

DIRECT TAXES IN EUROPEAN UNION

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Abstract:

Our research is focused on the extensive analysis on direct taxes in European Union. The main goal is to reveal the most important trend in direct taxations since these sorts of taxes are the most important fiscal revenues for the most developed countries.

Keywords: *fiscal policy; direct taxes, taxes on income, European Union*

JEL Classification: *L91, O18, M14, O31*

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1. Introduction

The purpose of our research is to analyze the budgets of the E.U. countries compared to the budgets of Romania during 1999-2010 period, highlighting the evolution of the budgetary incomes especially direct taxes. Our study also aims at analyzing the main trends and budgets of the E.U. states, which are done through the calculation of some indices, indices with fixed base, chain-based indices, minimum, maximum, mean values recorded at the level of states, weights and values of total GDP. The data needed for analysis were processed from the EUROSTAT, European Union website (<http://epp.eurostat.cec.eu.int>), in compliance with the standard classification. These data were extracted and processed in March 2012. Our analysis is according with the European Union standards ESA. According ESA classification of direct taxes is the following:

D5 Current taxes on income, wealth, etc.

D51 Taxes on income;

D51A_D51C1 Taxes on individual or household income including holding gains

D51A Taxes on individual or household income

D51B_D51C2 Taxes on the income or profits of corporations including holding gains

D51B Taxes on the income or profits of corporations

D51C Taxes on holding gains: D51C1 Taxes on individual or household holding gains; D51C2 Taxes on holding gains of corporations; D51C3 Other taxes on holding gains; D51D Taxes on winnings from lottery or gambling; D51E Other taxes on income

D59 Other current taxes; D59A Current taxes on capital; D59B Poll taxes; D59C Expenditure taxes; D59D Payments by households for licenses; D59E Taxes on international transactions; D59F Other current taxes

D91 Capital taxes; D91A Taxes on capital transfers; D91B Capital levies; D91C Other capital taxes

2. Total taxes

The total taxes are divided into direct taxes and indirect taxes, each of these two components are subdivided into several subcategories. Based on the image we get from graphic no.3, the total taxes in E.U. 27 have an ascending

tendency (the lowest value being recorded in 1999 with 2,351,973 million Euros and a maximum value recorded in 2007, with 3,347,053.1 million Euros). We can see a slight decrease in the years: 2008, 2009 and 2010, compared with the levels achieved in 2007.

We can notice that the average chain-based indices of total taxes in the EU 27 is 1.08% over the period analyzed. Analyzing the total tax share of G.D.P. we observe that it varies between 17.30% in 2009 and 20.2% in 1999. Table illustrates both the minimum and the maximum total taxes, the countries that scored these values and the years.

Figure 1

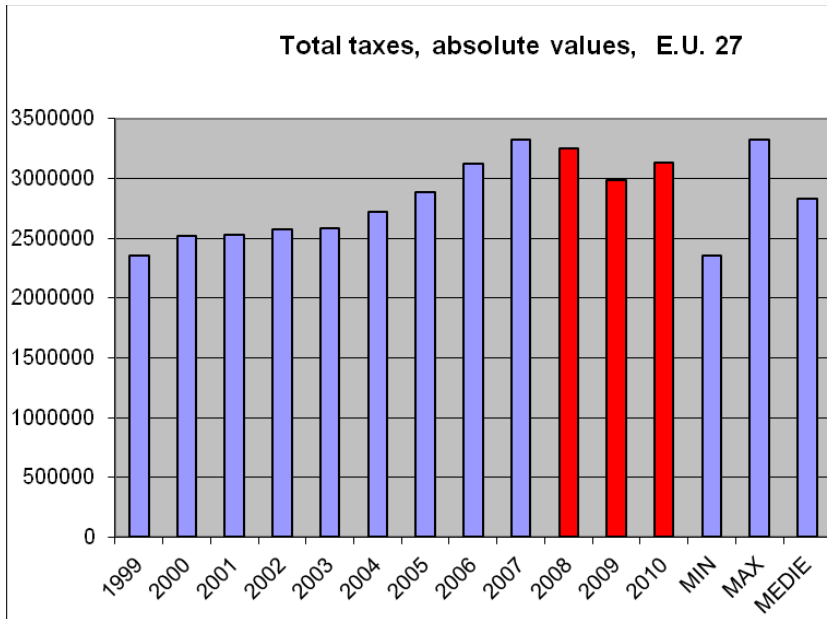
In what concerns the E.U. member states, the highest value of the total taxes is recorded in England, with 600,981 million Euros, followed by Germany 580,500, France -510,486, Italy 459,888 and Spain 263,373. All these maximum values of the total taxes as are shown in Table, and were recorded in 2007, while the minimum in 1999. The countries with the lowest values in the total taxes are, in descending order, Cyprus - with 1,956 million Euros, Latvia - 1,455, Malta, with 775 and Estonia with 758 million Euros.

