



eLearning module

# The “Taxes in Europe” Database - TEDB

Course takeaways

This is a quick and handy summary of the most relevant course information.

## 1 Introduction

The **“Taxes in Europe” Database (TEDB)** is a source of information about **all main taxes in revenue terms**, including personal income taxes, corporate income taxes, value added taxes, EU harmonised excise duties, the main social security contributions and other important taxes yielding at least 0.1% of GDP. It is a **freely accessible online database** which provides **harmonised and comparable** information on **taxation** in the **EU Member States**. The information is provided to the European Commission by the Ministries of Finance of the EU Member States.

The **learning objectives** of this module are:

- Explain what the TEDB is;
- Explain in detail how the database works and how to use it for optimal results;
- Explain the benefits of the database.

## 2 The purpose and benefits of TEDB

The **“Taxes in Europe” Database** is visited tens of thousands of times per month by users from all across Europe and beyond. The **Simple Search** and **Advanced Search** tools combined are accessed around 13 000 times per month, whereas the **VAT SOAP** web service alone is accessed on average 50 000 times per month.

Many searches pertain to VAT and excise duties, but also to regulatory information on direct taxation and social security contributions. The users are both external and internal to the European Commission.

### What does TEDB offer?

TEDB offers three different search engines:

- a **“Simple search”**;
- an **“Advanced search”**;
- a **“VAT search”**.

It also offers:

- the **SOAP web service**, a software tool that entails **machine to machine communication** allowing users to consult applicable tax rates in an automated way at any given moment.

### Benefits and impact for companies

- **Accessibility**

The fact that the database is **freely accessible** is an important feature for **small and medium sized companies** who are directly impacted by EU legislation. **SMEs** can have **access to information** for cross-border supplies of goods and services without having to purchase access to expensive private databases. **Researchers** can pursue their **academic interests** without cost.



- **Efficiency**

Before centralising in the TEDB, **data collection** and **sharing** was done individually for each type of tax based on submissions from the Member States. This resulted in multiple and often overlapping exchanges with national administrations. The centralisation ensures the **high quality** of the data and an **efficient data collection approach**.

- **Cost-effectiveness**

Thanks to TEDB, the Directorate General for Taxes and Customs (DG TAXUD) **centralises the collection and dissemination** of information about taxes. This avoids the duplication of work with possible additional costs for national authorities and the European Commission.

- **A unique service**

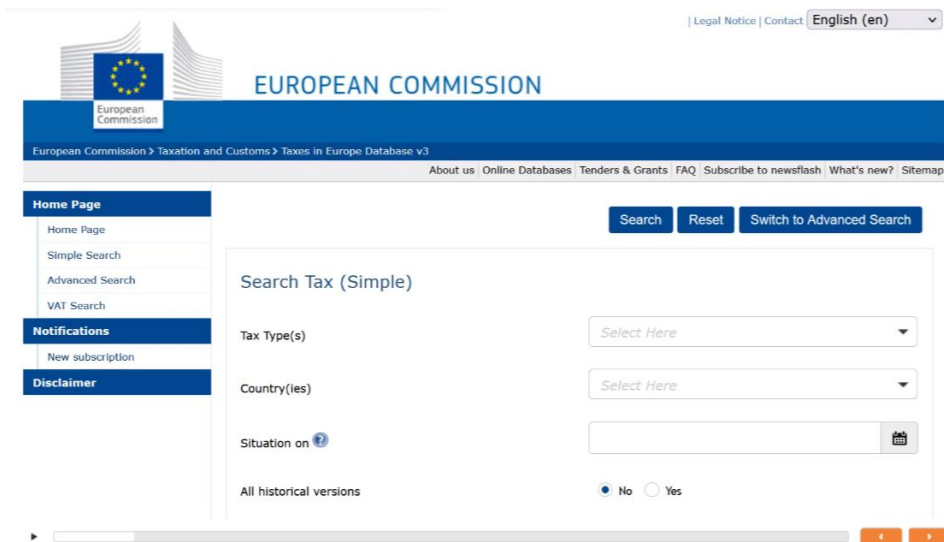
TEDB provides a **unique service** with respect to the information on **excise duty rates** as concerns **energy, alcohol** and **tobacco**. There is in fact no alternative **excise duty database** that provides the same **level of detail** and **comparable information** with the complete coverage of all EU Member States. Furthermore, without the TEDB many **side projects** would not be possible.

### 3 How to use TEDB

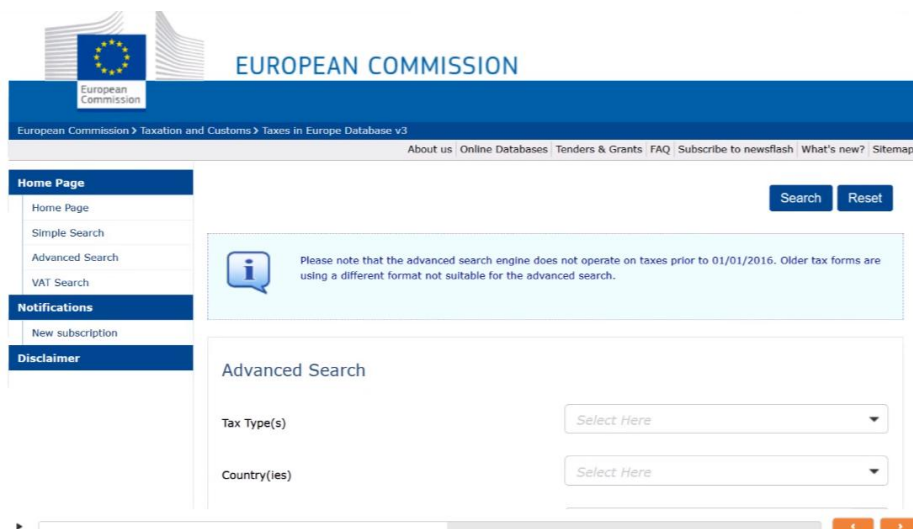
The “Taxes in Europe” Database can be accessed through your browser, without downloading and installing any software. The address can be bookmarked in a browser.



#### Simple Search



## Advanced Search



## VAT Search

1. The **third search engine** for taxes available within TEDB is **specific for Value Added Taxes**.
2. **It provides the user with dedicated filters**, which make it possible to filter rates by **Category, Combined Nomenclature code (CN) or Classification of Products by Activity code (CPA)**.
3. That way, you can easily find whether **reduced rates** apply to **specific goods or services** in a given country, and what exactly those **rates** are.
4. First, let's **select** one or more **countries** using this **dropdown menu**. This step is the same in all three search engines, and it is always required.
5. We can then specify a **date range** using the **"From"** and **"To"** fields. By default, the **"From"** field is empty and the **"To"** field is populated with today's date. This configuration will output the latest data.

## SOAP web service

The three search engines we examined are designed to be consulted manually in a way that is user-friendly for human users.

The VAT-related information stored in the “Taxes in Europe” Database, however, can also be accessed by machines in order to retrieve the data automatically, for example every few months. This is the purpose of the **SOAP web service**.

## Subscription

TEDB is **updated regularly**. Changes in the rates and in the other features of each tax are reflected by TEDB.

But what if I am a trader and I need to be sure that I am always working with the most recent information? TEDB includes a **subscription service** that enables users to receive email notifications when the data in TEDB changes.

*Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation published in the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever about the training.*

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