3.7	1.8	0.9	0.9	2.5	1.8	2.5	2.3	-0.1	-2.7	1.5	1.6		

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 / régions et communautés* in BE and *comunidades autónomas* in ES.

Source: Commission Services and Eurostat (online data code gov_a_tax_ag)