

VAT Gap estimates, 2015-2016 (EUR million)									VAT Gap Change (pp)
	2015				2016				
MS	Revenues	VTTL	VAT Gap	VAT Gap (%)	Revenues	VTTL	VAT Gap	VAT Gap (%)	
BE	27,578	30,906	3,329	10.77	28,722	31,801	3,079	9.68	-1.09
BG	4,059	5,117	1,058	20.67	4,417	5,110	693	13.56	-7.11
CZ	12,382	14,903	2,521	16.92	13,091	15,256	2,165	14.19	-2.73
DK	25,493	28,546	3,054	10.70	26,519	28,985	2,466	8.51	-2.19
DE	211,616	236,322	24,706	10.45	218,784	241,463	22,679	9.39	-1.06
EE	1,873	1,999	127	6.33	1,974	2,118	144	6.78	0.44
IE	11,955	13,375	1,419	10.61	12,826	14,436	1,610	11.15	0.54
EL	12,885	18,243	5,358	29.37	14,333	20,249	5,916	29.22	-0.15
ES	68,601	71,498	2,897	4.05	70,591	72,557	1,966	2.71	-1.34
FR	151,680	171,547	19,867	11.58	154,430	175,326	20,896	11.92	0.34
HR	5,690	5,941	251	4.22	6,016	6,086	70	1.15	-3.07
IT	101,061	136,814	35,753	26.13	102,957	138,945	35,988	25.90	-0.23
CY	1,517	1,690	174	10.28	1,664	1,746	83	4.73	-5.55
LV	1,876	2,265	389	17.17	2,032	2,290	258	11.27	-5.90
LT	2,888	3,880	992	25.57	3,026	4,009	983	24.52	-1.05
LU	3,442	3,523	80	2.28	3,416	3,445	29	0.85	-1.43
HU	10,669	12,611	1,943	15.40	10,587	12,216	1,629	13.33	-2.07
MT	684	708	24	3.42	729	749	20	2.71	-0.71
NL	44,879	49,584	4,705	9.49	48,557	50,581	2,024	4.00	-5.49
AT	26,247	28,529	2,282	8.00	27,300	29,449	2,149	7.30	-0.70
PL	30,075	39,727	9,652	24.30	30,479	38,483	8,004	20.80	-3.50
PT	15,368	17,640	2,272	12.88	15,770	17,554	1,784	10.16	-2.72
RO	12,939	19,747	6,808	34.48	10,968	17,105	6,137	35.88	1.40
SI	3,218	3,507	289	8.24	3,315	3,604	290	8.04	-0.20
SK	5,420	7,664	2,243	29.27	5,420	7,292	1,872	25.68	-3.60
FI	18,974	20,379	1,405	6.89	19,694	21,401	1,707	7.98	1.08
SE	40,501	41,975	1,474	3.51	42,770	43,236	465	1.08	-2.43
UK	182,152	204,752	22,600	11.04	166,866	188,906	22,040	11.67	0.63
EU	1,035,722	1,193,392	157,672	13.2	1,047,253	1,194,398	147,146	12.3	-0.9
Median				10.7				9.9	