

Revenue Statistics Details of Tax Revenue - Italy

■ Data source(s) used

Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

■ Direct source

Country representatives on the OECD Working Party 2: Tax Policy and Tax Statistics of the Committee on Fiscal Affairs.

■ Unit of measure used

Euro

■ Power code

Millions

■ Variables collected

As from 1997, revenues data are based on data provided to the European Union as for the Treaty of Maastricht excessive deficit procedure.

Heading 6000: Regional Tax on Productive Activities (IRAP); it is a tax on the value of production therefore its taxable base is different from other groups tax bases.

Regarding the heading "Taxes excluded National Accounts" the item "Others" includes: tax on the public areas utilization and tax on the collection and disposal of waste water.

■ Other data characteristics

As from 2000, revenues data are computed on accrual basis.

■ Other coverage

The tax year ends in December 31.