Table 1 Total taxes, state ranking, mil. Euros

Maximal values	Minimal values
England 600.981 (2007)	Malta 775 (1999)
Germany 580.500 (2007)	Estonia 758.7 (2000)
France 520.040 (2008)	Latvia 1455 (1999)
Italy 459.888 (2007)	Cyprus 1956 (1999)
Spain 263.373 (2007)	Lithuania 2344 (1999)

Source: Personal processing of the data extracted from the Eurostat

The reasons why in Cyprus the lowest values were recorded in 2004, is due to modest growth in this country at that time. In the category of maximum values of the total revenues, appear old E.U. member states and in the category of minimum values are highlighted the countries that recently joined the European Union. In the period 2001-2008 the revenues from the total taxes grow. For Romania, the maximum values of the revenues out of the total taxes, is 25,767.8 million Euros, recorded in 2008, and the minimum value is 6743.7 million Euros in 1999.



The increase of 3.82 times for the revenues out of the total taxes, during 1999-2008 can be explained by the increase in tax collection and economic development in Romania, in that period. Starting with the year 2000, we can speak about the first fiscal year in which the local authorities have collected themselves their revenues. This fact was reflected also in the increasing of the degree regarding the revenue collection (from 63% to 72%), the last value from was due to the new budgetary policy. The largest increase from one year to another, regarding the revenues from total taxes, in Romania was 1.32 times in 2005 over 2004. Romania joined the countries that have absolute amounts of revenues out of total taxes rather low, with an average of 14.731 million Euros in the period that we analyzed. The average of shares in G.D.P. of the total taxes in Romania is 18.41%, compared to the average shares from the E.U. 27, which is 26.33%. The countries that have close shares or percentages to that of Romania's are the following: Lithuania, Latvia, Poland and Czech Republic. The average of the revenues recorded in Romania in the period we analyzed, is 0.69% out of the total tax revenue in the E.U. 27. The countries that have values close to those made by Romania on revenues out of total taxes are: Luxembourg, Slovenia and Slovakia.

The average of the revenues out of the total taxes at the level of E.U. 27 is 2.831.489 million Euros. At the level of the member states, the maximum average of the revenues out of total taxes, are found in Germany (503,167.8 million Euros), Britain (501,430 million), France (454.220 million) and Italy (EUR 400.174 million). The minimum values of the same countries whose average total tax recorded minimum values namely Cyprus, Latvia, Estonia and Malta. In Romania's case, our country has an average of total taxes of 14.731 million Euros, which situates this country in the group of the countries with relatively low average total tax revenues. We can also observe that the revenues out of the total taxes in the E.U. 27, increased in 2007 compared to 1999 with 1.41 times.

The evolution of the indices with chain base is not very spectacular, as there were not registered any important growths from one year to another neither to E.U. 27 level nor to the level of the state members, in what concerns the total revenues out of taxes. At the E.U. level, the smallest increase of the total taxes was recorder in 2003 over 2002, and the maximum value of the tax evolution from one year to another, in the time period we analyzed, was recorder in 2006 over 2005, namely 1,08 times. We all can see some decrease: Sweden (0.88 times in 2001 / 2000), Poland (0.76 times in 2009 / 2008).

The maximum value of the percentages regarding the total taxes in total revenues is 85.9% (in 2005), and the minimum is 32.69% (in 2008). The maximum value of the total tax's percentage in total revenues at the level of the state members, was registered in Denmark with 85.86% (2005), and followed by England with 74.01% (2000), Ireland 73.58% (2006) and 72.74% (2007) Cyprus. The minimum value of the percentage regarding the total taxes in total revenues was registered in Romania with a share of 42.04% (1999), followed by Czech Republic, accounting for 46.39% (2010), Slovakia with 47.38% (2009), and Poland with 49.58% (2001). The average of the total revenues of the total taxes at the E.U. level is 58.57%. Referring to the

Maximal values		Minimal values	
England	600.981 (2007)	Malta	775 (1999)
Germany	580.500 (2007)	Estonia	758.7 (2000)
France	520.040 (2008)	Latvia	1455 (1999)
Italy	459.888 (2007)	Cyprus	1956 (1999)
Spain	263.373 (2007)	Lithuania	2344 (1999)
Source: Personal processing of the data extracted from the Eurostat			

member states the lowest average share of total taxes in total revenue was recorded in the Czech Republic with 46.39% share and the highest value in Denmark at 85.16%.

