



FLASH EUROBAROMETER 562

Citizens' attitudes towards taxation

EUROBAROMETER REPORT
APRIL 2025



Flash Eurobarometer 562
Citizens' attitudes towards taxation

Survey conducted by Ipsos European Public Affairs at the request of the European Commission, Directorate-General for Taxation and Customs Union

Survey coordinated by the European Commission, Directorate-General for Communication (DG COMM "Public Opinion and Citizens Engagement" Unit)

This document does not represent the point of view of the European Commission. The interpretations and opinions contained in it are solely those of the authors.

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Document prepared by Pierre Dieumegard for [Europe-Democracy-Esperanto](https://europa.eu/eurobarometer)

The purpose of this "provisional" document is to enable more people in the European Union to become aware of documents produced by the European Union (and financed by their taxes).

If there are no translations, citizens are excluded from the debate.

This document "Eurobarometer" [only existed in English](#), in a pdf-file . From the initial file, we created a odt-file, prepared by Libre Office software, for machine translation to other languages. The results are [now available in all official languages](#).

It is desirable that the EU administration takes over the translation of important documents. "Important documents" are not only laws and regulations, but also the important information needed to make informed decisions together.

In order to discuss our common future together, and to enable reliable translations, the international language Esperanto would be very useful because of its simplicity, regularity and accuracy.

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Introduction

This Flash Eurobarometer investigates EU citizens' attitudes and preferences towards taxation and tax policy. It examines key themes, such as EU citizens' perception of the desired tax mix – that is, the adequate balance between different types of taxes like income, consumption taxes (e.g. VAT), corporate and environmental taxes in Member States, including fairness and compliance. It also collects EU citizens' views on EU tax priorities in domains such as green taxation, tobacco and alcohol taxation, the taxation of large multinational companies, and the fight against tax fraud, as well as their views on environmental levies. Moreover, it explores the impact of indirect taxes (e.g. VAT excise duties on alcohol, tobacco and energy) on cross-border and online shopping in the EU.

EU citizens' views are especially important because taxes are the main way through which Member States and the EU generate revenue to fund essential public services that directly impact the daily lives of citizens, such as education, healthcare, welfare, safety, research, and public infrastructure systems. By assessing and understanding EU public opinion on this topic, the European Commission is better able to shape its taxation policy around the needs and priorities of EU citizens.

On behalf of the European Commission's Directorate-General for Taxation and Customs Union, Ipsos European Public Affairs interviewed a representative sample of EU citizens, aged 15 and over, in each of the 27 Member States of the European Union. Between 9 and 17 April 2025, 25 793 interviews were conducted via computer-assisted web interviewing (CAWI), using Ipsos online panels and their partner network.

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Notes

- Survey results are subject to sampling tolerances, meaning that not all apparent differences between countries and socio-demographic groups may be statistically significant. Thus, only differences that are statistically significant (at the 5% confidence level) – i.e. where it can be reasonably certain that they are unlikely to have occurred by chance – are highlighted in the text.
- Survey data are weighted to marginal age by gender, employment status and regional population distributions using post-stratification weighting. The EU27 are weighted according to the size of the 15+ population of each country.
- Response percentages exceed 100% if the question allowed respondents to select multiple responses.
- In this report, countries are referred to by their official abbreviation, as indicated below.

BE	Belgium	FR	France	NL	Netherlands
BG	Bulgaria	HR	Croatia	AT	Austria
CZ	Czechia	IT	Italy	PL	Poland
DK	Denmark	CY	Rep. of Cyprus	PT	Portugal
DE	Germany	LV	Latvia	RO	Romania
EE	Estonia	LT	Lithuania	SI	Slovenia
IE	Ireland	LU	Luxembourg	SK	Slovakia
EL	Greece	HU	Hungary	FI	Finland
ES	Spain	MT	Malta	SE	Sweden

* Cyprus as a whole is one of the 27 EU Member States. For practical reasons, interviews are only carried out in the part of the country controlled by the government of the Republic of Cyprus.

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Main findings

Understanding and perceptions of taxation

■ More than four in ten (44%) respondents report an “average” understanding of the tax system in their country, while over three in ten (35%) report a good understanding (of which 8% “very good” and 27% “good”). Only about two in ten (19%) reply that they have a bad understanding of the tax system (of which 13% “bad” and 6% “very bad”).

■ When asked about their attitudes towards tax levels in relation to public services, about four in ten (39%) respondents agree that taxes are too high, and they would decrease them even if this means fewer or lower public services. Approaching three in ten (27%) agree with higher taxes if it means more or better public services, while a similar proportion (26%) of respondents agree with the current levels of taxes and public services.

■ Respondents who mentioned that taxes are too high and that they would decrease them, even if that meant fewer or lower quality services were asked about the types of taxes they think should be reduced first. More than one in two of these respondents (54%) report they would start from reducing taxes on wages and over one in three (37%) point to value-added taxes (VAT). Nearly one in four (23%) would first reduce taxes on housing. Fewer than one in five point to taxes on inheritance (17%) and taxes on investment income (16%).

■ Respondents who agreed with higher taxes if it meant more or better public services were then asked which taxes they think should be raised first, if taxes needed to be increased to pay for public services. Nearly half (48%) of them mention they would increase taxes on tobacco and alcohol, one in three (33%) point to taxes on investment income, and just over one in four (28%) indicate it should be taxes on businesses.

■ Asked whether people in their countries pay taxes in proportion to their income and wealth, one in five respondents (20%) mention this is done “to a large extent”, while about one in two

(51%) report that it is done “to some extent”. About one in four (24%) indicate that people in their countries do “not at all” pay taxes in proportion to their income and wealth.

Tax filing experiences

■ Asked about how easy or difficult it is to complete tax returns in their countries, nearly half (49%) consider this easy (14% “very easy” and 35% “fairly easy”). About one in four (24%) respondents deem this difficult (18% “fairly” and 6% “very difficult”). Smaller shares of no more than one in ten indicate that they use a professional to file their tax returns (9%), they do not need to file tax returns altogether (9%), or that someone else in their household files their tax returns (6%).

■ Those who reported finding it difficult to complete their tax returns were asked which taxes they found the most complicated to calculate and pay. Just over two in ten respondents (22%) mention taxes on investment income and about one in six (16%) point to taxes on wages. One in five (20%) report that they do not know which tax is the most complicated to calculate and pay.

■ When asked about the adequacy of support received in their countries for filing tax returns, respondents are almost equally split between those finding this adequate (46%, with 10% finding it “fully adequate” and 36% “mostly adequate”) and those considering it inadequate (41%, with 29% finding it “somewhat inadequate” and 12% “very inadequate”).

■ Respondents were asked to identify which measures would be most useful to help taxpayers file their tax returns. Reforming tax law to make it easier is the most cited measure, with 39% of respondents identifying this as a useful measure to help people file their tax returns. This is followed by clearer instructions, selected by 36% of respondents. More support with filing tax returns and availability of pre-filled tax returns are both considered as useful by a third of respondents (both 33%). Less frequent changes in rules is mentioned by about three in ten (31%) of respondents. Attitudes towards specific tax policies

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- Nearly two thirds (65%) of respondents support the introduction of a tax for the wealthiest individuals (top 0.001%) to ensure they pay a minimum level of taxes. About a quarter (24%) do not support taxing the wealthiest, as it has too many drawbacks (e.g. in terms of competitiveness, investment, capital flight).
- Asked about their agreement with the statement that large multinational companies should be required to pay a minimum amount of tax in each country where they operate, 80% of all respondents agree with this (44% "strongly agree" and 36% "somewhat agree"). About one in ten (11%) disagree that large multinational companies should be required to pay a minimum amount of tax in each country where they operate (2% "strongly disagree" and 9% "somewhat disagree").
- Nearly six in ten (59%) respondents support using taxes to discourage the usage or consumption of environmentally harmful goods and polluting energy sources. In contrast, over one in four (27%) do not support this view.
- Those respondents who indicated support for environmental taxes were then asked about the types of environmentally harmful goods that, in their opinion, should be taxed more. More than half of these respondents (55%) think that non-recyclable or hard-to-recycle products (55%). Somewhat smaller shares mention plastics (52%) and greenhouse gas emissions (50%). More than four in ten (43%) of those supporting environmental taxes think that single-use products, such as straws, cutlery and packaging, should be taxed more, and about three in ten (32%) mention that fossil fuels, such as gas, oil or coal should be taxed more.
- Just over half (53%) of respondents support taxing air travel at the same rate as other modes of transport, while about three in ten (31%) do not support this. EU tax priorities
- Respondents were asked which actions, if any, they thought that the EU should prioritise with regards to taxation. Over half (54%) of respondents identify combatting tax avoidance and evasion as a priority action for the EU with regards to taxation. All other measures are selected by less than half as many respondents; for example, 25% identify preventing double taxes between EU countries and 23% solving tax disagreements among EU countries as EU tax priorities. Cross-border purchases of tobacco and alcohol
- Respondents were asked whether they had purchased tobacco products in a country other than their own in the past 12 months. A large majority (84%) of respondents indicate they did not, while 15% mention they did. Of those who made such purchases, about one in ten (11%) report they bought tobacco products in another EU country. Fewer than one in ten (4%) mention they purchased these products in a country outside the EU.
- Respondents were then asked whether they had purchased alcoholic beverages online from a retailer in a country other than their own in the past 12 months. Approaching nine in ten (88%) report that they did not purchase alcoholic beverages online from a retailer in a country other than their own. Just about one in ten (11%) respondents mention that they made online alcohol purchases from foreign retailers, of which 9% in another EU country and 3% in a country outside the EU.

1. Understanding and perceptions of taxation

This section discusses citizens' self-assessed understanding of their country's tax system, perceptions of tax fairness, attitudes towards tax levels in relation to public services, and preferences for tax adjustments.

1.1. Self-assessed understanding of the tax system

More than four in ten (44%) respondents report an "average" understanding of the tax system in their country, while over three in ten (35%) report a good understanding (of which 8% "very good" and 27% "good"). About two in ten (19%) reply that they have a bad understanding of the tax system (of which 13% "bad" and 6% "very bad").

as "very good" or "good". Almost half of respondents in Greece (49%), Cyprus (48%) and Malta (47%) also report a "very good" or "good" understanding of their country's tax system.

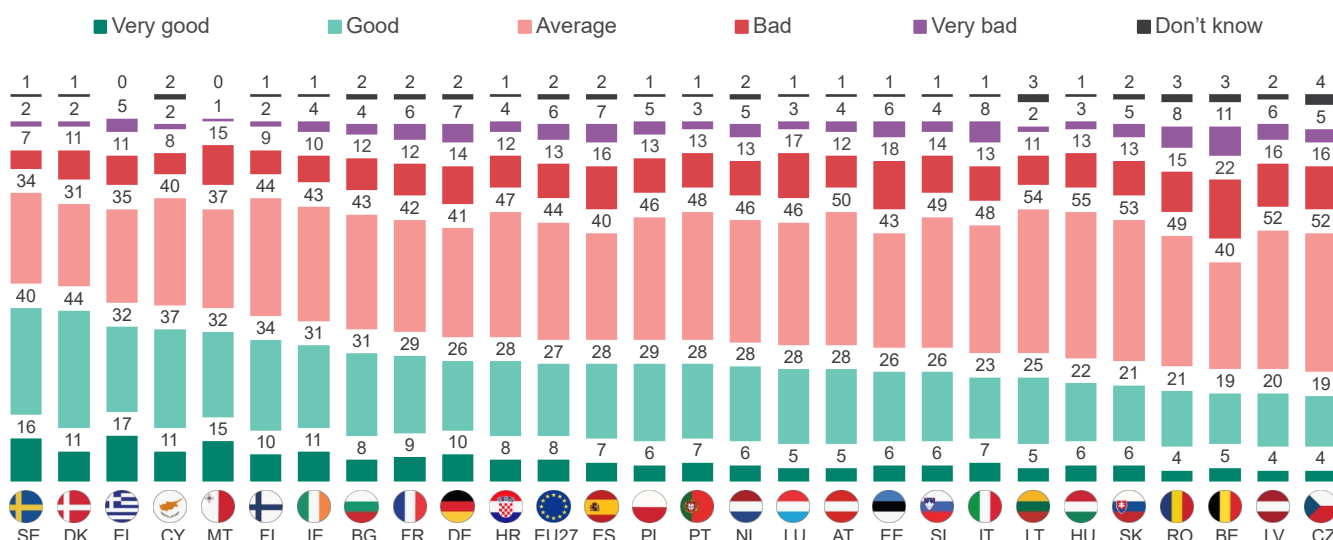
In contrast, the proportion of respondents rating their understanding of their country's tax system as bad is highest in Belgium (33%), followed by Estonia (24%), Spain and Romania (both 23%).

Majorities report an "average" understanding of their country's tax system in five countries: Hungary (55%), Lithuania (54%), Slovakia (53%), Latvia and Czechia (both 52%).

Individual country results

With the exception of Sweden (56%) and Denmark (55%), less than half of respondents across all Member States rate their understanding of the tax system in their country

Q1 How would you rate your understanding of the tax system in (YOUR COUNTRY)?



(%) Base: n= 25 793 – All respondents

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Socio-demographic considerations

Men (41%) are more likely than women (29%) to rate their understanding of the tax system in their country as good.

Respondents aged 25-39 (42%) are more likely than other age groups (32%-35%) to rate their understanding of the tax system in their country as good.

Self-assessed understanding of national tax systems increases with education: respondents who finished their education at the age of 20 or older (41%) are more likely than those who finished their education aged 16-19 (29%) or 15 or younger (24%) to report a good understanding of the tax system in their country.

Some differences are also observed by occupation. Self-employed respondents (45%) and employees (42%) are more likely than those who are not working (27%) to rate their understanding of their country's tax system as good.

Respondents living in the most urbanised areas are more likely to rate their understanding of the tax system in their country as good: 38% of those living in large towns or cities rate their understanding as good, compared to 33% of those living in small to medium-sized towns and 34% of those living in rural areas.

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1.2. Attitudes towards tax levels

Respondents were explained that the level of taxes is assessed not only on its own, but also in relation to public services they help fund, such as healthcare, education and public infrastructure.

When next asked about their attitudes towards tax levels in relation to public services, about four in ten (39%) respondents agree that taxes are too high and they would decrease them even if this means fewer or lower quality public services. Approaching three in ten (27%) agree with higher taxes if it means more or better public services, while a similar proportion (26%) of respondents agree with the current levels of taxes and public services.

they would decrease them even if this means fewer or lower quality public services: Slovakia (59%), Croatia (57%) and Estonia (53%). In contrast, fewer than three in ten respondents share this view in Finland (22%), Sweden (24%) and Denmark (26%).

The largest shares of respondents agreeing with higher taxes if it means more or better public services can be found in Sweden (42%), Spain (42%), Finland (40%), Bulgaria (39%) and Greece (37%). In contrast, fewer than one in five respondents share this view in Luxembourg (16%), Belgium, Latvia, Slovakia (all 17%).

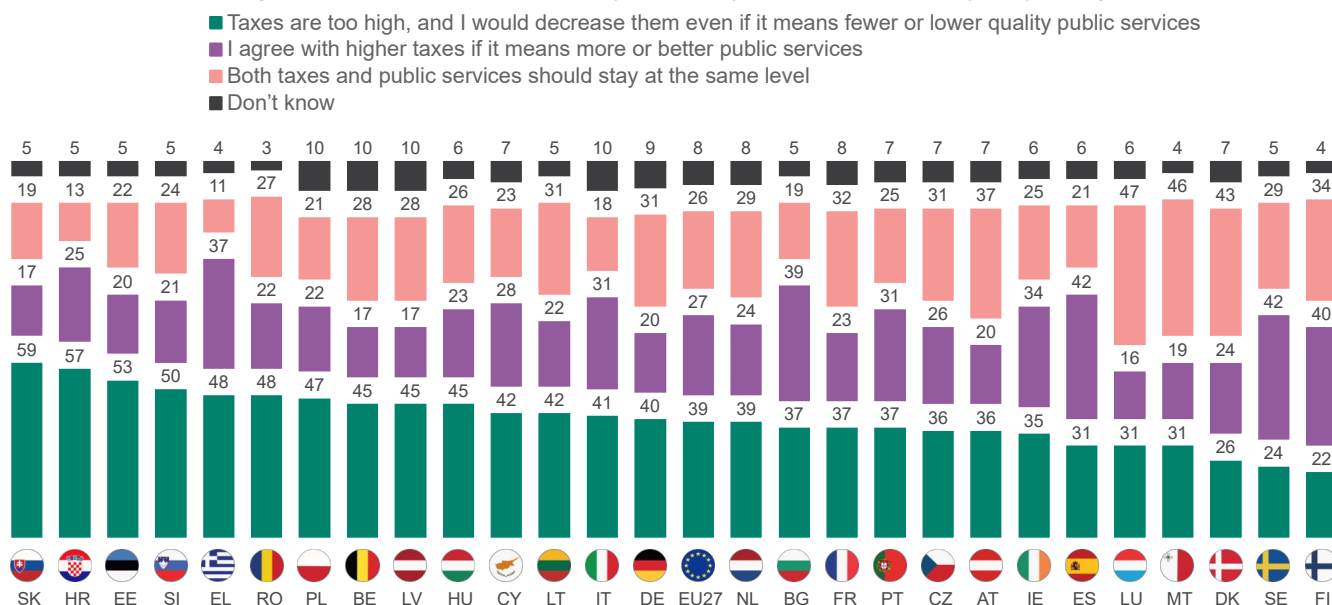
Over four in ten respondents in Luxembourg (47%), Malta (46%) and Denmark (43%) think that both taxes and public services should stay at the same level. In contrast, about one in ten respondents share this view in Greece (11%) and Croatia (13%).

Individual country results

In three Member States, over half of respondents agree that taxes are too high and

Q2 *The level of taxes is assessed not only on its own, but also in relation to the public services they help fund, such as healthcare, education and public infrastructure.*

Which of the following statements about the tax system in (YOUR COUNTRY) do you agree with the most?



(%) Base: n= 25 793 – All respondents

Citizens' attitudes towards taxation

Socio-demographic considerations

Across all socio-demographic groups, the largest share of respondents agree with the statement that taxes are too high and they would decrease them even if this means fewer or lower quality public services. That said, some socio-demographic differences are observed.

Men are more likely than women to agree that taxes are too high and that they would decrease them even if it means fewer or lower quality public services (42% vs 37%), but there is also a higher share of men agreeing with higher taxes if it means more or better public services (29% vs 24%). In turn, women are more likely to reply that both taxes and public services should stay at the same level (29% vs 24% of men).

Respondents aged 54 and younger (42%-45%) are more likely than those aged 55 and over (33%) to agree that taxes are too high and that they would decrease them even if it means fewer or lower quality public services. In contrast, respondents aged 55 and over (31%) are more likely than all other age categories (21%-24%) to agree that both taxes and public services should stay at the same level.

Some differences are also observed by level of education. Respondents who completed their education aged 20 or older (31%) and those who are still studying (32%) are more likely than those who completed their education aged 16-19 (21%) or 15 or younger (24%) to agree with higher taxes if it means more or better public services. Those who completed their education aged 16-19 (42%) are more likely than those who finished it aged 20 or older (37%) and those still studying (35%) to agree that taxes are too high and that they would decrease them even if it means fewer or lower quality public services.

