

Fiscal Data Research

Ranking based on population	EU countries	Amount of population 2023 (1)	Fiscal regulations	All merchants, companies, hospitality concerned?	Fiscal details	GDP 2023 – Euro (1)	GDP /inhabitant 2023	Shadow / informal economies - % of GDP – 2022 (2)	Shadow / informal economies - % number of GDP – 2022	Informal GDP /inhabitant	Food and drink enterprises 2023 (3)	Supermarkets 2023 (4)	Estimate amount businesses – 2025 (5)
1	Germany	83.118.501	Yes	Yes	TSE technical security device – cloud software	4.116.028.000.000	49.520	8,80%	362.210.464.000	4357,76	185200	14328	~ 824767
2	France	68.277.210	Yes	Yes	Certified software	2.821.897.000.000	41.330	14,20%	400.709.374.000	5868,86	229230	8064	~ 701945
3	Italy	58.997.201	Yes	Yes	Certified terminal/printer incl receipts with QR code	2.128.619.000.000	36.080	20,30%	432.109.657.000	7324,24	259890	9065	~ 983061
4	Spain	48.085.361	No – only e-invoicing	Yes		1.489.204.000.000	30.----970	15,80%	235.294.232.000	4893,26	265740	16091	~ 719077
5	Poland	36.753.736	Yes	Yes	Certified fiscal device/printer – real-time transactions	731.399.000.000	19.900	21,90%	160.176.381.000	4358,10	58000	4910	~ 467058
6	Romania	19.054.548	Yes	Yes	Certified fiscal devices – ANAF – transactions in real-time	323.927.000.000	17.000	29,00%	93.938.830.000	4930,00	30660	1625	~ 130521
7	Netherlands	17.811.291	No		Tax authorities state 'that the law does not provide the possibility'	1.063.690.000.000	59.720	8,20%	87.222.580.000	4897,04	70540	4912	~ 240509
8	Belgium	11.742.796	Yes	No – only table serving in hospitality – Minimum Eur 25K	Certified fiscal device – real-time transactions	594.420.000.000	50.620	16,00%	95.107.200.000	8099,20	47460	1551	~ 145445
9	Czech Republic / Czechia	10.827.529	Yes	Yes	Certified fiscal EET system – real-time transactions	315.947.000.000	29.180	13,50%	42.652.845.000	3939,30	47160	822	~ 154440
10	Sweden	10.521.556	Yes	Yes	Certified fiscal terminals/devices	536.810.000.000	51.020	10,80%	57.975.480.000	5510,16	26160	1719	~ 15000 - 25000*
11	Portugal	10.516.621	Yes	Yes	Certified fiscal software/device – unique code on receipt	265.860.000.000	25.280	15,70%	41.740.020.000	3968,96	73910	1748	~ 139191
12	Greece	10.413.982	Yes	Yes	Certified fiscal devices – AADE –	222.339.000.000	21.350	20,93%	46.535.552.700	4468,56	79050	5057	~ 161153

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					transactions in real time								
13	Hungary	9.599.744	Yes	Yes	Online certified software – transactions in real time – Most advanced	196.795.000.000	20.500	25,40%	49.985.930.000	5207,01	26370	818	~ 99288
14	Austria	9.104.772	Yes	Yes	TSE technical security device – cloud software	471.900.000.000	51.830	6,60%	31.145.400.000	3420,78	30300	3017	~ 97282
15	Bulgaria	6.447.710	Yes	Yes	Fiscal devices – NRA – transactions in real-time	94.717.000.000	14.690	33,10%	31.351.327.000	4862,40	19110	547	~ 50000 - 70000*
16	Denmark	5.932.654	Yes	Yes	Certified fiscal software – signing transactions, electronic journal	375.478.000.000	63.290	9,70%	36.421.366.000	6139,14	12610	605	~ 20000 - 50000*
17	Finland	5.563.970	No			272.635.000.000	49.000	10,80%	29.444.580.000	5292,01	13080	688	~ 20000 - 40000*
18	Slovakia	5.428.792	Yes	Yes	Online fiscal software – transactions in real-time	122.256.000.000	22.520	13,10%	16.015.536.000	2950,11	16570	953	~ 20000 - 30000*
19	Ireland	5.271.395	No		Accurate/detailed records of transactions required	507.583.000.000	96.290	10,10%	51.265.883.000	9725,30	16280	607	~ 30000 - 40000*
20	Croatia	3.850.894	Yes	Yes	Certified fiscal software – transactions in real-time	76.248.000.000	19.800	29,70%	22.645.656.000	5880,62	17510	746	~ 10000 - 20000*
21	Lithuania	2.857.279	Yes	Yes	Certified fiscal software	73.432.000.000	25.700	22,40%	16.448.768.000	5756,79	4200	551	~ 10000 - 20000*
22	Slovenia	2.116.972	Yes	Yes	Certified fiscal software – transactions in real-time	63.848.000.000	30.160	22,10%	14.110.408.000	6665,37	8640	312	~ 10000 - 20000*
23	Latvia	1.883.008	Yes	Yes	Certified fiscal devices/software – record transactions	39.110.000.000	20.770	19,90%	7.782.890.000	4133,22	2860	340	~ 10000 - 20000*
24	Estonia	1.365.884	Yes	Yes	Certified fiscal devices/software –	38.190.000.000	27.960	22,70%	8.669.130.000	6346,90	3090	534	~ 10000 - 20000*

