

■ ■ ■ Tendances récentes dans l'évolution des systèmes fiscaux en Europe

Jean-Pierre DE LAET *
Commission européenne,
Université Libre de Bruxelles

ABSTRACT

Tax statistics illustrate the increased diversity of tax policies in the European Union following the enlargements of 2004 and 2007. The 27 Member States differ widely in terms of the overall tax burden, shares of indirect, direct taxes and social security contributions as well as tax burden on labour, capital and consumption. The enlargement did not so far prevent high tax Member States from maintaining their level of tax revenues. The reduction of statutory corporate tax rates, which has been more pronounced than in other parts of the world, did not lead to a decline in tax-to-GDP ratios. Base broadening measures as well as increased corporatization of economic activity have contributed to this paradoxical result.

Keywords: tax revenues, tax structures, corporate taxation.

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* *L'auteur peut être contacté à l'adresse e-mail suivante jean-pierre.de-laet@ec.europa.eu. Les analyses, interprétations et conclusions développées dans cet article sont celles de l'auteur et ne doivent pas être attribuées à la Commission européenne.*