All respondents who are working (43%-44%) are more likely than those not working (35%) to agree that taxes are too high and that they would decrease them even if it means fewer or lower quality public services. In addition to this, self-employed respondents and employees (27% each) are more likely than manual workers (23%) to agree with higher taxes if it means more or better public services.

Finally, respondents living in large towns or cities (30%) are more likely than those living in rural areas (22%) or small to medium-sized towns or cities (27%) to agree with higher taxes if it means more or better public services.

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1.3. Types of taxes to be reduced (among those with a preference to reduce taxes)

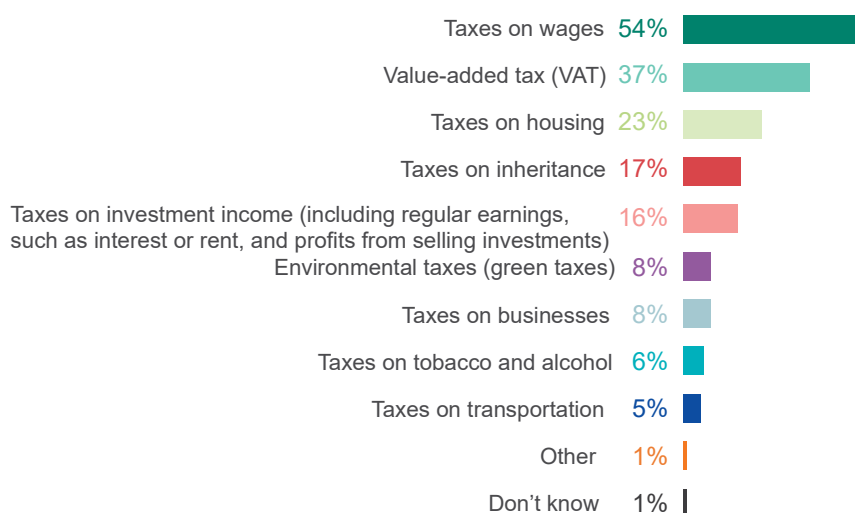
Respondents who mentioned that taxes are too high and that they would decrease them, even if that meant fewer or lower quality services, were asked about the types of taxes they personally think should be reduced first.

More than one in two of these respondents (54%) reply that they would start from reducing taxes on wages and over one in three (37%) would first reduce value-added taxes (VAT).

Nearly one in four (23%) would first reduce taxes on housing. Fewer than one in five point to taxes on inheritance (17%) and taxes on investment income (16%).

No more than one in ten report they would want to first reduce the following types of taxes: environmental taxes, such as green taxes (8%), taxes on businesses (8%), taxes on tobacco and alcohol (6%), taxes on transportation (5%) or other types of taxes (1%).

Q2a Which taxes do you think should be reduced first? [MULTIPLE ANSWERS]



(EU27,%) Base:n=10 571 – Respondents who answered that: ‘Taxes are too high, and I would decrease them even if it means fewer or lower quality public services’

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Individual country results

Reducing taxes on wages emerges as the top-ranking preference for tax reduction in 21 Member States. The largest shares selecting this type of tax reduction are found in Slovenia (72%), Luxembourg (70%), Romania (68%), Ireland and Belgium (both 67%). In contrast, about three in ten share this view in Greece (29%).

In six Member States, reducing VAT is the top-ranking tax that respondents would want to reduce first: Hungary (73%), Estonia (67%), Slovakia (52%), Greece (45%), Spain (43%) and Bulgaria (39%).

Smaller shares in all Member States mention they would start from reducing any other type of tax. For example, the share replying that they would first reduce taxes on housing varies between 12% in Malta and 38% in Lithuania.

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Q2a Which taxes do you think should be reduced first? [MULTIPLE ANSWERS]

	Taxes on wages	Value-added tax (VAT)	Taxes on housing	Taxes on inheritance	Taxes on investment income including regular earnings, such as interest or rent, and profits from selling investments)	Environmental taxes (green taxes)	Taxes on businesses	Taxes on tobacco and alcohol	Taxes on transportation	Other	Don't know
EU27	54	37	23	17	16	8	8	6	5	1	1
BE	67	18	18	35	12	7	4	4	6	0	1
BG	37	39	32	13	16	9	8	10	5	4	1
CZ	47	32	31	16	12	16	4	5	3	0	2
DK	57	27	23	28	15	10	4	3	9	1	1
DE	60	47	14	12	14	10	9	5	4	1	1
EE	44	67	15	3	7	16	4	3	20	1	1
IE	67	17	24	17	14	10	3	8	4	2	1
EL	29	45	35	12	25	8	6	9	6	0	1
ES	34	43	31	30	12	9	4	4	4	1	1
FR	50	28	18	31	17	8	14	7	5	0	1
HR	62	58	19	15	13	4	4	4	4	1	1
IT	58	25	33	13	21	6	7	3	5	2	1
CY	50	49	27	4	21	11	6	2	4	1	2
LV	53	44	25	7	10	4	9	6	16	1	1
LT	46	42	38	13	7	7	6	6	10	2	1
LU	70	13	16	11	24	11	4	2	1	2	4
HU	49	73	17	4	9	1	9	5	6	1	2
MT	56	18	12	25	34	4	9	6	3	0	0
NL	54	34	17	21	14	10	2	11	10	3	1
AT	66	32	23	8	13	12	9	8	7	1	1
PL	59	39	17	12	15	9	8	8	5	1	2
PT	57	42	35	5	16	2	10	2	5	1	1
RO	68	31	32	7	19	4	5	6	3	0	1
SI	72	31	23	11	13	8	7	4	5	1	2
SK	51	52	20	10	8	3	14	6	3	2	1
FI	48	35	23	21	13	8	8	11	12	0	1
SE	65	18	17	6	26	16	6	11	8	1	2

(%) Base: n=10 571 – Respondents who answered that: 'Taxes are too high, and I would decrease them even if it means fewer or lower quality public services'

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Socio-demographic considerations

Reducing taxes on wages emerges as the top-ranking preference for tax reduction across most socio-demographic groups, with one exception: respondents who receive income from self-employment as their main income source. For this group, reducing VAT (38%) ranks first, followed by reducing taxes on wages (37%).

Preferences for tax reductions vary to some extent by age. Respondents aged 25-54 (58%-59%) are more likely than those aged 15-24 (53%) or 55 and over (49%) to consider they would start from reducing taxes on wages. Those aged 40-54 (40%) and 55 and over (39%) are more likely than younger ones (30%-35%) to point to a reduction of VAT. Those aged 55 and over are also more likely (22%) than younger respondents (12%-16%) to report they would want to reduce taxes on inheritance. In turn, respondents aged 15-24 (9%) are more likely than older respondents (5%-6%) to point to a reduction of taxes on tobacco and alcohol.

Some differences are also observed by education. Respondents who completed their education aged 16-19 (54%) or 20 and over (57%) are more likely than those who completed their education aged 15 or younger (46%) to indicate they would like taxes on wages to be reduced first.

The occupation status also impacts preferences for tax reductions. Employees (64%) and manual workers (62%) are more likely than self-employed respondents (46%) or those not working (45%) to state they would first reduce taxes on wages. In turn, those who are not working (39%) are more likely than the self-employed (33%) to indicate they would first reduce VAT. Self-employed respondents (17%) are more likely than all other types of workers (5%-8%) to mention they would first reduce taxes on businesses. Furthermore, those not working (21%) are more likely than all other

occupation groups (9%-15%) to report they would first reduce taxes on inheritance.

Finally, some differences in preferences for tax reductions are observed by income source. For instance, those receiving wages or salaries (63%) are more likely than those receiving any other income source (31%-52%) to note they would first reduce taxes on wages. Those having a pension as main income source (23%) are more likely than those with wages or salaries (14%) or income from self-employment (16%) to report they would first reduce taxes on inheritance.

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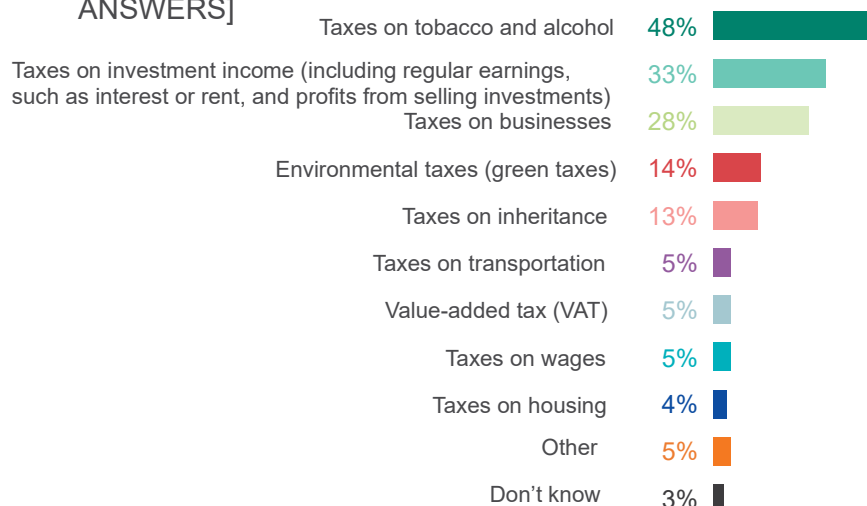
1.4. Types of taxes to be increased (among those with a preference to increase taxes)

Respondents who agreed with higher taxes if it meant more or better public services were then asked which taxes they think should be raised first, if taxes needed to be increased to pay for public services.

Nearly half (48%) of them mention they would increase taxes on tobacco and alcohol, one in three (33%) point to taxes on investment income and just over one in four (28%) to taxes on businesses.

Fewer than one in five report they would increase environmental taxes (14%); a similar share mention taxes on inheritance (13%). Even smaller shares mention taxes on transportation (5%), VAT (5%), taxes on wages (5%), taxes on housing (4%) or other taxes (not listed in the survey) (5%).

Q2b If taxes need to be increased to pay for public services, which taxes do you think should be raised first? [MULTIPLE ANSWERS]



(EU27, %) Base: n=6 759 – Respondents who answered that: 'I agree with higher taxes if it means more or better public services'

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Individual country results

In all but two Member States (Germany and Greece), the largest share of respondents report that they would first raise taxes on tobacco and alcohol, if taxes needed to be increased to pay for public services. Expression of this preference ranges from about one in three (32%) in Greece to over two thirds in Czechia (69%) and Latvia (68%).

In Germany and Greece (both 41%), the largest share of respondents mention they would first raise taxes on investment income, if this was needed to pay for public services. In contrast, the lowest shares replying this are found in Czechia (16%) and Croatia (18%).

One in two respondents (50%) in Cyprus report they would first raise taxes on businesses. This view is also shared by about four in ten respondents in Croatia (40%) and Spain (38%). The largest share of respondents reporting they would increase environmental taxes can be found in Malta (27%), while the lowest shares are seen in Austria (8%), Czechia, Croatia and Latvia (7% in all three cases).

Over one in three respondents in Germany (37%) and Austria (35%) would raise taxes on inheritance, while the lowest proportions of sharing this view can be found in Bulgaria (2%), Czechia, Croatia, Hungary, Malta, Slovenia and Slovakia (4% for all of these countries).

About one in three respondents (32%) in Slovenia and Croatia indicate they would first raise taxes on housing, while minorities of fewer than two in ten in all remaining Member States share this view.

Fewer than one in five in all Member States report that they would first raise taxes on transportation, VAT or taxes on wages.

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Q2b If taxes need to be increased to pay for public services, which taxes do you think should be raised first? [MULTIPLE ANSWERS]

	Taxes on tobacco and alcohol	Taxes on investment income including regular earnings, such as interest or rent, and profits from selling investments)	Taxes on businesses	Environmental taxes (green taxes)	Taxes on inheritance	Taxes on transportation	Value-added tax (VAT)	Taxes on wages	Taxes on housing	Other	Don't know
EU27	48	33	28	14	13	5	5	5	4	5	3
BE	50	35	24	15	7	5	5	5	4	7	4
BG	48	29	32	18	2	6	7	10	6	5	3
CZ	69	16	27	7	4	4	6	4	2	4	5
DK	52	28	27	18	8	4	3	12	5	2	7
DE	40	41	24	9	37	7	6	3	2	4	1
EE	65	25	27	10	5	5	4	3	2	5	2
IE	49	33	26	13	11	3	6	5	4	4	4
EL	32	41	21	13	6	11	14	10	5	4	1
ES	47	33	38	13	7	2	5	2	3	4	3
FR	40	34	32	20	9	8	8	7	2	6	4
HR	58	18	40	7	4	1	3	2	32	2	4
IT	51	33	24	12	14	4	3	4	7	4	5
CY	52	33	50	12	5	3	1	2	2	6	0
LV	68	29	15	7	5	6	4	1	1	4	7
LT	56	21	26	16	7	7	9	3	15	2	7
LU	61	28	21	16	19	9	6	3	1	1	3
HU	54	35	11	17	4	5	4	6	0	12	5
MT	53	27	19	27	4	15	4	11	7	3	1
NL	40	38	34	15	13	4	4	4	2	3	3
AT	53	23	23	8	35	12	3	1	2	6	6
PL	54	22	21	18	9	7	6	4	14	6	4
PT	67	36	24	16	11	2	3	3	1	3	4
RO	66	28	16	22	5	4	5	2	4	4	5
SI	59	25	17	10	4	3	4	2	32	3	2
SK	65	27	16	17	4	4	5	2	5	6	1
FI	53	37	28	16	8	12	3	7	2	2	3
SE	43	30	29	18	12	5	2	11	3	5	6

(%) Base: n=6 759 – Respondents who answered that: 'I agree with higher taxes if it means more or better public services'

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Socio-demographic considerations

Across all socio-demographic groups, the largest share of respondents indicate that they would first raise taxes on tobacco and alcohol, if tax increases were necessary to fund public services.

However, there are some differences in responses by gender. Women (52%) are more likely than men (45%) to report they would first raise taxes on tobacco and alcohol, if taxes needed to be increased to pay for public services.

Some differences are also observed by age. Older respondents aged 55 and over (38%) are more likely than younger ones (21%-33%) to consider they would first raise taxes on investment income. Younger respondents aged 15-24 (21%), in turn, are more likely than older ones (12%- 15%) to think that environmental taxes should be raised first.

Preferences for tax increases also vary to some extent by the level of education. Respondents who are still studying (22%) are less likely than those who already completed their education (32%-37%) to indicate they would first raise taxes on investment income. Those still studying (22%) are more likely than those who already completed their education (10%-15%) to mention they would first raise environmental taxes.

Some variation is also observed by occupation. Employees (50%) and those not working (49%) are more likely than self-employed respondents (39%) or manual workers (41%) to report they would first raise taxes on tobacco or alcohol.

Flash Eurobarometer 562
Citizens' attitudes towards taxation

1.5. Perceptions of tax fairness

Asked whether people in their countries pay taxes in proportion to their income and wealth, one in five respondents (20%) mention this is done “to a large extent”, while about one in two (51%) report that it is done “to some extent”. About one in four (24%) indicate that people in their countries do “not at all” pay taxes in proportion to their income and wealth.

Individual country results

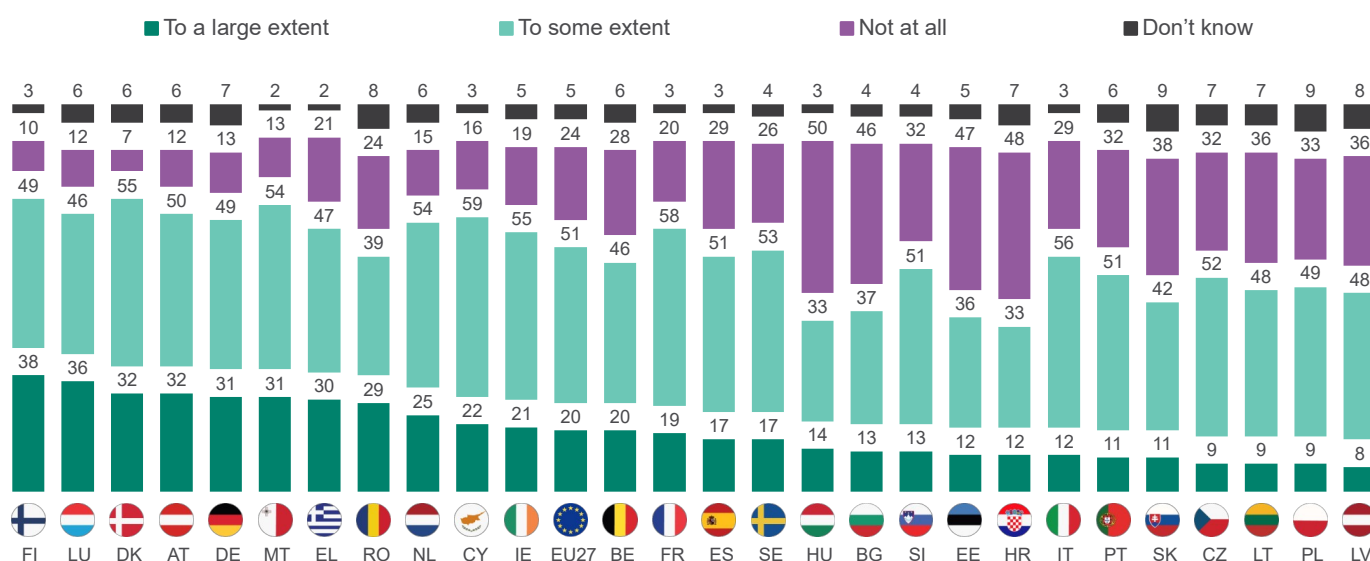
The largest shares of respondents reporting that people in their country pay taxes in proportion to their income and wealth “to a large extent” can be found in Finland (38%) and Luxembourg (36%), while the lowest shares are seen in Latvia (8%), Czechia, Lithuania and Poland (9% in all three cases).

In 12 Member States, more than half of respondents report that people in their country pay taxes in proportion to their income and wealth “to some extent”: namely, in Cyprus (59%), France (58%), Italy (56%), Denmark and

Ireland (55%), Malta and the Netherlands (54% in both cases), Sweden (53%), Czechia (52%), Spain, Portugal and Slovenia (51% in all three cases). In contrast, just one in three (33%) share this view in both Croatia and Hungary.

Approaching, or just about, one in two report that people in their countries do “not at all” pay taxes in proportion to their income and wealth in Hungary (50%), Croatia (48%), Estonia (47%) and Bulgaria (46%). Fewer than one in ten share this view in Denmark (7%).

Q3 In (YOUR COUNTRY), do people pay taxes in proportion to their income and wealth?



(%) Base: n= 25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Socio-demographic considerations

The prevailing view among respondents, across all socio-demographic groups, is that citizens in their country contribute taxes proportionally to their income and wealth, at least to some extent.

However, perceptions of tax fairness vary to some extent by age. Older respondents aged 40- 54 (28%) and 55 and over (26%) are more likely than younger ones (17%-22%) to note that people in their countries do “not at all” pay taxes in proportion to their income and wealth.

Some differences are also observed by occupation. All respondents who are working (22%-23%) are more likely than those not working (17%) to mention that people in their countries pay taxes in proportion to their income and wealth “to a large extent”.

