

Contents

Introduction	1
1 Methods of tax burden measurement	3
1.1 Tax quota and tax burden measurement	5
1.2 Implicit tax rates	8
1.3 Tax mix in terms of classification by OECD and ESA 1995	9
1.3.1 Tax mix within ESA 1995	9
1.3.2 Tax mix within OECD	12
2 Qualified expert opinion	15
2.1 Basic information on questionnaire survey	16
2.2 Detailed information on stages of QEO survey	23
3 Results of Questionnaire Survey	29
3.1 Tax relevance	29
3.2 Corporate income tax (CIT)	38
3.2.1 Nominal tax rates	38
3.2.2 Depreciation and amortization	39
3.2.3 Incentives	40
3.2.4 Losses	41
3.2.5 Administration	42
3.2.6 Questionnaire survey results	42
3.3 Personal Income Tax (PIT)	45
3.3.1 Nominal tax rates	45
3.3.2 Progressivity rate	47
3.3.3 Personal deductions, allowances and credits	48
3.3.4 Losses	49
3.3.5 Administration	49
3.3.6 Questionnaire survey results	51
3.4 Value Added Tax (VAT)	53

3.4.1	Standard tax rate	57
3.4.2	Reduced tax rate	58
3.4.3	Registration duty	59
3.4.4	Exemptions	60
3.4.5	Questionnaire survey results	62
3.5	Social Security and Other Compulsory Contributions (SOS)	64
3.5.1	Pension insurance	65
3.5.2	Health care insurance	65
3.5.3	Unemployment insurance	66
3.5.4	Other payments	67
3.5.5	Issue of evaluation	67
3.5.6	Questionnaire survey results	68
3.6	Property Taxes (PRO)	70
3.6.1	Net wealth tax	70
3.6.2	Real estate tax	71
3.6.3	Estate, inheritance and gift taxes	72
3.6.4	Other property taxes	72
3.6.5	Questionnaire survey results	73
3.7	Other taxes on consumption – DCO	75
3.7.1	Taxation of beer	76
3.7.2	Taxation of wine	76
3.7.3	Taxation of alcoholic beverages	77
3.7.4	Taxation of tobacco	77
3.7.5	Taxation of mineral oils	78
3.7.6	Questionnaire survey results	79
Conclusion		81
References		89
Annexes		93
	Annex 1: Cover letter	93
	Annex 2: Questionnaire-example	94

Annex 3: Questionnaire	96
Annex 4: Definition of countries' abbreviations	98
Annex 5: Cover letter – recommendation	99
Annex 6: Questionnaire – recommendation	100
Annex 7: Cover letter – recommendation	101
Annex 8: Questionnaire survey results	104

Index

108