

PART III

Country tables, 1965-2012

PARTIE III

Tableaux par pays, 1965-2012

PART III/PARTIE III

A. Tax revenues

A. Recettes fiscales

Table 41. **Australia / Australie**
 Details of tax revenue / Recettes fiscales détaillées

Million AUD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 5 024 | 39 878 | 116 500 | 214 643 | 349 394 | 340 042 | 333 993 | 359 885 | 390 615 | 415 888 |
| 1000 Taxes on income, profits and capital gains | 2 547 | 22 383 | 66 542 | 124 602 | 208 234 | 200 998 | 186 659 | 204 547 | 230 870 | 241 728 |
| 1100 Of individuals | 1 729 | 17 532 | 50 062 | 81 166 | 127 993 | 127 639 | 124 941 | 138 532 | 153 760 | 162 993 |
| 1110 On income and profits | 1 729 | 17 532 | 49 888 | 81 166 | 127 993 | 127 639 | 124 941 | 138 532 | 153 760 | 162 993 |
| 1120 On capital gains | 0 | 0 | 174 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 818 | 4 851 | 16 480 | 43 436 | 80 241 | 73 359 | 61 718 | 66 015 | 77 110 | 78 735 |
| 1210 On profits | 818 | 4 851 | 16 315 | 43 436 | 80 241 | 73 359 | 61 718 | 66 015 | 77 110 | 78 735 |
| Income tax on companies | 791 | 4 574 | 15 220 | 42 221 | 78 577 | 71 986 | 60 654 | 64 802 | 75 856 | 77 691 |
| Dividend and interest taxes | 17 | 161 | 899 | 846 | 1 664 | 1 373 | 1 064 | 1 213 | 1 254 | 1 044 |
| Other withholding taxes | 0 | 116 | 196 | 369 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains | 0 | 0 | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 157 | 1 988 | 7 115 | 9 624 | 16 407 | 17 303 | 17 303 | 18 490 | 20 305 | 21 447 |
| 4000 Taxes on property | 576 | 3 105 | 10 427 | 18 815 | 31 121 | 27 898 | 31 861 | 33 463 | 33 543 | 35 962 |
| 4100 Recurrent taxes on immovable property | 341 | 1 886 | 6 148 | 9 064 | 15 606 | 17 657 | 18 649 | 19 872 | 20 720 | 21 761 |
| 4110 Households | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | 1 886 | 6 148 | 9 064 | 15 606 | 17 657 | 18 649 | 19 872 | 20 720 | 21 761 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 137 | 175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | 131 | 174 | .. | .. | .. | .. | .. | .. | .. | .. |
| Estate duty central government | 36 | 17 | .. | .. | .. | .. | .. | .. | .. | .. |
| St. and loc. estate probate and succession | 95 | 157 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 7 | 1 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 98 | 1 044 | 4 279 | 9 751 | 15 515 | 10 241 | 13 212 | 13 591 | 12 823 | 14 201 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 1 744 | 12 402 | 32 416 | 61 602 | 93 632 | 93 843 | 98 170 | 103 385 | 105 897 | 116 751 |
| 5100 Taxes on production, sale, transfer, etc | 1 508 | 11 097 | 27 213 | 56 180 | 85 022 | 84 744 | 88 585 | 92 038 | 94 210 | 97 087 |
| 5110 General taxes | 370 | 2 102 | 9 365 | 25 830 | 45 486 | 43 716 | 47 800 | 49 329 | 50 004 | 51 462 |
| 5111 Value added taxes | 0 | 0 | 0 | 23 854 | 44 381 | 42 626 | 46 553 | 48 093 | 48 849 | 50 313 |
| 5112 Sales tax | 370 | 2 102 | 9 365 | 1 976 | 1 105 | 1 090 | 1 247 | 1 236 | 1 155 | 1 149 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 1 138 | 8 995 | 17 848 | 30 350 | 39 536 | 41 028 | 40 785 | 42 709 | 44 206 | 45 625 |
| 5121 Excises | 781 | 6 183 | 11 975 | 19 768 | 24 357 | 25 206 | 25 372 | 26 689 | 26 325 | 26 425 |
| Excises central government | 752 | 5 834 | 10 359 | 19 019 | 23 526 | 24 319 | 24 547 | 25 803 | 25 480 | 25 710 |
| Statutory corporate payments | 0 | 83 | 378 | 295 | 231 | 279 | 444 | 452 | 436 | 248 |
| Primary production charges | 29 | 266 | 1 238 | 454 | 600 | 608 | 381 | 434 | 409 | 467 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 271 | 1 799 | 3 319 | 4 606 | 6 070 | 6 276 | 5 748 | 5 828 | 7 105 | 8 172 |
| Customs duties central government | 271 | 1 799 | 3 319 | 4 606 | 6 070 | 6 276 | 5 748 | 5 828 | 7 105 | 8 172 |
| 5124 Taxes on exports | 1 | 117 | 57 | 0 | 10 | 13 | 14 | 11 | 12 | 9 |
| Customs duties on coal exports | 0 | 85 | 54 | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 1 | 32 | 3 | .. | 10 | 13 | 14 | 11 | 12 | 9 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 85 | 896 | 2 497 | 5 976 | 9 099 | 9 533 | 9 651 | 10 181 | 10 764 | 11 019 |
| Taxes race meetings | 31 | 240 | 651 | 300 | 358 | 381 | 376 | 366 | 359 | 325 |
| Poker machines | 16 | 140 | 295 | 2 064 | 2 985 | 3 034 | 2 976 | 3 108 | 3 161 | 3 195 |
| Lotteries | 7 | 122 | 325 | 890 | 1 118 | 1 184 | 1 230 | 1 147 | 1 256 | 1 369 |
| Levies on fire insurance companies | 16 | 157 | 363 | 574 | 937 | 1 028 | 1 109 | 1 232 | 1 395 | 1 279 |
| Other | 15 | 237 | 863 | 2 148 | 3 701 | 3 906 | 3 960 | 4 328 | 4 593 | 4 851 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 41. **Australia / Australie (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million AUD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 236 | 1 305 | 5 203 | 5 422 | 8 610 | 9 099 | 9 585 | 11 347 | 11 687 | 19 664 |
| 5210 Recurrent taxes | 197 | 1 260 | 5 109 | 5 422 | 8 610 | 9 099 | 9 585 | 11 347 | 11 687 | 19 664 |
| 5211 Paid by households: motor vehicles | 65 | 448 | 1 373 | 3 908 | 6 196 | 6 276 | 6 787 | 7 229 | 7 631 | 8 246 |
| 5212 Paid by others: motor vehicles | 65 | 351 | 937 | 125 | 189 | 182 | 205 | 232 | 254 | 285 |
| Fees on motor vehicle registry | 46 | 312 | 794 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drivers licences | 12 | 30 | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duty on vehicle registry | 6 | 9 | 32 | 125 | 189 | 182 | 205 | 232 | 254 | 285 |
| 5213 Paid in respect of other goods | 67 | 461 | 2 799 | 1 389 | 2 225 | 2 641 | 2 593 | 3 886 | 3 802 | 11 133 |
| Broadcasting tv licences | 37 | 21 | 125 | 210 | 288 | 341 | 241 | 150 | 231 | 167 |
| Business franchise lic. tobac. fuel | 0 | 221 | 2 016 | 227 | 0 | 2 | 3 | 0 | 1 | 1 |
| Other taxes | 2 | 12 | 33 | 855 | 1 935 | 2 297 | 2 348 | 3 735 | 3 546 | 10 941 |
| Liquor taxes | 28 | 206 | 603 | 97 | 2 | 1 | 1 | 1 | 24 | 24 |
| Dog licenses | 0 | 1 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 39 | 45 | 94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Non wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 195 | 2 585 | 2 563 | 840 | 991 | 973 | 326 |
| Tax expenditure component | .. | .. | .. | 175 | 178 | 127 | 67 | 110 | 581 | 81 |
| Transfer component | .. | .. | .. | 20 | 2 407 | 2 436 | 773 | 881 | 392 | 245 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 0 | 4 534 | 5 504 | 5 793 | 5 726 | 6 406 | 7 218 |
| Tax expenditure component | .. | .. | .. | .. | 1 922 | 2 213 | 2 227 | 2 253 | 2 426 | 2 736 |
| Transfer component | .. | .. | .. | .. | 2 642 | 3 291 | 3 566 | 3 473 | 3 980 | 4 482 |
| Total tax revenue on cash basis | 5 024 | 39 878 | 116 500 | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on accrual basis | .. | .. | .. | 214 643 | 349 394 | 340 042 | 333 993 | 359 885 | 390 615 | 415 888 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

StatLink  <http://dx.doi.org/10.1787/888933164638>

Table 42. **Austria / Autriche**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 6 210 | 29 759 | 54 040 | 89 812 | 114 639 | 121 059 | 117 424 | 120 519 | 126 842 | 132 409 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 89 456 | 114 242 | 120 688 | 117 104 | 120 180 | 126 464 | 132 065 |
| 1000 Taxes on income, profits and capital gains | 1 584 | 7 959 | 13 797 | 25 493 | 34 319 | 37 221 | 32 780 | 34 021 | 36 584 | 38 650 |
| 1100 Of individuals | 1 240 | 6 899 | 11 326 | 19 830 | 25 741 | 28 008 | 26 151 | 27 098 | 28 407 | 30 289 |
| 1110 On income and profits | 1 240 | 6 899 | 11 326 | 19 830 | 25 741 | 28 008 | 26 151 | 27 098 | 28 407 | 30 289 |
| Income tax | 415 | 1 576 | 2 501 | 3 142 | 3 253 | 3 387 | 3 314 | 3 358 | 3 374 | 3 537 |
| Special income tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wage tax | 417 | 4 626 | 7 823 | 15 630 | 20 607 | 22 467 | 20 997 | 21 783 | 23 031 | 24 759 |
| Tax on industry and trade | 196 | 402 | 454 | 7 | 0 | 0 | 0 | 0 | 0 | 1 |
| Tax on capital yields | 2 | 14 | 46 | 354 | 970 | 1 180 | 858 | 938 | 948 | 884 |
| Contribution to chambers | 60 | 279 | 501 | 697 | 910 | 974 | 983 | 1 018 | 1 054 | 1 107 |
| Water supply fund | 151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution emergency fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 334 | 1 049 | 1 930 | 4 157 | 6 622 | 6 953 | 4 683 | 5 519 | 6 644 | 6 962 |
| 1210 On profits | 334 | 1 049 | 1 930 | 4 157 | 6 622 | 6 953 | 4 683 | 5 519 | 6 644 | 6 962 |
| Corporation tax | 195 | 698 | 998 | 3 865 | 6 094 | 6 335 | 4 177 | 4 978 | 5 582 | 5 835 |
| Tax on industry and trade | 83 | 254 | 624 | 10 | 0 | 0 | 1 | 1 | 0 | 1 |
| Special tax on income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on capital yields | 5 | 33 | 108 | 118 | 346 | 424 | 323 | 347 | 342 | 328 |
| Water supply fund | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution emergency fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to chambers | 14 | 58 | 200 | 164 | 182 | 195 | 182 | 193 | 210 | 216 |
| Directors tax | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial Institutions Stability Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 510 | 583 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 10 | 12 | 540 | 1 506 | 1 956 | 2 259 | 1 946 | 1 405 | 1 533 | 1 398 |
| Fines related to tax offences | 10 | 12 | 18 | 33 | 77 | 82 | 75 | 99 | 84 | 66 |
| Tax on interest | 0 | 0 | 522 | 1 473 | 1 879 | 2 177 | 1 871 | 1 305 | 1 449 | 1 332 |
| 2000 Social security contributions | 1 548 | 9 200 | 17 763 | 30 693 | 38 757 | 40 496 | 40 961 | 41 780 | 43 724 | 45 343 |
| 2100 Employees | 686 | 3 792 | 7 512 | 12 547 | 15 721 | 16 513 | 16 600 | 16 999 | 17 697 | 18 295 |
| 2110 On a payroll basis | .. | .. | .. | 12 547 | 15 721 | 16 513 | 16 600 | 16 999 | 17 697 | 18 295 |
| Health insurance contributions | .. | .. | .. | 2 613 | 3 339 | 3 589 | 3 612 | 3 691 | 3 840 | 3 962 |
| Pension insurance contributions | .. | .. | .. | 6 427 | 8 311 | 8 749 | 8 823 | 9 059 | 9 491 | 9 881 |
| Pension contributions, civil servants | .. | .. | .. | 1 536 | 1 638 | 1 664 | 1 693 | 1 687 | 1 674 | 1 627 |
| Unemployment insurance contributions | .. | .. | .. | 1 854 | 2 284 | 2 355 | 2 308 | 2 385 | 2 510 | 2 637 |
| Health insurance contributions, local government employees | .. | .. | .. | 100 | 130 | 137 | 144 | 156 | 161 | 167 |
| Special unemployment insurance contributions | .. | .. | .. | 17 | 19 | 19 | 19 | 20 | 20 | 21 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 721 | 4 563 | 8 768 | 14 738 | 18 226 | 19 006 | 19 084 | 19 572 | 20 449 | 21 259 |
| 2210 On a payroll basis | .. | .. | .. | 14 738 | 18 226 | 19 006 | 19 084 | 19 572 | 20 449 | 21 259 |
| Health insurance contributions | .. | .. | .. | 2 674 | 3 408 | 3 582 | 3 606 | 3 685 | 3 834 | 3 956 |
| Pension insurance contributions | .. | .. | .. | 7 908 | 10 259 | 10 805 | 10 901 | 11 197 | 11 733 | 12 223 |
| Pension contributions, civil servants | .. | .. | .. | 494 | 446 | 449 | 445 | 435 | 424 | 417 |
| Accident insurance contributions | .. | .. | .. | 955 | 1 164 | 1 222 | 1 230 | 1 261 | 1 314 | 1 364 |
| Unemployment insurance contributions | .. | .. | .. | 1 854 | 2 284 | 2 355 | 2 308 | 2 385 | 2 510 | 2 637 |
| Health insurance contributions, local government employees | .. | .. | .. | 101 | 141 | 148 | 155 | 157 | 161 | 167 |
| Contributions to sickness benefit fund | .. | .. | .. | 341 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special pension contributions, nightshift workers | .. | .. | .. | 11 | 18 | 18 | 16 | 15 | 15 | 18 |
| Contributions to insolvency fund | .. | .. | .. | 381 | 488 | 408 | 406 | 416 | 437 | 455 |
| Special unemployment insurance contributions construction workers | .. | .. | .. | 17 | 19 | 19 | 19 | 20 | 20 | 21 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 141 | 845 | 1 482 | 3 408 | 4 810 | 4 977 | 5 276 | 5 210 | 5 578 | 5 788 |
| 2310 On a payroll basis | .. | .. | .. | 3 408 | 4 810 | 4 977 | 5 276 | 5 210 | 5 578 | 5 788 |
| Health insurance contributions | .. | .. | .. | 1 980 | 2 744 | 2 849 | 3 038 | 3 106 | 3 205 | 3 332 |
| Pension insurance contributions | .. | .. | .. | 1 134 | 1 567 | 1 614 | 1 705 | 1 563 | 1 823 | 1 870 |
| Pension contributions, civil servants (retired) | .. | .. | .. | 116 | 274 | 281 | 291 | 297 | 300 | 329 |
| Accident insurance contributions | .. | .. | .. | 77 | 85 | 86 | 87 | 88 | 89 | 91 |
| Health insurance contributions, local government employees | .. | .. | .. | 101 | 140 | 147 | 154 | 156 | 161 | 167 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 42. **Austria / Autriche** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 3000 Taxes on payroll and workforce | 472 | 2 097 | 3 259 | 5 788 | 7 266 | 7 922 | 8 143 | 8 359 | 8 756 | 9 156 |
| Emplr. contr. equaliz. of family burdens | 318 | 1 397 | 2 147 | 3 140 | 3 915 | 4 399 | 4 624 | 4 762 | 4 977 | 5 157 |
| Tax on sum of wages | 82 | 375 | 669 | 1 735 | 2 238 | 2 359 | 2 342 | 2 402 | 2 533 | 2 650 |
| Promotion residential buildings | 44 | 217 | 389 | 595 | 754 | 785 | 796 | 811 | 844 | 876 |
| Tax on employment (Vienna undergr.) | 0 | 20 | 21 | 21 | 22 | 23 | 24 | 22 | 22 | 42 |
| Special levy for households allowances | 26 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disabled persons equalization levy | 2 | 8 | 34 | 54 | 83 | 86 | 93 | 91 | 92 | 131 |
| Contributions to chambers | 0 | 0 | 0 | 242 | 253 | 270 | 265 | 271 | 288 | 300 |
| 4000 Taxes on property | 246 | 858 | 1 473 | 1 206 | 1 572 | 1 534 | 1 511 | 1 555 | 1 576 | 1 765 |
| 4100 Recurrent taxes on immovable property | 92 | 231 | 355 | 526 | 626 | 651 | 667 | 682 | 693 | 709 |
| 4110 Households | 47 | 66 | 84 | 87 | 92 | 93 | 94 | 93 | 93 | 96 |
| Duty on farms | 9 | 15 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Farm contr. equaliz. of family burdens | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Farm contribution to chambers | 14 | 23 | 32 | 32 | 39 | 40 | 41 | 40 | 40 | 44 |
| Contr. residential buildings reconstruction | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land tax A | 16 | 22 | 25 | 28 | 26 | 27 | 27 | 26 | 26 | 26 |
| 4120 Others | 45 | 165 | 271 | 440 | 534 | 558 | 573 | 589 | 601 | 613 |
| Tax on vacant plots | 1 | 4 | 5 | 5 | 5 | 6 | 5 | 6 | 6 | 6 |
| Land tax B | 44 | 161 | 266 | 435 | 529 | 552 | 568 | 583 | 595 | 607 |
| 4200 Recurrent taxes on net wealth | 103 | 401 | 642 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 37 | 140 | 189 | 1 | .. | .. | .. | .. | .. | .. |
| Capital tax | 25 | 109 | 189 | 1 | .. | .. | .. | .. | .. | .. |
| Contribution emergency fund | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Tax on industry and trade | 10 | 26 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Contribution to chambers | 2 | 6 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 66 | 260 | 453 | 0 | .. | .. | .. | .. | .. | .. |
| Capital tax | 24 | 139 | 322 | 0 | .. | .. | .. | .. | .. | .. |
| Capital death duty | 20 | 53 | 131 | 0 | .. | .. | .. | .. | .. | .. |
| Contribution emergency fund | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Tax on industry and trade | 19 | 56 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Contribution to chambers | 3 | 13 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 16 | 50 | 77 | 111 | 155 | 136 | 116 | 35 | 33 | 21 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 35 | 176 | 399 | 568 | 791 | 741 | 714 | 828 | 831 | 1 025 |
| Land transfer tax | 30 | 150 | 251 | 452 | 644 | 652 | 623 | 727 | 754 | 935 |
| Capital transfer tax | 5 | 27 | 148 | 115 | 147 | 89 | 91 | 102 | 77 | 89 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 6 | 14 | 10 | 18 | 11 |
| 4510 On net wealth | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | 6 | 14 | 10 | 18 | 11 |
| Foundation tax | .. | .. | .. | .. | .. | 6 | 14 | 10 | 18 | 11 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 2 321 | 9 379 | 17 034 | 25 611 | 31 574 | 32 755 | 32 963 | 33 689 | 35 222 | 36 508 |
| 5100 Taxes on production, sale, transfer, etc | 2 275 | 9 006 | 16 169 | 24 181 | 29 716 | 30 871 | 31 021 | 31 704 | 33 115 | 34 319 |
| 5110 General taxes | 1 160 | 5 984 | 11 229 | 16 894 | 20 988 | 21 957 | 22 231 | 22 764 | 23 498 | 24 601 |
| 5111 Value added taxes | 0 | 5 984 | 11 229 | 16 894 | 20 988 | 21 957 | 22 231 | 22 764 | 23 498 | 24 601 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 1 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax | 664 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Additional federal levy-turnover | 332 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Additional lieu invoice stp. | 164 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 115 | 2 996 | 4 873 | 7 249 | 8 725 | 8 911 | 8 788 | 8 937 | 9 615 | 9 716 |