Finally, perceptions of tax fairness relate to the self-rated understanding of the tax system. Those rating their understanding of their country's tax system as good or average (both 54%) are more likely than those rating it as bad (40%) to report that people in their country pay taxes in proportion to their income and wealth “to some extent”. In contrast, those rating their understanding of country's tax system as bad (33%) are more likely than those rating it average (24%) or good (19%) to indicate that people in their countries do “not at all” pay taxes in proportion to their income and wealth.

2. Tax filing experiences

This section explores the perceived ease of completing tax returns and the most complicated taxes to calculate and pay. It also assesses the perceived adequacy of support for tax filing, and suggested measures to improve the tax filing process.

2.1. Ease of completing tax returns

Asked about how easy or difficult it is to complete tax returns in their countries, nearly half (49%) consider this easy (14% "very easy" and 35% "fairly easy"). About one in four (24%) respondents deem this difficult (18% "fairly" and 6% "very difficult").

Smaller shares of no more than one in ten indicate that they use a professional to file their tax returns (9%), they do not need to file tax

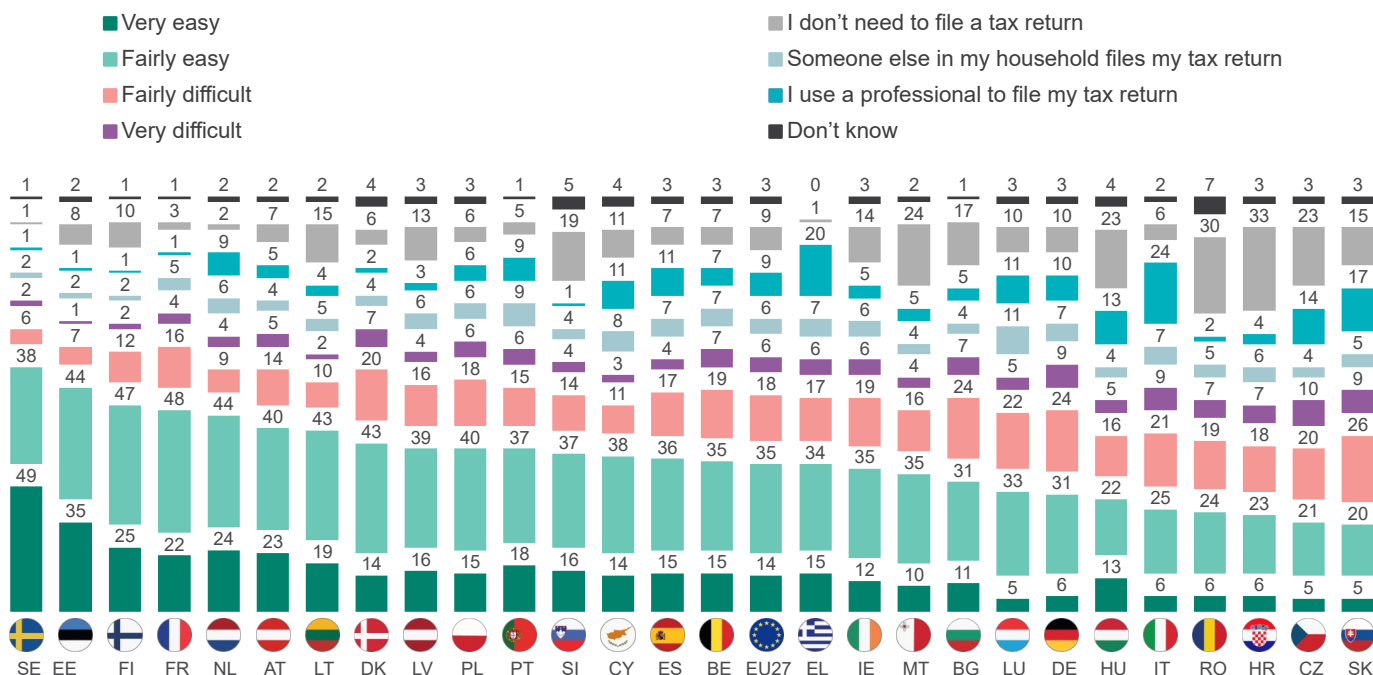
returns altogether (9%), or that someone else in their household files their tax returns (6%).

Individual country results

In 14 Member States, over half of respondents consider it "very" or "fairly easy" to complete their tax returns. Sweden stands out as the country with the highest share of respondents finding it easy to complete tax returns, with over eight in ten (87%) sharing this view. In contrast, respondents in Slovakia (25%), Czechia (26%), Croatia (29%), Romania (30%) and Italy (31%) are the least likely to express this opinion.

In all Member States, no more than about one in three respondents consider it "very" or "fairly" difficult to complete their tax returns. The largest shares finding it difficult to complete their tax returns can be found in Slovakia (35%) and Germany (33%), while the lowest shares mentioning this can be found in Estonia and Sweden (8% in both cases).

Q4 How easy or difficult is it for you to complete your tax return in (YOUR COUNTRY)?



(%) Base: n= 25 793 – All respondents

Citizens' attitudes towards taxation

Across all Member States, a small proportion of respondents report that someone else in their household files their tax returns. This practice is least common in Estonia, Finland and Sweden (all 2%) and most prevalent in Luxembourg (11%).

The largest shares of respondents reporting they use a professional to file their tax returns are found in Italy (24%), Greece (20%) and Slovakia (17%). In contrast, 1% of respondents in France, Finland, Sweden, Slovenia and Estonia share this experience.

At least three in ten indicate they do not need to file a tax return in Croatia (33%) and Romania (30%), while this view is least common in Greece and Sweden (1% in both cases).

Socio-demographic considerations

The survey data reveal a consistent pattern regarding the perceived ease of completing tax returns: across most demographics, more respondents find the process easy rather than difficult. However, there is a notable exception among those who rate their understanding of their country's tax system as bad. Within this group, a larger proportion finds completing tax returns difficult (32%) compared to easy (27%).

Furthermore, the perceived ease of completing tax returns varies to some extent by age. Respondents aged 55 and over (53%) are more likely to find it easy to complete their tax returns than all other age groups (31%-49%).

Some variation is also observed by level of education. Those who completed their education aged 20 or older (56%) are more likely to find it easy to complete their tax returns than those who completed their education at younger ages (40%-46%) and those still studying (31%).

Relating to occupation, employed respondents (54%) are more likely than all other occupation

types (44%-47%) to find it easy to complete their tax returns.

Respondents living in large towns or cities (53%) are more likely than those living in rural areas (48%) or in small to medium-sized cities or towns (46%) to find it easy to complete their tax returns.

Flash Eurobarometer 562
Citizens' attitudes towards taxation

2.2. Most complicated taxes to calculate and pay

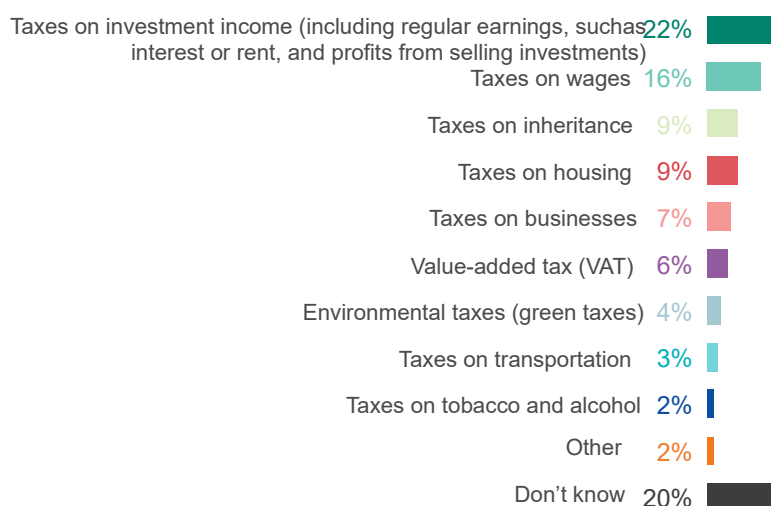
Those who reported finding it “very” or “fairly difficult” to complete their tax returns were asked which taxes they found the most complicated to calculate and pay.

Just over one in five of these respondents (22%) mention taxes on investment income and about one in six (16%) point to taxes on wages.

Fewer than one in ten indicate any other tax: taxes on inheritance (9%), taxes on housing (9%), taxes on businesses (7%), value-added tax (VAT) (6%), environmental taxes (4%), taxes on transportation (3%) and taxes on tobacco and alcohol (2%).

Notably, one in five (20%) report that they do not know which tax is the most complicated to calculate and pay.

Q5 In your experience, which tax is the most complicated to calculate and pay?
[SINGLE RESPONSE]



(EU27, %) Base: n=5 814 – Respondents who find it difficult to complete their tax return

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Individual country results

The largest shares reporting that taxes on investment income are the most difficult ones to calculate and pay can be found in Romania (41%), Estonia (33%) and Sweden (31%).

Taxes on wages are considered most difficult by three in ten respondents (30%) in Ireland and about one in four in Cyprus, the Netherlands (both 24%), Malta and Czechia (both 23%).

In all countries, fewer than one in five indicate any other type of tax as the most difficult to calculate and pay.

The results of this question are not discussed in more detail due to the smaller sample size.

Socio-demographic considerations

Among those who find it "very" or "fairly difficult" to complete their tax returns, the prevailing view, regardless of the socio-demographic group, is that the most difficult taxes to calculate and pay are taxes on investment income (including regular earnings, such as interest or rent, and profits from selling investments).

However, variation can be observed by age. Respondents aged 25-39 (21%) are more likely than any other age group (14%-15%) to mention that they find taxes on wages as the most complicated to calculate and pay. In contrast, those aged 55 and over (24%) are more likely than younger respondents aged 15-24 (18%) and 25-39 (13%) to report they do not know which tax is the most complicated to calculate and pay.

In terms of occupation, as can be expected, those who are not working (24%) are more likely than all other occupation groups (13%-18%) to not know which taxes are the most complicated to calculate and pay.

Flash Eurobarometer 562
Citizens' attitudes towards taxation

2.3. Adequacy of support for tax filing

When asked about the adequacy of support received in their countries for filing tax returns, respondents are almost equally split between those finding this adequate (46%, with 10% finding it “fully adequate” and 36% “mostly adequate”) and those considering it inadequate (41%, with 29% finding it “somewhat inadequate” and 12% “very inadequate”). Just over one in ten (13%) do not know as they do not have any experience with filing tax returns.

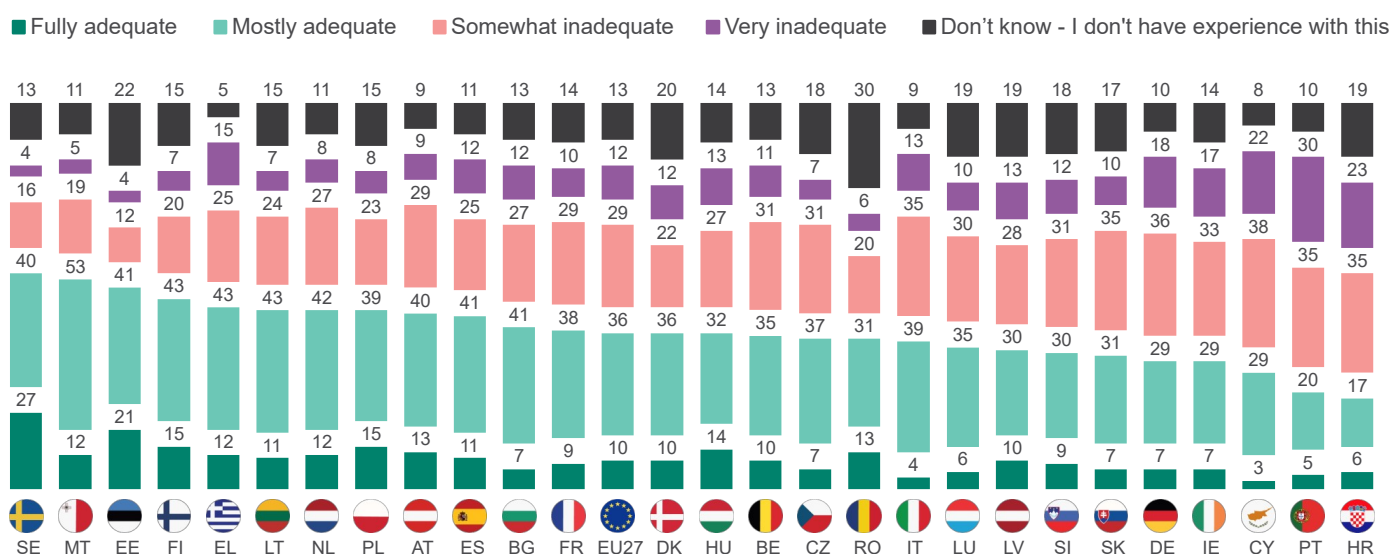
filing their tax returns in their country to be inadequate: Portugal (65%), Cyprus (60%), Croatia (58%) and Germany (54%).

Individual country results

The country analysis highlights that, in ten Member States, the support received for tax filing is considered adequate by over half of respondents. At the higher end of the scale, over six in ten respondents share this view in Sweden (67%), Malta (65%) and Estonia (62%).

In contrast, over half of respondents in four Member States find the support received for

Q6 To what extent do you think taxpayers in (YOUR COUNTRY) receive adequate support for filing their tax returns?



(%) Base: n= 25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Socio-demographic considerations

Men (48%) are more likely than women (43%) to find the support received for tax filing in their country adequate.

In terms of age differences, respondents aged 55 and over (51%) are more likely than younger age groups (35%-44%) to find this support adequate.

Some variation is also observed by level of education. Those who completed their education aged 20 or older (49%) are more likely than those still studying (36%) to find this support adequate.

As can be expected, the perceived adequacy of support for tax filing is also related to the self-rated understanding of the tax system. Those rating their understanding of their country's tax system as good (58%) are more likely than those rating it as average (44%) or bad (29%) to find support for tax filing in their countries adequate.

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Citizens' attitudes towards taxation

2.4. Measures to improve the tax filing process

Respondents were asked to identify which measures would be most useful to help taxpayers file their tax returns. They were presented with seven measures. Respondents were first asked to identify the measure they think would be most useful, followed by a question whether any other measures would be useful. The analysis presented in this section focuses on all responses combined.

Reforming tax law to make it easier is the most-cited measure, with about four in ten (39%) respondents identifying this as one of the most useful measures to help people file their tax returns. This is followed by clearer instructions, selected by 36% of respondents. More support with filing tax returns and availability of pre-filled tax returns are both considered by a third of respondents (both 33%) as useful measures to improve the tax filing process. Less frequent

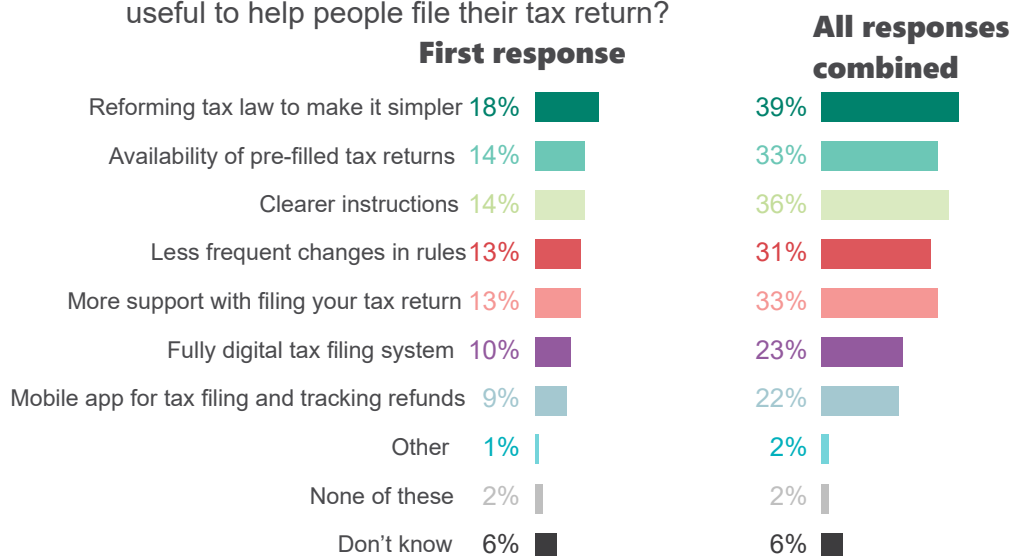
changes in rules is mentioned by about three in ten (31%) respondents.

Fully digital tax filing systems (23%) and mobile apps for tax filing and tracking refunds (22%) are each mentioned by fewer than one in four respondents.

Q7a/b

In your opinion, which measure would be most useful to help people file their tax return?

From the same list, are there any other measures that would be useful to help people file their tax return?



(EU27, %) Base: n= 25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Individual country results

The highest shares of respondents pointing to reforms of tax law as a useful measure to help people file their tax returns can be found in Germany (53%), Poland (44%) and Greece (43%). In contrast, this opinion is shared by one in five respondents (20%) in Estonia.

Clearer instructions are considered most useful by a proportion of respondents ranging from 27% in Greece and Lithuania to 44% in Ireland and Spain, and 46% in Portugal and Finland.

More than four in ten respondents in Spain (45%), Cyprus, Ireland and Portugal (42% in all three cases) believe that more support with filing their tax returns would be useful. In contrast, 14% of respondents in Estonia point to this measure.

One in two (50%) respondents in Lithuania point to the availability of pre-filled tax returns as a useful measure to improve the tax filing process. The lowest proportions indicating this as a useful measure can be found in Denmark (21%).

Less frequent changes in rules are mentioned by a proportion ranging from 13% in Sweden to 42% in Estonia.

The highest proportions of respondents considering a fully digital tax filing system as a useful measure to improve the tax filing process are observed in Croatia (38%) and Malta (35%), while the lowest one is seen in France (15%).

About four in ten (39%) respondents in Malta consider a mobile app for tax filing and tracking refunds useful for improving the tax filing process, while about one in seven (15%) mention this measure in France.

Q7a/b In your opinion, which measure would be most useful to help people file their tax return?
From the same list, are there any other measures that would be useful to help people file their tax return? [MULTIPLE ANSWERS]

	Reforming tax law to make it simpler	Availability of pre-filled tax returns	Clearer instructions	Less frequent changes in rules	More support with filing your tax return	Fully digital tax filing system	Mobile app for tax filing and tracking refunds	Other	None of these	Don't know
EU27	39	33	36	31	33	23	22	2	2	6
BE	37	39	34	37	33	18	18	2	2	5
BG	34	34	39	22	35	28	33	2	1	2
CZ	32	41	30	32	22	32	23	1	1	8
DK	37	21	34	24	30	25	17	2	2	14
DE	53	32	28	33	33	25	20	2	1	5
EE	20	46	28	42	14	23	17	1	3	8
IE	28	28	44	16	42	23	34	1	2	7
EL	43	36	27	35	35	35	32	1	0	2
ES	32	26	44	25	45	21	27	2	1	5
FR	38	37	40	33	30	15	15	1	3	5
HR	28	33	40	23	33	38	35	0	0	4
IT	38	36	38	35	40	24	17	1	1	4
CY	40	33	35	20	42	26	32	1	1	4
LV	34	29	35	28	24	23	23	2	2	7
LT	23	50	27	28	27	20	30	1	1	6
LU	27	41	41	18	36	27	27	2	2	4
HU	35	36	33	34	23	25	26	2	1	8
MT	30	29	36	14	41	35	39	1	1	3
NL	37	34	34	32	32	17	18	2	2	7
AT	33	35	34	32	34	17	21	3	3	6
PL	44	28	36	37	22	23	25	1	2	5
PT	32	37	46	33	42	18	17	2	1	3
RO	32	23	37	22	26	29	30	1	1	12
SI	24	36	33	38	23	25	25	2	3	7
SK	35	35	31	38	20	28	30	1	0	7
FI	34	37	46	15	30	22	25	2	1	7
SE	24	25	37	13	31	21	23	2	6	13

Note: (in the original document) The higher the share of respondents selecting a response, the darker green the cell. The highest-ranking response for each country is shown in dark green and white font.