The highest total tax burden (as percentage of GDP) carried by EU 27 was recorded in the Nordic countries, Denmark (49.7% in 2005), Sweden (39.8% in 1999), Finland (34.8% in 2000) and lowest in countries that recently joined the European Union. Thus the lowest tax burden in the E.U. exercised in total taxes, are recorded in Romania (17.3% in 2006). One of the reasons why the tax burden of the new member countries is lower than in the other E.U. countries is the lower rates of income tax and company income, with the intention to attract major investment in the area. The average tax burden in E.U. 27 exercised by the total taxes is 26.3% in the period we analyzed. In addition to the reasons given for the lower tax burden in many E.U. countries, the political factors influence the tax burden, especially during election when it tends to reduce the tax burden on the one hand and on the other hand, to increase spending by a series of social measures. In these conditions, solutions must be identified in order to reduce expenditures through more efficient use of the public money and the increase of the revenues.

3. Direct taxes

During the analyzed period, until 2008 we can see a steady increase in direct taxes, without sudden fluctuations of their values, followed in 2009 by values that decline and in 2010 they increased slightly.

Direct taxes:	55,22% (2005)	Denmark
	Minimum direct taxes, shares out of the total revenues:	
Direct taxes:	13,90% (2010)	Lithuania
Source: Personal processing of the data from Eurostat		

The direct taxes at the European Union level had an ascendant evolution between 1999 and 2010 increasing from 1,178,209.5 million Euros in 1999 to 1,663,036 in 2008. The average of the percentage or the share of the direct taxes out of the total revenues is 29.01% in the period, while the average share of total taxes in the G.D.P. is over 12%.

As it can be seen in the table, the maximum share of the revenues from the direct taxes in the member states, are registered in Denmark, while the smallest share is made in Lithuania. The difference between the maximum shares of revenues from the direct tax, Denmark compared to Lithuania is 41.32%, and the spread between the minimum share (Romania) and the minimum share in Lithuania is 1.50%.

The most important countries reaching maximum values of direct tax revenues in 2007 and 2008 are England, France, Spain and the minimum values are registered in 1999, in Malta, Cyprus, and Latvia.

The minimum value of the revenues out of the direct taxes at the E.U. level is 1,178,209.5 million Euros, recorded in 1999, and the maximum is 1,663,036 million Euros in 2008.

At the state member level, the maximum value of the direct taxes was registered in England, with 344,510 million Euros in 2007. This number is registered in England, and is due to the economic development of this country, increasing purchasing power, which affects income growth with alternating periods of time. Thus, we can observe an increasing tendency in England of the tax revenues, especially on individual income, the property, the profit companies, so, especially on gains from the salary paid outside activities. In this way, we can confirm the fact that the revenues out of the direct taxes (344,510 million Euros in 2007, in England), 98.42% represent revenues from current taxes on income and on wealth (339,066.7 million Euros), while the remaining 1.58% is represented by other revenues.

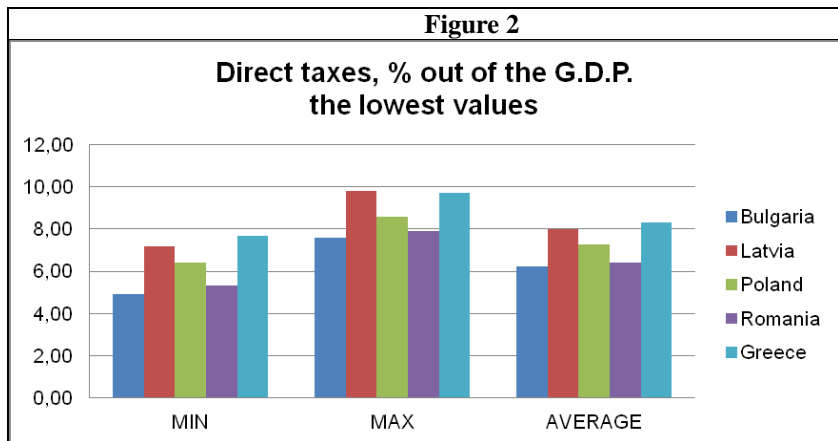
This high value of the direct tax revenue is a part of the very idea of rebalancing a growing budget deficit, which in 2007 reached a value of 3% of GDP, 0.2% higher than the previous year.