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					record transactions								
25	Cyprus	1.249.084	Yes	Yes	Certified fiscal devices/software – record transactions	42.219.000.000	33.800	23,90%	10.090.341.000	8078,19	5620	273	~ 5000 - 15000*
26	Luxembourg	660.809	No		Accurate/detailed records of transactions required	78.504.000.000	118.800	8,30%	6.515.832.000	9860,39	2420	151	~ 1127
27	Malta	542.051	Yes	Yes	Certified fiscal devices/software – record transactions	20.116.000.000	37.110	23,40%	4.707.144.000	8683,95	2540	70	~ 3000 - 6000*

Used sources

1 <https://www.deimel.nl/statistieken/landen-van-europa-met-aantal-inwoners/?sortBy=bbp&ascdesc=DESC#vind>

2 [https://www.europarl.europa.eu/RegData/etudes/STUD/2022/734007/IPOL_STU\(2022\)734007_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2022/734007/IPOL_STU(2022)734007_EN.pdf)

3 <https://www.statista.com/statistics/1459206/number-of-enterprises-food-beverage-services-europe-by-country/>

4 <https://www.foodsystemsdashboard.org/indicators/food-environments/vendor-properties/number-of-supermarkets/table>

5 List estimate businesses 2025 per country:

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<https://www.xmap.ai/location-intelligence-reports/retail--shopping-locations-in-france>
<https://www.xmap.ai/location-intelligence-reports/retail--shopping-locations-in-italy>
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<https://www.xmap.ai/location-intelligence-reports/retail--shopping-locations-in-greece>
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Important: Xmap.ai uses satellite, open data, and business register sources to count 'retail & shopping locations' — this therefore includes stores, restaurants, and commercial spaces in shopping streets and malls. So it is slightly broader than just 'traditional retail businesses'.

<https://xpatloop.com/channels/2024/05/retail-units-closing-rapidly-in-hungary.html>

Sweden:

<https://www.ibisworld.com/sweden/industry/clothing-footwear-leather-goods-retailing/200593/>
<https://www.globaldata.com/store/report/sweden-clothing-footwear-and-accessories-retail-market-analysis/>
<https://www.ibisworld.com/sweden/industry/other-goods-retailing/200238/>
<https://www.scribd.com/document/455687968/Location-Co-Location-In-Retail>

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Bulgaria:

https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Retail+Foods+Bulgaria_Sofia_Bulgaria_BU2023-0023.pdf

https://www.calwinexport.com/wp-content/uploads/2025/01/Exporter-Guide-Annual_Sofia_Bulgaria_BU2024-0022.pdf

<https://www.ibisworld.com/bulgaria/industry/general-stores/200232/>

<https://cwforton.com/insights/global-cities-retail-guide-2025-bulgaria/>

Denmark:

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<https://sallinggroup.com/en/stores/key-figures>

<https://thedanishdream.com/working/danish-companies/a-retail-crisis-one-in-five-shops-closed-since-2012/>

Finland:

https://www.pti.fi/wp-content/uploads/2025/06/Paivittaistavarakaupan-tilastot-2024_EN.pdf

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Slovakia:

<https://www.poidata.io/report/grocery-store/slovakia>

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<https://www.iopartners.com/en/news/q1-2025-slovak-retail-market-overview>

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<https://en.wikipedia.org/wiki/Centra>

Croatia:

<https://www.poidata.io/report/store/croatia>

<https://www.poidata.io/report/supermarket/croatia>

<https://www.poidata.io/report/shopping-mall/croatia>

Lithuania:

<https://www.poidata.io/report/store/lithuania>

<https://www.poidata.io/report/grocery-store/lithuania>

<https://www.ibisworld.com/lithuania/industry/retailing-except-of-motor-vehicles-motorcycles/200064>

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Slovenia:

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