Table 42. **Austria / Autriche (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 5121 Excises | 610 | 2 219 | 3 290 | 5 368 | 6 646 | 6 751 | 6 594 | 6 798 | 7 327 | 7 408 |
| Tax on beer | 39 | 44 | 56 | 161 | 200 | 190 | 193 | 198 | 189 | 191 |
| Tax on wine | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on sparkling wine | 1 | 7 | 25 | 25 | 1 | 1 | 1 | 1 | 1 | 1 |
| Tax on tobacco | 188 | 519 | 820 | 1 197 | 1 446 | 1 424 | 1 458 | 1 502 | 1 568 | 1 621 |
| Tax on mineral oils | 50 | 136 | 1 426 | 2 726 | 3 689 | 3 894 | 3 800 | 3 854 | 4 213 | 4 181 |
| Additional federal levy mineral oils | 202 | 876 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special duty alcoholic drinks | 0 | 142 | 193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special duty vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on starch products | 0 | 4 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beverage tax | 46 | 216 | 364 | 178 | 3 | -1 | -21 | -1 | -2 | 0 |
| Other receipts-Market Organisation Act | 26 | 35 | 9 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Transport equality levy | 0 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Market Organisation Act - milk | 35 | 177 | 192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Market Organisation Act - livestock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Market Organisation Act - grain | 16 | 23 | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty promotion milk distrib. | 0 | 34 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax on mineral oils | 0 | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on vehicles (fuel consumption) | 0 | 0 | 0 | 433 | 457 | 467 | 450 | 453 | 484 | 505 |
| Agricultural fund | 0 | 0 | 0 | 23 | 16 | 16 | 17 | 18 | 18 | 18 |
| Tax on energy | 0 | 0 | 0 | 562 | 764 | 709 | 655 | 726 | 792 | 831 |
| Social contributions to the artists' fund | 0 | 0 | 0 | 0 | 11 | 7 | 6 | 6 | 7 | 8 |
| Duty on exceeding milk-quota | 0 | 0 | 0 | 36 | 24 | 9 | 0 | 6 | 33 | 29 |
| Car registration taxes | 0 | 0 | 0 | 27 | 34 | 35 | 34 | 35 | 23 | 23 |
| 5122 Profits of fiscal monopolies | 37 | 57 | 52 | 130 | 122 | 124 | 130 | 129 | 318 | 332 |
| Duty on spirits | 5 | 14 | 17 | 130 | 122 | 124 | 130 | 129 | 132 | 128 |
| Federal monopolies salt | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal monopolies spirits | 30 | 43 | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal monopolies gambling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186 | 204 |
| 5123 Customs and import duties | 332 | 354 | 677 | -5 | -8 | -21 | 0 | 0 | 0 | 0 |
| Customs duties | 310 | 237 | 418 | -5 | -8 | -21 | 0 | 0 | 0 | 0 |
| Other import duties | 0 | 21 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution promote foreign trade | 10 | 63 | 171 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import equalization duties | 12 | 33 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 8 | 36 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to promote foreign trade | 8 | 36 | 1 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 129 | 297 | 854 | 1 720 | 1 967 | 2 039 | 2 059 | 2 005 | 1 966 | 1 968 |
| Insurance tax | 25 | 135 | 384 | 745 | 993 | 1 022 | 1 033 | 1 017 | 1 071 | 1 053 |
| Transport tax | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on casinos | 2 | 28 | 64 | 105 | 71 | 73 | 67 | 55 | 47 | 47 |
| Fire protection tax | 5 | 24 | 50 | 45 | 54 | 57 | 57 | 56 | 57 | 57 |
| Advertisement tax | 7 | 31 | 65 | 62 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | 2 | 2 | 2 | 5 | 8 | 9 | 9 | 9 | 12 | 18 |
| Tax on tourism | 8 | 43 | 71 | 103 | 142 | 150 | 153 | 171 | 166 | 180 |
| Amusement tax | 13 | 17 | 51 | 73 | 94 | 96 | 101 | 107 | 98 | 86 |
| Announcement tax | 3 | 18 | 40 | 81 | 0 | 0 | 0 | 1 | 0 | 0 |
| Tax on interest yields | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on gambling stakes - licenses | 0 | 0 | 116 | 197 | 202 | 215 | 232 | 221 | 268 | 257 |
| Tax on advertisement | 0 | 0 | 0 | 33 | 108 | 114 | 105 | 110 | 111 | 110 |
| Levy on dangerous waste | 0 | 0 | 10 | 71 | 72 | 64 | 57 | 51 | 53 | 53 |
| Duty for airways security | 0 | 0 | 0 | 28 | 56 | 64 | 62 | 30 | 5 | 0 |
| Tax on gambling stakes - gains | 0 | 0 | 0 | 171 | 166 | 174 | 183 | 176 | 16 | 0 |
| Flight Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59 | 107 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 34 | -3 | 18 | 4 | 4 | 4 | 8 |
| Levy on sugar | .. | .. | .. | 34 | -3 | 18 | 4 | 4 | 4 | 8 |
| 5130 Unallocable between 5110 and 5120 | 0 | 26 | 66 | 38 | 3 | 2 | 2 | 4 | 3 | 3 |
| Fines related to tax offenses | .. | 26 | 66 | 38 | 3 | 2 | 2 | 4 | 3 | 3 |
| 5200 Taxes on use of goods and perform activities | 46 | 373 | 865 | 1 430 | 1 858 | 1 884 | 1 942 | 1 985 | 2 107 | 2 188 |
| 5210 Recurrent taxes | 38 | 335 | 757 | 1 283 | 1 683 | 1 699 | 1 742 | 1 780 | 1 881 | 1 952 |
| 5211 Paid by households: motor vehicles | 22 | 156 | 366 | 830 | 1 191 | 1 237 | 1 274 | 1 302 | 1 390 | 1 444 |
| 5212 Paid by others: motor vehicles | 13 | 41 | 97 | 280 | 352 | 318 | 318 | 325 | 334 | 333 |

Table 42. **Austria / Autriche (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5213 Paid in respect of other goods | 3 | 138 | 294 | 174 | 140 | 144 | 149 | 153 | 157 | 175 |
| Hunting and fishing duties | 1 | 4 | 7 | 10 | 10 | 10 | 10 | 10 | 10 | 17 |
| Dog tax | 1 | 4 | 6 | 8 | 10 | 10 | 11 | 11 | 12 | 15 |
| Contribution to promotion of arts | 1 | 3 | 8 | 11 | 16 | 17 | 17 | 17 | 17 | 18 |
| Tax on radio and tv - licenses | 0 | 15 | 46 | 61 | 104 | 107 | 112 | 115 | 117 | 125 |
| Road transport duty | 0 | 112 | 226 | 84 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 8 | 38 | 108 | 147 | 175 | 185 | 201 | 205 | 226 | 236 |
| Certain user fees | 8 | 38 | 108 | 147 | 175 | 185 | 201 | 205 | 226 | 236 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 38 | 266 | 714 | 664 | 755 | 760 | 746 | 775 | 602 | 644 |
| Tax on financial institutions | 0 | 0 | 123 | -3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administration duties | 4 | 17 | 32 | 57 | 79 | 75 | 75 | 78 | 74 | 82 |
| Stamp fees | 7 | 46 | 76 | 135 | 92 | 84 | 79 | 84 | 78 | 88 |
| Contributions of interested persons | 0 | 0 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking duty | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to students' associations | 0 | 0 | 0 | 4 | 8 | 8 | 9 | 11 | 11 | 11 |
| Duty on contribution to political parties | 0 | 0 | 0 | 0 | -1 | 0 | 1 | 1 | 1 | 1 |
| Other fees, taxes on production n.e.c. | 0 | 0 | 0 | 388 | 461 | 470 | 456 | 476 | 305 | 315 |
| Embossing fee | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Other taxes | 28 | 202 | 347 | 83 | 115 | 122 | 125 | 125 | 133 | 145 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Custom duties collected for the EU | .. | .. | .. | 356 | 397 | 371 | 320 | 339 | 378 | 344 |
| Non wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | 650 | 650 | 650 | 650 | 570 | 560 |
| Tax expenditure component | .. | .. | .. | .. | 450 | 440 | 447 | 422 | 344 | 330 |
| Transfer component | .. | .. | .. | .. | 200 | 210 | 203 | 228 | 226 | 230 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on cash basis | 6 210 | 29 759 | 54 040 | 89 787 | 114 538 | 120 826 | 116 885 | 120 062 | 126 643 | 132 179 |
| Total tax revenue on accrual basis | .. | .. | .. | 89 812 | 114 639 | 121 059 | 117 424 | 120 519 | 126 842 | 132 409 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| VAT collected for the EU | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | -200 | -210 | -203 | -228 | -226 | -230 |
| Capital transfer for uncollected revenue | .. | .. | .. | -80 | -174 | -181 | -171 | -189 | -193 | -237 |
| Voluntary social security contributions | .. | .. | .. | 206 | 256 | 255 | 281 | 307 | 298 | 262 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 89 939 | 114 522 | 120 922 | 117 331 | 120 409 | 126 720 | 132 204 |
| Imputed social contributions | .. | .. | .. | 4 038 | 3 936 | 4 137 | 4 373 | 4 500 | 4 637 | 4 787 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 93 977 | 118 458 | 125 059 | 121 704 | 124 910 | 131 357 | 136 991 |

Note:

Year ending 31st December.

From 1995 data are on accrual basis.

Following national practice, one-third of the revenues from stamp fees (heading 6000) and fifty percent of the revenues from administration duties (heading 6000) are treated as tax revenues, the remainder being treated as non-tax revenue.

From 1988 onwards promoting residential building is being mainly financed by capital transfers from the Federal Government to the Länder. For the years 1985 to 1987 legally fixed shares of some taxes have been transmitted automatically from Federal Government to the Länder for this purpose and these funds have been classified as tax receipts of the Länder in those years. From 1988, they are classified as Federal Government tax revenues. This break in the time series (1987/1988) affects only the shares of the different subsectors and not total tax revenues.

From 1998 contributions of interested persons and parking duties are classified as non-tax revenues (sales) and no longer reported under heading 6000.

Source: Statistics Austria.

StatLink  <http://dx.doi.org/10.1787/888933164648>

Table 43. **Belgium / Belgique**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Recettes fiscales totales | 6 421 | 37 443 | 70 408 | 112 772 | 146 430 | 152 242 | 146 866 | 154 953 | 163 008 | 170 655 |
| Recettes fiscales totales excluant les droits de douane | .. | .. | .. | 111 811 | 145 042 | 150 823 | 145 720 | 153 719 | 161 692 | 169 371 |
| 1000 Impôts sur revenu, bénéfiques et gains en capital | 1 774 | 15 379 | 25 983 | 43 463 | 52 521 | 54 898 | 49 741 | 53 145 | 56 754 | 59 163 |
| 1100 Des personnes physiques | 1 317 | 13 626 | 22 538 | 35 302 | 40 741 | 43 318 | 41 425 | 43 757 | 45 997 | 47 455 |
| 1110 Sur le revenu et les bénéfiques | 1 317 | 13 626 | 22 538 | 35 302 | 40 741 | 43 318 | 41 425 | 43 757 | 45 997 | 47 455 |
| Précompte immobilier | 148 | 532 | 1 053 | 1 857 | 0 | 0 | 0 | 0 | 0 | 0 |
| Précompte mobilier | 119 | 1 062 | 3 014 | 1 737 | 2 351 | 2 605 | 2 295 | 2 426 | 2 687 | 3 323 |
| Précompte professionnel | 740 | 9 119 | 15 422 | 28 119 | 36 463 | 38 792 | 39 192 | 40 370 | 42 824 | 44 055 |
| Impôt versé par non-salariés | 125 | 1 776 | 2 144 | 1 968 | 1 756 | 1 728 | 1 547 | 1 618 | 1 520 | 1 420 |
| Impôt des non-résidents | 0 | -2 | 4 | 195 | 130 | 112 | 131 | 124 | 96 | 84 |
| Impôt sur revenu global | 183 | 1 128 | 878 | 817 | -982 | -929 | -2 879 | -1 829 | -2 224 | -2 561 |
| Cotisation spéciale séc. sociale | 0 | 0 | 19 | 602 | 957 | 970 | 1 048 | 1 032 | 1 069 | 1 094 |
| Autres (personnes physiques) | 0 | 12 | 2 | 8 | 65 | 40 | 93 | 17 | 25 | 40 |
| 1120 Sur les gains en capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Des sociétés | 397 | 1 744 | 3 405 | 8 089 | 11 709 | 11 570 | 8 296 | 9 361 | 10 731 | 11 680 |
| 1210 Sur les bénéfiques | 397 | 1 744 | 3 405 | 8 089 | 11 709 | 11 570 | 8 296 | 9 361 | 10 731 | 11 680 |
| Précompte immobilier | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Précompte mobilier | 41 | 367 | 1 206 | 548 | 689 | 681 | 302 | 318 | 399 | 422 |
| Versements anticipés (sociétés) | 262 | 1 273 | 2 735 | 7 115 | 9 743 | 9 637 | 6 845 | 7 699 | 7 859 | 7 914 |
| Impôt sur revenu global | 60 | 79 | -553 | 404 | 1 216 | 1 191 | 1 048 | 1 297 | 2 427 | 3 211 |
| Impôt des non-résidents (sociétés) | 0 | -6 | 18 | 17 | 41 | 46 | 62 | 43 | 36 | 120 |
| Autres (sociétés) | 0 | 32 | -2 | 5 | 19 | 14 | 39 | 4 | 10 | 13 |
| 1220 Sur les gains en capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Non-ventilables entre 1100 et 1200 | 61 | 9 | 40 | 72 | 71 | 11 | 20 | 27 | 26 | 28 |
| Anciens impôts sur revenu | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amendes | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | 7 | 9 | 40 | 72 | 71 | 11 | 20 | 27 | 26 | 28 |
| 2000 Cotisations de sécurité sociale | 2 018 | 10 798 | 23 386 | 34 962 | 45 480 | 48 015 | 49 026 | 50 131 | 52 592 | 54 788 |
| 2100 A la charge des salariés | 569 | 3 130 | 7 152 | 10 936 | 13 851 | 14 406 | 14 647 | 14 998 | 15 699 | 16 334 |
| 2110 Sur la base du salaire | .. | 3 130 | 7 152 | 10 936 | 13 851 | 14 406 | 14 647 | 14 998 | 15 699 | 16 334 |
| Sur les salaires et traitements bruts | .. | 3 130 | 7 062 | 10 936 | 13 851 | 14 406 | 14 647 | 14 998 | 15 699 | 16 334 |
| Sur les prestations sociales | .. | 0 | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2120 Sur la base de l'impôt sur les revenus | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 A la charge des employeurs | 1 320 | 6 791 | 14 689 | 21 036 | 27 649 | 29 141 | 29 686 | 30 370 | 32 057 | 33 458 |
| 2210 Sur la base du salaire | .. | 6 791 | 14 689 | 21 036 | 27 649 | 29 141 | 29 686 | 30 370 | 32 057 | 33 458 |
| A la charge des administrations publiques | .. | 1 059 | 1 769 | 2 834 | 4 060 | 4 299 | 4 587 | 4 806 | 5 079 | 5 611 |
| A la charge des autres secteurs | .. | 5 732 | 12 920 | 18 202 | 23 590 | 24 843 | 25 099 | 25 563 | 26 978 | 27 847 |
| 2220 Sur la base de l'impôt sur les revenus | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 A charge des travailleurs indép. ou sans emploi | 129 | 877 | 1 546 | 2 991 | 3 980 | 4 468 | 4 694 | 4 763 | 4 836 | 4 995 |
| Travailleurs indépendants | .. | 803 | 1 230 | 2 138 | 2 792 | 3 184 | 3 356 | 3 468 | 3 527 | 3 671 |
| Sans emploi | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pensionnés, retraités | .. | 29 | 198 | 709 | 1 012 | 1 084 | 1 156 | 1 134 | 1 203 | 1 225 |
| Autres | .. | 45 | 118 | 144 | 176 | 199 | 182 | 161 | 106 | 99 |
| 2310 Sur la base du salaire | .. | 877 | 1 546 | 2 991 | 3 980 | 4 468 | 4 694 | 4 763 | 4 836 | 4 995 |
| 2320 Sur la base de l'impôt sur les revenus | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Non-ventilables entre 2100, 2200 et 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 Sur la base du salaire | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 Sur la base de l'impôt sur les revenus | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Sur salaires ou main d'oeuvre | 0 | 0 | 0 | 0 | 6 | 6 | 6 | 7 | 8 | 8 |
| Cotisation mandats publics | .. | .. | .. | .. | 6 | 6 | 6 | 7 | 8 | 8 |
| 4000 Impôts sur le patrimoine | 240 | 1 161 | 2 679 | 5 282 | 10 550 | 10 764 | 10 247 | 11 252 | 11 939 | 12 873 |
| 4100 Impôts périodiques sur la propriété immobilière | 2 | 210 | 599 | 1 164 | 4 146 | 4 326 | 4 439 | 4 632 | 4 854 | 4 889 |
| 4110 Ménages | 0 | 26 | 63 | 102 | 2 779 | 2 904 | 2 981 | 3 115 | 3 252 | 3 278 |
| 4120 Autres agents | 2 | 184 | 536 | 1 063 | 1 367 | 1 421 | 1 458 | 1 517 | 1 602 | 1 610 |
| Taxes sur associations sans but lucratif | 2 | 7 | 17 | 41 | 32 | 32 | 28 | 33 | 35 | 36 |
| Précompte immobilier (soc.) | 0 | 177 | 519 | 929 | 1 269 | 1 315 | 1 358 | 1 416 | 1 485 | 1 499 |
| Taxe régionale (Br.) | 0 | 0 | 0 | 94 | 66 | 75 | 72 | 68 | 81 | 76 |
| 4200 Impôts périodiques sur l'actif net | 0 | 0 | 0 | 92 | 253 | 243 | 209 | 237 | 254 | 682 |
| 4210 Personnes physiques | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4220 Sociétés | .. | .. | .. | 92 | 253 | 243 | 209 | 237 | 254 | 682 |
| 4300 Impôts sur mut. par décès, succ. et donations | 75 | 309 | 504 | 1 101 | 2 053 | 2 199 | 2 050 | 2 296 | 2 463 | 2 739 |
| 4310 Impôts sur mut. par décès et successions | 69 | 281 | 475 | 1 042 | 1 702 | 1 882 | 1 780 | 1 966 | 2 093 | 2 343 |
| 4320 Impôts sur les donations | 6 | 29 | 29 | 59 | 351 | 317 | 270 | 330 | 370 | 397 |

Table 43. **Belgium / Belgique (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4400 Impôts sur transact. mobilières et immob. | 163 | 633 | 1 478 | 2 669 | 3 704 | 3 545 | 3 096 | 3 493 | 3 771 | 3 782 |
| Droits d'enregistrement | 153 | 527 | 1 213 | 1 967 | 3 325 | 3 271 | 2 820 | 3 210 | 3 496 | 3 467 |
| Droits d'hypothèque | 2 | 10 | 29 | 37 | 76 | 70 | 74 | 75 | 75 | 74 |
| Droits de greffe | 2 | 8 | 29 | 38 | 31 | 32 | 34 | 34 | 34 | 35 |
| Fonds d'expansion économique | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur opérations de bourse | 4 | 31 | 92 | 386 | 234 | 129 | 129 | 134 | 128 | 164 |
| Taxe sur titres cotés en bourse | 2 | 4 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur les titres au porteur | 0 | 0 | 0 | 79 | 3 | 0 | 0 | 0 | 0 | 4 |
| Droits de timbre, droits d'écriture | 0 | 53 | 94 | 161 | 35 | 43 | 39 | 40 | 39 | 39 |
| 4500 Impôts non-périodiques | 0 | 0 | 0 | 74 | 163 | 172 | 185 | 300 | 308 | 463 |
| 4510 Sur l'actif net | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Autres non-périodiques | .. | .. | .. | 74 | 163 | 172 | 185 | 300 | 308 | 463 |
| Taxe sur l'épargne à long terme | .. | .. | .. | 74 | 163 | 172 | 185 | 194 | 203 | 400 |
| Déclaration libératoire unique (DLU) | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Déclaration libératoire unique (Diamant) | .. | .. | .. | 0 | 0 | 0 | 0 | 107 | 105 | 63 |
| 4600 Autres impôts périodiques sur patrimoine | 0 | 8 | 99 | 182 | 232 | 280 | 269 | 294 | 287 | 318 |
| 5000 Impôts sur les biens et services | 2 386 | 10 105 | 18 360 | 28 104 | 36 426 | 37 081 | 36 641 | 39 150 | 40 357 | 42 495 |
| 5100 Impôts sur production, vente, transfert, etc. | 2 187 | 9 606 | 17 387 | 26 001 | 34 055 | 34 762 | 34 317 | 36 760 | 37 810 | 40 053 |
| 5110 Impôts généraux | 1 355 | 6 321 | 11 570 | 18 256 | 23 928 | 24 292 | 23 788 | 25 431 | 26 258 | 27 088 |
| 5111 Taxes sur la valeur ajoutée | 0 | 6 321 | 11 547 | 18 130 | 23 656 | 24 054 | 23 556 | 25 177 | 25 979 | 26 862 |
| T V A | .. | 6 293 | 11 491 | 18 130 | 23 656 | 24 054 | 23 556 | 25 177 | 25 979 | 26 862 |
| Droits de timbre | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe d'immatriculation | .. | 28 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Impôts sur les ventes | 0 | 0 | 23 | 126 | 271 | 238 | 232 | 253 | 278 | 226 |
| 5113 Autres impôts | 1 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes assimilées au timbre | 1 355 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Impôts sur biens et services déterminés | 832 | 3 285 | 5 818 | 7 745 | 10 128 | 10 470 | 10 530 | 11 330 | 11 553 | 12 964 |
| 5121 Accises | 531 | 1 997 | 3 478 | 5 690 | 7 079 | 6 954 | 7 126 | 7 620 | 7 670 | 7 757 |
| Huiles minérales | 278 | 1 109 | 2 017 | 3 392 | 3 771 | 3 684 | 3 768 | 3 985 | 4 150 | 4 019 |
| Gaz de pétrole, hydroc. liquéfiés, benzoles | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sur le tabac | 132 | 501 | 868 | 1 342 | 1 821 | 1 742 | 1 811 | 1 885 | 1 696 | 1 909 |
| Eaux de vie | 23 | 123 | 191 | 206 | 225 | 230 | 229 | 235 | 239 | 249 |
| Taxe consommation alcools, eaux de vie | 26 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Boissons fermentées mousseuses | 1 | 7 | 11 | 24 | 39 | 42 | 50 | 57 | 61 | 66 |
| Boissons fermentées de fruits | 18 | 57 | 88 | 101 | 115 | 114 | 115 | 116 | 116 | 115 |
| Bières | 38 | 93 | 170 | 208 | 191 | 185 | 183 | 188 | 184 | 181 |
| Eaux de boisson et limonades | 10 | 44 | 113 | 148 | 49 | 50 | 53 | 54 | 56 | 54 |
| Sucres et sirops de raffinage + café | 5 | 5 | 22 | 13 | 12 | 13 | 13 | 13 | 14 | 14 |
| Cotisation sur l'énergie | 0 | 0 | 0 | 193 | 341 | 331 | 335 | 383 | 341 | 328 |
| Produits intermédiaires alcoolisés | 0 | 0 | 0 | 32 | 28 | 28 | 26 | 26 | 24 | 24 |
| Redevance de contrôle fuel domestique | 0 | 0 | 0 | 29 | 43 | 51 | 44 | 51 | 40 | 39 |
| Ecotaxes | 0 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 2 | 2 |
| Cotisation d'emballage | 0 | 0 | 0 | 0 | 296 | 308 | 310 | 320 | 320 | 318 |
| Cotisation fédérale sur l'électricité et le gaz naturel | 0 | 0 | 0 | 0 | 144 | 162 | 175 | 292 | 414 | 426 |
| Cotisation environnementale | 0 | 0 | 0 | 0 | 5 | 14 | 12 | 15 | 12 | 14 |
| 5122 Bénéfices des monopoles fiscaux | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Droits de douane et droits à l'importation | 272 | 627 | 809 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits d'entrée | 206 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Prélèvements agricoles | 63 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Prélèvements CECA | 2 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Prélèvements UE, droit d'entrée | 0 | 383 | 716 | .. | .. | .. | .. | .. | .. | .. |
| Prélèvements agricoles UE | 0 | 244 | 93 | .. | .. | .. | .. | .. | .. | .. |
| 5124 Taxes à l'exportation | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Impôts sur biens d'équipement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Impôts sur services déterminés | 29 | 452 | 937 | 1 329 | 1 996 | 2 066 | 2 189 | 2 455 | 2 953 | 3 287 |
| Taxes jeux et paris | 9 | 47 | 51 | 45 | 64 | 68 | 74 | 77 | 58 | 63 |
| Taxe annuelle contrats assurances | 19 | 404 | 885 | 1 282 | 1 930 | 1 970 | 2 019 | 2 123 | 2 109 | 2 223 |
| Taxe d'affichage | 0 | 0 | 1 | 1 | 3 | 2 | 3 | 3 | 3 | 3 |
| Protection des dépôts | 0 | 0 | 0 | 0 | 0 | 25 | 93 | 252 | 782 | 998 |
| 5127 Autres impôts sur commerce et transact. internat. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Autres impôts | 0 | 208 | 593 | 726 | 1 052 | 1 451 | 1 215 | 1 255 | 930 | 1 921 |
| 5130 Non-ventilables entre 5110 et 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Impôts sur utilisation des biens et exerc. activités | 199 | 496 | 966 | 2 096 | 2 363 | 2 308 | 2 315 | 2 384 | 2 540 | 2 435 |
| 5210 Impôts périodiques | 199 | 496 | 966 | 1 887 | 2 032 | 1 950 | 1 972 | 2 005 | 2 161 | 2 065 |
| Taxe de circulation | 100 | 368 | 712 | 1 413 | 1 693 | 1 616 | 1 705 | 1 703 | 1 898 | 1 790 |
| 5211 A la charge des ménages : véhicules à moteur | 0 | 204 | 458 | 889 | 1 051 | 996 | 1 037 | 1 054 | 1 175 | 1 121 |
| 5212 A la charge autres agents : véhicules à moteur | 0 | 164 | 254 | 525 | 642 | 620 | 667 | 648 | 723 | 669 |