(%) Base: n= 25 793 – All respondents

Citizens' attitudes towards taxation

Socio-demographic considerations

Men are more likely than women to consider tax law reforms (43% vs 36%) and fully digital tax filing systems (26% vs 19%) as useful measures to improve the tax filing process. In turn, women are more likely than men to consider more support with filing their tax returns (35% vs 30%) a useful measure.

Some variation is also observed by age. Older respondents aged 55 and over are more likely than younger age groups to consider the following measures useful to improve the tax filing process: tax law reforms, availability of pre-filled tax returns and less frequent changes in rules. In contrast, younger respondents aged 15-24 and 25-39 are more likely than those aged 55 and over to point to clearer instructions, fully digital tax filing systems and mobile apps for tax filing and tracking refunds as useful measures.

Relating to education, respondents who completed their education aged 20 and over (42%) are more likely than all other groups (28%-39%) to consider tax law reforms as a

useful measure to improve the tax filing process. Those who are still studying (35%) are more likely than those who completed their education (17%-21%) to consider mobile apps for tax filing and tracking refunds, as well as fully digital tax filing systems (28% vs 21%-23%), as useful measures.

In connection with occupation, self-employed respondents (47%) are more likely than all other occupation groups (31%-39%) to consider tax law reforms a useful measure; they (35%) are also more likely than employees (30%) and manual workers (27%) to consider less frequent changes in rules as useful.

Preferred measures to improve the tax filing process are also somewhat related to income. Respondents in the highest income quintile (i.e. top 20% earners) are more likely than those in all other income quintiles to point to fully digital tax filing systems (28% vs 21%-24%) and mobile apps for tax filing and tracking refunds (26% vs 19%-22%) as useful measures.

3. Attitudes towards specific tax policies

This section discusses public opinions on taxing the wealthiest and large corporations, as well as environmental and air travel taxes, including support for, and preferred targets of, such taxes.

3.1. Wealth taxation for the wealthiest individuals

Nearly two thirds (65%) of respondents support the introduction of a tax for the wealthiest individuals (top 0.001%) to ensure they pay a minimum level of taxes.

About a quarter (24%) do not support taxing the wealthiest, as it has too many drawbacks (e.g. in terms of competitiveness, investment, capital flight).

About one in ten (11%) do not know.

Individual country results

Over half of respondents in almost all Member States (24 out of 27) support the introduction of a tax for the wealthiest individuals, with support peaking in Hungary (78%), Croatia and Bulgaria (both 71%), Greece and Italy (both 70%). In contrast, between four and five in ten respondents support the introduction of this tax in Czechia (45%), Denmark (46%) and Poland (49%).

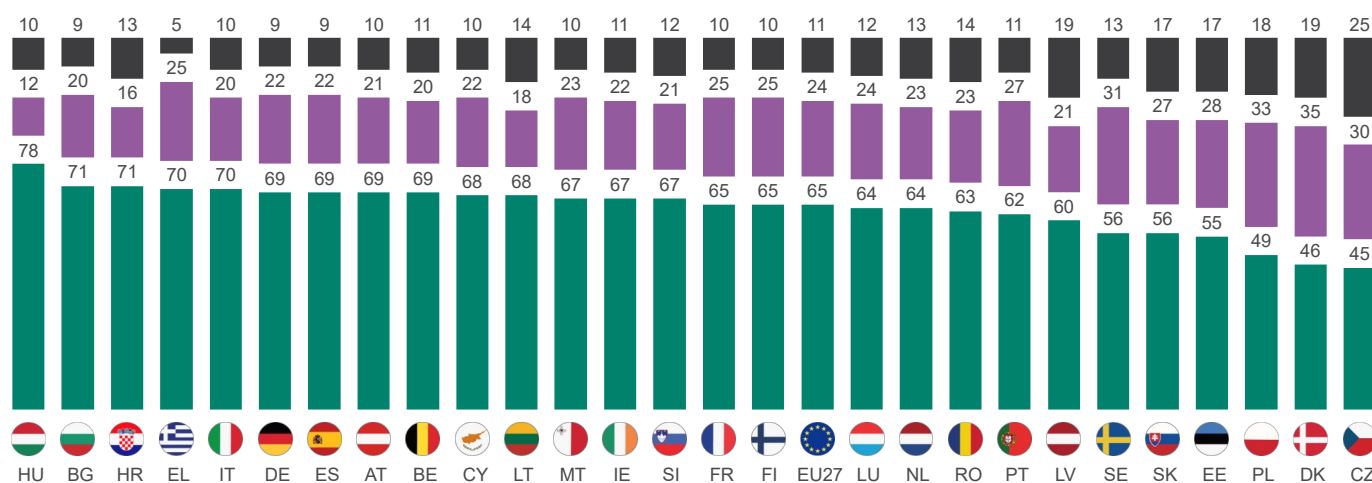
In Denmark (35%) and Poland (33%), about a third of respondents do not support taxing the wealthiest, as it has too many drawbacks.

The proportion of "don't knows" is about one in four in Czechia (25%) and approaches one in five in Latvia (19%), Denmark (19%) and Poland (18%).

Q8 *Some argue the wealthiest individuals (i.e. the top 0.001%) should pay a minimum level of tax based on a percentage of their total wealth, not just their income. Others argue this could harm the economy by discouraging investment or causing wealthy people to leave the country.*

What is your opinion on a minimum level of tax based on wealth applied to the wealthiest individuals (top 0.001%) in (YOUR COUNTRY)?

- I support the introduction of a tax for the wealthiest individuals (top 0.001%) to ensure that they pay a minimum level
- I don't support taxing the wealthiest, as it has too many drawbacks (e.g. in terms of competitiveness, investment, capital flight)
- Don't know



(%) Base: n= 25 793 – All respondents

Citizens' attitudes towards taxation

Socio-demographic considerations

Over half of respondents across all socio-demographic groups support the introduction of a tax for the wealthiest individuals (top 0.001%) to ensure they pay a minimum level of taxes. Despite this general consensus, the degree of support varies to some extent across socio-demographic segments.

Men (27%) are more likely than women (21%) to mention that they do not support taxing the wealthiest, as it has too many drawbacks.

The results by age groups show that respondents aged 40-54 and 55 and over (both 67%) are more likely than younger groups (58%-63%) to support the introduction of a tax for the wealthiest individuals (top 0.001%). In contrast, younger respondents aged 15-24 (30%) and 25-39 (28%) are more likely than older groups (21%) to not support taxing the wealthiest, as it has too many drawbacks.

In connection with education, respondents who are still studying (29%) are more likely than those who have already completed their education (21%-25%) to not support taxing the wealthiest.

Relating to occupation, self-employed respondents (34%) are more likely than all other occupation categories (20%-26%) to indicate they do not support taxing the wealthiest. In turn, those who are not working (67%) and employed respondents (65%) are more likely than self-employed respondents (59%) to mention they support the introduction of a tax for the wealthiest individuals.

Respondents in the highest income quintile (i.e. top 20% earners) are more likely (29%) than those in other income quintiles (20%-23%) to mention they do not support taxing the wealthiest, as it has too many drawbacks.

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Citizens' attitudes towards taxation

3.2. Minimum tax for multinational companies

Respondents were presented with information that “some argue that very large multinational companies do not pay enough taxes, as they use advantageous tax rules in different countries to reduce the amount of taxes they need to pay. However, others fear that increasing taxation on these companies could lead to them moving their operations abroad, harming the economy.”

Asked about their agreement with the statement that large multinational companies should be required to pay a minimum amount of tax in each country where they operate, 80% of respondents agree with this (44% “strongly agree” and 36% “somewhat agree”).

pay a minimum amount of tax in each country where they operate (2% “strongly disagree” and 9% “somewhat disagree”).

Individual country results

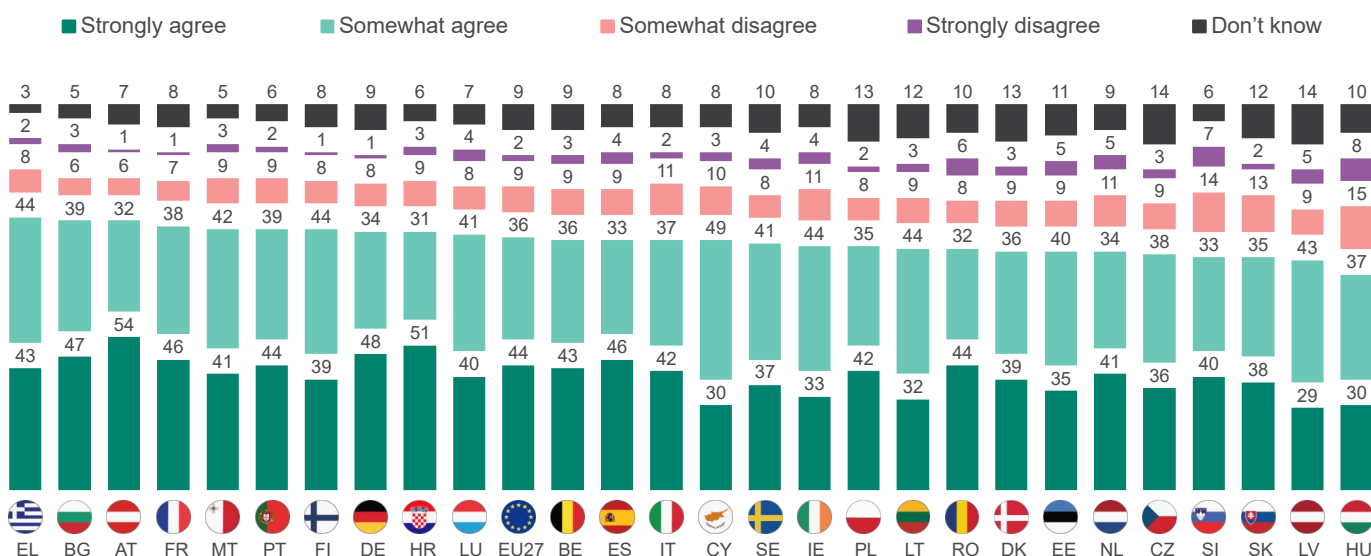
Majorities in all Member States “somewhat” or “strongly agree” that large multinational companies should be required to pay a minimum amount of tax in each country where they operate. Notably, over half of respondents in Austria (54%) and Croatia (51%) “strongly agree” with this view.

Disagreement with this view is highest in Hungary (23%) and Slovenia (21%), and lowest in Austria (7%) and France (8%).

About one in ten (11%) disagree that large multinational companies should be required to

Q9 *Some argue that very large multinational companies do not pay enough taxes, as they use advantageous tax rules in different countries to reduce the amount of taxes they need to pay. However, others fear that increasing taxation on these companies could lead to them moving their operations abroad, harming the economy.*

To what extent do you agree that large multinational companies should be required to pay a minimum amount of tax in each country where they operate?



(%) Base: n= 25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Socio-demographic considerations

Majorities across all socio-demographic groups agree that large multinational companies should be required to pay a minimum amount of tax in each country where they operate. However, the intensity of this agreement varies slightly among different socio-demographic categories.

Men (83%) are somewhat more likely than women (77%) to agree with the view that large multinational companies should be required to pay a minimum amount of tax in each country where they operate.

Older respondents aged 55 and over (84%) are more likely than younger age groups (70%-80%) to agree that large multinational companies should be required to pay a minimum amount of tax in each country where they operate.

Some variation is also observed by level of education. Those who completed their education aged 20 or older (83%) are more likely than those who completed their education at younger ages (77%-80%) or those who are still studying (72%) to agree with this view.

Regarding occupation, self-employed respondents, employees and those not working (all 80%-81%) are more likely than manual workers (74%) to agree that large multinational companies should be required to pay a minimum amount of tax in each country where they operate.

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Citizens' attitudes towards taxation

3.3. Support for environmental taxes

Respondents were also asked about their opinion on using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources.

About six in ten (59%) respondents support using taxes to discourage the usage or consumption of environmentally harmful goods and polluting energy sources. In contrast, over one in four (27%) do not support such taxes. About one in seven (14%) do not know whether they support this or not.

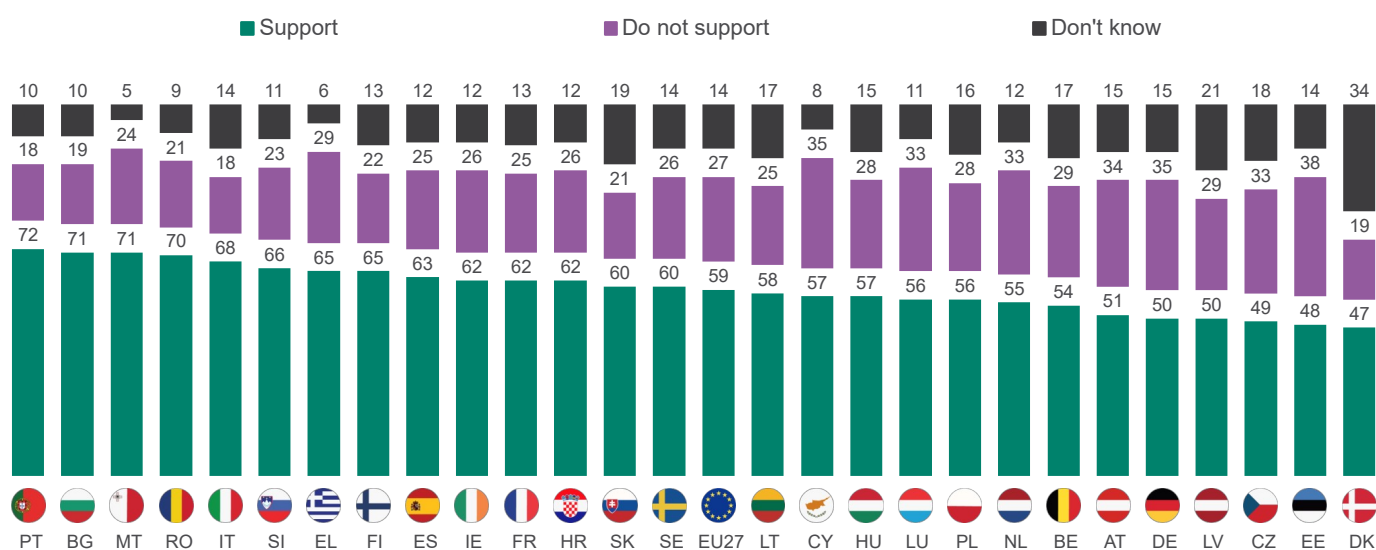
In contrast, the share not supporting environmental taxes is highest in Estonia (38%), Germany and Cyprus (both 35%), Austria (34%), Luxembourg, the Netherlands and Czechia (33% in all three cases).

Notably, about a third of respondents in Denmark (34%) do not know whether they support this or not.

Individual country results

Over half of respondents in 22 of the 27 Member States support the idea of using taxes to discourage the usage or consumption of environmentally harmful goods and polluting energy sources. Support is highest in Portugal (72%), Malta and Bulgaria (both 71%), Romania (70%), Italy (68%), Slovenia (66%), Estonia (65%), Finland (65%), Spain (63%), Ireland (62%), France (62%), Croatia (62%), Slovakia (60%), Sweden (60%), EU27 (59%), Lithuania (58%), Cyprus (57%), Hungary (57%), Luxembourg (56%), Poland (56%), Netherlands (55%), Belgium (54%), Austria (51%), Germany (50%), Latvia (50%), Czechia (49%), Estonia (48%), and Denmark (47%).

Q10 What is your opinion on using taxes to discourage the usage or consumption of environmentally harmful goods (e.g plastic bottles) and polluting energy sources?



(%) Base: n= 25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Socio-demographic considerations

Across all socio-demographic groups, there is a majority support for using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources, albeit with some variation in the level of endorsement.

Men (29%) are somewhat more likely than women (24%) to not support using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources. Women are more likely not to know whether they support this or not (17% vs 11%).

Support for environmental taxes is higher among respondents who completed their education aged 20 or older (63%) and those still studying (67%) compared to those who completed their education at younger ages (55%-56%).

Self-employed respondents (64%) are slightly more likely than other occupation groups (58%-60%) to support environmental taxes.

Respondents living in larger towns or cities (62%) are also slightly more likely than those living in rural areas (57%) to support environmental taxes.

Support for environmental taxes is also related to income. Respondents in the highest income quintile (i.e. top 20% earners) are more likely (66%) than those in lower income quintiles (55%-62%) to support using taxes to discourage the usage or consumption of environmentally harmful goods and polluting energy sources.

Flash Eurobarometer 562
Citizens' attitudes towards taxation

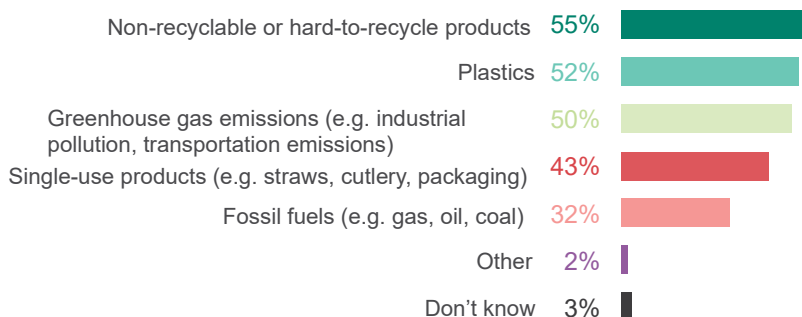
Preferred targets for environmental taxation

Those respondents who indicated support for environmental taxes were then asked about the types of environmentally harmful goods that, in their opinion, should be taxed more.

More than half of these respondents (55%) think that non-recyclable or hard-to-recycle products should be taxed more. Somewhat smaller shares mention plastics (52%) and greenhouse gas emissions (50%).

More than four in ten (43%) of those supporting environmental taxes think that single-use products, such as straws, cutlery and packaging, should be taxed more and about one in three (32%) mention more taxes for fossil fuels, such as gas, oil or coal.

Q11 Which environmentally harmful goods do you think should be taxed more? [MULTIPLE ANSWERS]



(EU27, %) Base: n=15 312 – Respondents who support using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Individual country results

In all but two Member States (Greece and Cyprus), over half of those supporting environmental taxes think that non-recyclable or hard-to-recycle products should be taxed more. The highest proportions supporting this view can be found in Luxembourg (65%) and Estonia (64%), while support is lowest in Greece (49%) and Cyprus (44%).

