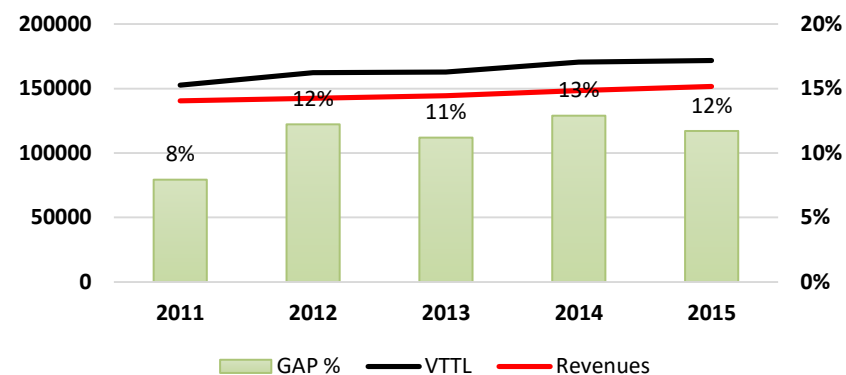


Table 3.10. France: VAT Revenue, VTTL, Composition of VTTL, and VAT Gap, 2011-2015 (EUR million)

France	2011	2012	2013	2014	2015
VTTL	152667	162380	162708	170435	171735
o/w liability on household final consumption	94180	96942	96958	101684	103383
o/w liability on government and NPISH final consumption	1292	1379	1426	1561	1577
o/w liability on intermediate consumption	24610	25760	26230	27120	27499
o/w liability on GFCF	28103	33496	33133	34634	33988
o/w net adjustments	4482	4802	4961	5436	5288
VAT revenue	140552	142527	144490	148454	151622
VAT GAP	12115	19853	18218	21981	20113
VAT GAP as a percent of VTTL	8%	12%	11%	13%	12%
VAT GAP change since 2011					+4 pp



Highlights

- The VAT Gap in France has been fluctuating around 12 percent since 2012, after the 4 percentage point surge in 2011.
- A stagnant base and a moderate 2 percent increase in VAT revenue contributed to a 1 percentage point reduction in the VAT Gap in 2015.
- In January 2015, France extended electronic audit filing to non-resident VAT companies. Previously, this was only required from resident companies.