The average of the revenues out of the direct taxes at the E.U. level is 1,399,241 million Euros for the analyzed period, and at the member states level, we have a minimum average value in Malta, with 586 million Euros while the average maximum is registered in England 286,928 million Euros. It was expected that the countries with the lowest and highest mean of direct taxes are the same countries which had the maximum, respectively the minimum, of these taxes.

Maximum values		Minimum Values	
England	344.510 (2007)	Malta	322 (1999)
Germany	307.510 (2008)	Cyprus	979 (1999)
France	231.477 (2008)	Latvia	523 (1999)
Italy	240.132 (2008)	Lithuania	940 (1999)
Spain	140.594 (2007)	Bulgaria	938 (1999)

Source: Personal processing of the data from Eurostat

Please note that during 1999-2010, the direct tax revenues in absolute amounts in Romania increased from 2,629.2 million in 1999 to 9,388.3 million Euros in 2008. We also want to mention that Romania scored its highest income value recorded from direct taxes of 9,388.3 million Euros in 2008, and the minimum value was 2629.2 million Euros in 1999. The average share of the revenues from direct taxes in Romania, in the average of the total incomes was 18.07% for the whole period, while the average percentage of the revenues from the total tax is 29.01%. However, considering the average share of total tax revenue from Romania in the E.U. 27 average total income for the entire period, we find out that it is only 3.8%.



The value of the fixed base indices for the direct tax revenues are calculated at the base year 1999. Thus, the index that reached the maximum increase in revenues

from direct taxes was in Latvia (4.8), followed by Romania (3.57) and Lithuania (3.21) (all values were recorded in 2008 compared to 1999).

The percentages of the revenues from the direct taxes in total revenues, at the E.U. level points out no major differences between the values recorded during the review, but you can see some oscillations. The lowest percentage of the revenues from direct taxes in total revenues in the E.U. 27 is 27.97% recorded in 2003 and the maximum of 30.67% in 2000. The lowest share of revenues from direct taxes in total revenues was in Bulgaria in 2005 (13.92%), followed at a short distance by Romania with 15.40% in 2002 and the Netherlands with 24.20% in 2004. The maximum share of direct tax revenue in total revenues was in Denmark in 2005 with 55.22%. The direct taxes consist of current taxes on income and taxes on capital. We shall look in detail at the first component as it is the most important component of the direct taxes.

4. Taxes on the income

The budget revenues from current taxes on income have a share of over 95% out of the total revenues from direct taxes, and 28.74% in total revenues. The tax burden created by this type of tax is 13.60%. There was an increase in revenues from this tax, in absolute amount, in most E.U. 27 countries, in the period we analyzed. England, Germany, France, Italy are the countries with the most important values of this type of tax. Unlike the mentioned countries, Malta, Lithuania, Estonia, Latvia, Bulgaria and Cyprus recorded the lowest values.

The average current tax on revenue in Romania is 5113.78 million Euros, close to the average value, recorded in Belgium. The average of the shares in total revenues of the current taxes in E.U. is 26,94%, while in Romania, this share is 18,07%, being one of the lowest averages of the percentages out of the total current taxes from the Union. The same is true for the percentage average of the G.D.P. of these taxes, where Romania is in the last position.

The largest part, over 90% of the budgetary revenues from the current taxes, is represented by the tax on income, with a percentage of 26.92%, and 12.86% out of the G.D.P. The countries that have the highest and the lowest values of the income tax are the same as in the case of the current taxes. In what concerns the percentages out of the total revenues from tax on income in Romania, it is the second lowest in the E.U. 27, before Bulgaria. Referring to the average share of the G.D.P., of these taxes, Romania and England are the