In eight Member States, over half of respondents supporting environmental taxes prefer taxing plastics: Spain (58%), Germany and France (57% in both cases), Bulgaria (55%), Portugal (54%), Luxembourg (53%), Poland and Italy (51% in both cases). In contrast, about one in four (26%) in Cyprus support taxing plastics.

Majorities in ten Member States support the view that greenhouse gas emissions (e.g. industrial pollution, transportation) should be taxed more: Cyprus (60%), Spain (58%), the Netherlands (57%), Portugal (55%), Sweden (54%), France and Hungary (both 53%), Greece (52%), Italy and Romania (both 51%). Support for taxing greenhouse gas emissions is lowest in Latvia (27%) and Estonia (28%).

Over half of respondents in Luxembourg (59%), Germany (56%) and Malta (54%) support the idea of taxing more single-use products. In Cyprus, in contrast, one in five (20%) support this view.

While support for taxing more fossil fuels does not reach a majority in any Member State, it is highest in Sweden (43%), Spain, Denmark and Finland (39% in all three countries).

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Citizens' attitudes towards taxation

Q11 Which environmentally harmful goods do you think should be taxed more? [MULTIPLE ANSWERS]

	Non-recyclable or hard-to-recycle products	Plastics	Greenhouse gas emissions (e.g. industrial pollution, transportation emissions)	Single-use products (e.g. straws, cutlery, packaging)	Fossil fuels (e.g. gas, oil, coal)	Other	Don't know
EU27	55	52	50	43	32	2	3
BE	54	46	48	49	27	2	4
BG	62	55	45	35	19	1	2
CZ	57	41	38	33	15	4	5
DK	58	39	46	34	39	3	8
DE	53	57	47	56	35	2	4
EE	64	45	28	37	17	1	3
IE	51	48	46	49	33	1	3
EL	49	37	52	29	26	1	1
ES	54	58	58	44	39	1	3
FR	55	57	53	44	34	2	4
HR	60	50	45	31	20	1	2
IT	55	51	51	42	34	1	2
CY	44	26	60	20	24	1	5
LV	63	36	27	27	13	2	4
LT	60	34	40	30	14	1	3
LU	65	53	40	59	24	4	0
HU	52	44	53	40	20	1	3
MT	52	40	48	54	26	2	2
NL	60	43	57	49	38	2	4
AT	55	47	49	44	36	1	4
PL	61	51	45	42	25	3	3
PT	51	54	55	43	30	1	2
RO	54	44	51	27	22	2	3
SI	62	46	35	31	15	2	2
SK	53	39	33	35	18	2	4
FI	63	44	44	45	39	3	4
SE	59	42	54	42	43	3	3

(%) Base: n=15 312 – Respondents who support using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Socio-demographic considerations

Some variation in preferred targets for environmental taxation is observed by age. Older respondents aged 55 and over are more likely than younger groups to support the view that more taxes should be imposed on non-recyclable or hard-to-recycle products (62% vs 44%-56% of other age groups) and plastics (59% vs 41%- 51%). They are also more likely than respondents aged 15-24 (45% vs 39%) to support the view that single-use products should be taxed more. In contrast, those aged 55 and over are less likely than younger groups to support more taxes on fossil fuels (28% vs 34%- 37% of other age groups).

Respondents who completed their education aged 20 and over are more likely to support taxing most types of environmentally harmful goods. For example, 47% of them support taxing more single-use products, compared to 35% of those who completed their education aged 15 or younger.

Regarding occupation, employees (46%) are more likely than manual workers (39%) or those not working (42%) to support taxing more single-use products. They are also more likely (35%) than these groups (29%-30%) to support taxing more fossil fuels.

Respondents living in large cities or towns (36%) are more likely than those living in rural areas (28%) or in small to medium-sized cities or towns (31%) to support taxing more fossil fuels. They are also more likely than those living in rural areas to support taxing more greenhouse gas emissions (53% vs 45%).

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Citizens' attitudes towards taxation

3.4. Taxation of air travel

Respondents were also asked about their opinion on taxing airline travel at the same rate as other modes of transport, considering that air travel is currently taxed less than travelling by car or train (because of fuel tax exemptions and VAT treatment).

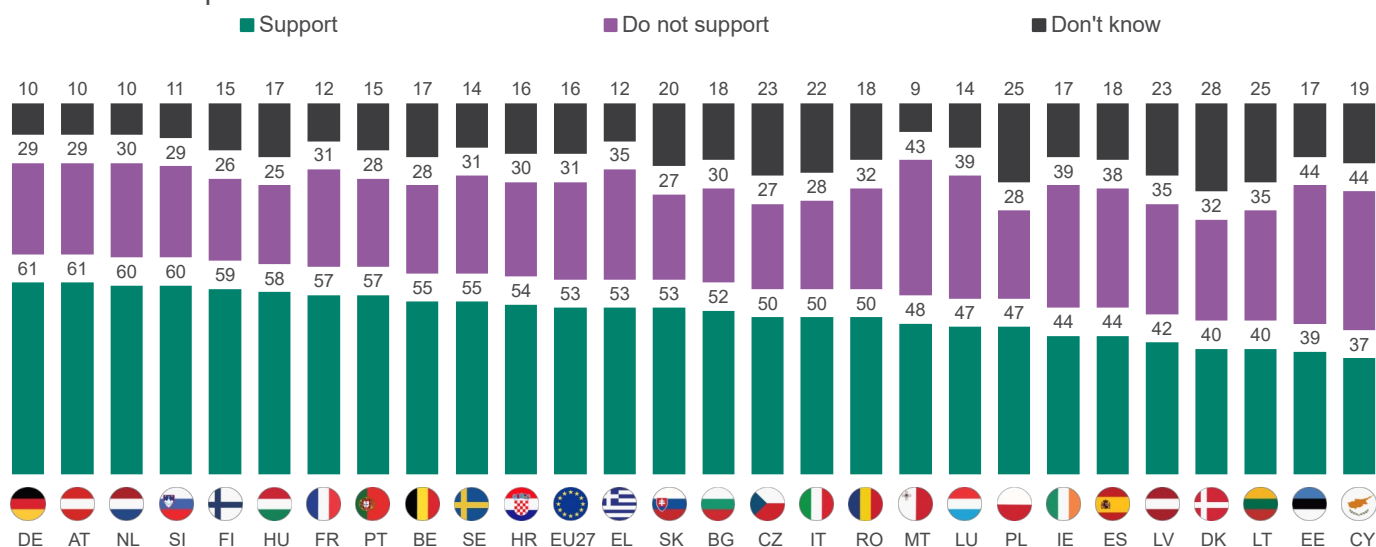
Just over half (53%) of respondents support taxation of air travel, while about three in ten (31%) do not support this. Nearly one in six (16%) do not know whether they support this or not.

The largest proportions of respondents not knowing whether they support this or not can be found in Denmark (28%), Lithuania and Poland (both 25%).

Individual country results

In 14 Member States, more than half of respondents support taxation of air travel. Support is highest in Germany and Austria (both 61%), while it is lowest in Cyprus, with just under four in ten (37%) respondents being in favour. In Cyprus, 44% of respondents reply that they do not support taxation of air travel. Lack of support is also high in Estonia (44%) and Malta (43%).

Q12 Currently, air travel is taxed less than travelling by car or train (because of fuel tax exemptions and VAT treatment). What is your opinion on taxing airline travel at the same rate as other modes of transport?



(%) Base: n= 25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Socio-demographic considerations

Across all socio-demographic groups, more than half of respondents support taxation of air travel. However, the degree of support varies to some extent across different segments of the population.

Men (57%) are more likely than women (50%) to support taxation of air travel.

Some variation is also observed by age. Older respondents aged 55 and over (56%) are more likely than other age groups (49%-53%) to support taxation of air travel, while younger respondents aged 15-39 (34%-35%) are more likely than older age groups (27%-31%) to not support this.

Support for taxation of air travel is also somewhat related to income. Respondents in the highest income quintile (i.e. top 20% earners) are more likely (33%) than those in the lowest income quintile (28%) to not support taxation of air travel.

4. EU tax priorities

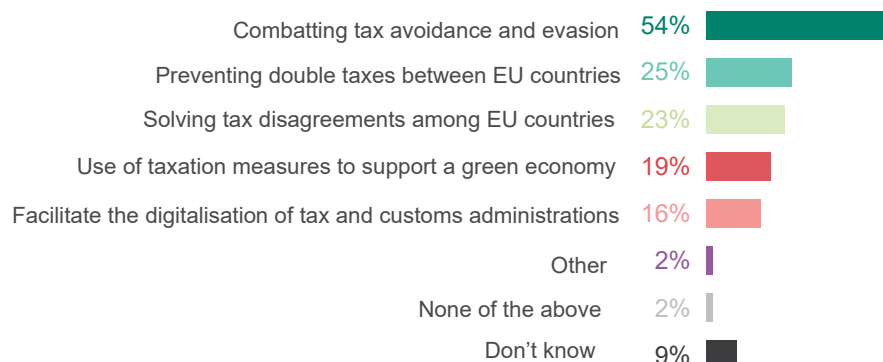
Respondents were asked which actions, if any, they thought that the EU should prioritise with regards to taxation. They were presented with five actions and they could select multiple responses.

Over half (54%) of respondents identify combatting tax avoidance and evasion as a priority action for the EU with regards to taxation. All other measures are selected by less than half as many respondents.

One in four respondents (25%) identify preventing double taxes between EU countries (25%); a similar share (23%) refer to solving tax disagreements among EU countries as an EU tax priority.

About one in five (19%) respondents point to the use of taxation measures to support a green economy and about one in six (16%) identify the facilitation of the digitalisation of tax and customs administrations as an EU tax priority.

Q13 Which actions, if any, should the EU prioritise with regards to taxation? [MULTIPLE ANSWERS]



(EU27, %) Base: n= 25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Individual country results

In all EU27 Member States, but Estonia, combatting tax avoidance and evasion appears as the top priority action for the EU with regards to taxation. Mention of this as an EU tax priority is highest in France (65%) and Cyprus (64%), and lowest in Estonia (36%), Romania (40%), Ireland, Latvia, Poland and Slovakia (43% in all four countries).

In Estonia, preventing double taxes between EU countries is the top-ranking EU tax priority (selected by 40% of respondents). Preventing double taxes between EU countries as an EU tax priority is highest in Croatia (45%), Estonia (40%) and Poland (39%), and lowest in France, Lithuania (both 16%), Italy (17%) and Denmark (23%).

Mention of solving tax disagreements among EU countries as an EU tax priority is highest in Spain, Greece (both 30%) and France (29%), and lowest in Czechia (12%) and Slovenia (13%).

The proportion of respondents identifying the use of taxation measures to support a green economy as an EU tax priority ranges from three in ten in Malta (30%) to fewer than one in ten in Czechia (7%), Estonia (8%) and Latvia (9%).

Facilitating the digitalisation of tax and customs administrations is identified as a tax priority by between fewer than one in respondents in the Netherlands (8%) and about one in four respondents in Romania (25%) and Bulgaria (26%).

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Citizens' attitudes towards taxation

Q13 Which actions, if any, should the EU prioritise with regards to taxation? [MULTIPLE ANSWERS]

	Combatting tax avoidance and evasion	Preventing double taxes between EU countries	Solving tax disagreements among EU countries	Use of taxation measures to support a green economy	Facilitate the digitalisation of tax and customs administrations	Other	None of the above	Don't know
EU27	54	25	23	19	16	2	2	9
BE	55	25	26	17	10	2	2	9
BG	52	34	12	16	26	3	2	6
CZ	55	28	12	7	19	1	2	12
DK	47	23	17	19	14	1	4	16
DE	52	27	21	19	19	3	2	8
EE	36	40	21	8	16	1	4	10
IE	43	32	20	24	15	1	2	9
EL	49	31	30	22	24	1	1	3
ES	51	26	30	18	16	2	2	8
FR	65	16	29	17	12	1	2	9
HR	57	45	18	15	16	1	1	5
IT	61	17	19	20	16	2	2	8
CY	64	37	18	12	13	1	1	5
LV	43	31	16	9	12	2	4	12
LT	54	16	17	10	20	1	2	12
LU	49	29	18	19	16	1	3	10
HU	52	31	21	16	10	1	1	12
MT	53	26	17	30	17	1	0	4
NL	50	24	27	21	8	2	3	10
AT	54	31	20	21	13	1	3	8
PL	43	39	15	22	13	1	2	10
PT	61	31	23	25	14	1	1	5
RO	40	27	23	26	25	1	2	8
SI	53	37	13	13	12	2	2	7
SK	43	29	26	12	18	1	2	9
FI	60	26	23	17	10	2	1	10
SE	54	25	19	22	15	1	3	10

(%) Base: n= 25 793 – All respondents

Citizens' attitudes towards taxation

Socio-demographic considerations

Combatting tax avoidance and evasion ranks as the top action that the EU should prioritise with regards to taxation across all socio-demographic groups.

Nevertheless, preferred EU actions on taxation vary to some extent by age. Indeed, the share of respondents identifying combatting tax avoidance and evasion as a priority action increase with age – from 41% of those age 15-24 to 63% of those aged 55 and over. In contrast, respondents aged 15-24 are more likely than those aged 55 and over to point to the use of taxation measures to support a green economy (23% vs 17%) and the facilitation of the digitalisation of tax and customs administrations (19% vs 13%) as EU priority actions with regards to taxation.

Some variation is also observed by level of education. Respondents who completed their education aged 20 and over are more likely than those who completed their education aged 15 or younger to point to the following as priority actions for the EU with regards to taxation: combatting tax avoidance and evasion (56% vs 51%) and preventing double taxes between EU countries (28% vs 20%). Those who completed their education aged 20 and over and those still studying are more likely

than those who completed their education aged 15 or younger to identify as EU tax priorities the use of taxation measures to support a green economy (21% and 22% respectively vs 16%) and the facilitation of the digitalisation of tax and customs administrations (16% and 20% vs 13%).

Employees are more likely than manual workers and those not working to identify the prevention of double taxes between EU countries (27% vs 23%-24%) and the facilitation of the digitalisation of tax and customs administrations (18% vs 13%-14%) as EU tax priorities. In contrast, those not working are more likely than all other occupation groups to point to the fight against tax avoidance and evasion (58% vs 46%-53%).

When it comes to income, respondents in the highest income quintile (i.e. top 20% earners) (30%) are more likely than those in the lowest income quintiles (21%-25%) to identify the prevention of double taxes between EU countries as an EU tax priority. They are also more likely than those from other income quintiles (20% vs 14%-16%) to identify the facilitation of the digitalisation of tax and customs administrations as an EU tax priority.

5. Cross-border purchases of tobacco and alcohol

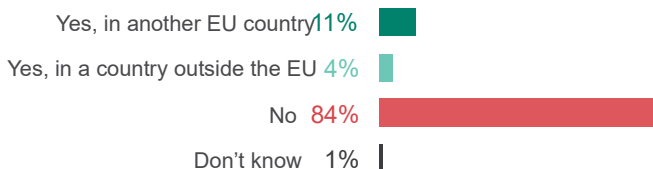
This section examines cross-border purchasing behaviours for tobacco and alcohol, including location, methods and volume of such purchases.

5.1. Tobacco purchases

Respondents were asked whether they had purchased tobacco products in a country other than their own in the past 12 months.

A large majority (84%) of respondents indicate they did not, while 15% mention they did. Of those who made such purchases, about one in ten (11%) report they bought tobacco products in another EU country. Fewer than one in ten (4%) mention they purchased these products in a country outside the EU.

Q14 In the past 12 months, have you purchased tobacco products in a country other than (YOUR COUNTRY)? [MULTIPLE ANSWERS]



(EU27, %) Base: n= 25 793 – All respondents

Citizens' attitudes towards taxation

Individual country results

The country analysis reveals that, in all EU27 Member States, at least two thirds of respondents mention not having purchased tobacco products in a country other than their own in the past 12 months. This proportion is highest in Luxembourg (91%) and lowest in Ireland (73%).

About one in five respondents in Ireland (21%), the Netherlands and Finland (both 19%) report they have purchased tobacco products in another EU country in the past 12 months. In contrast, fewer than one in ten respondents mention this in Luxembourg (7%), Spain, Hungary, Portugal (8% in all three countries), Italy, Austria and Poland (9% in all three countries).

No more than one in ten respondents in any EU country indicate they have purchased tobacco products in a country outside the EU in the past 12 months. In relative terms, the proportion of respondents mentioning this is highest in Croatia (10%) and lowest in Italy, Luxembourg, Hungary, the Netherlands, Austria, Portugal and Sweden (all 3%).

Socio-demographic considerations

A majority of respondents across all socio-demographic groups report not having purchased tobacco products in a country other than their own in the past 12 months. Nevertheless, the share of those who mention having made such purchases varies to some extent among socio-demographic segments.

Men (18%) are more likely than women (11%) to mention they purchased tobacco products in a country other than their own.

Some variation in the likelihood to make cross-border purchases of tobacco products is also observed by age. Younger respondents aged 15- 24 (22%) and 25-39 (23%) are more likely than older age groups (8%-14%) to report they purchased tobacco products across borders.

Regarding occupation, self-employed respondents (19%), employees (19%) and manual workers (21%) are more likely than those who are not working (9%) to note they bought tobacco products in a country other than their own.

When it comes to income, respondents in the highest income quintile (i.e. top 20% earners) (18%) are more likely than those from lower income quintiles (12%-15%) to indicate they purchased tobacco products across borders.

Finally, tax professionals (45%) are significantly more likely than those who are not (13%) to mention that they bought tobacco products in a country other than their own.

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Citizens' attitudes towards taxation

Q14 In the past 12 months, have you purchased tobacco products in a country other than (YOUR COUNTRY)

	Yes, in another EU country	Yes, in a country outside the EU	No	Don't know
EU27	11	4	84	1
BE	15	4	82	1
BG	15	6	80	0
CZ	15	4	81	1
DK	11	4	86	1
DE	11	4	85	1
EE	11	4	86	1
IE	21	7	73	1
EL	13	4	84	0
ES	8	6	86	2
FR	14	4	83	1
HR	11	10	80	1
IT	9	3	86	2
CY	11	6	83	1
LV	11	5	85	1
LT	13	5	82	1
LU	7	3	91	1
HU	8	3	88	2
MT	14	4	83	0
NL	19	3	78	1
AT	9	3	87	1
PL	9	4	85	2
PT	8	3	88	1
RO	12	5	83	2
SI	16	7	78	1
SK	12	6	83	1
FI	19	5	77	1
SE	10	3	86	1

(%) Base: n= 25 793 – All respondents

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Citizens' attitudes towards taxation

Methods of tobacco purchases

Those mentioning they purchased tobacco products in a country other than their own were asked how they purchased these products.

Seven in ten (70%) of these respondents mention having bought these tobacco products in person. About one in six (16%) report that someone else purchased these products on their behalf.

Small shares indicate having done so online (9%), over the phone (8%) or in any other way (2%).