Table 43. **Belgium / Belgique (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5213 Autres impôts périodiques | 99 | 127 | 254 | 474 | 338 | 334 | 267 | 303 | 263 | 274 |
| Taxe appareils de divertissement | 6 | 20 | 20 | 71 | 56 | 54 | 49 | 58 | 53 | 47 |
| Taxe débits de boissons | 1 | 5 | 24 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur la chasse | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Collectivités locales | 90 | 15 | 19 | 38 | 99 | 110 | 107 | 112 | 113 | 117 |
| Radio, TV | 0 | 87 | 191 | 347 | 184 | 170 | 111 | 133 | 97 | 111 |
| 5220 Impôts non-périodiques | 0 | 0 | 0 | 209 | 332 | 358 | 343 | 379 | 379 | 371 |
| Taxe de mise en circulation | .. | .. | .. | 209 | 332 | 358 | 343 | 379 | 379 | 371 |
| Ménages | .. | .. | .. | 139 | 221 | 239 | 229 | 252 | 252 | 247 |
| Autres agents | .. | .. | .. | 70 | 111 | 119 | 114 | 126 | 126 | 124 |
| 5300 Non-ventilables entre 5100 et 5200 | 0 | 3 | 7 | 7 | 7 | 11 | 9 | 6 | 7 | 7 |
| 6000 Autres impôts | 2 | 0 | 0 | 0 | 61 | 58 | 59 | 36 | 43 | 45 |
| 6100 A la charge exclusive des entreprises | 0 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 A la charge d'autres agents | 2 | .. | .. | .. | 61 | 58 | 59 | 36 | 43 | 45 |
| Amendes et intérêts | 2 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits de douane perçus pour l'UE | .. | .. | .. | 960 | 1 388 | 1 420 | 1 147 | 1 234 | 1 316 | 1 284 |
| Crédits d'impôts récupérables | | | | | | | | | | |
| Crédits d'impôts récupérables contre 1110 | .. | .. | .. | .. | 226 | 252 | 389 | 715 | 1 396 | 1 636 |
| Composante fiscale | .. | .. | .. | .. | 78 | 83 | 161 | 456 | 1 000 | 1 198 |
| Composante transfert | .. | .. | .. | .. | 148 | 169 | 227 | 259 | 396 | 438 |
| Crédits d'impôts récupérables contre 1210 | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Composante fiscale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Composante transfert | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Recettes fiscales totales sur la base d'encaissements | 6 421 | 37 438 | 70 268 | 112 656 | 146 430 | 152 242 | 146 866 | 154 953 | 163 008 | 170 655 |
| Recettes fiscales totales sur la base des droits constatés | .. | 37 443 | 70 408 | 112 772 | 146 430 | 152 242 | 146 866 | 154 953 | 163 008 | 170 655 |
| Conciliation avec les Comptes nationaux | | | | | | | | | | |
| Impôts additionnels inclus dans les comptes nationaux | .. | 107 | 447 | 1 087 | 956 | 983 | 1 020 | 1 139 | 1 082 | 1 094 |
| Bénéfices de la loterie nationale | .. | 107 | 262 | 279 | 225 | 240 | 240 | 243 | 231 | 242 |
| Taxes sur les eaux (RF, RW et RB-C) | .. | 0 | 66 | 378 | 119 | 108 | 122 | 137 | 117 | 122 |
| Cot. producteurs produits animaux (Sanitel) | .. | 0 | 0 | 14 | 13 | 12 | 11 | 15 | 13 | 14 |
| Taxe sur les déchets industriels | .. | 0 | 27 | 74 | 68 | 72 | 56 | 54 | 59 | 53 |
| Taxe sur le lisier (RF) | .. | 0 | 0 | 11 | 11 | 8 | 4 | 5 | 5 | 5 |
| Taxe sur les déchets ménagers (RW) | .. | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retenue à la source sur salaires (UE) | .. | 0 | 93 | 175 | 270 | 285 | 311 | 345 | 330 | 332 |
| Cotisations de sécurité sociale (UE) | .. | 0 | 0 | 136 | 250 | 260 | 276 | 340 | 327 | 328 |
| Impôt exclus des comptes nationaux | .. | 0 | 0 | 0 | 0 | -25 | -93 | -252 | -782 | -998 |
| Protection des dépôts | .. | .. | .. | .. | .. | 25 | 93 | 252 | 782 | 998 |
| Différence dans les traitements des crédits d'impôts | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfert en capital des recettes non collectées | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisations de sécurité sociale volontaires | .. | 41 | 52 | 54 | 55 | 62 | 62 | 62 | 67 | 70 |
| Différences diverses | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ré-allocation niveaux d'administration nationaux | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Ré-allocation UE | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Comptes nationaux: impôts et cotisations sociales effectives | .. | 37 590 | 70 907 | 113 912 | 147 441 | 153 263 | 147 855 | 155 902 | 163 375 | 170 821 |
| Cotisations sociales imputées | .. | 1 497 | 2 886 | 5 483 | 7 746 | 8 184 | 8 627 | 8 895 | 9 473 | 9 875 |
| Comptes nationaux: impôts et toutes les cotisations sociales | .. | 39 087 | 73 793 | 119 395 | 155 187 | 161 447 | 156 482 | 164 796 | 172 847 | 180 696 |

Note:

Données établies sur la base de l'année civile se terminant le 31 décembre.

A partir de 1970, les données sont sur la base des droits constatés.

La rubrique 5100 comprend des taxes sur la fourniture d'eau, de gaz et d'électricité, sur le téléphone et les transports, taxes qui seraient classées dans d'autres postes de la rubrique 5100 si elles ne faisaient pas partie de la taxe de transmission (impôt sur le chiffre d'affaires) qui a été remplacée au 1er janvier 1971 par une taxe sur la valeur ajoutée.

Source: Ministère des Finances, Service d'Étude et de Documentation.

StatLink  <http://dx.doi.org/10.1787/888933164653>

Table 44. Canada
Details of tax revenue / Recettes fiscales détaillées

Million CAD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 15 318 | 101 015 | 244 152 | 390 234 | 512 663 | 514 034 | 499 685 | 514 281 | 540 707 | 562 722 |
| 1000 Taxes on income, profits and capital gains | 5 910 | 47 064 | 118 566 | 195 320 | 251 198 | 251 927 | 236 725 | 239 801 | 254 651 | 265 403 |
| 1100 Of individuals | 3 464 | 34 451 | 99 722 | 143 652 | 190 025 | 190 540 | 177 951 | 179 421 | 193 234 | 205 965 |
| 1110 On income and profits | 3 464 | 34 451 | 99 722 | 143 652 | 190 025 | 190 540 | 177 951 | 179 421 | 193 234 | 205 965 |
| Taxes federal government | 2 635 | 21 231 | 60 252 | 90 694 | 116 395 | 117 181 | 109 547 | 111 086 | 118 686 | 124 890 |
| Taxes on individuals - province | 829 | 13 220 | 39 470 | 52 958 | 73 630 | 73 359 | 68 404 | 68 335 | 74 548 | 81 075 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 2 276 | 11 741 | 17 190 | 47 643 | 54 272 | 53 601 | 52 906 | 54 414 | 55 513 | 53 229 |
| 1210 On profits | 2 276 | 11 741 | 17 190 | 47 643 | 54 272 | 53 601 | 52 906 | 54 414 | 55 513 | 53 229 |
| Taxes federal government | 1 752 | 8 110 | 11 726 | 31 570 | 37 093 | 35 300 | 32 739 | 33 418 | 34 846 | 32 908 |
| Taxes on corporations - province | 524 | 3 631 | 5 464 | 16 073 | 17 179 | 18 301 | 20 167 | 20 996 | 20 667 | 20 321 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 170 | 872 | 1 654 | 4 025 | 6 901 | 7 786 | 5 868 | 5 966 | 5 904 | 6 209 |
| Non-resident withhold taxes - federal | 170 | 872 | 1 654 | 4 025 | 6 901 | 7 786 | 5 868 | 5 966 | 5 904 | 6 209 |
| 2000 Social security contributions | 854 | 10 649 | 29 653 | 53 109 | 73 722 | 75 347 | 76 882 | 78 720 | 82 508 | 87 439 |
| 2100 Employees | 318 | 3 756 | 10 634 | 21 361 | 29 361 | 30 185 | 30 724 | 31 449 | 32 898 | 34 961 |
| Canada pension plan | 47 | 1 265 | 3 745 | 9 401 | 16 194 | 16 338 | 17 258 | 17 036 | 17 971 | 18 988 |
| Quebec pension plan | 15 | 431 | 1 108 | 2 897 | 4 124 | 4 730 | 4 868 | 5 452 | 5 303 | 5 690 |
| Employment insurance | 164 | 1 393 | 5 284 | 7 782 | 7 084 | 6 943 | 6 996 | 7 236 | 7 758 | 8 368 |
| Hospital insurance premiums | 92 | 667 | 496 | 1 281 | 1 959 | 2 174 | 1 603 | 1 726 | 1 866 | 1 915 |
| 2110 On a payroll basis | .. | .. | 10 634 | 20 976 | 28 654 | 29 166 | 29 944 | 30 622 | 31 981 | 34 030 |
| 2120 On an income tax basis | .. | .. | 0 | 385 | 707 | 1 019 | 780 | 827 | 917 | 931 |
| 2200 Employers | 536 | 6 697 | 18 449 | 30 307 | 41 922 | 42 653 | 43 518 | 44 611 | 46 842 | 49 546 |
| Canada pension plan | 48 | 1 266 | 3 745 | 9 401 | 16 194 | 16 338 | 17 258 | 17 036 | 17 971 | 18 988 |
| Quebec pension plan | 15 | 432 | 1 108 | 2 897 | 4 124 | 4 730 | 4 868 | 5 452 | 5 303 | 5 690 |
| Employment insurance | 164 | 2 006 | 7 398 | 10 894 | 9 917 | 9 720 | 9 794 | 10 130 | 10 861 | 11 715 |
| Hospital insurance premiums | 92 | 1 270 | 496 | 897 | 1 252 | 1 155 | 823 | 899 | 949 | 984 |
| Social insurance levies | 217 | 1 723 | 5 702 | 6 218 | 10 434 | 10 710 | 10 775 | 11 094 | 11 758 | 12 169 |
| 2210 On a payroll basis | .. | .. | 18 449 | 30 307 | 41 922 | 42 653 | 43 518 | 44 611 | 46 842 | 49 546 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 196 | 570 | 1 442 | 2 440 | 2 509 | 2 640 | 2 660 | 2 768 | 2 932 |
| Canada pension plan | .. | 153 | 478 | 1 200 | 2 096 | 2 114 | 2 233 | 2 205 | 2 325 | 2 457 |
| Quebec pension plan | .. | 43 | 92 | 242 | 344 | 395 | 406 | 455 | 443 | 475 |
| 2310 On a payroll basis | .. | 196 | 570 | 1 442 | 2 440 | 2 509 | 2 640 | 2 660 | 2 768 | 2 932 |
| 2320 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 5 499 | 8 013 | 10 038 | 10 364 | 10 412 | 10 758 | 11 554 | 11 936 |
| 4000 Taxes on property | 2 186 | 9 195 | 24 467 | 37 157 | 54 507 | 55 929 | 56 625 | 59 020 | 58 956 | 59 827 |
| 4100 Recurrent taxes on immovable property | 1 830 | 8 315 | 20 189 | 30 242 | 44 567 | 46 993 | 48 409 | 50 600 | 51 031 | 52 106 |
| On property provincial government | 11 | 133 | 1 645 | 3 078 | 3 164 | 3 346 | 3 444 | 3 689 | 3 739 | 3 895 |
| Personal property local government | 17 | 0 | 18 544 | 27 165 | 41 403 | 43 647 | 44 965 | 46 911 | 47 292 | 48 211 |
| Real property local government | 1 802 | 8 182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 25 | 512 | 1 911 | 4 171 | 2 970 | 2 322 | 1 827 | 1 438 | 1 013 | 719 |
| 4210 Individual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4220 Corporate | 25 | 512 | 1 911 | 4 171 | 2 970 | 2 322 | 1 827 | 1 438 | 1 013 | 719 |
| 4300 Estate, inheritance and gift taxes | 223 | 75 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | 216 | 75 | 3 | 2 | .. | .. | .. | .. | .. | .. |
| On inheritances federal government | 108 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Succession duties provincial government | 108 | 75 | 3 | 2 | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 7 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| On gifts federal government | 7 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 2 868 | 2 594 | 2 652 | 2 890 | 3 212 | 3 103 |
| 4500 Non-recurrent taxes | 108 | 293 | 2 365 | 2 742 | 4 102 | 4 020 | 3 738 | 4 093 | 3 699 | 3 899 |
| 4510 On net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | 108 | 293 | 2 365 | 2 742 | 4 102 | 4 020 | 3 738 | 4 093 | 3 699 | 3 899 |
| Special assessments and charges local govt. | 108 | 293 | 2 365 | 2 742 | 4 102 | 4 020 | 3 738 | 4 093 | 3 699 | 3 899 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 6 202 | 32 909 | 63 092 | 94 468 | 122 855 | 120 132 | 118 761 | 125 675 | 132 724 | 137 793 |
| 5100 Taxes on production, sale, transfer, etc | 5 310 | 24 808 | 59 627 | 88 879 | 114 701 | 111 453 | 110 627 | 117 251 | 123 310 | 128 325 |
| 5110 General taxes | 2 730 | 11 658 | 34 475 | 55 313 | 71 242 | 67 821 | 66 925 | 72 147 | 77 743 | 82 126 |
| 5111 Value added taxes | 0 | 0 | 0 | 35 884 | 46 072 | 41 849 | 42 144 | 62 678 | 73 077 | 76 884 |
| 5112 Sales tax | 2 730 | 11 658 | 34 475 | 19 429 | 25 170 | 25 972 | 24 781 | 9 469 | 4 666 | 5 242 |
| Sales taxes federal government | 813 | 5 429 | 16 866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales taxes provincial, local govt. | 1 917 | 6 229 | 17 609 | 19 429 | 25 170 | 25 972 | 24 781 | 9 469 | 4 666 | 5 242 |

Table 44. **Canada (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

| Million CAD | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 2 580 | 13 150 | 25 153 | 33 565 | 43 459 | 43 632 | 43 702 | 45 104 | 45 567 | 46 198 |
| 5121 Excises | 1 499 | 6 805 | 14 473 | 18 417 | 22 759 | 22 877 | 23 234 | 24 173 | 23 973 | 24 169 |
| Excises federal government | 740 | 3 850 | 6 405 | 8 377 | 9 249 | 9 406 | 9 420 | 9 762 | 9 280 | 9 329 |
| Liquor | .. | .. | 926 | 1 103 | 1 224 | 1 402 | 1 376 | 1 401 | 1 227 | 1 266 |
| Tobacco | .. | .. | 2 247 | 2 176 | 2 466 | 2 468 | 2 346 | 2 854 | 2 447 | 2 416 |
| Gasoline and motive fuel | .. | .. | 2 472 | 4 807 | 5 272 | 5 248 | 5 440 | 5 241 | 5 341 | 5 377 |
| Remitted gaming profits | .. | .. | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous consumption taxes | .. | .. | 715 | 291 | 287 | 288 | 258 | 266 | 265 | 270 |
| Excises provincial government | 759 | 2 955 | 8 067 | 10 039 | 13 510 | 13 472 | 13 815 | 14 411 | 14 694 | 14 840 |
| Motor fuel | 680 | 1 863 | 4 674 | 7 031 | 8 065 | 7 836 | 7 937 | 8 196 | 8 405 | 8 460 |
| Tobacco | 53 | 772 | 2 776 | 2 279 | 4 181 | 4 085 | 4 201 | 4 599 | 4 664 | 4 662 |
| Other | 26 | 320 | 617 | 730 | 1 264 | 1 551 | 1 677 | 1 616 | 1 625 | 1 718 |
| 5122 Profits of fiscal monopolies | 294 | 1 406 | 3 758 | 8 756 | 11 565 | 11 387 | 11 472 | 11 705 | 11 953 | 12 180 |
| Own enterprises contributions | 294 | 1 406 | 3 758 | 8 756 | 11 565 | 11 387 | 11 472 | 11 705 | 11 953 | 12 180 |
| 5123 Customs and import duties | 686 | 3 199 | 4 021 | 2 824 | 3 829 | 4 011 | 3 662 | 3 450 | 3 688 | 3 900 |
| Customs and import duties federal govt. | 686 | 3 199 | 4 021 | 2 824 | 3 829 | 4 011 | 3 662 | 3 450 | 3 688 | 3 900 |
| 5124 Taxes on exports | 0 | 842 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 84 | 575 | 2 385 | 2 524 | 4 088 | 4 199 | 4 045 | 4 400 | 4 569 | 4 651 |
| Tax on insurance premiums, provincial govt. | 45 | 261 | 1 141 | 1 740 | 2 796 | 2 910 | 2 822 | 3 175 | 3 438 | 3 519 |
| Tax on insurance premiums, federal govt. | 0 | 1 | 1 | 1 | 11 | 5 | 18 | 28 | 13 | 10 |
| Amusement and admission taxes | 4 | 25 | 126 | 538 | 537 | 548 | 531 | 391 | 305 | 291 |
| Air transportation taxes | 0 | 166 | 488 | 0 | 403 | 387 | 375 | 600 | 631 | 636 |
| Racetrack betting | 35 | 122 | 155 | 55 | 36 | 35 | 28 | 36 | 35 | 34 |
| Tax on meals and hotels | 0 | 0 | 473 | 191 | 305 | 314 | 271 | 170 | 147 | 161 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 17 | 323 | 517 | 1 045 | 1 217 | 1 157 | 1 289 | 1 376 | 1 383 | 1 298 |
| Other taxes federal government | 0 | 98 | 272 | 758 | 762 | 546 | 542 | 574 | 575 | 500 |
| Other taxes provincial government | 17 | 225 | 245 | 287 | 455 | 611 | 747 | 802 | 808 | 798 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 892 | 8 101 | 3 465 | 5 589 | 8 154 | 8 679 | 8 134 | 8 424 | 9 414 | 9 468 |
| 5210 Recurrent taxes | 306 | 1 500 | 2 393 | 3 644 | 4 368 | 4 401 | 4 775 | 4 988 | 5 045 | 5 278 |
| 5211 Paid by households: motor vehicles | 103 | 666 | 1 056 | 1 696 | 2 241 | 2 287 | 2 372 | 2 450 | 2 490 | 2 612 |
| 5212 Paid by others: motor vehicles | 141 | 509 | 697 | 1 039 | 1 242 | 1 218 | 1 204 | 1 225 | 1 245 | 1 326 |
| 5213 Paid in respect of other goods | 62 | 325 | 640 | 909 | 885 | 896 | 1 199 | 1 313 | 1 310 | 1 340 |
| 5220 Non-recurrent taxes | 586 | 6 601 | 1 072 | 1 945 | 3 786 | 4 278 | 3 359 | 3 436 | 4 369 | 4 190 |
| Licences and permits local govt. | 36 | 132 | 317 | 499 | 889 | 908 | 859 | 948 | 981 | 940 |
| Licences and permits provincial govt. | 550 | 6 469 | 755 | 1 446 | 2 897 | 3 370 | 2 500 | 2 488 | 3 388 | 3 250 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 166 | 1 198 | 2 875 | 2 167 | 342 | 335 | 279 | 306 | 315 | 324 |
| 6100 Paid solely by business | 139 | 943 | 2 386 | 1 280 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 27 | 255 | 489 | 887 | 342 | 335 | 279 | 306 | 315 | 324 |
| Poll tax local government | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous local government | 11 | 358 | 489 | 887 | 342 | 335 | 279 | 306 | 315 | 324 |
| Other federal government | 11 | -103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 1 633 | 5 550 | 5 670 | 6 422 | 7 303 | 7 149 | 7 007 |
| Tax expenditure component | .. | .. | .. | 276 | 824 | 794 | 861 | 990 | 972 | 949 |
| Transfer component | .. | .. | .. | 1 357 | 4 726 | 4 876 | 5 561 | 6 313 | 6 177 | 6 058 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 1 758 | 3 445 | 3 989 | 4 269 | 4 727 | 4 869 | 3 862 |
| Tax expenditure component | .. | .. | .. | 20 | 12 | 14 | 17 | 20 | 19 | 13 |
| Transfer component | .. | .. | .. | 1 738 | 3 433 | 3 975 | 4 252 | 4 707 | 4 850 | 3 849 |
| Total tax revenue on cash basis | 15 318 | 101 015 | 244 152 | 388 833 | 527 734 | 505 074 | .. | .. | .. | .. |
| Total tax revenue on accrual basis | .. | .. | .. | 390 234 | 512 663 | 514 034 | 499 685 | 514 281 | 540 707 | 562 722 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 390 234 | 512 663 | 514 034 | 499 685 | 514 281 | 540 707 | 562 722 |
| Imputed social contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 390 234 | 512 663 | 514 034 | 499 685 | 514 281 | 540 707 | 562 722 |

Note:

From 2001, all data are for the year ending 31st December. For 2005 and earlier years, data for the Federal, Provincial, and Territorial governments are on a fiscal year basis commencing 1st April. Data for local government are on a fiscal year basis commencing 1st January.

