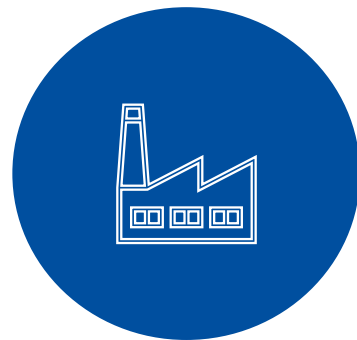


# CORE – Company Tax on Net Turnover - what & how

Annual lump-sum contribution of all companies in scope (i.e. tax resident in an EU MS; also PE) operating and selling in the EU with an annual turnover > 100 mln€

Net Turnover (€)	Contribution	Expected revenue generation: <b>€ 6.8 bn</b> annually on average
> 100 000 000 & < 249 999 999	€ 100 000	
>250 000 000 & < 499 999 999	€ 250 000	
> 500 000 000 & 749 999 999	€ 500 000	
> 750 000 000	€750 000	



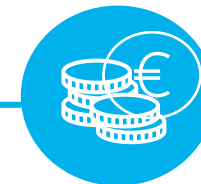
Entities with net turnover above EUR 100 million/year

Annual lump-sum contribution



Member States  
Tax administration

Collect on behalf of the Union

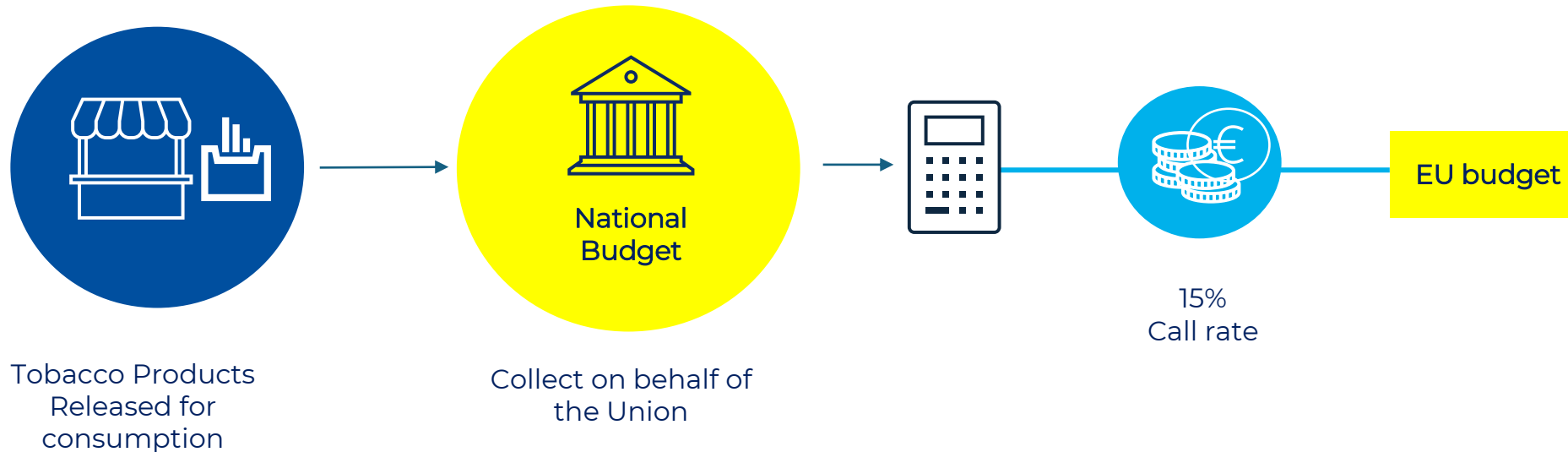


EU budget

# TEDOR – Tobacco Excise Duty Own Resource

15% of the revenues based on the Member State-specific minimum rate for manufactured tobacco and tobacco related products.

Expected revenue generation: €11.2 bn\* annually on average



\* the amount of 11.2 bn requires the new Tobacco Tax proposal to be adopted.

# TEDOR – Tobacco Excise Duty Own Resource

EU Member States' reliance on tobacco tax revenues vs strength of economy