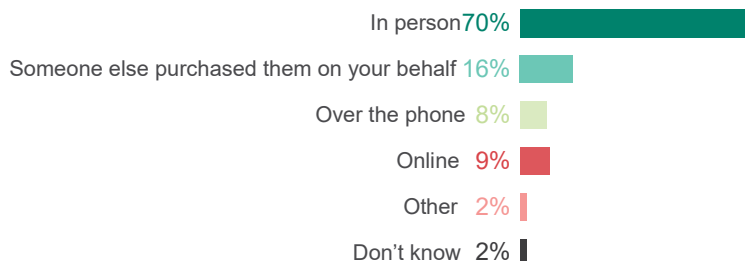
Differences across countries are not discussed due to small sample sizes.

Socio-demographic considerations

Across most socio-demographic groups, the majority of respondents who have purchased tobacco product in a country other than their own have done so in person. Those aged 55 and over (76%) are overall the most likely to report this.

Purchases over the phone are more frequently mentioned by those age 15-39 (10%-11%) and those who completed it aged 15 or younger (21%).

Q15 How did you buy these tobacco products in another country?
[MULTIPLE ANSWERS]



(EU27, %) Base: n=4 327 – Respondents who have purchased tobacco products from a retailer in a country other than (THEIR COUNTRY) in the past 12 months

Citizens' attitudes towards taxation**Share of annual tobacco consumption from foreign purchases**

Those reporting they purchased tobacco products in a country other than their own were also asked about the share of annual tobacco consumption coming from tobacco products bought in another country.

Just over four in ten (42%) of these respondents indicate that less than 5% of their annual tobacco consumption comes from tobacco products bought in another country. Nearly one in four (23%) mention that this applies to 5% to 19% of their annual tobacco consumption.

About one in six (16%) mention that 20% to 50% of their annual tobacco consumption originates from foreign tobacco purchases, while a lower proportion (12%) report that more than 50% of their annual tobacco consumption is from tobacco products bought in another country.

The share of tobacco consumption from foreign purchases also varies to an extent by age. Respondents aged 55 and over (20%) are more likely than all other age groups (8%-10%) to mention that more than 50% of their annual tobacco consumption comes from foreign purchases. In turn, younger respondents aged 15-24 and 25-39 are more likely than those aged 55 and over to indicate foreign purchases make up for 5% to 19% of their annual tobacco consumption (23% and 31% respectively vs 14%) or for 20% to 50% of their annual tobacco consumption (16% and 21% vs 10%).

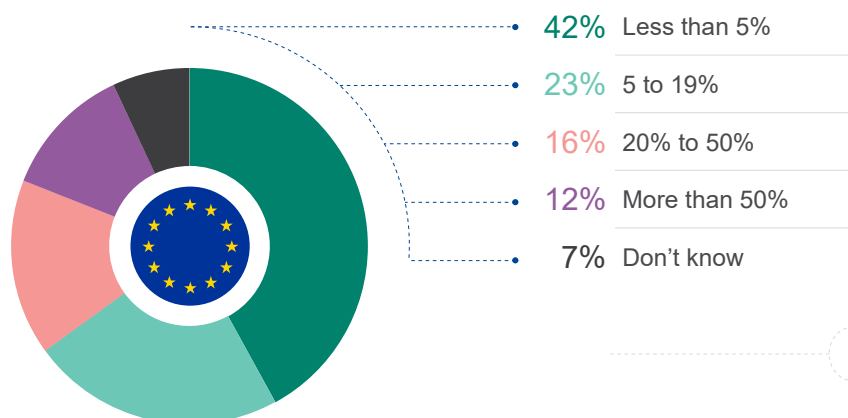
Manual workers (25%) are more likely than other occupation categories (10%-17%) to indicate that 20% to 50% of their annual tobacco consumption originates from foreign purchases.

Socio-demographic considerations

Men (25%) are more likely than women (20%) to mention that 5% to 19% of their annual tobacco consumption comes from foreign purchases.

Q16

What share of your annual tobacco consumption is from tobacco products bought in another country?



(EU27, %) Base: n=4 327 – Respondents who have purchased tobacco products from a retailer in a country other than (THEIR COUNTRY) in the past 12 months

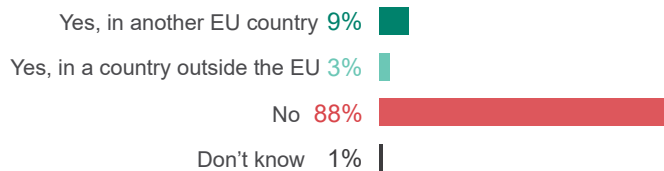
5.2. Online alcohol purchases from foreign retailers

Respondents were then asked whether they had purchased alcoholic beverages online from a retailer in a country other than their own in the past 12 months.

Approaching nine in ten (88%) report that they did not purchase alcoholic beverages online from a retailer in a country other than their own.

About one in ten (11%) respondents mention that they made online alcohol purchases from foreign retailers, of which 9% in another EU country and 3% in a country outside the EU.

Q17 In the past 12 months, have you purchased alcoholic beverages online from a retailer in a country other than (YOUR COUNTRY)? [MULTIPLE ANSWERS]



(EU27, %) Base: n= 25 793 – All respondents

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Citizens' attitudes towards taxation

Individual country results

More than three quarters of respondents in all EU countries report not having purchased alcoholic beverages online from a retailer in a country other than their own in the past 12 months. The proportion of respondents mentioning this is highest in Cyprus (94%) and lowest in Ireland (78%).

Fewer than one in five respondents in any EU country mention having purchased alcoholic beverages online from foreign retailers in the past 12 months. In relative terms, this practice is most common in Ireland (21%), the Netherlands (17%) and Denmark (16%), while it is least prevalent in Cyprus (4%) and Czechia (6%).

Socio-demographic considerations

At least half of respondents across all segments of the population mention not having purchased alcoholic beverages online from a retailer in a country other than their own in the past 12 months.

In relative terms though, the following socio-demographic groups are more likely to indicate they have purchased alcoholic beverages from foreign retailers in the past 12 months:

- Men (15% vs 8% of women)
- Respondents aged 15-24 and 25-39 (both 18% vs 6%-10% in other age groups)
- Manual workers (17%), self-employed respondents and employees (both 15% vs 6% of those not working (6%))
- Those in the highest income quintile (i.e. top 20% earners) (16% vs 9%-11% in lower income quintiles).

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Citizens' attitudes towards taxation

Q17 In the past 12 months, have you purchased alcoholic beverages online from a retailer in a country other than (YOUR COUNTRY)? [MULTIPLE ANSWERS]

	Yes, in another EU country	Yes, in a country outside the EU	No	Don't know
EU27	9	3	88	1
BE	12	2	86	1
BG	11	4	85	0
CZ	5	2	93	1
DK	14	3	83	1
DE	10	2	88	1
EE	11	2	87	1
IE	15	7	78	1
EL	11	4	86	0
ES	8	3	88	2
FR	9	2	90	1
HR	6	2	91	1
IT	9	3	87	2
CY	3	1	94	1
LV	8	2	90	1
LT	13	2	84	1
LU	8	1	90	1
HU	7	1	91	2
MT	11	2	87	0
NL	16	2	82	1
AT	10	2	88	1
PL	7	3	89	2
PT	8	2	90	1
RO	10	3	86	2
SI	9	4	88	1
SK	8	3	88	1
FI	14	2	84	1
SE	12	3	85	1

(%) Base: n= 25 793 – All respondents

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Citizens' attitudes towards taxation

Share of alcohol consumption from foreign purchases

Respondents who mentioned having purchased alcohol online from foreign retailers were asked about the share of their annual alcohol consumption coming from alcoholic beverages purchased abroad.

About four in ten (41%) report that less than 5% of their annual alcohol consumption comes from foreign online purchases; three in ten (30%) indicate that between 5% and 19% of their annual alcohol consumption comes from foreign online purchases.

About one in five (19%) respondents mention that between 20% and 50% of their annual alcohol consumption originates from foreign online purchases, while fewer than one in ten (6%) answer that more than 50% of their annual alcohol consumption does.

Differences across countries are not discussed due to small sample sizes.

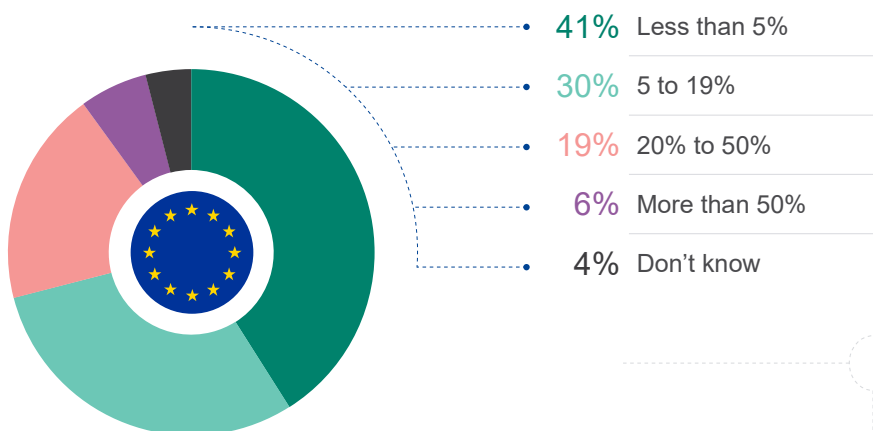
Socio-demographic considerations

Some variation in the share of alcohol consumption from foreign online purchases is observed by age. Respondents aged 15-24

(33%), 25-39 (35%) and 40-54 (29%) are more likely than those aged 55 and over (21%) to mention that between 5% and 19% of their annual alcohol consumption comes from foreign online purchases. Respondents aged 25-39 (25%) are more likely than older age groups (14%-16%) to indicate that between 20% and 50% of their annual alcohol consumption comes from foreign online purchases.

Any other socio-demographic differences are not discussed due to small sample sizes.

Q18 What share of your annual alcohol consumption is from alcoholic beverages you purchased online from retailers in another country?



(EU27,%) Base:n=3 290 – Respondents who have purchased alcoholic beverages online from a retailer in a country other than (THEIR COUNTRY) in the past 12 months

Comments

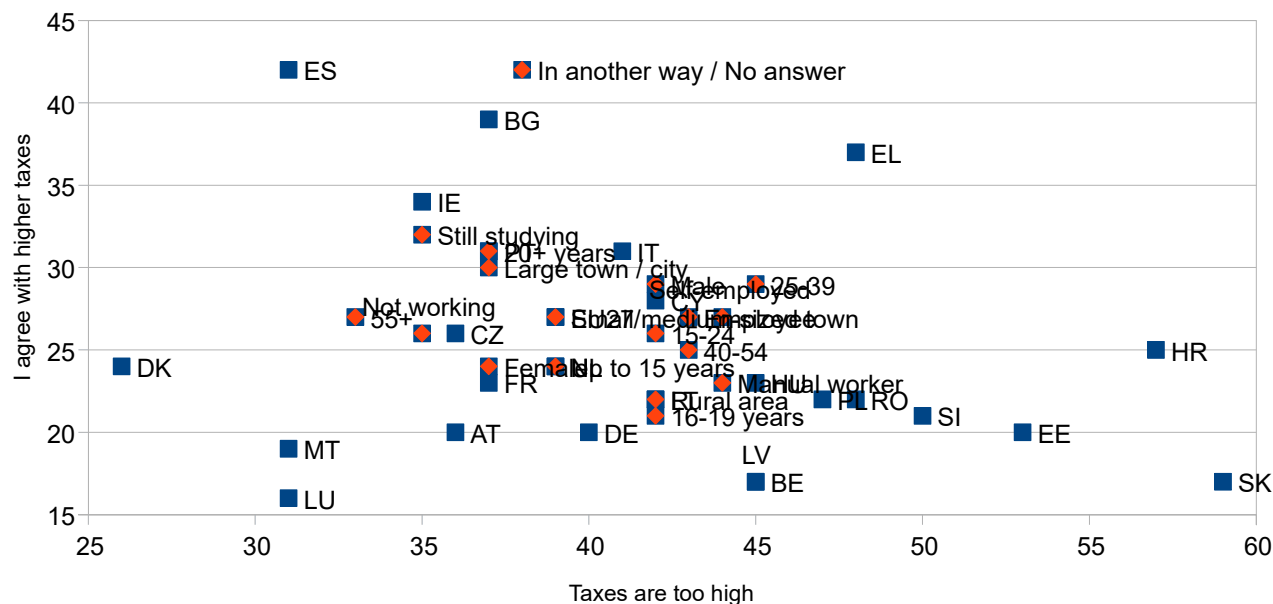
(Pierre Dieumegard)

The report was well written, with few typographical errors. The graphics are vector-based, making them easy to edit with LibreOffice.

However, in this report, there are no socio-demographic tables accompanying the paragraph entitled 'Socio-demographic considerations'. To create the charts below, we had to use the .xlsx files available separately.

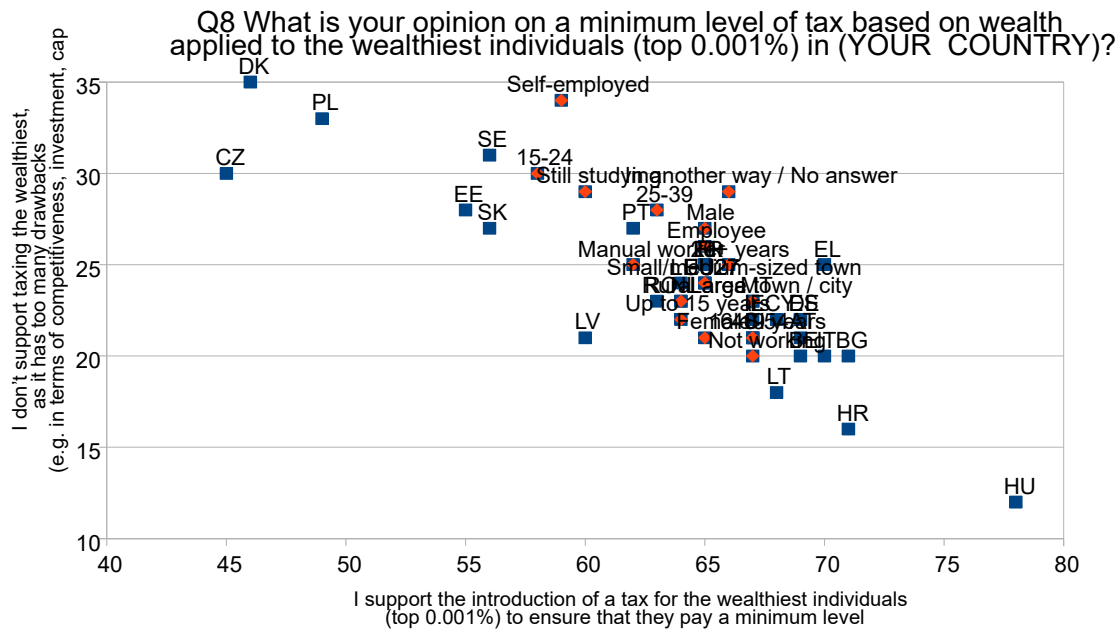
In these charts, socio-demographic groups are in red, and member states are in blue. As is often the case, there is greater variability between countries than between social groups (gender, age, level of education, etc.).

Q2 Which of the following statements about the tax system in (YOUR COUNTRY) do you agree with the most?



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Technical specifications

Between 9 and 17 April 2025, Ipsos European Public affairs carried out Flash Eurobarometer 562 on "Citizens' attitudes towards taxation" at the request of the European Commission, Directorate-General for Taxation and Customs Union. It is a general public survey coordinated by the Directorate-General for Communication, "Public Opinion and Citizens Engagement" unit. Flash Eurobarometer 562 covers the population of EU citizens, residents in one of the 27 Member States of the EU, and aged 15 years and over.

All interviews were carried via Computer-Assisted Web Interviewing (CAWI), using Ipsos online panels and their partner network. Respondents were selected from online access panels, groups of pre-recruited individuals who have agreed to take part in research. Sampling quota were set based on age (15-24 year-olds, 25-34 year-olds, 35-44 year-olds, 45-54 year-olds, 55-64 year-olds and 65+ year-olds), gender and geographic region (NUTS1, NUTS2

or NUTS 3, depending on the size of the country and the number of NUTS regions).

Margin of error

Survey results are subject to sampling tolerances. The "margin of error" quantifies uncertainty about (or confidence in) a survey result. As a general rule, the more interviews conducted (sample size), the smaller the margin of error. A sample of 500 will produce a margin of error of not more than 4.4 percentage points, and a sample of 1 000 will produce a margin of error of not more than 3.1 percentage points.

Statistical margins due to sampling tolerances
(at the 95 % level of confidence)

various sample sizes are in rows				various observed results are in columns			
	5 %	10 %	25 %	50 %	75 %	90 %	95 %
n=50	±6.0	±8.3	±12.0	±13.9	±12.0	±8.3	±6.0
n=100	±4.3	±5.9	±8.5	±9.8	±8.5	±5.9	±4.3
n=200	±3.0	±4.2	±6.0	±6.9	±6.0	±4.2	±3.0
n=500	±1.9	±2.6	±3.8	±4.4	±3.8	±2.6	±1.9
n=1000	±1.4	±1.9	±2.7	±3.1	±2.7	±1.9	±1.4
n=1500	±1.1	±1.5	±2.2	±2.5	±2.2	±1.5	±1.1
n=2000	±1.0	±1.3	±1.9	±2.2	±1.9	±1.3	±1.0

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Citizens' attitudes towards taxation

	Number of interviews	Fieldwork dates	Population 15+ (absolute number)	Population 15+ (as % of EU27 population)
EU27	25793	9.4.2025-17.4.2025	383603764	100.00%
BE	1012	9.4.2025-15.4.2025	9892796	2.58%
BG	1022	9.4.2025-15.4.2025	5534456	1.44%
CZ	1025	9.4.2025-15.4.2025	9172797	2.39%
DK	1011	9.4.2025-15.4.2025	5022981	1.31%
DE	1010	9.4.2025-14.4.2025	71818299	18.72%
EE	1008	9.4.2025-15.4.2025	1154359	0.30%
IE	1003	9.4.2025-14.4.2025	4338938	1.13%
EL	1003	9.4.2025-15.4.2025	9041201	2.36%
ES	1000	9.4.2025-14.4.2025	42189318	11.00%
FR	1018	9.4.2025-13.4.2025	56855864	14.82%
HR	1010	9.4.2025-15.4.2025	3319752	0.87%
IT	1012	9.4.2025-14.4.2025	51784963	13.50%
CY	511	9.4.2025-16.4.2025	818909	0.21%
LV	1007	9.4.2025-15.4.2025	1579066	0.41%
LT	1009	9.4.2025-15.4.2025	2467008	0.64%
LU	511	9.4.2025-16.4.2025	566303	0.15%
HU	1010	9.4.2025-14.4.2025	8199448	2.14%
MT	500	9.4.2025-17.4.2025	493961	0.13%
NL	1015	9.4.2025-14.4.2025	15228902	3.97%
AT	1017	9.4.2025-15.4.2025	7842929	2.04%
PL	1006	9.4.2025-14.4.2025	31082980	8.10%
PT	1029	9.4.2025-15.4.2025	9275958	2.42%
RO	1017	9.4.2025-14.4.2025	16034437	4.18%
SI	1003	9.4.2025-15.4.2025	1811104	0.47%
SK	1003	9.4.2025-14.4.2025	4557290	1.19%
FI	1018	9.4.2025-15.4.2025	4771619	1.24%
SE	1003	9.4.2025-15.4.2025	8748126	2.28%

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Questionnaire

ASK ALL

Q1 How would you rate your understanding of the tax system in (YOUR COUNTRY)? (SINGLE ANSWER)

- Very good 1
- Good 2
- Average 3
- Bad 4
- Very bad 5
- Don't know 998

ASK ALL

Q2 The level of taxes is assessed not only on its own, but also in relation to the public services they help fund, such as healthcare, education and public infrastructure. The following questions seek your views on this balance.