From 1999 data are on accrual basis except that personal income taxes are on a modified cash basis.

There are some minor differences between the data for the years 1965 to 1978 and those for subsequent years. These mostly relate to the inclusion of fines and penalties or late payment of taxes and deductions for the child tax credits in the data for the years 1979 to 1983.

Heading 1210 - Taxes federal government: Federal corporate taxes include capital taxes.

Heading 2000: Includes receipts from the Canadian Pension Plan, Quebec Pension Plan, Unemployment Insurance Fund and Provincial Health Insurance. Premiums, Medicare Premiums and Social Insurance levies but excludes that part of the taxes on income and sales taxes earmarked for old age security. The practice of earmarking these taxes was discontinued in June 1975.

Heading 4400: From 2002 onward includes land transfer taxes of the provincial, territorial and local governments. Prior to 2002 land transfer taxes of the local government were included in line 6000 and those provincial and territorial governments were included in line 4520.

Heading 5121: The large increase in this heading between 1980 and 1981 is due to the introduction of a 'special petroleum compensation charge', a 'Canadian ownership special charge' and to an increase in the natural gas tax of C\$ 2399 millions.

Heading 5122: From 1988, profits on fiscal monopolies include lottery profits.

Heading 5128: From 1988, other taxes of Federal Government include the annual fees for managing the spectrum (airwaves) allocation to the cellular industry.

Heading 5211: Some Québec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-89 to 1997-98.

From 1998-99 onward, these fees are included under other taxes - motor vehicle licences.

Source: Statistics Canada.


StatLink  <http://dx.doi.org/10.1787/888933164669>

Table 45. Chile / Chili
Details of tax revenue / Recettes fiscales détaillées

Million CLP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total tax revenue | .. | .. | 1 777 218 | 7 901 998 | 20 599 131 | 20 081 681 | 16 595 349 | 21 678 481 | 25 762 449 | 27 714 772 |
| 1000 Taxes on income, profits and capital gains | .. | .. | 412 974 | 1 841 630 | 9 412 056 | 7 536 172 | 5 162 043 | 8 329 060 | 10 322 824 | 10 803 031 |
| 1100 Of individuals | .. | .. | 99 154 | 604 100 | 989 348 | 1 146 546 | 1 252 672 | 1 492 837 | 1 690 230 | 1 893 620 |
| Second category tax | .. | .. | 65 552 | 490 980 | 993 129 | 1 110 643 | 1 239 815 | 1 449 099 | 1 663 293 | 1 917 675 |
| Global complementary tax | .. | .. | 33 603 | 113 120 | -3 781 | 35 903 | 12 857 | 43 738 | 26 936 | -24 055 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 219 586 | 882 896 | 6 054 487 | 4 805 522 | 4 110 485 | 4 448 745 | 6 021 408 | 7 560 906 |
| First category tax | .. | .. | 200 891 | 815 747 | 5 084 996 | 4 252 551 | 3 729 488 | 3 913 870 | 5 254 907 | 6 770 329 |
| Surtax on state owned enterprises | .. | .. | 16 074 | 47 634 | 113 334 | 92 949 | 44 974 | 194 203 | 116 725 | 80 084 |
| Mining tax | .. | .. | 0 | 0 | 835 452 | 417 214 | 312 473 | 298 558 | 598 790 | 619 150 |
| Other | .. | .. | 2 621 | 19 516 | 20 705 | 42 808 | 23 550 | 42 114 | 50 987 | 91 343 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 94 233 | 354 634 | 2 368 221 | 1 584 104 | -201 113 | 2 387 478 | 2 611 186 | 1 348 506 |
| Adicional tax | .. | .. | 59 082 | 350 301 | 1 462 715 | 1 363 357 | 1 023 497 | 1 414 057 | 1 187 866 | 1 178 917 |
| Other | .. | .. | 35 151 | 4 332 | 905 507 | 220 747 | -1 224 610 | 973 421 | 1 423 320 | 169 589 |
| 2000 Social security contributions | .. | .. | 159 559 | 576 758 | 1 148 647 | 1 289 225 | 1 371 750 | 1 493 987 | 1 623 818 | 1 802 468 |
| 2100 Employees | .. | .. | 154 021 | 553 937 | 1 098 620 | 1 229 912 | 1 312 793 | 1 433 159 | 1 565 828 | 1 742 526 |
| 2110 On a payroll basis | .. | .. | 154 021 | 553 937 | 1 098 620 | 1 229 912 | 1 312 793 | 1 433 159 | 1 565 828 | 1 742 526 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | 5 538 | 22 821 | 50 027 | 59 313 | 58 957 | 60 828 | 57 990 | 59 942 |
| 2210 On a payroll basis | .. | .. | 5 538 | 22 821 | 50 027 | 59 313 | 58 957 | 60 828 | 57 990 | 59 942 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | .. | .. | 109 319 | 554 037 | 1 013 571 | 1 080 090 | 795 084 | 785 364 | 1 027 627 | 1 180 307 |
| 4100 Recurrent taxes on immovable property | .. | .. | 59 968 | 302 244 | 496 311 | 541 268 | 532 279 | 549 125 | 731 191 | 788 919 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | 3 444 | 10 906 | 28 501 | 35 554 | 200 203 | 39 338 | 30 876 | 66 719 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 45 907 | 240 886 | 488 759 | 503 269 | 62 602 | 196 901 | 265 560 | 324 669 |
| 4500 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | 1 118 722 | 5 041 769 | 9 023 834 | 10 166 189 | 9 271 910 | 11 131 188 | 12 700 180 | 13 873 611 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 1 074 009 | 4 789 827 | 8 578 804 | 9 650 260 | 8 724 696 | 10 514 822 | 11 963 914 | 13 052 989 |
| 5110 General taxes | .. | .. | 664 421 | 3 306 350 | 6 781 501 | 7 912 009 | 7 051 079 | 8 399 926 | 9 536 786 | 10 447 374 |
| 5111 Value added taxes | .. | .. | 664 421 | 3 306 350 | 6 781 501 | 7 912 009 | 7 051 079 | 8 399 926 | 9 536 786 | 10 447 374 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 409 588 | 1 483 477 | 1 797 303 | 1 738 251 | 1 673 617 | 2 114 896 | 2 427 128 | 2 605 615 |
| 5121 Excises | .. | .. | 166 050 | 816 160 | 1 300 012 | 1 190 726 | 1 248 243 | 1 561 205 | 1 750 916 | 1 892 713 |
| Cigarettes and tobacco | .. | .. | 60 604 | 283 275 | 455 595 | 504 480 | 556 651 | 647 637 | 744 302 | 783 995 |
| Gasolene and diesel | .. | .. | 105 445 | 532 885 | 844 249 | 661 380 | 684 698 | 913 568 | 1 006 614 | 1 108 718 |
| Oil stabilisation fund | .. | .. | 0 | 0 | 168 | 24 866 | 6 894 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 222 486 | 548 571 | 300 416 | 307 265 | 162 987 | 267 331 | 301 828 | 314 441 |
| 5124 Taxes on exports | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 21 052 | 118 746 | 196 875 | 240 260 | 262 387 | 286 360 | 374 384 | 398 461 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | 44 714 | 251 942 | 445 030 | 515 929 | 547 214 | 616 366 | 736 266 | 820 622 |
| 5210 Recurrent taxes | .. | .. | 44 714 | 251 942 | 445 030 | 515 929 | 547 214 | 616 366 | 736 266 | 820 622 |
| Motor vehicles | .. | .. | 24 469 | 93 880 | 155 158 | 177 167 | 171 141 | 197 145 | 267 116 | 301 895 |

Table 45. **Chile / Chili** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million CLP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 5211 Paid by households: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | 20 245 | 158 062 | 289 872 | 338 762 | 376 073 | 419 221 | 469 150 | 518 727 |
| Municipal permits | .. | .. | 18 401 | 136 138 | 263 996 | 307 349 | 342 861 | 382 245 | 425 138 | 468 938 |
| Mining patents | .. | .. | 3 374 | 34 730 | 25 184 | 30 391 | 32 690 | 36 213 | 42 944 | 47 899 |
| Other | .. | .. | -1 530 | -12 806 | 692 | 1 022 | 522 | 763 | 1 068 | 1 890 |
| 5220 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | -23 356 | -112 195 | 1 023 | 10 005 | -5 438 | -61 117 | 88 000 | 55 355 |
| 6100 Paid solely by business | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | -23 356 | -112 195 | 1 023 | 10 005 | -5 438 | -61 117 | 88 000 | 55 355 |
| Total tax revenue on cash basis | .. | .. | 1 777 218 | 7 901 998 | 20 599 131 | 20 081 681 | 16 595 349 | 21 678 481 | 25 762 449 | 27 714 772 |
| Total tax revenue on accrual basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

Year ending 31st December.

The data are on a cash basis.

Source: Servicio de Impuestos internos (Chile's Tax Service).


StatLink  <http://dx.doi.org/10.1787/888933164673>

Table 46. **Czech Republic / République tchèque**
Details of tax revenue / Recettes fiscales détaillées

Million CZK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------|------|------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total tax revenue | .. | .. | .. | 771 596 | 1 313 753 | 1 346 208 | 1 268 851 | 1 286 861 | 1 341 575 | 1 367 409 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | .. | 1 307 310 | 1 339 885 | 1 263 303 | 1 280 288 | 1 334 614 | 1 361 237 |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | 175 846 | 325 328 | 305 082 | 269 343 | 259 934 | 272 467 | 280 058 |
| 1100 Of individuals | .. | .. | .. | 99 668 | 153 374 | 142 269 | 136 023 | 131 706 | 142 752 | 144 831 |
| 1110 On income and profits | .. | .. | .. | 99 668 | 153 374 | 142 269 | 136 023 | 131 706 | 142 752 | 144 831 |
| Wages and salaries withholding | .. | .. | .. | 73 474 | 126 736 | 116 034 | 113 119 | 115 755 | 122 569 | 124 005 |
| Of unincorporated individuals | .. | .. | .. | 17 254 | 17 825 | 16 052 | 12 750 | 5 747 | 7 866 | 7 767 |
| Withheld on interest and dividends paid to individuals | .. | .. | .. | 8 940 | 8 813 | 10 184 | 10 154 | 10 204 | 12 317 | 13 059 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 76 178 | 171 954 | 162 813 | 133 319 | 128 228 | 129 715 | 135 227 |
| 1210 On profits | .. | .. | .. | 76 178 | 171 954 | 162 813 | 133 319 | 128 228 | 129 715 | 135 227 |
| Profit tax | .. | .. | .. | 68 945 | 164 016 | 153 051 | 123 301 | 118 248 | 120 320 | 119 978 |
| Withheld on interest and dividends paid to corporations | .. | .. | .. | 7 233 | 7 162 | 8 897 | 9 027 | 9 156 | 8 710 | 7 503 |
| Levy on lottery revenue | .. | .. | .. | 0 | 776 | 865 | 992 | 824 | 685 | 7 747 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | .. | 341 544 | 573 417 | 595 552 | 557 702 | 576 029 | 588 996 | 596 841 |
| 2100 Employees | .. | .. | .. | 77 272 | 127 662 | 133 235 | 112 156 | 116 818 | 120 070 | 121 892 |
| 2110 On a payroll basis | .. | .. | .. | 77 272 | 127 662 | 133 235 | 112 156 | 116 818 | 120 070 | 121 892 |
| Retirement | .. | .. | .. | 40 489 | 66 644 | 69 707 | 66 042 | 69 272 | 70 999 | 71 647 |
| State employment policy | .. | .. | .. | 2 492 | 4 101 | 4 291 | 0 | 0 | 0 | 0 |
| Sick leave | .. | .. | .. | 6 852 | 11 279 | 11 797 | 0 | 0 | 0 | 0 |
| Health insurance | .. | .. | .. | 27 439 | 45 638 | 47 440 | 46 114 | 47 546 | 49 071 | 50 245 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 220 207 | 359 493 | 375 356 | 345 361 | 363 074 | 372 760 | 377 834 |
| 2210 On a payroll basis | .. | .. | .. | 220 207 | 359 493 | 375 356 | 345 361 | 363 074 | 372 760 | 377 834 |
| Retirement | .. | .. | .. | 121 547 | 220 591 | 230 729 | 218 310 | 229 450 | 235 129 | 237 277 |
| State employment policy | .. | .. | .. | 19 933 | 12 303 | 12 870 | 11 836 | 12 756 | 13 054 | 13 236 |
| Sick leave | .. | .. | .. | 20 555 | 33 834 | 35 390 | 21 500 | 24 332 | 24 904 | 25 234 |
| Health insurance | .. | .. | .. | 54 879 | 91 275 | 94 881 | 92 229 | 95 095 | 98 141 | 100 491 |
| Penalties | .. | .. | .. | 3 293 | 1 490 | 1 486 | 1 486 | 1 441 | 1 532 | 1 596 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 44 065 | 86 262 | 86 961 | 100 185 | 96 137 | 96 166 | 97 114 |
| 2310 On a payroll basis | .. | .. | .. | 44 065 | 86 262 | 86 961 | 100 185 | 96 137 | 96 166 | 97 114 |
| Retirement | .. | .. | .. | 7 819 | 19 508 | 19 110 | 25 320 | 20 510 | 22 225 | 22 334 |
| State employment policy | .. | .. | .. | 1 082 | 1 114 | 1 092 | 1 446 | 1 173 | 976 | 957 |
| Sick leave | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health insurance | .. | .. | .. | 34 992 | 65 483 | 66 608 | 73 241 | 74 299 | 72 815 | 73 671 |
| Self-employed | .. | .. | .. | 7 328 | 15 921 | 17 208 | 20 572 | 17 603 | 17 632 | 18 352 |
| Non-employed | .. | .. | .. | 200 | 2 103 | 2 147 | 3 996 | 3 996 | 2 466 | 2 451 |
| Government | .. | .. | .. | 27 464 | 47 459 | 47 253 | 48 673 | 52 700 | 52 717 | 52 867 |
| Penalties | .. | .. | .. | 172 | 157 | 151 | 178 | 155 | 150 | 153 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | .. | .. | .. | 10 890 | 15 495 | 15 216 | 14 085 | 16 364 | 20 439 | 20 554 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 4 469 | 5 126 | 5 200 | 6 366 | 8 752 | 8 484 | 9 546 |
| 4110 Households | .. | .. | .. | 1 452 | 2 228 | 2 347 | 2 912 | 4 302 | 4 344 | 4 837 |
| Real property tax | .. | .. | .. | 1 452 | 2 228 | 2 347 | 2 912 | 4 302 | 4 344 | 4 837 |
| 4120 Others | .. | .. | .. | 3 017 | 2 898 | 2 853 | 3 454 | 4 450 | 4 140 | 4 708 |
| Levy collected by Winery Fund | .. | .. | .. | 0 | 2 | 4 | 5 | 5 | 5 | 5 |
| Real property tax | .. | .. | .. | 3 017 | 2 895 | 2 849 | 3 448 | 4 445 | 4 135 | 4 703 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 587 | 460 | 249 | 225 | 218 | 4 401 | 3 392 |
| 4310 Estate and inheritance taxes | .. | .. | .. | 112 | 115 | 88 | 87 | 78 | 71 | 76 |
| Inheritance tax | .. | .. | .. | 112 | 115 | 88 | 87 | 78 | 71 | 76 |
| 4320 Gift taxes | .. | .. | .. | 475 | 345 | 162 | 138 | 140 | 4 330 | 3 316 |
| Gift tax | .. | .. | .. | 475 | 345 | 162 | 138 | 140 | 4 330 | 3 316 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 5 834 | 9 909 | 9 767 | 7 495 | 7 394 | 7 554 | 7 617 |
| Real property transfer tax | .. | .. | .. | 5 834 | 9 909 | 9 767 | 7 495 | 7 394 | 7 554 | 7 617 |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 46. **Czech Republic / République tchèque (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million CZK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5000 Taxes on goods and services | .. | .. | .. | 242 960 | 393 041 | 424 026 | 421 958 | 427 813 | 452 578 | 463 459 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 226 354 | 365 998 | 396 639 | 396 042 | 402 072 | 426 528 | 438 090 |
| 5110 General taxes | .. | .. | .. | 141 235 | 232 288 | 260 366 | 258 627 | 263 457 | 276 533 | 286 116 |
| 5111 Value added taxes | .. | .. | .. | 141 235 | 232 288 | 260 366 | 258 627 | 263 457 | 276 533 | 286 116 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous turnover tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | 85 119 | 133 710 | 136 273 | 137 414 | 138 615 | 149 995 | 151 975 |
| 5121 Excises | .. | .. | .. | 71 404 | 133 492 | 136 050 | 137 203 | 138 401 | 149 757 | 151 719 |
| On mineral oils | .. | .. | .. | 46 998 | 81 661 | 81 164 | 80 867 | 80 508 | 80 561 | 77 991 |
| On alcohol and liquor | .. | .. | .. | 5 629 | 7 201 | 7 025 | 7 689 | 5 820 | 6 870 | 5 998 |
| On beer | .. | .. | .. | 3 410 | 3 564 | 3 579 | 3 478 | 4 396 | 4 553 | 4 611 |
| On wine | .. | .. | .. | 350 | 342 | 324 | 366 | 317 | 296 | 308 |
| On tobacco products | .. | .. | .. | 14 984 | 40 713 | 41 200 | 41 581 | 44 062 | 48 203 | 53 334 |
| Duty on CFC | .. | .. | .. | 33 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levy collected by Winery Fund | .. | .. | .. | 0 | 11 | 22 | 26 | 24 | 19 | 29 |
| On electricity | .. | .. | .. | 0 | 0 | 1 126 | 1 391 | 1 433 | 1 368 | 1 342 |
| On natural gas | .. | .. | .. | 0 | 0 | 1 136 | 1 299 | 1 347 | 1 299 | 1 261 |
| On solid fuels | .. | .. | .. | 0 | 0 | 473 | 507 | 495 | 476 | 447 |
| Fee on electricity from solar radiation | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 6 111 | 6 397 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 13 572 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customs duties | .. | .. | .. | 13 572 | .. | .. | .. | .. | .. | .. |
| Previous import surcharge | .. | .. | .. | 0 | .. | .. | .. | .. | .. | .. |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 143 | 218 | 223 | 211 | 214 | 238 | 256 |
| Fees on entry tickets | .. | .. | .. | 65 | 61 | 65 | 63 | 53 | 60 | 58 |
| Fees on recreational units (based on capacity) | .. | .. | .. | 69 | 144 | 146 | 135 | 147 | 166 | 188 |
| Fees on advertising facilities | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restaurant sale alcohol. beverages and tobac. products | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees collected by the cinematography EBF | .. | .. | .. | 9 | 13 | 12 | 13 | 14 | 11 | 11 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 16 606 | 27 043 | 27 387 | 25 916 | 25 740 | 26 049 | 25 368 |
| 5210 Recurrent taxes | .. | .. | .. | 10 788 | 18 100 | 18 363 | 18 132 | 18 461 | 19 002 | 18 342 |
| Highway fee | .. | .. | .. | 1 753 | 2 429 | 2 819 | 2 845 | 3 061 | 3 186 | 3 872 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 5 456 | 5 882 | 5 777 | 4 944 | 5 138 | 5 256 | 5 224 |
| Road tax (commercial) | .. | .. | .. | 5 456 | 5 882 | 5 777 | 4 944 | 5 138 | 5 256 | 5 224 |
| 5213 Paid in respect of other goods | .. | .. | .. | 3 579 | 9 790 | 9 767 | 10 343 | 10 262 | 10 560 | 9 246 |
| Resort and recreation fees on visitors | .. | .. | .. | 232 | 312 | 309 | 282 | 284 | 302 | 304 |
| Dog fees | .. | .. | .. | 191 | 277 | 287 | 287 | 281 | 287 | 286 |
| Motor vehicle entry fees | .. | .. | .. | 32 | 25 | 24 | 22 | 23 | 11 | 13 |
| Water pollution fee | .. | .. | .. | 520 | 404 | 244 | 192 | 202 | 224 | 215 |
| Air pollution fee | .. | .. | .. | 685 | 525 | 553 | 376 | 399 | 439 | 408 |
| Waste deposit fee | .. | .. | .. | 454 | 5 728 | 5 777 | 6 002 | 5 948 | 5 172 | 5 864 |
| Levy on temp. withdrawal of land from agriculture | .. | .. | .. | 94 | 40 | 39 | 40 | 34 | 32 | 51 |
| Radioactive waste fee | .. | .. | .. | 642 | 1 310 | 1 341 | 1 375 | 1 430 | 1 479 | 1 543 |
| Fees on operated gambling machines | .. | .. | .. | 722 | 1 145 | 1 164 | 1 055 | 927 | 1 305 | 188 |
| Fees on registration and recording of packaging | .. | .. | .. | 0 | 17 | 18 | 17 | 17 | 17 | 17 |
| Levy on temp. withdrawal of land from forestry | .. | .. | .. | 7 | 6 | 6 | 7 | 6 | 7 | 5 |
| Other environmental fees | .. | .. | .. | 0 | 0 | 4 | 688 | 710 | 1 284 | 353 |
| 5220 Non-recurrent taxes | .. | .. | .. | 5 818 | 8 943 | 9 024 | 7 784 | 7 280 | 7 048 | 7 027 |
| Levy on withdrawal of land from agriculture | .. | .. | .. | 532 | 361 | 352 | 361 | 306 | 290 | 457 |
| Levy on withdrawal of land from forestry | .. | .. | .. | 40 | 57 | 50 | 63 | 57 | 59 | 49 |
| Tax on use of public space | .. | .. | .. | 645 | 639 | 710 | 632 | 626 | 682 | 655 |
| Misc. licence and permit fees | .. | .. | .. | 4 601 | 7 881 | 7 905 | 6 715 | 6 279 | 6 000 | 5 855 |
| Land betterment fee | .. | .. | .. | 0 | 4 | 6 | 11 | 11 | 16 | 10 |
| Licence for lorry transport | .. | .. | .. | 0 | 1 | 1 | 2 | 1 | 1 | 1 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | .. | 356 | 29 | 9 | 216 | 149 | 135 | 325 |
| Unallocated previous taxes and levies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | 356 | 29 | 9 | 216 | 149 | 135 | 325 |
| Other taxes, fees and related payments | .. | .. | .. | 356 | 29 | 9 | 216 | 149 | 135 | 325 |
| Custom duties collected for the EU | .. | .. | .. | .. | 6 443 | 6 323 | 5 548 | 6 573 | 6 961 | 6 172 |

