



Data on Taxation Trends (DoT)

Concept Name Description

A Data description (metadata)

Data description	Data on taxation indicators on tax burden and tax revenues, with different breakdowns, and implicit tax rates The 'Data on Taxation' is a set of indicators calculated as part of the development of yearly Taxation Trends analysis and reports (https://ec.europa.eu/taxation_customs/taxation-1/economic-analysis-taxation/taxation-trends-european-union_en). This set of indicators is calculated mainly using data from Eurostat (National Accounts and National Tax List (NTL)) and data provided directly by Member States. The main breakdowns are by type of tax, by government subsector and by tax base.
Statistical population	Target population is the general government sector as well as the Institutions of the European Union.
Reference period	The reference period is the calendar year
Frequency of dissemination	Annual
Geographical reference area	The data cover EU Member States plus Iceland, Norway and UK. EU-27 and EA-19 aggregates are disseminated.
Unit of measure	Revenues are expressed in EUR, as percentage of GDP and as percentage of Total taxation. Implicit tax rates are expressed as percentage.
Basic statistical concepts and definitions	Tax burden. Tax burden is the tax revenues expressed as percentage of GDP. There are different versions of the tax burden depending on which elements are taking into account. In the case of the 'Data on Taxation' the reference revenues in scope are: "Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer". This definition is known as 'Indicator 2' on tax burden (more details are available in the General Methodological Notes). Implicit Tax Rate (ITR). The implicit tax rates estimate the overall effective tax burden levied on a defined tax base (i.e.: Consumption or Labour). The rate is calculated aggregating all the corresponding tax revenues of a given tax base and dividing them by the tax base itself, which is estimated using macro-economic data. National Tax List (NTL). The National Tax Lists present the details of tax revenues provided by the Member States. Tax revenues are classified following the ESA2010 rules and they are also associated to different Economic function codes (main categories are Consumption, Labour and Capital) that allows for further treatment.
Classifications used	Tax revenues are classified according to the ESA 2010 rules and under the categories of the Economic Function defined in the NTLs. For more information check Eurostat Statistics Explained: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Tax_revenue_statistics .
Statistical Confidentiality	Not applicable

B Data quality

Relevance	'Data on Taxation' indicators are key to the economic governance in the taxation area, for example in the context of the European Semester and in policy-making activities. Their relevance is backed by the long and comparable time-series. Main audience of this data are academics, policy makers and journalists.
Timeliness	Approximately 13 to 14 months after the end of the reference year
Accuracy and reliability	Data on Taxation uses as main data sources highly reliable data collected by ESTAT as part of the National Accounts data collection. Data are in general associated with a high level of overall accuracy. These data are complemented by data provided directly by Member States to estimate the revenues per economic function. These data are calculated following different methodologies in each of the Member States and not all of them have the same level of accuracy. In some cases data are not provided in a timely manner and some approximations based in previous values are used.
Accessibility and clarity	Access to database and indicators: 'Data on Taxation' indicators are disseminated at: https://ec.europa.eu/taxation_customs/taxation-1/economic-analysis-taxation/data-taxation_en In the same page (Additional information) the 'Data on Taxation Trends' Methodology is available: General methodological notes .
Coherence and comparability	These indicators rely strongly in the highly comparable data provided by the National Accounts. The underlying methodological framework is the European system of accounts (ESA 2010), which ensures a high degree of comparability across countries and in time series. This data can be cross-checked with other data from National Accounts or with other sources providing similar information (like the OECD)

C Contact and update

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