Which of the following statements about the tax system in (YOUR COUNTRY) do you agree with the most?

(ONE ANSWER ONLY) (RANDOMISE 1-2)

- Taxes are too high, and I would decrease them even if it means fewer or lower quality public services 1
- I agree with higher taxes if it means more or better public services 2
- Both taxes and public services should stay at the same level 3
- Don't know 998

ASK IF Q2=1

Q2a Which taxes do you think should be reduced first?

(MAXIMUM TWO ANSWERS POSSIBLE) (RANDOMISE 1-9)

- Taxes on wages 1
- Taxes on businesses 2
- Taxes on investment income (including regular earnings, such as interest or rent, and profits from selling investments) 3
- Taxes on inheritance 4

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Taxes on transportation 5
Taxes on tobacco and alcohol 6
Value-added tax (VAT) 7
Environmental taxes (green taxes) 8
Taxes on housing 9
Other 10
Don't know 998

ASK IF Q2=2

Q2b If taxes need to be increased to pay for public services, which taxes do you think should be raised first?

(MAXIMUM TWO ANSWERS POSSIBLE) (RANDOMISE 1-9)

Taxes on wages 1
Taxes on businesses 2
Taxes on investment income (including regular earnings, such as interest or rent, and profits from selling investments) 3
Taxes on inheritance 4
Taxes on transportation 5
Taxes on tobacco and alcohol 6
Value-added tax (VAT) 7
Environmental taxes (green taxes) 8
Taxes on housing 9
Other 10
Don't know 998

ASK ALL

Q3 In (YOUR COUNTRY), do people pay taxes in proportion to their income and wealth?

(ONE ANSWER ONLY)

To a large extent 1

Flash Eurobarometer 562
Citizens' attitudes towards taxation

To some extent 2

Not at all 3

Don't know 998

ASK ALL

Q4 How easy or difficult is it for you to complete your tax return in (YOUR COUNTRY)?

(ONE ANSWER ONLY)

Very easy 1

Fairly easy 2

Fairly difficult 3

Very difficult 4

Someone else in my household files my tax return 5

I use a professional to file my tax return 6

I don't need to file a tax return 7

Don't know 998

ASK IF Q4 = 3 or 4

Q5 In your experience, which tax is the most complicated to calculate and pay?

(ONE ANSWER ONLY) (SHOW RESPONSE IN SAME ORDER AS IN Q2a/b)

Taxes on wages 1

Taxes on businesses 2

Taxes on investment income (including regular earnings, such as interest or rent, and profits from selling investments) 3

Taxes on inheritance 4

Taxes on transportation 5

Taxes on tobacco and alcohol 6

Value-added tax (VAT) 7

Environmental taxes (green taxes) 8

Taxes on housing 9

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Other 10

Don't know 998

ASK ALL

Q6 To what extent do you think taxpayers in (YOUR COUNTRY) receive adequate support for filing their tax returns?

(ONE ANSWER ONLY)

Fully adequate 1

Mostly adequate 2

Somewhat inadequate 3

Very inadequate 4

Don't know - I don't have experience with this 998

ASK ALL

Q7a In your opinion, which measure would be most useful to help people file their tax return?

(ONE ANSWER ONLY) (RANDOMISE 1-7)

Fully digital tax filing system 1

Mobile app for tax filing and tracking refunds 2

Clearer instructions 3

Less frequent changes in rules 4

Availability of pre-filled tax returns 5


Reforming tax law to make it simpler 6

More support with filing your tax return 7

Other 8

None of these 9

Don't know 998

ASK IF Q7a =  or 998

Q7b From the same list, are there any other measures that would be useful to help people file their tax return?

(TWO ANSWERS POSSIBLE) (SHOW IN SAME ORDER AS IN Q7A, EXCLUDE RESPONSE GIVEN IN Q7A)

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- Fully digital tax filing system 1
- Mobile app for tax filing and tracking refunds 2
- Clearer instructions 3
- Less frequent changes in rules 4
- Availability of pre-filled tax returns 5
- Reforming tax law to make it simpler 6
- More support with filing your tax return 7
- Other 8
- None of these 9
- Don't know 998

ASK ALL

Q8 Some argue the wealthiest individuals (i.e. the top 0.001%) should pay a minimum level of tax based on a percentage of their total wealth, not just their income. Others argue this could harm the economy by discouraging investment or causing wealthy people to leave the country.

What is your opinion on a minimum level of tax based on wealth applied to the wealthiest individuals (top 0.001%) in (YOUR COUNTRY)?

(ONE ANSWER ONLY) (RANDOMISE 1-2)

I don't support taxing the wealthiest, as it has too many drawbacks (e.g. in terms of competitiveness, investment, capital flight) 1

I support the introduction of a tax for the wealthiest individuals (top 0.001%) to ensure that they pay a minimum level of taxes 2

Don't know 998

ASK ALL

Q9 Some argue that very large multinational companies do not pay enough taxes, as they use advantageous tax rules in different countries to reduce the amount of taxes they need to pay. However, others fear that increasing taxation on these companies could lead to them moving their operations abroad, harming the economy. To what extent do you agree that large multinational companies should be required to pay a minimum amount of tax in each country where they operate?

(ONE ANSWER ONLY)

Strongly agree 1

Somewhat agree 2

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Somewhat disagree 3

Strongly disagree 4

Don't know 998

ASK ALL

Q10 What is your opinion on using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources?

(SINGLE ANSWER) (RANDOMISE 1-2)

Support 1

Do not support 2

Don't know 998

ASK IF Q10=1

Q11 Which environmentally harmful goods do you think should be taxed more?

(MULTIPLE ANSWERS POSSIBLE) (RANDOMISE 1-5)

Fossil fuels (e.g. gas, oil, coal) 1

Greenhouse gas emissions (e.g. industrial pollution, transportation emissions) 2

Single-use products (e.g. straws, cutlery, packaging) 3

Non-recyclable or hard-to-recycle products 4

Plastics 5

Other 6

Don't know 998

ASK ALL

Q12 Currently, air travel is taxed less than travelling by car or train (because of fuel tax exemptions and VAT treatment). What is your opinion on taxing airline travel at the same rate as other modes of transport?

(ONE ANSWER ONLY) (SHOW IN SAME ORDER AS IN Q10)

Support 1

Do not support 2

Don't know 998

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ASK ALL

Q13 Which actions, if any, should the EU prioritise with regards to taxation?

(MAXIMUM 2 ANSWERS POSSIBLE) (RANDOMISE 1-5)

- Combatting tax avoidance and evasion 1
- Use of taxation measures to support a green economy 2
- Facilitate the digitalisation of tax and customs administrations 3
- Preventing double taxes between EU countries 4
- Solving tax disagreements among EU countries 5
- Other 6
- None of the above 7
- Don't know 998

ASK ALL

Q14 In the past 12 months, have you purchased tobacco products in a country other than (YOUR COUNTRY)?

(MULTIPLE ANSWER POSSIBLE)

- No 1
- Yes, in another EU country 2
- Yes, in a country outside the EU 3
- Don't know 998

ASK IF Q14 = 2 or 3

Q15 How did you buy these tobacco products in another country?

(MULTIPLE ANSWER POSSIBLE)

- In person 1
- Someone else purchased them on your behalf 2
- Over the phone 3
- Online 4
- Other 5
- Don't know 998

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ASK IF Q14 = 2 or 3

Q16 What share of your annual tobacco consumption is from tobacco products bought in another country?

(ONE ANSWER ONLY)

- Less than 5% 1
- 5 to 19% 2
- 20% to 50% 3
- More than 50% 4
- Don't know 998

ASK ALL

Q17 In the past 12 months, have you purchased alcoholic beverages online from a retailer in a country other than (YOUR COUNTRY)?

(MULTIPLE ANSWER POSSIBLE)

- No 1
- Yes, in another EU country 2
- Yes, in a country outside the EU 3
- Don't know 998

ASK IF Q17=2 or 3

Q18 What share of your annual alcohol consumption is from alcoholic beverages you purchased online from retailers in another country?

(ONE ANSWER ONLY)

- Less than 5% 1
- 5% to 19% 2
- 20% to 50% 3
- More than 50% 4
- Don't know 998

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Data annex

Q1 How would you rate your understanding of the tax system in (YOUR COUNTRY)?

	Very good	Good	Average	Bad	Very bad	Don't know
EU27	8	27	44	13	6	2
BE	5	19	40	22	11	3
BG	8	31	43	12	4	2
CZ	4	19	52	16	5	4
DK	11	44	31	11	2	1
DE	10	26	41	14	7	2
EE	6	26	43	18	6	1
IE	11	31	43	10	4	1
EL	17	32	35	11	5	0
ES	7	28	40	16	7	2
FR	9	29	42	12	6	2
HR	8	28	47	12	4	1
IT	7	23	48	13	8	1
CY	11	37	40	8	2	2
LV	4	20	52	16	6	2
LT	5	25	54	11	2	3
LU	5	28	46	17	3	1
HU	6	22	55	13	3	1
MT	15	32	37	15	1	0
NL	6	28	46	13	5	2
AT	5	28	50	12	4	1
PL	6	29	46	13	5	1
PT	7	28	48	13	3	1
RO	4	21	49	15	8	3
SI	6	26	49	14	4	1
SK	6	21	53	13	5	2
FI	10	34	44	9	2	1
SE	16	40	34	7	2	1

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q2 Which of the following statements about the tax system in (YOUR COUNTRY) do you agree with the most? The level of taxes is assessed not only on its own, but also in relation to the public services they help fund, such as healthcare, education and public infrastructure. The following questions seek your views on this balance.

	Taxes are too high, and I would decrease them even if it means fewer or lower quality public services	I agree with higher taxes if it means more or better public services	Both taxes and public services should stay at the same level	Don't know
EU27	39	27	26	8
BE	45	17	28	10
BG	37	39	19	5
CZ	36	26	31	7
DK	26	24	43	7
DE	40	20	31	9
EE	53	20	22	5
IE	35	34	25	6
EL	48	37	11	4
ES	31	42	21	6
FR	37	23	32	8
HR	57	25	13	5
IT	41	31	18	10
CY	42	28	23	7
LV	45	17	28	10
LT	42	22	31	5
LU	31	16	47	6
HU	45	23	26	6
MT	31	19	46	4
NL	39	24	29	8
AT	36	20	37	7
PL	47	22	21	10
PT	37	31	25	7
RO	48	22	27	3
SI	50	21	24	5
SK	59	17	19	5
FI	22	40	34	4
SE	24	42	29	5

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Q2a Which taxes do you think should be reduced first? [MULTIPLE ANSWERS]

	Taxes on wages	Value-added tax (VAT)	Taxes on housing	Taxes on inheritance	Taxes on investment income (including regular earnings, such as interest or rent, and profits from selling investments)	Environmental taxes (green taxes)	Taxes on businesses	Taxes on tobacco and alcohol	Taxes on transportation	Other	Don't know
EU27	54	37	23	17	16	8	8	6	5	1	1
BE	67	18	18	35	12	7	4	4	6	0	1
BG	37	39	32	13	16	9	8	10	5	4	1
CZ	47	32	31	16	12	16	4	5	3	0	2
DK	57	27	23	28	15	10	4	3	9	1	1
DE	60	47	14	12	14	10	9	5	4	1	1
EE	44	67	15	3	7	16	4	3	20	1	1
IE	67	17	24	17	14	10	3	8	4	2	1
EL	29	45	35	12	25	8	6	9	6	0	1
ES	34	43	31	30	12	9	4	4	4	1	1
FR	50	28	18	31	17	8	14	7	5	0	1
HR	62	58	19	15	13	4	4	4	4	1	1
IT	58	25	33	13	21	6	7	3	5	2	1
CY	50	49	27	4	21	11	6	2	4	1	2
LV	53	44	25	7	10	4	9	6	16	1	1
LT	46	42	38	13	7	7	6	6	10	2	1
LU	70	13	16	11	24	11	4	2	1	2	4
HU	49	73	17	4	9	1	9	5	6	1	2
MT	56	18	12	25	34	4	9	6	3	0	0
NL	54	34	17	21	14	10	2	11	10	3	1
AT	66	32	23	8	13	12	9	8	7	1	1
PL	59	39	17	12	15	9	8	8	5	1	2
PT	57	42	35	5	16	2	10	2	5	1	1
RO	68	31	32	7	19	4	5	6	3	0	1
SI	72	31	23	11	13	8	7	4	5	1	2
SK	51	52	20	10	8	3	14	6	3	2	1
FI	48	35	23	21	13	8	8	11	12	0	1
SE	65	18	17	6	26	16	6	11	8	1	2

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=10 571 – Respondents who answered that: 'Taxes are too high, and I would decrease them even if it means fewer or lower quality public services'

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Q2b If taxes need to be increased to pay for public services, which taxes do you think should be raised first? [MULTIPLE ANSWERS]

	Taxes on tobacco and alcohol	Taxes on investment income (including regular earnings, such as interest or rent, and profits from selling investments)	Taxes on businesses	Environmental taxes (green taxes)	Taxes on inheritance	Taxes on transportation	Value-added tax (VAT)	Taxes on wages	Taxes on housing	Other	Don't know
EU27	48	33	28	14	13	5	5	5	4	5	3
BE	50	35	24	15	7	5	5	5	4	7	4
BG	48	29	32	18	2	6	7	10	6	5	3
CZ	69	16	27	7	4	4	6	4	2	4	5
DK	52	28	27	18	8	4	3	12	5	2	7
DE	40	41	24	9	37	7	6	3	2	4	1
EE	65	25	27	10	5	5	4	3	2	5	2
IE	49	33	26	13	11	3	6	5	4	4	4
EL	32	41	21	13	6	11	14	10	5	4	1
ES	47	33	38	13	7	2	5	2	3	4	3
FR	40	34	32	20	9	8	8	7	2	6	4
HR	58	18	40	7	4	1	3	2	32	2	4
IT	51	33	24	12	14	4	3	4	7	4	5
CY	52	33	50	12	5	3	1	2	2	6	0
LV	68	29	15	7	5	6	4	1	1	4	7
LT	56	21	26	16	7	7	9	3	15	2	7
LU	61	28	21	16	19	9	6	3	1	1	3
HU	54	35	11	17	4	5	4	6	0	12	5
MT	53	27	19	27	4	15	4	11	7	3	1
NL	40	38	34	15	13	4	4	4	2	3	3
AT	53	23	23	8	35	12	3	1	2	6	6
PL	54	22	21	18	9	7	6	4	14	6	4
PT	67	36	24	16	11	2	3	3	1	3	4
RO	66	28	16	22	5	4	5	2	4	4	5
SI	59	25	17	10	4	3	4	2	32	3	2
SK	65	27	16	17	4	4	5	2	5	6	1
FI	53	37	28	16	8	12	3	7	2	2	3
SE	43	30	29	18	12	5	2	11	3	5	6

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=6 759 – Respondents who answered that: 'I agree with higher taxes if it means more or better public services'

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Q3 In (YOUR COUNTRY), do people pay taxes in proportion to their income and wealth?

	To a large extent	To some extent	Not at all	Don't know
EU27	20	51	24	5
BE	20	46	28	6
BG	13	37	46	4
CZ	9	52	32	7
DK	32	55	7	6
DE	31	49	13	7
EE	12	36	47	5
IE	21	55	19	5
EL	30	47	21	2
ES	17	51	29	3
FR	19	58	20	3
HR	12	33	48	7
IT	12	56	29	3
CY	22	59	16	3
LV	8	48	36	8
LT	9	48	36	7
LU	36	46	12	6
HU	14	33	50	3
MT	31	54	13	2
NL	25	54	15	6
AT	32	50	12	6
PL	9	49	33	9
PT	11	51	32	6
RO	29	39	24	8
SI	13	51	32	4
SK	11	42	38	9
FI	38	49	10	3
SE	17	53	26	4

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q4 How easy or difficult is it for you to complete your tax return in (YOUR COUNTRY)?

	Very easy	Fairly easy	Fairly difficult	Very difficult	Someone else in my household files my tax return	I use a professional to file my tax return	I don't need to file a tax return	Don't know
EU27	14	35	18	6	6	9	9	3
BE	15	35	19	7	7	7	7	3
BG	11	31	24	7	4	5	17	1
CZ	5	21	20	10	4	14	23	3
DK	14	43	20	7	4	2	6	4
DE	6	31	24	9	7	10	10	3
EE	35	44	7	1	2	1	8	2
IE	12	35	19	6	6	5	14	3
EL	15	34	17	6	7	20	1	0
ES	15	36	17	4	7	11	7	3
FR	22	48	16	4	5	1	3	1
HR	6	23	18	7	6	4	33	3
IT	6	25	21	9	7	24	6	2
CY	14	38	11	3	8	11	11	4
LV	16	39	16	4	6	3	13	3
LT	19	43	10	2	5	4	15	2
LU	5	33	22	5	11	11	10	3
HU	13	22	16	5	4	13	23	4
MT	10	35	16	4	4	5	24	2
NL	24	44	9	4	6	9	2	2
AT	23	40	14	5	4	5	7	2
PL	15	40	18	6	6	6	6	3
PT	18	37	15	6	9	9	5	1
RO	6	24	19	7	5	2	30	7
SI	16	37	14	4	4	1	19	5
SK	5	20	26	9	5	17	15	3
FI	25	47	12	2	2	1	10	1
SE	49	38	6	2	2	1	1	1

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Q5 In your experience, which tax is the most complicated to calculate and pay? [SINGLE RESPONSE]

	Taxes on investment income including regular earnings, such interest or rent, and profits from selling investments)	Taxes on wages	Taxes on inheritance	Taxes on housing	Taxes on businesses	Value-added tax (VAT)	Environmental taxes (green taxes)	Taxes on transportation	Taxes on tobacco and alcohol	Other	Don't know
EU27	22	16	9	9	7	6	4	3	2	2	20
BE	19	19	15	9	3	4	4	1	2	2	22
BG	22	15	6	11	9	8	4	1	4	1	19
CZ	22	23	4	7	4	7	1	1	1	1	29
DK	21	14	5	15	4	4	3	5	1	5	23
DE	21	18	7	7	10	4	5	5	0	2	21
EE	33	15	6	3	3	8	7	7	0	5	13
IE	21	30	7	8	9	4	2	2	3	1	13
EL	27	11	5	13	6	7	8	4	6	2	11
ES	22	10	14	9	6	12	6	1	3	3	14
FR	25	14	11	8	7	5	4	2	1	0	23
HR	28	19	3	10	8	10	2	0	2	1	17
IT	17	13	12	14	7	7	4	2	2	3	19
CY	15	24	7	7	10	10	2	0	2	2	21
LV	14	21	4	3	6	8	3	1	1	4	35
LT	22	15	8	7	12	4	4	2	1	3	22
LU	28	14	5	9	3	3	6	1	1	1	29
HU	22	17	7	4	17	9	2	1	1	2	18
MT	17	23	9	7	10	17	2	2	2	0	11
NL	19	24	8	12	6	5	2	1	3	3	17
AT	17	18	7	4	4	1	7	4	3	2	33
PL	19	21	5	5	7	9	3	2	1	4	24
PT	29	14	9	9	2	9	4	2	2	0	20
RO	41	13	11	10	3	8	3	1	2	2	6
SI	20	17	8	10	13	4	5	3	0	1	19
SK	15	19	5	6	19	4	4	2	2	1	23
FI	21	20	9	7	8	5	4	2	3	2	19
SE	31	16	2	10	8	5	6	6	1	4	11

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=5 814 – Respondents who find it difficult to complete their tax return

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q6 To what extent do you think taxpayers in (YOUR COUNTRY) receive adequate support for filing their tax returns?