Table 46. **Czech Republic / République tchèque (cont.)**
Details of tax revenue / Recettes fiscales détaillées

Million CZK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------|------|------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Non wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 0 | 16 022 | 26 188 | 26 074 | 28 476 | 28 277 | 33 077 |
| Tax expenditure component | .. | .. | .. | .. | 13 416 | 20 615 | 19 110 | 20 671 | 21 032 | 24 506 |
| Transfer component | .. | .. | .. | .. | 2 606 | 5 573 | 6 964 | 7 805 | 7 245 | 8 571 |
| Total tax revenue on cash basis | .. | .. | .. | 772 272 | 1 310 618 | 1 364 086 | 1 242 426 | 1 273 676 | 1 316 448 | 1 342 342 |
| Total tax revenue on accrual basis | .. | .. | .. | 771 596 | 1 313 753 | 1 346 208 | 1 268 851 | 1 286 861 | 1 341 575 | 1 367 409 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 2 837 | 5 757 | 6 302 | 6 140 | 6 094 | 6 286 | 6 408 |
| Compulsory injury insurance | .. | .. | .. | 2 837 | 5 757 | 6 222 | 6 140 | 6 094 | 6 286 | 6 408 |
| Driving licence fees | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | -9 488 | -17 797 | -18 385 | -20 129 | -20 096 | -18 714 | -19 143 |
| Tax on use of public space | .. | .. | .. | -645 | -639 | -710 | -710 | -632 | -682 | -655 |
| Waste deposit fee | .. | .. | .. | -454 | -5 728 | -5 777 | -6 002 | -5 948 | -5 172 | -5 864 |
| Misc. licence and permit fees | .. | .. | .. | -2 301 | -3 940 | -3 953 | -3 357 | -3 139 | -3 000 | -2 928 |
| Radioactive waste fee | .. | .. | .. | -642 | -1 310 | -1 341 | -1 375 | -1 430 | -1 479 | -1 543 |
| Health insurance: non-employed | .. | .. | .. | -200 | -2 103 | -2 147 | -3 996 | -3 996 | -2 466 | -2 451 |
| Health insurance: government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Soc. Security contr. employers: Penalties | .. | .. | .. | -3 293 | -1 490 | -1 486 | -1 486 | -1 441 | -1 532 | -1 596 |
| Soc. Security contr. Self-employed or non-employed: Penalties | .. | .. | .. | -200 | -157 | -151 | -178 | -155 | -150 | -153 |
| Licence for lorry transport | .. | .. | .. | 0 | -1 | -1 | -2 | -1 | -1 | -1 |
| Highway fee | .. | .. | .. | -1 753 | -2 429 | -2 819 | -2 845 | -3 061 | -3 186 | -3 872 |
| Other environmental fees | .. | .. | .. | 0 | 0 | 0 | -18 | -105 | -829 | -19 |
| Levy on lottery revenue | .. | .. | .. | 0 | 0 | 0 | -158 | -187 | -218 | -63 |
| Value added taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 1 099 | 974 | 882 | 635 | 661 | 423 | 313 |
| Miscellaneous differences | .. | .. | .. | 2 162 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 768 206 | 1 302 688 | 1 335 008 | 1 255 498 | 1 273 520 | 1 329 570 | 1 354 987 |
| Imputed social contributions | .. | .. | .. | 423 | 299 | 285 | 828 | 600 | 739 | 806 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 768 629 | 1 302 987 | 1 335 293 | 1 256 326 | 1 274 120 | 1 330 309 | 1 355 793 |

Note:

Year ending 31st December.

From 1995 data are on accrual basis.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888933164680>

Table 47. Denmark / Danmark
Details of tax revenue / Recettes fiscales détaillées

Million DKK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 21 083 | 169 100 | 393 664 | 640 558 | 831 564 | 839 559 | 798 045 | 839 081 | 858 104 | 882 761 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 638 170 | 828 282 | 836 453 | 795 398 | 835 840 | 854 927 | 879 799 |
| 1000 Taxes on income, profits and capital gains | 9 865 | 93 652 | 236 671 | 386 213 | 498 940 | 507 721 | 487 178 | 513 471 | 523 227 | 546 419 |
| 1100 Of individuals | 8 911 | 88 206 | 209 410 | 331 549 | 430 158 | 440 733 | 439 548 | 427 816 | 435 278 | 447 296 |
| 1110 On income and profits | 8 911 | 88 157 | 209 267 | 331 323 | 429 812 | 440 370 | 439 212 | 427 495 | 434 981 | 446 989 |
| Central government income tax | .. | 33 351 | 91 638 | 70 110 | 150 230 | 151 576 | 134 630 | 123 728 | 127 422 | 130 252 |
| County income tax | .. | 10 742 | 31 361 | 58 187 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipality income tax | .. | 33 555 | 77 571 | 126 375 | 176 603 | 180 029 | 178 098 | 194 237 | 198 759 | 206 117 |
| Seaman's income tax | .. | 457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Old-age pension fund contributions | .. | 2 163 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social pension fund contributions | .. | 3 340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickness benefit fund contributions | .. | 1 803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Church tax | .. | 1 248 | 2 697 | 4 179 | 5 249 | 5 264 | 5 173 | 5 617 | 5 728 | 5 899 |
| Pension schemes and annuity insurance | .. | 355 | 2 829 | 6 717 | 8 410 | 9 747 | 27 798 | 9 404 | 8 800 | 8 787 |
| Special income tax | .. | 1 053 | 2 810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on canceled pension schemes | .. | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on feed rent increases | .. | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on employees' remuneration compens. fund releases | .. | 0 | 356 | 613 | 1 094 | 1 423 | 1 552 | 982 | 1 089 | 1 224 |
| Duty on interest on consumer loans | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour market contributions | .. | 0 | 0 | 56 738 | 76 515 | 80 213 | 79 599 | 80 899 | 80 366 | 81 698 |
| Imputed income from owner-occupied dwelling | .. | 0 | 0 | 8 404 | 11 711 | 12 118 | 12 362 | 12 628 | 12 817 | 13 012 |
| 1120 On capital gains | 0 | 49 | 143 | 226 | 346 | 363 | 336 | 321 | 297 | 307 |
| Tax on winnings from lotteries, pools, etc. | .. | 49 | 143 | 226 | 346 | 363 | 336 | 321 | 297 | 307 |
| 1200 Corporate | 954 | 5 446 | 14 660 | 42 279 | 64 317 | 57 803 | 38 846 | 49 120 | 49 873 | 55 571 |
| 1210 On profits | 954 | 5 446 | 14 660 | 42 279 | 64 317 | 57 803 | 38 846 | 49 120 | 49 873 | 55 571 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 12 601 | 12 385 | 4 465 | 9 185 | 8 784 | 36 535 | 38 076 | 43 552 |
| 2000 Social security contributions | 797 | 2 238 | 7 897 | 23 145 | 16 806 | 16 819 | 16 411 | 17 686 | 18 108 | 16 568 |
| 2100 Employees | 674 | 1 529 | 7 894 | 22 902 | 16 577 | 16 642 | 16 271 | 16 772 | 17 117 | 15 822 |
| Unemployment insurance contributions | .. | 1 528 | 7 893 | 10 917 | 10 436 | 10 298 | 10 401 | 10 860 | 11 186 | 11 345 |
| Sickness benefit fund contributions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickday benefit contributions, ordinary | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickday benefit contributions, special | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to merchant marine's welf. board | .. | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special pension scheme savings | .. | 0 | 0 | 6 846 | 0 | 0 | 0 | 0 | 0 | 0 |
| Early retirement contributions | .. | 0 | 0 | 5 139 | 5 974 | 6 164 | 5 691 | 5 749 | 5 737 | 4 288 |
| Flexible benefit contributions | .. | 0 | 0 | 0 | 167 | 180 | 179 | 163 | 194 | 189 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 123 | 709 | 3 | 243 | 229 | 177 | 140 | 914 | 991 | 746 |
| Unemployment insurance contributions | .. | 598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disablement insurance contributions | .. | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickness benefit fund contributions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to employee's wage guarantee fund | .. | 50 | 0 | 241 | 227 | 170 | 135 | 908 | 982 | 733 |
| Contribution to merchant marine's welf. board | .. | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shipping owners contr. sickness assist. seamen | .. | 1 | 2 | 2 | 2 | 7 | 5 | 6 | 9 | 13 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 2 493 | 2 258 | 3 975 | 4 205 | 4 153 | 4 160 | 4 635 | 5 547 |
| 4000 Taxes on property | 1 694 | 9 838 | 16 472 | 20 799 | 31 599 | 34 392 | 31 521 | 33 686 | 34 855 | 33 593 |

Table 47. **Denmark / Danemark** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million DKK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4100 Recurrent taxes on immovable property | 1 029 | 5 675 | 8 891 | 13 565 | 18 995 | 21 493 | 22 562 | 24 160 | 25 019 | 24 822 |
| Central government land tax | .. | 264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County land tax | .. | 2 315 | 2 915 | 4 070 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal land tax | .. | 2 257 | 4 123 | 7 049 | 15 601 | 17 000 | 18 102 | 19 644 | 20 547 | 20 947 |
| Centr. Govt. fixed tax on real property | .. | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County fixed tax on real property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal fixed tax on real property | .. | 91 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County duty on land (public property) | .. | 22 | 22 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| County duty on buildings (public property) | .. | 52 | 88 | 97 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal duty on land (public property) | .. | 103 | 243 | 383 | 393 | 641 | 601 | 433 | 420 | 360 |
| Municipal duty on buildings (residential) | .. | 195 | 335 | 381 | 757 | 945 | 916 | 814 | 768 | 664 |
| Municipal duty on buildings (business) | .. | 366 | 1 165 | 1 560 | 2 244 | 2 907 | 2 943 | 3 269 | 3 284 | 2 851 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 306 | 963 | 934 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 306 | 963 | 934 | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 137 | 738 | 2 197 | 2 861 | 3 896 | 4 755 | 3 688 | 3 779 | 4 694 | 3 854 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 222 | 2 347 | 4 370 | 4 233 | 8 702 | 8 138 | 5 263 | 5 747 | 5 142 | 4 917 |
| Stamp duties | .. | 2 243 | 2 829 | 4 156 | 8 588 | 8 047 | 5 184 | 5 686 | 5 060 | 4 890 |
| Duty on share capital creation | .. | 32 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty to land registry office | .. | 47 | 45 | 74 | 85 | 62 | 51 | 30 | 31 | 27 |
| Duty to the register of companies and assoc. | .. | 25 | 187 | 3 | 29 | 29 | 28 | 31 | 51 | 0 |
| Duty on transfers of shares | .. | 0 | 809 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 115 | 80 | 140 | 6 | 6 | 8 | 0 | 0 | 0 |
| 4510 On net wealth | .. | 0 | 0 | 0 | 0 | 0 | 0 | .. | 0 | .. |
| 4520 Other non-recurrent taxes | .. | 115 | 80 | 140 | 6 | 6 | 8 | .. | 0 | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 8 727 | 63 372 | 130 094 | 205 691 | 276 853 | 273 226 | 256 039 | 266 751 | 274 006 | 277 566 |
| 5100 Taxes on production, sale, transfer, etc | 8 228 | 60 442 | 124 022 | 194 856 | 261 925 | 258 137 | 241 125 | 251 045 | 257 792 | 261 187 |
| 5110 General taxes | 2 139 | 37 727 | 80 630 | 123 777 | 176 114 | 176 226 | 169 041 | 173 114 | 177 843 | 181 791 |
| 5111 Value added taxes | .. | 37 727 | 72 100 | 123 777 | 176 114 | 176 226 | 169 041 | 173 114 | 177 843 | 181 791 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 0 | 8 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour market contrib. concerning imports | .. | .. | 4 903 | .. | .. | .. | .. | .. | .. | .. |
| Labour market contrib. concerning value added | .. | .. | 3 627 | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 6 089 | 22 715 | 43 392 | 71 079 | 85 811 | 81 911 | 72 084 | 77 931 | 79 949 | 79 396 |

Table 47. **Denmark / Danemark (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

| Million DKK | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 5121 Excises | 5 471 | 20 553 | 38 888 | 66 347 | 79 112 | 74 411 | 66 298 | 72 139 | 73 901 | 74 810 |
| Duty on petrol | .. | 3 712 | 5 637 | 10 004 | 9 154 | 8 898 | 8 700 | 8 029 | 7 731 | 7 383 |
| Motor vehicle registration duty | .. | 2 989 | 7 917 | 13 850 | 24 286 | 19 099 | 11 856 | 13 523 | 13 563 | 13 021 |
| Cigarettes and tobacco duties | .. | 4 472 | 6 516 | 7 482 | 6 691 | 7 036 | 7 116 | 8 279 | 7 434 | 8 161 |
| Duties on cigars, cheroots and cigarillos | .. | 220 | 128 | 80 | 40 | 40 | 33 | 32 | 32 | 52 |
| Sale of revenue labels | .. | 3 | 10 | 13 | 13 | 15 | 8 | 5 | 3 | 3 |
| Sales duties on chocolate and sugar | .. | 331 | 800 | 1 205 | 1 287 | 1 220 | 1 195 | 1 470 | 1 527 | 1 731 |
| Raw material duty on chocolate and sugar | .. | 14 | 54 | 60 | 93 | 113 | 125 | 144 | 159 | 193 |
| Special tax on chocolate and sugar | .. | 2 | 13 | 76 | 46 | 47 | 31 | 51 | 58 | 91 |
| Duty on ice-cream | .. | 58 | 135 | 168 | 180 | 180 | 175 | 201 | 217 | 264 |
| Duty on coffee | .. | 249 | 224 | 266 | 250 | 246 | 253 | 243 | 248 | 258 |
| Duty on mineral water | .. | 195 | 466 | 505 | 416 | 406 | 409 | 383 | 377 | 503 |
| Duty on beer | .. | 1 983 | 3 100 | 1 510 | 1 079 | 1 029 | 948 | 895 | 885 | 1 037 |
| Duty on wine | .. | 611 | 1 448 | 1 166 | 1 030 | 1 065 | 1 053 | 1 070 | 1 131 | 1 513 |
| Duty on spirits | .. | 1 432 | 1 982 | 1 756 | 1 212 | 1 159 | 1 065 | 998 | 1 059 | 1 072 |
| Duty on restaurant sales of alcoholic bev. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on wireless sets | .. | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on television sets | .. | 93 | -18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on video recorders | .. | 17 | -15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on major household appliances | .. | 199 | -10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on gramophone records | .. | 45 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on playing cards | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on matches | .. | 3 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on lighters | .. | 8 | -4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on electric bulbs | .. | 67 | 152 | 176 | 211 | 178 | 144 | 117 | 117 | 103 |
| Duty on perfumery and toilet articles | .. | 214 | 506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on almanacs | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on salmon | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of vehicle number plates | .. | 43 | 258 | 506 | 660 | 591 | 632 | 721 | 767 | 784 |
| Duty on building certificates | .. | 38 | 98 | 146 | 239 | 265 | 322 | 281 | 297 | 244 |
| Duty on paper and cardboard | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on sugar | .. | 174 | -8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on tea | .. | 12 | 10 | 8 | 8 | 8 | 8 | 8 | 7 | 8 |
| Duty on electricity | .. | 1 222 | 4 313 | 7 430 | 8 665 | 8 729 | 8 600 | 10 195 | 11 944 | 11 167 |
| Duty on certain oil products | .. | 1 719 | 3 136 | 6 757 | 8 549 | 8 934 | 8 970 | 8 623 | 9 557 | 9 231 |
| Duty on certain retail containers | .. | 100 | 397 | 592 | 726 | 729 | 689 | 706 | 631 | 685 |
| Duty on gas | .. | 56 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on extraction and import of raw materials | .. | 16 | 129 | 182 | 220 | 184 | 121 | 119 | 149 | 132 |
| Duty on disposable tableware | .. | 0 | 72 | 65 | 126 | 129 | 124 | 120 | 121 | 121 |
| Duty on insecticides, herbicides, etc. | .. | 0 | 13 | 366 | 449 | 570 | 436 | 466 | 480 | 553 |
| Duty on videotapes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on coal, etc. | .. | 0 | 848 | 1 217 | 1 450 | 1 481 | 1 583 | 2 587 | 2 357 | 2 583 |
| Other duties on goods and services | .. | 186 | 20 | 53 | 147 | 133 | 149 | 189 | 152 | 51 |
| Duty on waste | .. | 0 | 404 | 999 | 1 225 | 1 113 | 961 | 51 | 151 | 164 |
| Large yacht registration duty | .. | 0 | 4 | 2 | 2 | 1 | 1 | 1 | 1 | 0 |
| Duty on CFC | .. | 0 | 27 | 0 | 53 | 57 | 55 | 56 | 70 | 72 |
| Duty on CO2 | .. | 0 | 0 | 4 883 | 5 108 | 5 056 | 5 006 | 5 822 | 5 882 | 5 709 |
| Duty on cigarette paper | .. | 0 | 0 | 68 | 32 | 30 | 28 | 28 | 29 | 35 |
| Duty on rechargeable Ni-Cd batteries | .. | 0 | 0 | 21 | 17 | 12 | 6 | 4 | 3 | 1 |
| Duty on piped water | .. | 0 | 0 | 1 357 | 1 371 | 1 372 | 1 371 | 1 333 | 1 333 | 1 516 |
| Duty on carrier bassmade of paper, plastic, etc. | .. | 0 | 0 | 178 | 210 | 211 | 202 | 201 | 197 | 194 |
| Duty on tires | .. | 0 | 0 | 29 | 45 | 38 | 44 | 62 | 57 | 49 |
| Duty on sulphur | .. | 0 | 0 | 164 | 108 | 82 | 68 | 48 | 48 | 44 |
| Duty on chlorinated solvents | .. | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on natural gas | .. | 0 | 0 | 2 532 | 3 375 | 3 610 | 3 515 | 4 524 | 4 324 | 4 033 |
| Effluent charges | .. | 0 | 0 | 391 | 190 | 218 | 187 | 205 | 174 | 193 |
| Duty on nitrogen | .. | 0 | 0 | 30 | 27 | 25 | 21 | 26 | 17 | 13 |
| Duty on specific growth stimulants | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on PVC-film | .. | 0 | 0 | 7 | 12 | 13 | 11 | 11 | 11 | 10 |
| Duty on PVC and phthalates | .. | 0 | 0 | 31 | 42 | 36 | 25 | 23 | 21 | 21 |
| Duty on lead accumulators | .. | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on mineral phosphorus | .. | 0 | 0 | 0 | 51 | 39 | 40 | 51 | 51 | 47 |
| Surcharge on alcoholic soft drinks | .. | 0 | 0 | 0 | 17 | 14 | 12 | 26 | 49 | 37 |
| Duty on nitrogen oxides | .. | 0 | 0 | 0 | 0 | 0 | 0 | 212 | 197 | 505 |
| Duty on saturated fat | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283 | 1 223 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 47. Denmark / Danemark (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million DKK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5123 Customs and import duties | 556 | 1 113 | 1 849 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customs duties | .. | 1 032 | 1 779 | .. | .. | .. | .. | .. | .. | .. |
| Temporary import surcharge | .. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Import duties on agricultural produce | .. | 81 | 70 | .. | .. | .. | .. | .. | .. | .. |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 62 | 772 | 1 818 | 4 421 | 6 329 | 6 780 | 5 439 | 5 759 | 6 015 | 4 553 |
| Sales tax on gambling stakes races | .. | 28 | 20 | 12 | 18 | 18 | 16 | 16 | 16 | 16 |
| Tax on football pools | .. | 152 | 284 | 942 | 1 134 | 1 110 | 1 039 | 1 071 | 1 079 | 63 |
| Tax on cinema tickets | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on motor vehicle compl. insurance | .. | 470 | 922 | 1 327 | 2 104 | 1 976 | 1 898 | 1 854 | 1 746 | 1 732 |
| Duty on insurance on pleasure boats | .. | 13 | 57 | 66 | 100 | 116 | 115 | 121 | 108 | 105 |
| Duty on charter flight | .. | 109 | 283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax on 6-win horse race betting | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on casinos | .. | 0 | 0 | 180 | 259 | 216 | 182 | 176 | 185 | 199 |
| Passenger duty | .. | 0 | 0 | 477 | 6 | 0 | 0 | 0 | 0 | 0 |
| Duty on the Danish State Lottery | .. | 0 | 0 | 16 | 35 | 38 | 40 | 41 | 42 | 42 |
| Duty on oil pipeline | .. | 0 | 252 | 1 401 | 1 815 | 2 511 | 1 431 | 1 824 | 2 201 | 1 337 |
| Duty on slot machines | .. | 0 | 0 | 0 | 858 | 795 | 718 | 656 | 638 | 651 |
| Duty on gambling | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 235 |
| Duty on online casinos | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 173 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 277 | 837 | 311 | 370 | 720 | 347 | 33 | 33 | 33 |
| Duty paid to ECSC | .. | 4 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar storing duty | .. | 83 | 113 | 62 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on the production of sugar | .. | 81 | 145 | 249 | -26 | 213 | 33 | 33 | 33 | 33 |
| Duty on milk co-reponsibility levy | .. | 109 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grain co-reponsibility levy | .. | 0 | 319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restructuring scheme for EU sugar system | .. | 0 | 0 | 0 | 396 | 507 | 314 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 499 | 2 930 | 4 417 | 7 470 | 10 286 | 10 420 | 10 464 | 10 591 | 10 453 | 10 608 |
| 5210 Recurrent taxes | 499 | 2 930 | 4 417 | 7 470 | 10 286 | 10 420 | 10 464 | 10 591 | 10 453 | 10 608 |
| 5211 Paid by households: motor vehicles | 199 | 1 874 | 2 922 | 5 485 | 7 886 | 7 927 | 8 045 | 8 225 | 8 113 | 8 240 |
| Weight duty automobiles | .. | 1 874 | 2 922 | 5 318 | 7 610 | 7 773 | 7 885 | 8 078 | 7 960 | 8 096 |
| Recycling fee on cars | .. | 0 | 0 | 167 | 151 | 154 | 160 | 147 | 153 | 144 |
| 5212 Paid by others: motor vehicles | 287 | 1 014 | 1 441 | 1 919 | 2 344 | 2 444 | 2 371 | 2 310 | 2 284 | 2 323 |
| Weight duty automobiles | .. | 1 014 | 1 441 | 1 612 | 1 997 | 2 032 | 1 943 | 1 941 | 1 913 | 1 945 |
| Road charges | .. | 0 | 0 | 307 | 473 | 412 | 428 | 369 | 371 | 378 |
| 5213 Paid in respect of other goods | 13 | 42 | 54 | 66 | 56 | 49 | 48 | 56 | 56 | 45 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 1 655 | 3 365 | 4 642 | 4 669 | 4 450 | 5 115 | 5 761 | 5 771 |
| 6000 Other taxes | 0 | 0 | 37 | 64 | 109 | 90 | 96 | 86 | 96 | 106 |
| 6100 Paid solely by business | .. | .. | 37 | 64 | 109 | 90 | 96 | 86 | 96 | 106 |
| 6200 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Custom duties collected for the EU | .. | .. | .. | 2 388 | 3 282 | 3 106 | 2 647 | 3 241 | 3 177 | 2 962 |
| Total tax revenue on cash basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on accrual basis | 21 083 | 169 100 | 393 664 | 640 558 | 831 564 | 839 559 | 798 045 | 839 081 | 858 104 | 882 761 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | -2 387 | -1 821 | -2 550 | -2 313 | -2 872 | -3 475 | -3 925 | -3 925 |
| Voluntary social security contributions | .. | .. | 378 | 709 | 657 | 594 | 649 | 573 | 685 | 668 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | 391 655 | 639 446 | 829 671 | 837 840 | 795 822 | 836 179 | 854 864 | 879 504 |
| Imputed social contributions | .. | .. | 5 871 | 10 383 | 14 031 | 14 248 | 15 002 | 15 711 | 16 314 | 16 893 |
| National Accounts: Taxes and all social contributions | .. | .. | 397 526 | 649 829 | 843 702 | 852 088 | 810 824 | 851 890 | 871 178 | 896 397 |

Note:

Year ending 31st December.