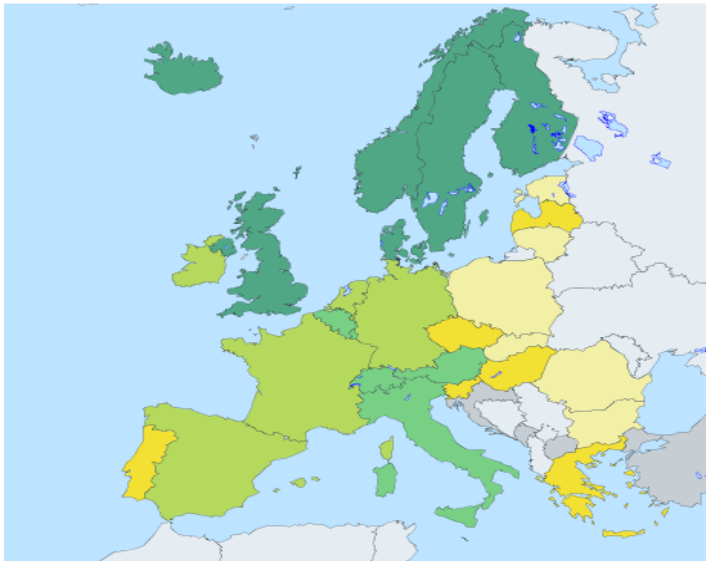
countries that are situated on the last places in the E.U. 27 in what concerns of this share.

The main components of the tax on the personal income are tax on personal income, and the tax on the profit of the companies. Studying the absolute amounts of the revenues from personal income tax in E.U. 27 states, we can see that they have an increasing trend in most countries. The maximum value of these taxes is recorded in Germany (223,020 million), and the minimum in Malta (168.40 million).

Current taxes on income, wealth, etc.

% of GDP - 2010

General government



We must remember here that the average revenues from the personal income taxes in the absolute amounts, shown in Romania is 2501.07 million Euros and the average of the shares of the budgetary revenues from the personal income tax in total revenue is 8.67%. The highest percentages of the budgetary revenues from the personal income taxes in total revenue, is 47.70%

and is registered in Denmark. In the case of the other states, the percentages of the tax on personal income tax out of the total revenues are, as a medium average between 16-19%. The percentages from the G.D.P. of the personal income tax are situated between 2.30%-26.30%, in Romania's case only 3%. From the analysis of the corporate income tax revenues, we find that the average corporate income tax revenue is over 9,860 million Euros in all the years in the period under we had under review. The highest amounts collected from the corporate income tax are found in England (recording a maximum of 73,310.5 in 2006), France, and Italy. The lowest absolute amounts are collected in Estonia (34.5 million Euros in 2010), Lithuania, Latvia. Romania multiplies the amounts collected by 4 times from 1,143.4 million Euros in 2001, to 4,184.9 million Euros in 2007. The average of the percentages in the G.D.P. of the income tax or profits of the companies out of the 27 countries, increased from 0.20% to 7.10%, so almost 7 times. Luxembourg has distinguished clearly from the other countries, there is a large discrepancy between the share in G.D.P. Luxembourg and the percentages of the other countries throughout the period analyzed. In Luxembourg the maximum of 6.9% in G.D.P. was recorded in 2007. The maximum value achieved in this type of tax belongs to Cyprus, with 7.10% in 2008. In other countries the share of this tax is concentrated between 0.2% - 7%. The minimum share of the G.D.P., 0.2 was registered in Estonia (2010). In the most countries we can see that these percentages are very close to it, showing that the companies' income tax revenue grew very slowly in the E.U. 27 in the period we have analyzed.

The revenues from the income tax on lottery winnings and betting is insignificant in the category of revenues from the tax on income as well as taxes on other income.

The second component of the direct taxes, taxes on capital, recorded averages below 0.3% from the G.D.P. in the period we analyzed. Studying the available data, we could see that the revenues have increased in absolute amount in the period we analyzed in all the countries except Ireland, Italy and Poland. While the maximum of the taxes on capital was in England throughout the period we analyzed, the minimum was in Slovakia (0.1 million Euros in 2007). We must also remember that the average receipts from taxes on the capital increased from 777 million Euros in 1999 to 1.348 billion Euros in 2004, with a further decline to 1.167 in 2007. Large increases to the base year are registered in Latvia in 2004 and 2005, and the lowest in Sweden in 2007 of 0.9 times. Following the share of taxes on capital in the G.D.P., we could

observe that it ranged between 0% and 4.8% for all the countries throughout the analyzed period. The minimum belongs to Sweden, namely 0% for 2007-2010, and the maximum belongs to England, namely 4.08% in 2008.