	Fully adequate	Mostly adequate	Somewhat inadequate	Very inadequate	Don't know – I don't have experience with this
EU27	10	36	29	12	13
BE	10	35	31	11	13
BG	7	41	27	12	13
CZ	7	37	31	7	18
DK	10	36	22	12	20
DE	7	29	36	18	10
EE	21	41	12	4	22
IE	7	29	33	17	14
EL	12	43	25	15	5
ES	11	41	25	12	11
FR	9	38	29	10	14
HR	6	17	35	23	19
IT	4	39	35	13	9
CY	3	29	38	22	8
LV	10	30	28	13	19
LT	11	43	24	7	15
LU	6	35	30	10	19
HU	14	32	27	13	14
MT	12	53	19	5	11
NL	12	42	27	8	11
AT	13	40	29	9	9
PL	15	39	23	8	15
PT	5	20	35	30	10
RO	13	31	20	6	30
SI	9	30	31	12	18
SK	7	31	35	10	17
FI	15	43	20	7	15
SE	27	40	16	4	13

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Q7 In your opinion, which measure would be most useful to help people file their tax return?
[FIRST RESPONSE]

	Reforming tax law to make it simpler	Availability of pre-filled tax returns	Clearer instructions	Less frequent changes in rules	More support with filing your tax return	Fully digital tax filing system	Mobile app for tax filing and tracking refunds	Other	None of these	Don't know
EU27	18	14	14	13	13	10	9	1	2	6
BE	15	21	13	16	13	7	7	1	2	5
BG	15	15	16	8	15	12	15	0	1	3
CZ	15	18	11	15	8	15	9	0	1	8
DK	19	9	14	9	13	11	8	1	2	14
DE	26	12	10	13	12	12	8	1	1	5
EE	7	27	10	20	4	13	8	0	3	8
IE	13	11	21	4	16	10	16	0	2	7
EL	18	13	10	17	13	15	12	0	0	2
ES	14	11	16	11	20	9	12	1	1	5
FR	17	19	18	14	13	6	5	0	3	5
HR	13	12	16	9	13	18	15	0	0	4
IT	17	15	14	17	15	9	8	0	1	4
CY	18	14	13	8	15	13	14	0	1	4
LV	17	12	15	12	10	13	11	1	2	7
LT	10	26	11	12	12	8	13	1	1	6
LU	12	19	14	6	17	14	11	1	2	4
HU	15	18	13	16	7	11	10	1	1	8
MT	11	12	15	6	16	17	19	0	1	3
NL	19	15	14	13	14	7	8	1	2	7
AT	15	15	14	16	14	7	9	1	3	6
PL	18	12	14	18	8	11	12	0	2	5
PT	12	17	18	13	19	8	7	2	1	3
RO	14	10	17	9	11	11	14	1	1	12
SI	11	17	13	18	7	11	12	1	3	7
SK	16	15	13	19	7	11	12	0	0	7
FI	14	21	20	4	12	10	10	1	1	7
SE	11	12	18	6	12	10	11	1	6	13

Flash Eurobarometer 562 – Citizens' attitudes towards taxation
Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q7a/b In your opinion, which measure would be most useful to help people file their tax return?

From the same list, are there any other measures that would be useful to help people file their tax return?

[MULTIPLE ANSWERS]

	Reforming tax law to make it simpler	Availability of pre-filled tax returns	Clearer instructions	Less frequent changes in rules	More support with filing your tax return	Fully digital tax filing system	Mobile app for tax filing and tracking refunds	Other	None of these	Don't know
EU27	39	33	36	31	33	23	22	2	2	6
BE	37	39	34	37	33	18	18	2	2	5
BG	34	34	39	22	35	28	33	2	1	2
CZ	32	41	30	32	22	32	23	1	1	8
DK	37	21	34	24	30	25	17	2	2	14
DE	53	32	28	33	33	25	20	2	1	5
EE	20	46	28	42	14	23	17	1	3	8
IE	28	28	44	16	42	23	34	1	2	7
EL	43	36	27	35	35	35	32	1	0	2
ES	32	26	44	25	45	21	27	2	1	5
FR	38	37	40	33	30	15	15	1	3	5
HR	28	33	40	23	33	38	35	0	0	4
IT	38	36	38	35	40	24	17	1	1	4
CY	40	33	35	20	42	26	32	1	1	4
LV	34	29	35	28	24	23	23	2	2	7
LT	23	50	27	28	27	20	30	1	1	6
LU	27	41	41	18	36	27	27	2	2	4
HU	35	36	33	34	23	25	26	2	1	8
MT	30	29	36	14	41	35	39	1	1	3
NL	37	34	34	32	32	17	18	2	2	7
AT	33	35	34	32	34	17	21	3	3	6
PL	44	28	36	37	22	23	25	1	2	5
PT	32	37	46	33	42	18	17	2	1	3
RO	32	23	37	22	26	29	30	1	1	12
SI	24	36	33	38	23	25	25	2	3	7
SK	35	35	31	38	20	28	30	1	0	7
FI	34	37	46	15	30	22	25	2	1	7
SE	24	25	37	13	31	21	23	2	6	13

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Citizens' attitudes towards taxation

Some argue the wealthiest individuals (i.e. the top 0.001%) should pay a minimum level of tax based on a percentage of their total wealth, not just their income. Others argue this could harm the economy by discouraging investment or causing wealthy people to leave the country.

Q8 What is your opinion on a minimum level of tax based on wealth applied to the wealthiest individuals (top 0.001%) in (YOUR COUNTRY)?

	I support the introduction of a tax for the wealthiest individuals (top 0.001%) to ensure that they pay a minimum level	I don't support taxing the wealthiest, as it has too many drawbacks (e.g. in terms of competitiveness, investment, cap	Don't know
EU27	65	24	11
BE	69	20	11
BG	71	20	9
CZ	45	30	25
DK	46	35	19
DE	69	22	9
EE	55	28	17
IE	67	22	11
EL	70	25	5
ES	69	22	9
FR	65	25	10
HR	71	16	13
IT	70	20	10
CY	68	22	10
LV	60	21	19
LT	68	18	14
LU	64	24	12
HU	78	12	10
MT	67	23	10
NL	64	23	13
AT	69	21	10
PL	49	33	18
PT	62	27	11
RO	63	23	14
SI	67	21	12
SK	56	27	17
FI	65	25	10
SE	56	31	13

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Some argue that very large multinational companies do not pay enough taxes, as they use advantageous tax rules in different countries to reduce the amount of taxes they need to pay. However, others fear that increasing taxation on these companies could lead to them moving their operations abroad, harming the economy.

Q9 To what extent do you agree that large multinational companies should be required to pay a minimum amount of tax in each country where they operate?

	Strongly agree	Somewhat agree	Somewhat disagree	Strongly disagree	Don't know
EU27	44	36	9	2	9
BE	43	36	9	3	9
BG	47	39	6	3	5
CZ	36	38	9	3	14
DK	39	36	9	3	13
DE	48	34	8	1	9
EE	35	40	9	5	11
IE	33	44	11	4	8
EL	43	44	8	2	3
ES	46	33	9	4	8
FR	46	38	7	1	8
HR	51	31	9	3	6
IT	42	37	11	2	8
CY	30	49	10	3	8
LV	29	43	9	5	14
LT	32	44	9	3	12
LU	40	41	8	4	7
HU	30	37	15	8	10
MT	41	42	9	3	5
NL	41	34	11	5	9
AT	54	32	6	1	7
PL	42	35	8	2	13
PT	44	39	9	2	6
RO	44	32	8	6	10
SI	40	33	14	7	6
SK	38	35	13	2	12
FI	39	44	8	1	8
SE	37	41	8	4	10

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q10 What is your opinion on using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources?

	Support	Do not support	Don't know
EU27	59	27	14
BE	54	29	17
BG	71	19	10
CZ	49	33	18
DK	47	19	34
DE	50	35	15
EE	48	38	14
IE	62	26	12
EL	65	29	6
ES	63	25	12
FR	62	25	13
HR	62	26	12
IT	68	18	14
CY	57	35	8
LV	50	29	21
LT	58	25	17
LU	56	33	11
HU	57	28	15
MT	71	24	5
NL	55	33	12
AT	51	34	15
PL	56	28	16
PT	72	18	10
RO	70	21	9
SI	66	23	11
SK	60	21	19
FI	65	22	13
SE	60	26	14

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q11 Which environmentally harmful goods do you think should be taxed more?

	Non-recyclable or hard-to- recycle products	Plastics	Greenhouse gas emissions (e.g. industrial pollution, transportation emissions)	Single-use products (e.g. straws, cutlery, packaging)	Fossil fuels (e.g. gas, oil, coal)	Other	Don't know
EU27	55	52	50	43	32	2	3
BE	54	46	48	49	27	2	4
BG	62	55	45	35	19	1	2
CZ	57	41	38	33	15	4	5
DK	58	39	46	34	39	3	8
DE	53	57	47	56	35	2	4
EE	64	45	28	37	17	1	3
IE	51	48	46	49	33	1	3
EL	49	37	52	29	26	1	1
ES	54	58	58	44	39	1	3
FR	55	57	53	44	34	2	4
HR	60	50	45	31	20	1	2
IT	55	51	51	42	34	1	2
CY	44	26	60	20	24	1	5
LV	63	36	27	27	13	2	4
LT	60	34	40	30	14	1	3
LU	65	53	40	59	24	4	0
HU	52	44	53	40	20	1	3
MT	52	40	48	54	26	2	2
NL	60	43	57	49	38	2	4
AT	55	47	49	44	36	1	4
PL	61	51	45	42	25	3	3
PT	51	54	55	43	30	1	2
RO	54	44	51	27	22	2	3
SI	62	46	35	31	15	2	2
SK	53	39	33	35	18	2	4
FI	63	44	44	45	39	3	4
SE	59	42	54	42	43	3	3

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=15 312 – Respondents who support using taxes to discourage the usage or consumption of environmentally harmful goods (e.g. plastic bottles) and polluting energy sources

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q12 Currently, air travel is taxed less than travelling by car or train (because of fuel tax exemptions and VAT treatment). What is your opinion on taxing airline travel at the same rate as other modes of transport?

	Support	Do not support	Don't know
U27	53	31	16
BE	55	28	17
BG	52	30	18
CZ	50	27	23
DK	40	32	28
DE	61	29	10
EE	39	44	17
IE	44	39	17
EL	53	35	12
ES	44	38	18
FR	57	31	12
HR	54	30	16
IT	50	28	22
CY	37	44	19
LV	42	35	23
LT	40	35	25
LU	47	39	14
HU	58	25	17
MT	48	43	9
NL	60	30	10
AT	61	29	10
PL	47	28	25
PT	57	28	15
RO	50	32	18
SI	60	29	11
SK	53	27	20
FI	59	26	15
SE	55	31	14

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q13 Which actions, if any, should the EU prioritise with regards to taxation? [MULTIPLE ANSWERS]

	Combatting tax avoidance and evasion	Preventing double taxes between EU countries	Solving tax disagreements among EU countries	Use of taxation measures to support a green economy	Facilitate the digitalisation of tax and customs administrations	Other	None of the above	Don't know
EU27	54	25	23	19	16	2	2	9
BE	55	25	26	17	10	2	2	9
BG	52	34	12	16	26	3	2	6
CZ	55	28	12	7	19	1	2	12
DK	47	23	17	19	14	1	4	16
DE	52	27	21	19	19	3	2	8
EE	36	40	21	8	16	1	4	10
IE	43	32	20	24	15	1	2	9
EL	49	31	30	22	24	1	1	3
ES	51	26	30	18	16	2	2	8
FR	65	16	29	17	12	1	2	9
HR	57	45	18	15	16	1	1	5
IT	61	17	19	20	16	2	2	8
CY	64	37	18	12	13	1	1	5
LV	43	31	16	9	12	2	4	12
LT	54	16	17	10	20	1	2	12
LU	49	29	18	19	16	1	3	10
HU	52	31	21	16	10	1	1	12
MT	53	26	17	30	17	1	0	4
NL	50	24	27	21	8	2	3	10
AT	54	31	20	21	13	1	3	8
PL	43	39	15	22	13	1	2	10
PT	61	31	23	25	14	1	1	5
RO	40	27	23	26	25	1	2	8
SI	53	37	13	13	12	2	2	7
SK	43	29	26	12	18	1	2	9
FI	60	26	23	17	10	2	1	10
SE	54	25	19	22	15	1	3	10

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Q14 In the past 12 months, have you purchased tobacco products in a country other than (YOUR COUNTRY)?

	Yes, in a country outside the EU	Yes, in another EU country	No	Don't know
EU27	4	11	84	1
BE	4	15	82	1
BG	6	15	80	0
CZ	4	15	81	1
DK	4	11	86	1
DE	4	11	85	1
EE	4	11	86	1
IE	7	21	73	1
EL	4	13	84	0
ES	6	8	86	2
FR	4	14	83	1
HR	10	11	80	1
IT	3	9	86	2
CY	6	11	83	1
LV	5	11	85	1
LT	5	13	82	1
LU	3	7	91	1
HU	3	8	88	2
MT	4	14	83	0
NL	3	19	78	1
AT	3	9	87	1
PL	4	9	85	2
PT	3	8	88	1
RO	5	12	83	2
SI	7	16	78	1
SK	6	12	83	1
FI	5	19	77	1
SE	3	10	86	1

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562
Citizens' attitudes towards taxation

Q15 How did you buy these tobacco products in another country? [MULTIPLE ANSWERS]

	In person	Someone else purchased them on your behalf	Over the phone	Online	Other	Don't know
EU27	70	16	8	9	2	2
BE	63	28	10	9	1	2
BG	77	14	8	5	1	1
CZ	73	22	2	5	0	1
DK	71	11	10	13	2	2
DE	79	13	6	5	2	3
EE	84	12	2	4	2	1
IE	78	16	5	5	0	1
EL	34	40	8	22	4	1
ES	59	12	17	14	3	1
FR	69	24	4	5	1	3
HR	84	13	5	5	1	0
IT	62	10	11	18	3	2
CY	61	13	5	9	12	1
LV	77	8	5	10	5	1
LT	71	12	6	8	1	4
LU	79	13	3	8	0	2
HU	75	8	8	11	2	2
MT	59	32	5	15	1	2
NL	74	21	4	5	2	1
AT	82	6	7	5	2	1
PL	62	14	10	15	2	2
PT	71	20	5	4	2	0
RO	77	11	5	9	0	2
SI	81	11	5	5	0	2
SK	73	9	9	11	3	0
FI	71	14	8	15	0	0
SE	78	10	8	13	1	0

Caution should be exercised when interpreting the individual country results, due to low base size in some countries (<100)

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=4 327 – Respondent who have purchased tobacco products from a retailer in a country other than (THEIR COUNTRY) in the past 12 months

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q16 What share of your annual tobacco consumption is from tobacco products bought in another country?

	Less than 5%	5 to 19%	20% to 50%	More than 50%	Don't know
EU27	42	23	16	12	7
BE	27	17	19	29	8
BG	62	19	7	5	7
CZ	44	20	11	15	10
DK	41	19	13	15	12
DE	46	22	15	10	7
EE	62	9	12	11	6
IE	40	21	15	14	10
EL	40	37	16	5	2
ES	37	30	19	9	5
FR	30	23	17	20	10
HR	66	14	7	4	9
IT	41	35	17	3	4
CY	64	21	2	3	10
LV	61	13	9	8	9
LT	64	12	10	10	4
LU	74	9	6	6	5
HU	60	15	15	7	3
MT	41	22	22	7	8
NL	24	13	20	37	6
AT	49	21	13	8	9
PL	48	15	22	6	9
PT	53	31	11	3	2
RO	61	21	4	8	6
SI	65	11	10	4	10
SK	58	20	5	8	9
FI	43	18	16	15	8
SE	52	26	13	2	7

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=4 327 – Respondents who have purchased tobacco products from a retailer in a country other than (THEIR COUNTRY) in the past 12 months

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q17 In the past 12 months, have you purchased alcoholic beverages online from a retailer in a country other than (YOUR COUNTRY)? [MULTIPLE ANSWERS]

	Yes, in another EU country	Yes, in a country outside the EU	No	Don't know
EU27	9	3	88	1
BE	12	2	86	1
BG	11	4	85	1
CZ	5	2	93	1
DK	14	3	83	1
DE	10	2	88	1
EE	11	2	87	0
IE	15	7	78	1
EL	11	4	86	0
ES	8	3	88	2
FR	9	2	90	0
HR	6	2	91	1
IT	9	3	87	2
CY	3	1	94	2
LV	8	2	90	1
LT	13	2	84	1
LU	8	1	90	1
HU	7	1	91	2
MT	11	2	87	1
NL	16	2	82	1
AT	10	2	88	1
PL	7	3	89	2
PT	8	2	90	0
RO	10	3	86	2
SI	9	4	88	0
SK	8	3	88	1
FI	14	2	84	1
SE	12	3	85	1

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=25 793 – All respondents

Flash Eurobarometer 562

Citizens' attitudes towards taxation

Q18 What share of your annual alcohol consumption is from alcoholic beverages you purchased online from retailers in another country?

	Less than 5%	5 to 19%	20% to 50%	More than 50%	Don't know
EU27	41	30	19	6	4
BE	30	27	26	14	3
BG	57	18	19	4	2
CZ	52	26	18	3	1
DK	35	23	17	18	7
DE	48	21	25	4	2
EE	62	12	9	9	8
IE	48	24	14	7	7
EL	32	48	16	3	1
ES	26	41	23	6	4
FR	37	31	21	8	3
HR	59	24	11	2	4
IT	41	38	14	4	3
CY	46	20	19	0	15
LV	55	18	14	3	10
LT	62	19	5	6	8
LU	66	19	6	7	2
HU	46	31	14	6	3
MT	32	34	24	9	1
NL	37	28	15	16	4
AT	54	23	9	4	10
PL	35	35	23	3	4
PT	47	36	10	3	4
RO	56	20	15	1	8
SI	53	24	14	5	4
SK	58	23	11	4	4
FI	29	28	23	18	2
SE	43	36	13	7	1

Caution should be exercised when interpreting the individual country results, due to low base size in some countries (<100)

Flash Eurobarometer 562 – Citizens' attitudes towards taxation

Fieldwork: 9.4.2025-17.4.2025 / (%) Base: n=3 290 – Respondents who have purchased alcoholic beverages online from a retailer in a country other than (THEIR COUNTRY) in the past 12 months