The figures are on an accrual basis.

Heading 2300 includes a small amount of voluntary contributions which cannot be isolated.

Source: Danmarks Statistik.

 StatLink  <http://dx.doi.org/10.1787/888933164696>

Table 48. **Estonia / Estonie**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total tax revenue | .. | .. | .. | 1 910 | 5 050 | 5 171 | 4 938 | 4 888 | 5 235 | 5 663 |
| Total tax revenue exclusive of customs duties | .. | .. | .. | .. | 5 015 | 5 139 | 4 918 | 4 864 | 5 206 | 5 634 |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | 476 | 1 197 | 1 277 | 1 045 | 970 | 1 047 | 1 184 |
| 1100 Of individuals | .. | .. | .. | 421 | 936 | 1 011 | 789 | 776 | 846 | 931 |
| 1110 On income and profits | .. | .. | .. | 421 | 936 | 1 011 | 789 | 776 | 846 | 931 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 55 | 261 | 266 | 256 | 194 | 201 | 252 |
| 1210 On profits | .. | .. | .. | 55 | 65 | 59 | 39 | 34 | 37 | 56 |
| 1220 On capital gains | .. | .. | .. | 0 | 196 | 208 | 218 | 159 | 164 | 197 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | .. | 674 | 1 683 | 1 891 | 1 819 | 1 879 | 1 935 | 2 000 |
| 2100 Employees | .. | .. | .. | 0 | 28 | 31 | 75 | 116 | 127 | 137 |
| 2110 On a payroll basis | .. | .. | .. | .. | 28 | 31 | 75 | 116 | 127 | 137 |
| 2120 On an income tax basis | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 662 | 1 635 | 1 836 | 1 723 | 1 742 | 1 789 | 1 845 |
| 2210 On a payroll basis | .. | .. | .. | 662 | 1 635 | 1 836 | 1 723 | 1 742 | 1 789 | 1 845 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 12 | 21 | 24 | 22 | 21 | 19 | 18 |
| 2310 On a payroll basis | .. | .. | .. | 12 | 21 | 24 | 22 | 21 | 19 | 18 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | .. | .. | .. | 24 | 35 | 48 | 48 | 51 | 51 | 59 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 24 | 35 | 48 | 48 | 51 | 51 | 59 |
| Land tax | .. | .. | .. | 24 | 35 | 48 | 48 | 51 | 51 | 59 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | .. | 736 | 2 100 | 1 922 | 2 006 | 1 963 | 2 173 | 2 391 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 714 | 2 033 | 1 859 | 1 945 | 1 909 | 2 113 | 2 332 |
| 5110 General taxes | .. | .. | .. | 521 | 1 423 | 1 288 | 1 224 | 1 263 | 1 380 | 1 513 |
| 5111 Value added taxes | .. | .. | .. | 520 | 1 423 | 1 288 | 1 224 | 1 257 | 1 363 | 1 508 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 6 | 17 | 5 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 194 | 610 | 571 | 720 | 646 | 734 | 819 |
| 5121 Excises | .. | .. | .. | 183 | 577 | 537 | 697 | 619 | 711 | 791 |
| Alcohol | .. | .. | .. | 62 | 153 | 151 | 174 | 154 | 181 | 204 |
| Tobacco | .. | .. | .. | 36 | 134 | 68 | 171 | 91 | 139 | 160 |
| Fuel | .. | .. | .. | 76 | 290 | 295 | 331 | 343 | 359 | 394 |
| Motor vehicle | .. | .. | .. | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| Package | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fur | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electricity | .. | .. | .. | 0 | 0 | 23 | 22 | 30 | 32 | 33 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 8 | 33 | 34 | 23 | 27 | 22 | 28 |
| Gambling tax | .. | .. | .. | 7 | 30 | 31 | 18 | 21 | 19 | 21 |
| Advertising tax | .. | .. | .. | 1 | 3 | 3 | 2 | 2 | 3 | 3 |
| Postal service payment | .. | .. | .. | 0 | 0 | 0 | 3 | 4 | 0 | 4 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 22 | 67 | 64 | 61 | 54 | 60 | 59 |

Table 48. **Estonia / Estonie** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 5210 Recurrent taxes | .. | .. | .. | 22 | 67 | 64 | 61 | 54 | 60 | 59 |
| Car registration fee | .. | .. | .. | 1 | 5 | 3 | 3 | 4 | 6 | 7 |
| Heavy vehicle tax | .. | .. | .. | 0 | 4 | 4 | 4 | 3 | 4 | 4 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | 20 | 58 | 57 | 55 | 47 | 50 | 49 |
| Business and professional licenses | .. | .. | .. | 3 | 2 | 1 | 1 | 1 | 1 | 1 |
| Pollution fee | .. | .. | .. | 10 | 44 | 43 | 41 | 31 | 34 | 32 |
| Specific use of water | .. | .. | .. | 4 | 9 | 10 | 11 | 13 | 13 | 13 |
| Fees for closure of roads, streets and squares | .. | .. | .. | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fishing fees | .. | .. | .. | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Tax on motor vehicle | .. | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Boat tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Animal tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Custom duties collected for the EU | .. | .. | .. | .. | 35 | 33 | 20 | 24 | 29 | 29 |
| Total tax revenue on cash basis | .. | .. | .. | 1 879 | 5 004 | 5 292 | 4 768 | 4 696 | 5 026 | 5 509 |
| Total tax revenue on accrual basis | .. | .. | .. | 1 910 | 5 050 | 5 171 | 4 938 | 4 888 | 5 235 | 5 663 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 1 910 | 5 050 | 5 171 | 4 938 | 4 888 | 5 235 | 5 663 |
| Imputed social contributions | .. | .. | .. | 2 | 16 | 21 | 23 | 24 | 26 | 28 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 1 911 | 5 066 | 5 192 | 4 961 | 4 912 | 5 261 | 5 691 |

Note:

Year ending 31st December.

Data on an accrual basis.

Source: Statistics Estonia.


StatLink  <http://dx.doi.org/10.1787/888933164707>

Table 49. **Finland / Finlande**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total tax revenue | 1 362 | 11 895 | 39 050 | 62 435 | 77 447 | 79 823 | 74 103 | 76 315 | 82 750 | 85 269 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 62 306 | 77 248 | 79 618 | 73 951 | 76 164 | 82 561 | 85 085 |
| 1000 Taxes on income, profits and capital gains | 564 | 4 654 | 15 323 | 26 911 | 30 358 | 31 064 | 26 505 | 27 104 | 29 334 | 29 202 |
| 1100 Of individuals | 453 | 4 248 | 13 562 | 19 118 | 23 396 | 24 593 | 23 011 | 22 545 | 24 181 | 24 989 |
| 1110 On income and profits | 453 | 4 234 | 13 521 | 19 118 | 23 396 | 24 593 | 23 011 | 22 545 | 24 181 | 24 989 |
| Tax on income | 125 | 1 827 | 5 918 | 9 036 | 9 086 | 9 039 | 7 103 | 6 465 | 7 682 | 7 890 |
| The final withdrawal tax on interest income | 0 | 0 | 0 | 92 | 254 | 432 | 493 | 205 | 198 | 237 |
| Communal tax | 279 | 2 376 | 7 603 | 9 990 | 14 056 | 15 122 | 15 415 | 15 875 | 16 301 | 16 862 |
| Seaman's tax | 3 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National pension contributions | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National health insurance contributions | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 0 | 14 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on lottery prizes | .. | 14 | 42 | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 111 | 405 | 1 761 | 7 792 | 6 962 | 6 471 | 3 494 | 4 559 | 5 153 | 4 213 |
| 1210 On profits | 111 | 405 | 1 761 | 7 792 | 6 962 | 6 471 | 3 494 | 4 559 | 5 153 | 4 213 |
| Tax on income | 72 | 202 | 1 001 | 4 758 | 5 298 | 4 922 | 2 222 | 2 972 | 3 375 | 2 906 |
| Communal tax | 36 | 187 | 699 | 2 900 | 1 541 | 1 435 | 1 184 | 1 471 | 1 647 | 1 208 |
| Church tax | 3 | 16 | 61 | 134 | 123 | 114 | 88 | 116 | 131 | 99 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 93 | 2 776 | 10 012 | 15 756 | 21 384 | 22 335 | 22 055 | 22 648 | 23 776 | 25 261 |
| 2100 Employees | 1 | 394 | 1 152 | 2 926 | 4 050 | 4 042 | 4 141 | 4 710 | 5 124 | 5 724 |
| For employment pension schemes | 1 | 10 | 23 | 2 120 | 2 950 | 2 997 | 3 093 | 3 386 | 3 692 | 4 190 |
| For unemployment schemes | 0 | 0 | 0 | 435 | 369 | 268 | 188 | 267 | 427 | 459 |
| 2110 On a payroll basis | .. | 10 | 23 | 2 565 | 3 319 | 3 265 | 3 281 | 3 653 | 4 119 | 4 649 |
| 2120 On an income tax basis | .. | 384 | 1 129 | 361 | 731 | 777 | 860 | 1 057 | 1 005 | 1 075 |
| National pension contributions | .. | 251 | 502 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| National health insurance contributions | .. | 133 | 627 | 359 | 731 | 777 | 860 | 1 057 | 1 005 | 1 075 |
| 2200 Employers | 93 | 2 230 | 8 127 | 11 571 | 15 715 | 16 682 | 16 261 | 16 041 | 16 937 | 17 674 |
| For national pension schemes | 29 | 685 | 1 502 | 1 566 | 1 331 | 1 076 | 632 | 0 | 0 | 0 |
| For national health insurance | 10 | 244 | 792 | 839 | 1 142 | 1 407 | 1 418 | 1 590 | 1 592 | 1 658 |
| For unemployment schemes | 3 | 106 | 206 | 1 143 | 1 346 | 1 343 | 1 296 | 1 377 | 1 610 | 1 736 |
| For employment pension schemes | 50 | 1 195 | 5 627 | 8 023 | 11 896 | 12 856 | 12 915 | 13 074 | 13 735 | 14 280 |
| For accident and group life insurance premiums | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | 2 230 | 8 127 | 11 571 | 15 715 | 16 682 | 16 261 | 16 041 | 16 937 | 17 674 |
| 2220 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 152 | 733 | 1 259 | 1 619 | 1 611 | 1 653 | 1 897 | 1 715 | 1 863 |
| For employment pension schemes | .. | 84 | 394 | 576 | 817 | 848 | 888 | 932 | 1 045 | 1 147 |
| 2310 On a payroll basis | .. | 84 | 394 | 576 | 817 | 848 | 888 | 932 | 1 045 | 1 147 |
| 2320 On an income tax basis | .. | 68 | 339 | 683 | 802 | 763 | 765 | 965 | 670 | 716 |
| National pension contributions | .. | 43 | 151 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| National health insurance contributions | .. | 25 | 188 | 678 | 802 | 763 | 765 | 965 | 670 | 716 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 70 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Soc. Sec. contr. for children allowance | 70 | 22 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | 54 | 221 | 956 | 1 518 | 2 012 | 2 048 | 1 903 | 2 087 | 2 138 | 2 361 |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 76 | 569 | 855 | 914 | 974 | 1 169 | 1 199 | 1 270 |
| 4110 Households | .. | .. | 46 | 273 | 405 | 437 | 462 | 576 | 592 | 628 |
| 4120 Others | .. | .. | 30 | 296 | 450 | 477 | 512 | 593 | 607 | 642 |
| 4200 Recurrent taxes on net wealth | 24 | 24 | 26 | 179 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 11 | 23 | 25 | 175 | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 13 | 2 | 1 | 4 | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 3 | 26 | 146 | 368 | 459 | 651 | 440 | 387 | 395 | 509 |
| 4310 Estate and inheritance taxes | 3 | 21 | 121 | 307 | 384 | 545 | 368 | 324 | 330 | 426 |
| 4320 Gift taxes | 1 | 5 | 25 | 61 | 75 | 106 | 72 | 63 | 65 | 83 |
| 4400 Taxes on financial and capital transactions | 27 | 170 | 707 | 401 | 698 | 483 | 489 | 531 | 544 | 582 |
| Stamp duty excluded entertainment | 27 | 170 | 688 | -20 | 0 | 0 | 0 | 0 | 0 | 0 |
| Credit tax | 0 | 0 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer tax | 0 | 0 | 0 | 421 | 698 | 483 | 489 | 531 | 544 | 582 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 578 | 4 202 | 12 710 | 18 091 | 23 425 | 24 098 | 23 419 | 24 256 | 27 240 | 28 186 |
| 5100 Taxes on production, sale, transfer, etc | 570 | 4 158 | 12 553 | 17 651 | 22 754 | 23 393 | 22 700 | 23 491 | 26 407 | 27 355 |
| 5110 General taxes | 251 | 2 062 | 7 519 | 10 869 | 15 207 | 15 658 | 15 176 | 15 533 | 17 315 | 17 987 |

Table 49. **Finland / Finlande** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|-------|-------|--------|--------|--------|--------|--------|--------|--------|
| 5111 Value added taxes | 251 | 2 062 | 7 519 | 10 869 | 15 207 | 15 658 | 15 176 | 15 533 | 17 315 | 17 987 |
| Value added taxes | 251 | 2 062 | 7 519 | 9 616 | 13 657 | 13 976 | 13 434 | 13 691 | 15 281 | 15 814 |
| VAT repayments of local government | 0 | 0 | 0 | 849 | 1 550 | 1 682 | 1 742 | 1 842 | 2 034 | 2 173 |
| Social Insur. Institutions' part of VAT revenue | 0 | 0 | 0 | 404 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Suppl. sales tax on consumer durables | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 319 | 2 096 | 5 034 | 6 782 | 7 547 | 7 735 | 7 524 | 7 958 | 9 092 | 9 368 |
| 5121 Excises | 183 | 1 615 | 3 811 | 5 613 | 6 013 | 6 150 | 5 888 | 6 286 | 7 319 | 7 514 |
| Excise on tobacco products | 52 | 206 | 473 | 561 | 622 | 627 | 693 | 655 | 718 | 749 |
| Excise on sweetments | 6 | 23 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on medium, strong beer | 3 | 109 | 419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on non-alcoholic beverages | 2 | 17 | 22 | 32 | 35 | 35 | 35 | 37 | 134 | 197 |
| Excise on certain foodstuffs | 3 | 218 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on liquid fuels | 58 | 504 | 983 | 2 582 | 2 907 | 3 162 | 3 052 | 3 167 | 3 875 | 3 956 |
| Excise on motor cars | 28 | 238 | 697 | 1 059 | 1 217 | 1 016 | 687 | 941 | 1 068 | 1 006 |
| Tax on alcoholic beverages | 29 | 353 | 813 | 1 239 | 1 016 | 1 114 | 1 223 | 1 279 | 1 291 | 1 374 |
| Levies on pharmacy | 2 | 16 | 46 | 86 | 113 | 120 | 129 | 122 | 144 | 145 |
| Levies for price reduction on butter | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies for marketing of milk | 0 | 12 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on margarines | 0 | 18 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stock-building levies on liquid fuels | 0 | 15 | 44 | 46 | 50 | 49 | 45 | 48 | 46 | 44 |
| Excise on sugar products | 0 | 18 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on feeding stuffs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on fertilizers | 0 | 21 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on oil-based concentrated feed | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on protein feed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equalization fee agricultural products | 0 | 8 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on albumen | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on electricity | 0 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Oil damage levy | 0 | 0 | 7 | 5 | 8 | 8 | 8 | 20 | 24 | 24 |
| Oil waste levy | 0 | 0 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| Price difference compensations | 0 | -231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| The milk quota charge | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies for marketing of special agric. prod. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on phosphorous fertilizers | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on certain beverage packages | 0 | 0 | 0 | 0 | 41 | 15 | 12 | 13 | 15 | 15 |
| 5122 Profits of fiscal monopolies | 38 | 86 | 202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excess profits on alcohol | 38 | 86 | 202 | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 88 | 235 | 423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import duties | 62 | 126 | 232 | .. | .. | .. | .. | .. | .. | .. |
| Import levies on agricultural products | 26 | 6 | 12 | .. | .. | .. | .. | .. | .. | .. |
| Local import duties (Town dues) | 1 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Import levies price stabilisation fund | 0 | 3 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Custom duties and levies on agricultural goods | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Equalization tax | 0 | 100 | 179 | .. | .. | .. | .. | .. | .. | .. |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Export duties | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Levies on export | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Counter-cyclical tax exports | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment tax on buildings | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5126 Taxes on specific services | 9 | 161 | 599 | 1 160 | 1 533 | 1 584 | 1 635 | 1 671 | 1 772 | 1 853 |
| Net revenue of betting | 8 | 94 | 329 | 703 | 807 | 829 | 868 | 874 | 883 | 901 |
| Tax on motion pictures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duties on entertainment | 2 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire protection levy | 0 | 3 | 7 | 6 | 8 | 8 | 9 | 9 | 9 | 10 |
| Tax on waste | 0 | 0 | 0 | 33 | 56 | 52 | 45 | 42 | 64 | 56 |
| Rail tax | 0 | 0 | 0 | 0 | 18 | 21 | 17 | 18 | 18 | 16 |
| Tax on insurance premiums | 0 | 58 | 263 | 337 | 509 | 536 | 557 | 584 | 626 | 660 |
| Tax on lottery prizes | 0 | 0 | 0 | 80 | 135 | 138 | 139 | 144 | 172 | 210 |
| Tax on telecommunications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on charter flights | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | 0 | 9 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sugar levy | .. | .. | .. | 9 | 1 | 1 | 1 | 1 | 1 | 1 |
| Steel and coal levy | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 49. **Finland / Finlande (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 8 | 44 | 157 | 440 | 671 | 705 | 719 | 765 | 833 | 831 |
| 5210 Recurrent taxes | 8 | 44 | 157 | 423 | 637 | 669 | 686 | 725 | 792 | 791 |
| 5211 Paid by households: motor vehicles | 0 | 2 | 5 | 165 | 486 | 500 | 511 | 541 | 585 | 615 |
| 5212 Paid by others: motor vehicles | 7 | 32 | 135 | 235 | 126 | 137 | 144 | 150 | 174 | 143 |
| 5213 Paid in respect of other goods | 1 | 10 | 17 | 22 | 25 | 32 | 31 | 34 | 33 | 33 |
| Dog licenses | 1 | 2 | 4 | 5 | 3 | 3 | 2 | 2 | 1 | 2 |
| Hunting and fishing licenses | 1 | 7 | 13 | 17 | 17 | 24 | 23 | 24 | 24 | 23 |
| Seamens welfare and rescue levy | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Nuclear energy research levy | 0 | 0 | 0 | 0 | 4 | 4 | 5 | 7 | 7 | 7 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 17 | 34 | 36 | 33 | 40 | 41 | 40 |
| Vehicle registration tax | .. | 0 | 0 | 17 | 34 | 36 | 33 | 40 | 41 | 40 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 2 | 21 | 50 | 30 | 69 | 73 | 69 | 69 | 73 | 75 |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 2 | 21 | 50 | 30 | 69 | 73 | 69 | 69 | 73 | 75 |
| Custom duties collected for the EU | .. | .. | .. | 129 | 199 | 205 | 152 | 151 | 189 | 184 |
| Total tax revenue on cash basis | 1 362 | 11 895 | 39 398 | 61 639 | 77 110 | 79 969 | 74 057 | 76 214 | 82 474 | 85 244 |
| Total tax revenue on accrual basis | .. | .. | 39 050 | 62 435 | 77 447 | 79 823 | 74 103 | 76 315 | 82 750 | 85 269 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | 262 | 632 | 235 | 228 | 224 | 220 | 254 | 261 | 267 |
| Miscellaneous differences | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | 12 157 | 39 682 | 62 671 | 77 675 | 80 047 | 74 323 | 76 569 | 83 011 | 85 536 |
| Imputed social contributions | .. | 513 | 688 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | 12 670 | 40 370 | 62 701 | 77 675 | 80 047 | 74 323 | 76 569 | 83 011 | 85 536 |

Note:

Year ending 31st December.