In the field of the direct taxation, it is aimed mainly to minimize the opportunities for the evasion and double taxation, based on bilateral agreements between the member states. The aim of harmonization of the fiscal policy measures was to avoid the negative effects of the competition between member states of the Union, in particular avoiding the transfer of the tax base by the phenomenon of migration of companies seeking the most favorable tax regime. Taking into account the relatively low flat tax on the income and profit, Romania is a paradise compared with the E.U. countries, and this, in terms of accession, is contrary to the objectives of the fiscal policy in Europe and in particular the scope of the fiscal competition.

5. Conclusions

The total taxes in E.U. 27 have an ascending tendency (the lowest value being recorded in 1999 with 2,351,973 million Euros and a maximum value recorded in 2007, with 3,347,053.1 million Euros). We can see a slight decrease in the years: 2008, 2009 and 2010, compared with the levels achieved in 2007.

In what concerns the E.U. member states, the highest value of the total taxes is recorded in England, with 600,981 million Euros, followed by Germany 580,500, France -510,486, Italy 459,888 and Spain 263,373. The countries with the lowest values in the total taxes are, in descending order, Cyprus, Latvia, Malta and Estonia.

For Romania, the maximum values of the revenues out of the total taxes, is 25,767.8 million Euros, recorded in 2008, and the minimum value is 6743.7 million Euros in 1999 - increase of 3.82 times. The largest increase from one year to another, regarding the revenues from total taxes, in Romania was 1.32 times (2005/2004). The average of shares in G.D.P. of the total taxes in Romania is 18.41%, compared to the average shares from the E.U. 27, which is 26.33%.

The maximum value of the percentages regarding the total taxes in total revenues is 85.9% (in 2005), and the minimum is 32.69% (in 2008). The maximum value of the total tax's percentage in total revenues was registered in Denmark, England and Cyprus. The minimum value recorded in Romania

was 42.04% in 1999.

The highest total tax burden was recorded in the Nordic countries and lowest in countries that recently joined the European Union. Thus the lowest tax burden in the E.U. exercised in total taxes, are recorded in Romania - 17.3% in 2006 (the average tax burden in E.U. 27 is 26.3%).

The direct taxes at the European Union level had an ascendant evolution between 1999 and 2010 increasing from 1,178,209.5 (million Euros in 1999) to 1,663,036 (2008). The average of the percentage or the share of the direct taxes out of the total revenues is 29.01% in the period, while the average share of total taxes in the G.D.P. is over 12%. The maximum share of the revenues from the direct taxes in the member states, are registered in Denmark, while the smallest share is made in Lithuania. (Romania 42.82%). At the state member level, the maximum value of the direct taxes was registered in England, with 344,510 million Euros in 2007.

The average of the revenues out of the direct taxes at the E.U. level is 1,399,241 million Euros and minimum average value in Malta and the maximum in England (286,928 million Euros). In Romania the direct tax revenues in absolute amounts increased (1999-2010) from 2,629.2 million in 1999 to 9,388.3 million Euros in 2008 (average share of the revenues from direct taxes in Romania, in the average of the total incomes was 18.07% - the average for EU was 29.01%).

The budget revenues from current taxes on income have a share of over 95% out of the total revenues from direct taxes, and 28.74% in total revenues. The tax burden created by this type of tax is 13.60%. The average current tax on revenue in Romania is 5113.78 million Euros, close to the average value, recorded in Belgium. The average of the shares in total revenues of the current taxes in E.U. is 26.94%, while in Romania is 18.07% (being one of the lowest averages).

In what concerns the percentages out of the total revenues from tax on income in Romania, it is the second lowest in the E.U. 27, before Bulgaria. Referring to the average share of the G.D.P., of these taxes, Romania and England are the countries that are situated on the last places.

The maximum value of on personal income taxes is recorded in Germany (223,020 million), and the minimum in Malta (168.40 million). In Romania is 2501.07 million Euros and the average of the shares of the budgetary revenues from the personal income tax in total revenue is 8.67%. The highest percentage is 47.70% in Denmark. The percentages from the

G.D.P. of the personal income tax are situated between 2.30%-26.30%, in Romania's case only 3%.

The highest amounts collected from the corporate income tax can be found in England, France, and Italy. In Romania corporate income tax increased from 1,143.4 million Euros in 2001, to 4,184.9 in 2007. In Luxembourg the maximum of 6.9% in G.D.P. was recorded in 2007.

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