From 1988 data are on accrual basis.

Finland has an imputation system where the full credit is taken into account in shareholders taxation. According to estimates made by the National Board of Taxation, the credit given to shareholders was 193 millions euros in 1991; the effects on personal income taxation are estimated.

Headings 2120 and 2320: The breakdown of contributions paid by employees and self-employed or non-employed is estimated.

Heading 4200: All figures in this subheading are estimated.

Heading 4400: Stamp duties include payment for some government services where the levy can be regarded as required (the levy is linked to the cost of providing the service). However they are classified as taxes and recorded under this subheading as taxes on financial and capital transactions because the amounts involved cannot be identified.

Heading 5121: The negative item under the title 'Price difference compensations' refers to the subsidies paid out on agricultural products under the price compensation scheme which can be offset against any positive tax liability which arising under the same scheme. From 1983 this item has been offset against revenues from excises on certain foodstuffs, on medium and stronger beer and on non-alcoholic beverages.

Heading 5126: Prior to 1979, no figures are available for amounts paid under the Fire protection levy .

Heading 5212: Prior to 1990, a part of the tax is paid by 'households'.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.


StatLink  <http://dx.doi.org/10.1787/888933164719>

Table 50. France
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Recettes fiscales totales | 25 776 | 178 576 | 433 771 | 643 309 | 828 971 | 846 614 | 806 916 | 835 670 | 888 970 | 925 339 |
| Recettes fiscales totales excluant les droits de douane | .. | .. | .. | 641 796 | 827 314 | 844 999 | 805 455 | 833 918 | 887 104 | 923 456 |
| 1000 Impôts sur revenu, bénéfiques et gains en capital | 4 095 | 30 019 | 69 649 | 160 363 | 197 939 | 204 424 | 167 118 | 183 180 | 202 235 | 219 074 |
| 1100 Des personnes physiques | 2 736 | 20 734 | 46 272 | 115 885 | 141 405 | 147 438 | 139 193 | 141 638 | 151 431 | 166 969 |
| 1110 Sur le revenu et les bénéfiques | 2 723 | 20 674 | 46 252 | 115 884 | 141 405 | 147 437 | 139 193 | 141 638 | 151 431 | 166 969 |
| Impôt sur revenu personnes physiques | .. | 18 207 | 39 237 | 49 548 | 48 597 | 50 957 | 46 113 | 47 048 | 50 765 | 59 605 |
| Retenue source sur B.N.C. | .. | 51 | 189 | 293 | 559 | 499 | 416 | 446 | 530 | 621 |
| Retenue sur capitaux mobiliers | .. | 2 333 | 3 971 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CSG, FSV, CRDS | .. | 0 | 0 | 65 953 | 92 204 | 95 902 | 92 564 | 93 972 | 99 877 | 106 016 |
| Taxe forfaitaire sur métaux précieux, | .. | 70 | 58 | 47 | 37 | 40 | 39 | 52 | 88 | 100 |
| Ressources sur cumuls rémunérations | .. | 7 | 20 | 38 | 0 | 1 | 0 | 0 | 0 | 0 |
| Contribution sociale de solidarité | .. | 0 | 2 207 | 5 | 0 | 29 | 30 | 82 | 109 | 385 |
| Autres | .. | 6 | 571 | 0 | 8 | 9 | 31 | 38 | 62 | 242 |
| 1120 Sur les gains en capital | 14 | 59 | 20 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| Sur les gains en capital | .. | 0 | 0 | 0 | .. | 0 | .. | .. | .. | .. |
| Prélèv. sur bénéf. construction immobilière | .. | 59 | 20 | 1 | .. | 1 | .. | .. | .. | .. |
| 1200 Des sociétés | 1 358 | 9 158 | 23 117 | 44 478 | 56 534 | 56 986 | 27 925 | 41 542 | 50 804 | 52 105 |
| 1210 Sur les bénéfiques | 1 358 | 9 158 | 23 117 | 44 478 | 56 534 | 56 986 | 27 925 | 41 542 | 50 804 | 52 105 |
| Impôts sur les sociétés (émission de rôles) | .. | 8 524 | 20 804 | 39 755 | 51 063 | 48 787 | 20 286 | 33 717 | 42 424 | 42 310 |
| 3% dividendes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 193 |
| Retenue sur capitaux mobiliers | .. | 487 | 1 333 | 1 460 | 3 492 | 5 314 | 5 480 | 5 952 | 6 916 | 8 057 |
| Précomptes sur bénéfices distribués (devenu prélèvement exceptionnel de 25% en 2005) | .. | 36 | 247 | 1 135 | 88 | 17 | 63 | 28 | 13 | 1 |
| Prélèv. except. entrep. travail temporaire | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution sociale sur bénéfiques des sociétés | .. | 0 | 0 | 589 | 158 | 938 | 601 | 842 | 776 | 770 |
| Imposition annuelle forfaitaire | .. | 111 | 658 | 1 484 | 1 656 | 1 720 | 1 399 | 599 | 592 | 662 |
| Prélèvement except. assurances | .. | 0 | 61 | 55 | 64 | 71 | 96 | 94 | 83 | 112 |
| Autres (prélèv. except. entrep. pétrol.) | .. | 0 | 14 | 0 | 13 | 139 | 0 | 310 | 0 | 0 |
| 1220 Sur les gains en capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Non-ventilables entre 1100 et 1200 | 0 | 127 | 260 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Cotisations de sécurité sociale | 8 804 | 76 235 | 191 141 | 231 875 | 307 663 | 315 789 | 317 560 | 323 816 | 336 595 | 346 041 |
| 2100 A la charge des salariés | 1 701 | 19 851 | 57 347 | 57 686 | 76 815 | 77 511 | 77 172 | 78 268 | 80 987 | 83 680 |
| Cotisations effectives | .. | 19 851 | 57 347 | 57 686 | 76 815 | 77 511 | 77 172 | 78 268 | 80 987 | 83 680 |
| 2110 Sur la base du salaire | .. | .. | .. | 57 686 | 76 815 | 77 511 | 77 172 | 78 268 | 80 987 | 83 680 |
| 2120 Sur la base de l'impôt sur les revenus | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 A la charge des employeurs | 6 525 | 50 742 | 118 079 | 159 476 | 208 688 | 214 746 | 215 326 | 219 687 | 229 873 | 235 411 |
| Cotisations effectives | .. | 50 742 | 118 079 | 159 476 | 208 688 | 214 746 | 215 326 | 219 687 | 229 873 | 235 411 |
| 2210 Sur la base du salaire | .. | .. | .. | 159 476 | 208 688 | 214 746 | 215 326 | 219 687 | 229 873 | 235 411 |
| 2220 Sur la base de l'impôt sur les revenus | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 A charge des travailleurs indép. ou sans emploi | 578 | 5 642 | 15 714 | 14 713 | 22 160 | 23 532 | 25 062 | 25 861 | 25 735 | 26 950 |
| Cotisations effectives | .. | 5 642 | 15 714 | 14 713 | 22 160 | 23 532 | 25 062 | 25 861 | 25 735 | 26 950 |
| 2310 Sur la base du salaire | .. | .. | .. | 14 713 | 22 160 | 23 532 | 25 062 | 25 861 | 25 735 | 26 950 |
| 2320 Sur la base de l'impôt sur les revenus | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Non-ventilables entre 2100, 2200 et 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 Sur la base du salaire | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 Sur la base de l'impôt sur les revenus | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Sur salaires ou main d'oeuvre | 1 189 | 3 935 | 8 254 | 14 916 | 22 874 | 24 375 | 25 676 | 26 926 | 27 807 | 29 707 |
| Taxe sur les salaires | .. | 2 413 | 5 208 | 7 583 | 10 272 | 11 239 | 11 201 | 11 440 | 11 675 | 12 094 |
| Forfait social | .. | 0 | 0 | 0 | 0 | 0 | 314 | 657 | 1 150 | 2 716 |
| Taxe d'apprentissage | .. | 172 | 101 | 102 | 964 | 1 120 | 474 | 430 | 459 | 515 |
| Divers contributions directes | .. | 263 | 379 | 551 | 736 | 542 | 1 111 | 1 759 | 1 498 | 1 418 |
| Taxe de formation professionnelle | .. | 236 | 30 | 97 | 19 | 23 | 16 | 13 | 14 | 17 |
| Fonds national d'aide au logement | .. | 120 | 754 | 1 506 | 2 412 | 2 383 | 2 438 | 2 465 | 2 570 | 2 663 |
| Taxe au profit des syndicats de transports | .. | 731 | 1 600 | 3 786 | 5 738 | 5 977 | 6 793 | 7 044 | 7 358 | 7 780 |
| Versement au profit de l'UNEDIC | .. | 0 | 23 | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur salaires retraités réemployés | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisation de prévoyance | .. | 0 | 0 | 415 | 773 | 735 | 1 427 | 1 120 | 1 081 | 470 |
| Autres | .. | 0 | 159 | 851 | 100 | 435 | 6 | 81 | 30 | 20 |
| Caisse nationale de solidarité pour l'autonomie (CNSA) | .. | 0 | 0 | 0 | 1 860 | 1 921 | 1 896 | 1 917 | 1 972 | 2 014 |
| Contribution employeurs pour le FCAATA | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Impôts sur le patrimoine | 1 105 | 8 591 | 27 434 | 44 070 | 65 318 | 64 726 | 64 429 | 70 613 | 75 043 | 78 880 |
| 4100 Impôts périodiques sur la propriété immobilière | 506 | 5 358 | 14 808 | 27 340 | 39 875 | 41 666 | 45 099 | 47 589 | 49 782 | 52 185 |

Table 50. **France** (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4110 Ménages | 198 | 4 454 | 11 493 | 20 186 | 30 584 | 31 970 | 34 562 | 36 480 | 38 110 | 39 965 |
| Taxe d'habitation | .. | 2 306 | 5 100 | 8 366 | 12 433 | 13 036 | 14 407 | 15 254 | 15 894 | 16 780 |
| Contributions foncières (bâti) | .. | 1 034 | 4 040 | 8 460 | 11 983 | 12 525 | 13 647 | 14 403 | 15 145 | 15 868 |
| Taxe d'enlèvement ordures ménagères | .. | 534 | 1 219 | 3 103 | 5 117 | 5 370 | 5 411 | 5 699 | 5 910 | 6 101 |
| Imposition foncier non-bâti | .. | 506 | 979 | 172 | 851 | 863 | 895 | 919 | 917 | 933 |
| Taxe au profit chambre d'agriculture | .. | 0 | 0 | 53 | 59 | 59 | 61 | 61 | 62 | 62 |
| Taxe de balayage | .. | 0 | 0 | 68 | 74 | 74 | 71 | 75 | 75 | 109 |
| Autres | .. | 74 | 156 | -36 | 67 | 43 | 70 | 69 | 107 | 112 |
| 4120 Autres agents | 308 | 904 | 3 315 | 7 154 | 9 291 | 9 696 | 10 537 | 11 109 | 11 672 | 12 220 |
| Contribution foncière propriété bâtie | .. | 759 | 3 032 | 6 256 | 9 054 | 9 458 | 10 295 | 10 865 | 11 425 | 11 971 |
| Impositions foncier non-bâti | .. | 127 | 245 | 688 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe au profit chambre d'agriculture | .. | 18 | 39 | 210 | 237 | 238 | 242 | 244 | 247 | 249 |
| Autres | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4200 Impôts périodiques sur l'actif net | 0 | 0 | 2 615 | 2 440 | 4 390 | 4 155 | 3 580 | 4 461 | 4 305 | 5 030 |
| 4210 Personnes physiques | .. | .. | 938 | 2 440 | 4 390 | 4 155 | 3 580 | 4 461 | 4 305 | 5 030 |
| 4220 Sociétés | .. | .. | 1 677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Impôts sur mut. par décès, succ. et donations | 145 | 1 010 | 4 124 | 6 907 | 8 910 | 7 894 | 7 462 | 7 738 | 8 668 | 9 616 |
| 4310 Impôts sur mut. par décès et successions | 140 | 875 | 3 490 | 5 508 | 7 853 | 7 111 | 6 887 | 6 862 | 7 075 | 8 225 |
| Mutations à titre gratuit | .. | 861 | 3 453 | 5 428 | 7 794 | 6 996 | 6 782 | 6 806 | 6 881 | 7 596 |
| Recettes diverses et pénalités | .. | 14 | 37 | 80 | 59 | 115 | 105 | 56 | 194 | 629 |
| 4320 Impôts sur les donations | 5 | 135 | 634 | 1 399 | 1 057 | 783 | 575 | 876 | 1 593 | 1 391 |
| Donations | .. | 113 | 568 | 1 399 | 1 057 | 783 | 575 | 876 | 1 593 | 1 391 |
| Recettes diverses et pénalités | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | .. | 22 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Impôts sur transact. mobilières et immob. | 447 | 2 224 | 5 886 | 7 383 | 12 143 | 11 011 | 8 288 | 10 825 | 12 288 | 12 049 |
| Créances rentes offices | .. | 30 | 209 | 279 | 443 | 323 | 224 | 279 | 358 | 384 |
| Fonds de commerce | .. | 253 | 518 | 199 | 268 | 228 | 135 | 154 | 161 | 159 |
| Meubles corporels | .. | 14 | 18 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| Immeubles et droits immobiliers | .. | 63 | 4 | 2 | 2 | 0 | 2 | 3 | 0 | 0 |
| Sociétés | .. | 95 | 218 | 4 | 5 | 9 | 7 | 8 | 7 | 7 |
| Recettes diverses et pénalités | .. | 35 | 60 | 367 | 179 | 165 | 183 | 253 | 260 | 54 |
| Actes judiciaires et extra-judiciaires | .. | 6 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe de publicité foncière | .. | 781 | 38 | 68 | 130 | 151 | 135 | 140 | 122 | 161 |
| Droits et timbres divers | .. | 94 | 242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôts sur opérations de bourse | .. | 168 | 525 | 407 | 271 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur les transactions financières | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 245 |
| Taxe additionnelle droits d'enregistrement | .. | 679 | 4 002 | 5 339 | 10 396 | 9 691 | 7 188 | 9 567 | 10 909 | 10 486 |
| Autres droits et recettes | .. | 5 | 44 | 718 | 449 | 444 | 413 | 420 | 470 | 552 |
| 4500 Impôts non-périodiques | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 Sur l'actif net | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Autres non-périodiques | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Autres impôts périodiques sur patrimoine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Impôts sur les biens et services | 9 902 | 54 317 | 123 235 | 166 608 | 206 293 | 208 962 | 203 264 | 210 067 | 221 478 | 226 787 |
| 5100 Impôts sur production, vente, transfert, etc. | 9 676 | 52 719 | 119 201 | 162 007 | 200 452 | 202 571 | 197 004 | 203 746 | 214 729 | 219 613 |
| 5110 Impôts généraux | 5 994 | 37 760 | 81 341 | 110 296 | 142 033 | 143 610 | 136 313 | 141 219 | 146 489 | 148 768 |
| 5111 Taxes sur la valeur ajoutée | 5 173 | 37 282 | 79 972 | 107 511 | 137 137 | 138 378 | 130 861 | 136 129 | 141 160 | 143 168 |
| TVA (budget général) | .. | 36 895 | 78 902 | 103 054 | 136 927 | 137 835 | 130 303 | 135 578 | 140 552 | 142 526 |
| TVA (BAPSA) | .. | 62 | 101 | 4 111 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres TVA | .. | 325 | 969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sous-compensation TVA agriculture | .. | 0 | 0 | 346 | 138 | 333 | 330 | 330 | 376 | 407 |
| TVA sur subventions | .. | 0 | 0 | 0 | 72 | 210 | 228 | 221 | 232 | 235 |
| 5112 Impôts sur les ventes | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Autres impôts | 0 | 477 | 1 369 | 2 784 | 4 896 | 5 232 | 5 452 | 5 090 | 5 329 | 5 600 |
| Contribution sociale de solidarité | .. | 477 | 1 369 | 2 784 | 4 896 | 5 232 | 5 452 | 5 090 | 5 329 | 5 600 |
| 5120 Impôts sur biens et services déterminés | 3 682 | 14 960 | 37 860 | 51 712 | 58 419 | 58 961 | 60 691 | 62 527 | 68 240 | 70 845 |

Table 50. **France (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 5121 Accises | 2 775 | 11 013 | 26 834 | 39 850 | 44 013 | 44 226 | 44 636 | 45 770 | 48 513 | 49 261 |
| Taxe sur les produits pétroliers | .. | 7 136 | 17 476 | 23 493 | 24 318 | 23 897 | 23 547 | 23 577 | 23 923 | 23 564 |
| Prélèv. except. sur entrep. produits pétroliers | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits sur vins, cidres et hydromels | .. | 97 | 174 | 0 | 121 | 113 | 117 | 121 | 122 | 281 |
| Droits sur alcools | .. | 1 238 | 1 593 | 3 025 | 484 | 352 | 2 564 | 2 482 | 2 987 | 2 625 |
| Droits sur bière et eaux minérales | .. | 58 | 91 | 20 | 409 | 392 | 397 | 538 | 395 | 413 |
| Autres droits et recettes | .. | 136 | 38 | 19 | 2 169 | 2 163 | 136 | 100 | 97 | 103 |
| Impôts et taxes sur tabacs et allumettes | .. | 1 188 | 2 989 | 7 965 | 9 659 | 9 931 | 10 295 | 11 083 | 11 768 | 11 882 |
| Amendes et confiscations | .. | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Garantie matières or et argent | .. | 6 | 19 | 29 | 2 | 0 | 0 | 0 | 0 | 0 |
| Taxes au profit de l'ANDA | .. | 84 | 147 | 89 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sanitaire et d'org. marché des viandes | .. | 0 | 0 | 48 | 46 | 43 | 46 | 43 | 42 | 40 |
| Taxe sur les céréales | .. | 147 | 275 | 19 | 19 | 0 | 18 | 24 | 18 | 17 |
| Redevances débits de tabac | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Redevances sur sel de potasse | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur les farines | .. | 0 | 0 | 38 | 0 | 0 | 0 | 0 | 0 | 0 |
| Redevances incluses dans prix carburants | .. | 36 | 32 | 453 | 485 | 467 | 489 | 495 | 492 | 482 |
| Taxe au profit du Fonds National du Livre | .. | 7 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur produit exploitations forestières | .. | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Redevances des mines | .. | 16 | 59 | 43 | 23 | 23 | 25 | 25 | 24 | 23 |
| Taxe sur électricité et chauffage | .. | 426 | 1 340 | 1 061 | 2 990 | 3 249 | 3 390 | 3 717 | 4 778 | 5 573 |
| Surtaxe sur les apéritifs | .. | 12 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vignettes pharmaceutiques | .. | 4 | 559 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur betterave, sucre et alcool | .. | 22 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe solidarité sur graines oléagineuses | .. | 8 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur corps gras alimentaires | .. | 32 | 89 | 99 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe au profit Caisse Nationale des Lettres | .. | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur consommation eau au profit FNAE | .. | 34 | 51 | 74 | 5 | 5 | 4 | 11 | 7 | 17 |
| Taxe sur les viandes | .. | 25 | 36 | 0 | 19 | 2 | 18 | 1 | 157 | 278 |
| Taxe au profit agences financières de bassin | .. | 217 | 609 | 1 624 | 1 821 | 1 959 | 1 905 | 1 763 | 2 051 | 2 214 |
| Taxe au profit du FIRS (marché du sucre) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contrib. except. pharmacies et laboratoires | .. | 16 | 0 | 522 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe locale | .. | 5 | 8 | 241 | 247 | 268 | 303 | 325 | 352 | 351 |
| Contrib. distributeurs énergie élec. au profit du FACE | .. | 0 | 0 | 183 | 322 | 344 | 346 | 324 | 354 | 349 |
| Taxe au profit de l'ADEME | .. | 0 | 0 | 80 | 212 | 313 | 387 | 489 | 479 | 491 |
| Octroi de mer | .. | 0 | 0 | 449 | 544 | 587 | 589 | 581 | 376 | 373 |
| Taxe générale sur les activités polluantes | .. | 0 | 0 | 6 | 16 | 12 | 3 | 16 | 36 | 123 |
| Stocks sur les produits pétroliers | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | .. | 30 | 772 | 78 | 102 | 106 | 57 | 55 | 55 | 62 |
| Institut français du pétrole (IFP) | .. | 0 | 0 | 193 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Bénéfices des monopoles fiscaux | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Droits de douane et droits à l'importation | 471 | 966 | 1 669 | 297 | 386 | 374 | 378 | 428 | 771 | 660 |
| Droits à l'importation (Etat) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits à l'importation (UE) | .. | 873 | 1 623 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Octroi de mer | .. | 0 | 0 | 267 | 327 | 313 | 299 | 361 | 614 | 612 |
| Autres | .. | 94 | 46 | 30 | 59 | 61 | 79 | 67 | 157 | 48 |
| 5124 Taxes à l'exportation | 0 | 75 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prélèv. agricoles (part de l'Etat) | .. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Prélèv. agricoles (part UE) | .. | 75 | 15 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Impôts sur biens d'équipement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 50. **France** (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------|-------|-------|--------|--------|--------|--------|--------|--------|--------|
| 5126 Impôts sur services déterminés | 431 | 2 690 | 8 373 | 11 204 | 14 007 | 14 043 | 15 623 | 16 274 | 18 902 | 20 866 |
| Prélèvements sur le PMU | .. | 446 | 545 | 502 | 719 | 672 | 688 | 626 | 449 | 429 |
| Prélèv. produit jeux et casinos | .. | 0 | 0 | 727 | 1 022 | 955 | 793 | 748 | 760 | 742 |
| Prélèv. sur loterie nationale et loto | .. | 200 | 702 | 1 305 | 1 982 | 1 756 | 1 721 | 1 800 | 2 143 | 2 062 |
| Prélèv. except. sur banque et établ. crédit | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur convention d'assurance | .. | 1 292 | 4 782 | 5 097 | 6 571 | 6 769 | 6 846 | 7 099 | 8 429 | 9 826 |
| Baux enregistrement | .. | 264 | 633 | 573 | 29 | 3 | -3 | -5 | -4 | 0 |
| Taxes funéraires | .. | 11 | 32 | 14 | 11 | 11 | 12 | 12 | 11 | 11 |
| Droits de timbre contrat transport | .. | 9 | 77 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expertises et vérifications techniques | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe au profit de l'ANAEM | .. | 0 | 0 | 33 | 58 | 45 | 108 | 129 | 141 | 149 |
| Taxe sur l'utilisation des voies navigables | .. | 0 | 0 | 104 | 157 | 165 | 171 | 169 | 175 | 188 |
| Autres taxes diverses | .. | 98 | 272 | 273 | 449 | 312 | 983 | 1 007 | 947 | 905 |
| Taxes sur les jeux et spectacles | .. | 75 | 195 | 274 | 372 | 335 | 309 | 425 | 788 | 808 |
| Taxe sur fonds de garantie automobile (FGAC) | .. | 32 | 135 | 223 | 274 | 306 | 321 | 323 | 384 | 372 |
| Taxes assurance auto. (Etat + Séc. Soc.) | .. | 0 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe Fonds National Calamités Agricoles | .. | 0 | 0 | 261 | 96 | 96 | 97 | 101 | 106 | 114 |
| Prélèv. 5% Fonds Nat. Amélioration Habitat | .. | 114 | 258 | 678 | 604 | 621 | 595 | 604 | 619 | 663 |
| Cotisat. des entrep. au Centre Nat. du Cinéma | .. | 52 | 207 | 397 | 144 | 148 | 612 | 766 | 818 | 733 |
| Taxe alimentation au Fonds Assurances Agricoles | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe au profit du Fonds National Sportif | .. | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe Fonds de Revalorisation Rentes et Pensions | .. | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe annuelle sur encours de crédits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur la publicité | .. | 0 | 26 | 52 | 38 | 59 | 152 | 156 | 190 | 205 |
| Prélèv. sur salaires des conserv. hypothèques | .. | 67 | 188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe de sécurité et sûreté | .. | 0 | 0 | 220 | 353 | 552 | 450 | 459 | 477 | 521 |
| Taxe de risque systémique | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 495 | 1 026 |
| Taxe sur les mutuelles au profit de la CMU | .. | 0 | 0 | 247 | 560 | 396 | 1 566 | 1 637 | 1 735 | 1 862 |
| Autres | .. | 10 | 320 | 159 | 568 | 842 | 202 | 218 | 239 | 250 |
| 5127 Autres impôts sur commerce et transact. internat. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Autres impôts | 5 | 215 | 970 | 360 | 13 | 318 | 54 | 55 | 54 | 58 |
| Taxe de co-responsabilité sur le lait | .. | 48 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe de co-responsabilité sur les céréales | .. | 0 | 520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prélèvement pour la CECA | .. | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receveur des douanes | .. | 9 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Divers (collect. locales) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisations sur les sucres | .. | 68 | 185 | 270 | 0 | 305 | 41 | 42 | 41 | 45 |
| Taxe au profit du FIRS (marché du sucre) | .. | 76 | 120 | 76 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | .. | 0 | 2 | 14 | 13 | 13 | 13 | 13 | 13 | 13 |
| 5130 Non-ventilables entre 5110 et 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Impôts sur utilisation des biens et exerc. activités | 226 | 1 598 | 4 034 | 4 601 | 5 841 | 6 391 | 6 260 | 6 321 | 6 749 | 7 174 |
| 5210 Impôts périodiques | 178 | 1 226 | 3 024 | 2 810 | 3 009 | 3 108 | 2 821 | 2 866 | 2 888 | 3 107 |
| 5211 A la charge des ménages : véhicules à moteur | 27 | 545 | 1 236 | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe différentielle (budget gén. et collect. loc.) | .. | 545 | 1 236 | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 A la charge autres agents : véhicules à moteur | 79 | 545 | 1 086 | 1 280 | 1 559 | 1 505 | 1 376 | 1 269 | 1 215 | 1 255 |
| Taxe sur les véhicules des sociétés | .. | 197 | 345 | 644 | 891 | 1 086 | 1 098 | 992 | 927 | 983 |
| Taxe sur les véhicules (budg. gén. et coll. loc.) | .. | 348 | 741 | 636 | 668 | 419 | 278 | 277 | 288 | 272 |
| 5213 Autres impôts périodiques | 72 | 136 | 702 | 1 404 | 1 450 | 1 603 | 1 445 | 1 597 | 1 673 | 1 852 |
| Taxe spéciale usage des routes | .. | 0 | 0 | 420 | 526 | 521 | 528 | 539 | 612 | 570 |
| Droit de pesage | .. | 17 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Divers taxes (collectivités locales) | .. | 7 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe magnétoscopes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Redev. pour surveillance centrales nucléaires | .. | 8 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe d'usage des abattoirs | .. | 19 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contrib. des entrepr. à la prépa. médicaments | .. | 0 | 20 | 238 | 0 | 429 | 284 | 379 | 362 | 318 |
| Taxe sur les pylones électriques | .. | 1 | 66 | 128 | 183 | 190 | 190 | 213 | 223 | 233 |
| Licence débit de boisson | .. | 8 | 22 | 23 | 0 | 2 | 0 | 0 | 0 | 0 |
| Droit annuel de francisation et de navigation | .. | 0 | 0 | 0 | 0 | 37 | 37 | 39 | 39 | 37 |
| Redevances d'usage des fréquences radioélectriques | .. | 0 | 0 | 191 | 280 | 268 | 244 | 275 | 177 | 325 |
| Autres | .. | 75 | 493 | 404 | 461 | 156 | 162 | 152 | 260 | 369 |

Table 50. **France** (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5220 Impôts non-périodiques | 47 | 372 | 1 010 | 1 791 | 2 832 | 3 283 | 3 439 | 3 455 | 3 861 | 4 067 |
| Récépissés de mise en circulation | .. | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes et licences débits de boissons | .. | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Redevance pour droit de construire | .. | 79 | 53 | 72 | 0 | 68 | 1 | 18 | 18 | 18 |
| Taxe locale d'équipement | .. | 146 | 263 | 305 | 848 | 928 | 1 239 | 1 252 | 1 483 | 1 614 |
| Taxe sur les certificats d'immatriculation des véhicules | .. | 0 | 0 | 1 373 | 1 939 | 1 968 | 1 917 | 1 917 | 2 080 | 2 117 |
| Dépassement plafond légal de densité | .. | 38 | 270 | 38 | 45 | 94 | 82 | 82 | 82 | 82 |
| Taxe additionnelle sur certif. d'immatric. des véhicules | .. | 0 | 0 | 0 | 0 | 225 | 200 | 186 | 198 | 236 |
| Autres | .. | 35 | 423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Non-ventilables entre 5100 et 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Autres impôts | 681 | 5 480 | 14 060 | 23 964 | 27 227 | 26 723 | 27 408 | 19 316 | 23 946 | 22 967 |
| 6100 A la charge exclusive des entreprises | 678 | 5 480 | 14 060 | 22 278 | 27 219 | 26 701 | 27 383 | 19 310 | 23 940 | 22 961 |
| Taxes au profit de l'INPI | .. | 43 | 67 | 115 | 156 | 165 | 160 | 165 | 170 | 171 |
| Taxe sur les frais généraux | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe professionnelle | .. | 5 152 | 13 381 | 19 641 | 22 035 | 21 100 | 21 885 | 0 | 0 | 0 |
| Taxe des prestations des syndicats (collect. loc.) | .. | 36 | 197 | 293 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes diverses (budget gén. et org. div. adm. cent.) | .. | 0 | 0 | 61 | 236 | 254 | 219 | 255 | 232 | 293 |
| Taxe annuelle sur les encours de crédits | .. | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prélèv. except. sur entreprises d'assurances | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Produit de l'imposition (Chambre des Métiers) | .. | 36 | 125 | 155 | 203 | 205 | 217 | 275 | 187 | 205 |
| Contribution au FNE | .. | 4 | 240 | 204 | 33 | 35 | 12 | 10 | 4 | 4 |
| Autres | .. | 98 | 50 | 1 007 | 3 721 | 3 938 | 3 824 | 807 | 2 212 | 1 165 |
| Taxe ANDA - ADAR | .. | 0 | 0 | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisation foncière des entreprises | .. | 0 | 0 | 0 | 0 | 0 | 0 | 4 941 | 5 160 | 5 465 |
| Cotisation sur la valeur ajoutée des entreprises | .. | 0 | 0 | 0 | 0 | 0 | 0 | 10 346 | 11 703 | 12 724 |
| Imposition forfaitaire sur les entreprises de réseaux | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 223 | 1 085 | 1 142 |
| Exit taxe sur les assurances | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 670 | 0 |
| Produit imposition Chambre de Commerce | .. | 0 | 0 | 770 | 835 | 784 | 937 | 1 103 | 1 180 | 1 328 |
| Contribution patronale sur stock-options | .. | 0 | 0 | 0 | 0 | 220 | 129 | 185 | 262 | 309 |
| Taxe sur le résultat des entreprises ferroviaires | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 155 |
| 6200 A la charge d'autres agents | 3 | 0 | 0 | 1 686 | 8 | 22 | 25 | 6 | 6 | 6 |
| Autres | .. | .. | .. | 1 686 | 8 | 22 | 25 | 6 | 6 | 6 |
| Ecart aux comptes de secteurs | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits de douane perçus pour l'UE | .. | .. | .. | 1 513 | 1 657 | 1 615 | 1 461 | 1 752 | 1 866 | 1 883 |
| Crédits d'impôts récupérables | | | | | | | | | | |
| Crédits d'impôts récupérables contre 1110 | .. | .. | .. | 0 | 7 663 | 9 689 | 10 966 | 10 761 | 9 750 | 9 115 |
| Composante fiscale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Composante transfert | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Crédits d'impôts récupérables contre 1210 | .. | .. | .. | 457 | 1 860 | 2 667 | 7 633 | 6 655 | 5 180 | 5 134 |
| Composante fiscale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Composante transfert | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Recettes fiscales totales sur la base d'encaissements | 25 776 | 178 576 | 433 771 | 639 427 | 824 688 | 841 927 | 801 266 | 830 914 | 882 663 | 920 101 |
| Recettes fiscales totales sur la base des droits constatés | .. | .. | .. | 643 309 | 828 971 | 846 614 | 806 916 | 835 670 | 888 970 | 925 339 |
| Conciliation avec les comptes nationaux | | | | | | | | | | |
| Impôts additionnels inclus dans les comptes nationaux | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt exclus des comptes nationaux | .. | .. | .. | -3 171 | -5 191 | -5 444 | -5 482 | -5 774 | -5 985 | -6 210 |
| Taxe d'enlèvement des ordures ménagères | .. | .. | .. | -3 103 | -5 117 | -5 370 | -5 411 | -5 699 | -5 910 | -6 101 |
| Taxe sur les pylônes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe de balayage | .. | .. | .. | -68 | -74 | -74 | -71 | -75 | -75 | -109 |
| Différence dans les traitements des crédits d'impôts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfert en capital des recettes non collectées | .. | .. | .. | -3 882 | -4 283 | -4 687 | -5 650 | -4 756 | -6 307 | -5 238 |
| Cotisations de sécurité sociale volontaires | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Différences diverses | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Comptes nationaux: impôts et cotisations sociales effectives | .. | .. | .. | 636 256 | 819 497 | 836 483 | 795 784 | 825 140 | 876 678 | 913 891 |
| Cotisations sociales imputées | .. | .. | .. | 25 875 | 33 510 | 34 875 | 36 723 | 38 028 | 39 560 | 41 069 |
| Comptes nationaux: impôts et toutes les cotisations sociales | .. | .. | .. | 662 131 | 853 007 | 871 358 | 832 507 | 863 168 | 916 238 | 954 960 |

Note:

Année civile se terminant le 31 décembre.

A partir de 1992, les données sont sur la base des droits constatés.

A partir de 1970 les chiffres ont été calculés selon le nouveau Système de Comptes Nationaux et ne sont pas, de ce fait, comparables à ceux des années précédentes.

La rubrique 2000 comprend certaines contributions volontaires.

La rubrique 4220 correspond à la rémunération de la garantie de l'État accordée aux caisses d'épargne.

Source: Compte général de l'Administration des finances pour les chiffres de recettes fiscales. OSCE pour les chiffres de sécurité sociale de 1965 à 1969 et SEC pour les années suivantes.

StatLink  <http://dx.doi.org/10.1787/888933164726>

Table 51. **Germany / Allemagne**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Total tax revenue | 74 190 | 287 252 | 454 764 | 767 045 | 876 739 | 902 794 | 887 115 | 902 452 | 963 520 | 1 002 342 |
| Total tax revenue exclusive of customs duties | .. | .. | .. | 763 651 | 872 767 | 898 758 | 883 337 | 898 218 | 958 964 | 997 925 |
| 1000 Taxes on income, profits and capital gains | 25 059 | 100 821 | 147 257 | 231 249 | 273 596 | 284 782 | 256 135 | 257 839 | 283 866 | 305 109 |
| 1100 Of individuals | 19 254 | 85 134 | 125 296 | 194 173 | 218 848 | 236 268 | 222 982 | 218 723 | 238 227 | 256 821 |
| 1110 On income and profits | 19 254 | 85 134 | 125 296 | 194 173 | 218 848 | 236 268 | 222 982 | 218 723 | 238 227 | 256 821 |
| Taxes on wages and salaries | 8 558 | 57 039 | 90 801 | 135 733 | 146 365 | 156 109 | 150 086 | 145 224 | 156 259 | 165 875 |
| Assessed income tax | 7 567 | 18 813 | 18 672 | 12 225 | 25 341 | 28 960 | 30 675 | 31 346 | 32 212 | 37 548 |
| Withholding tax on dividends | 691 | 2 135 | 5 538 | 13 515 | 13 572 | 15 640 | 11 850 | 12 982 | 18 136 | 20 060 |
| Supplementary tax | 0 | 0 | 0 | 10 347 | 10 907 | 11 678 | 11 239 | 10 706 | 11 645 | 12 467 |
| Enterprise tax | 2 438 | 7 147 | 10 285 | 16 486 | 14 630 | 14 966 | 11 824 | 13 023 | 14 742 | 15 443 |
| Stabilisation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on interest | 0 | 0 | 0 | 5 867 | 8 033 | 8 915 | 7 308 | 5 442 | 5 233 | 5 428 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 5 806 | 15 686 | 21 961 | 37 076 | 54 748 | 48 514 | 33 153 | 39 116 | 45 639 | 48 288 |
| 1210 On profits | 5 806 | 15 686 | 21 961 | 37 076 | 54 748 | 48 514 | 33 153 | 39 116 | 45 639 | 48 288 |
| Corporation tax | 4 177 | 10 902 | 15 385 | 23 575 | 23 386 | 16 374 | 7 864 | 12 516 | 15 990 | 17 250 |
| Supplementary tax | 0 | 20 | 1 | 1 494 | 1 550 | 1 269 | 758 | 982 | 1 150 | 1 215 |
| Sacrifice for Berlin | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise tax | 1 625 | 4 765 | 6 576 | 10 540 | 25 486 | 26 071 | 20 597 | 22 688 | 25 681 | 26 901 |
| Stabilisation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on interest | 0 | 0 | 0 | 1 467 | 4 326 | 4 800 | 3 934 | 2 930 | 2 818 | 2 922 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 19 876 | 98 659 | 170 449 | 299 440 | 321 230 | 330 880 | 342 770 | 353 720 | 371 380 | 383 470 |
| 2100 Employees | 8 723 | 43 833 | 73 580 | 131 610 | 141 110 | 144 400 | 150 360 | 154 930 | 164 220 | 170 080 |
| Payments by employees total | 8 723 | 43 833 | 73 580 | 131 610 | 141 110 | 144 400 | 150 360 | 154 930 | 164 220 | 170 080 |
| 2110 On a payroll basis | .. | .. | .. | 131 610 | 141 110 | 144 400 | 150 360 | 154 930 | 164 220 | 170 080 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 10 693 | 52 985 | 86 659 | 147 410 | 152 730 | 155 670 | 161 090 | 167 110 | 173 650 | 180 020 |
| Payments by employers total | 10 693 | 52 985 | 86 659 | 147 410 | 152 730 | 155 670 | 161 090 | 167 110 | 173 650 | 180 020 |
| 2210 On a payroll basis | .. | .. | .. | 147 410 | 152 730 | 155 670 | 161 090 | 167 110 | 173 650 | 180 020 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 460 | 1 841 | 10 210 | 20 420 | 27 390 | 30 810 | 31 320 | 31 680 | 33 510 | 33 370 |
| Payments total | 460 | 1 841 | 10 210 | 20 420 | 27 390 | 30 810 | 31 320 | 31 680 | 33 510 | 33 370 |
| 2310 On a payroll basis | .. | .. | .. | 20 420 | 27 390 | 30 810 | 31 320 | 31 680 | 33 510 | 33 370 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 477 | 445 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payroll tax | 477 | 445 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | 4 313 | 9 414 | 15 321 | 17 505 | 21 873 | 21 300 | 20 350 | 21 012 | 22 872 | 24 403 |
| 4100 Recurrent taxes on immovable property | 1 079 | 2 968 | 4 461 | 8 849 | 10 713 | 10 807 | 10 936 | 11 315 | 11 674 | 12 017 |
| 4110 Households | 644 | 1 187 | 1 784 | 3 540 | 4 285 | 4 323 | 4 374 | 4 526 | 4 670 | 4 807 |
| 4120 Others | 435 | 1 780 | 2 676 | 5 309 | 6 428 | 6 484 | 6 562 | 6 789 | 7 004 | 7 210 |
| 4200 Recurrent taxes on net wealth | 2 530 | 4 362 | 6 213 | 433 | 5 | -7 | 7 | 2 | 586 | 692 |
| 4210 Individual | 973 | 977 | 1 425 | 191 | 2 | -3 | 3 | 1 | -2 | 0 |
| General wealth tax | 471 | 954 | 1 425 | 191 | 2 | -3 | 3 | 1 | -2 | 0 |
| Equalization of war burden | 502 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4220 Corporate | 1 557 | 3 385 | 4 788 | 242 | 3 | -4 | 4 | 1 | 588 | 692 |
| General wealth tax | 490 | 1 431 | 1 813 | 242 | 3 | -4 | 4 | 1 | -2 | -1 |
| Equalization of war burden | 350 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise tax | 717 | 1 939 | 2 975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank levy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 590 | 693 |
| 4300 Estate, inheritance and gift taxes | 162 | 520 | 1 545 | 2 982 | 4 203 | 4 772 | 4 550 | 4 405 | 4 246 | 4 305 |
| 4310 Estate and inheritance taxes | 134 | 416 | 1 359 | 2 624 | 3 699 | 4 199 | 4 004 | 3 876 | 3 736 | 3 788 |
| 4320 Gift taxes | 28 | 104 | 186 | 358 | 504 | 573 | 546 | 529 | 510 | 517 |
| 4400 Taxes on financial and capital transactions | 542 | 1 564 | 3 103 | 5 241 | 6 952 | 5 728 | 4 857 | 5 290 | 6 366 | 7 389 |
| Real property transfer tax | 150 | 521 | 1 999 | 5 081 | 6 952 | 5 728 | 4 857 | 5 290 | 6 366 | 7 389 |
| Additional real property transfer | 198 | 680 | 148 | 160 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer tax | 111 | 200 | 807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bill of exchange tax | 83 | 163 | 149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 24 462 | 77 863 | 121 577 | 215 292 | 255 972 | 261 699 | 263 984 | 265 547 | 280 732 | 284 824 |
| 5100 Taxes on production, sale, transfer, etc | 23 079 | 74 406 | 117 209 | 208 050 | 246 811 | 252 590 | 254 434 | 256 392 | 270 601 | 273 820 |

Table 51. **Germany / Allemagne (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------|-----------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 5110 General taxes | 12 235 | 47 779 | 75 459 | 140 871 | 170 387 | 176 188 | 178 020 | 180 533 | 190 229 | 194 353 |
| 5111 Value added taxes | 0 | 47 779 | 75 459 | 140 871 | 170 387 | 176 188 | 178 020 | 180 533 | 190 229 | 194 353 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 12 235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax old | 11 028 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Old turnover tax on import | 1 208 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 10 844 | 26 627 | 41 750 | 67 179 | 76 424 | 76 402 | 76 414 | 75 859 | 80 372 | 79 467 |
| 5121 Excises | 8 213 | 20 566 | 31 158 | 57 224 | 63 811 | 63 583 | 63 684 | 63 452 | 66 343 | 64 868 |
| Duty on mineral oils | 3 798 | 10 917 | 17 701 | 37 826 | 38 877 | 39 415 | 39 693 | 39 601 | 40 279 | 39 351 |
| Duty on power | 0 | 0 | 0 | 3 356 | 6 439 | 6 262 | 6 251 | 6 167 | 7 278 | 6 970 |
| Duty on tobacco | 2 402 | 5 771 | 8 898 | 11 443 | 14 108 | 13 588 | 13 503 | 13 453 | 14 455 | 14 249 |
| Duty on alcohol | 771 | 1 986 | 2 162 | 2 151 | 2 169 | 2 121 | 2 042 | 2 049 | 2 144 | 2 097 |
| Duty on beer | 501 | 645 | 693 | 843 | 750 | 744 | 730 | 708 | 702 | 690 |
| Duty on coffee | 488 | 756 | 986 | 1 087 | 1 016 | 1 002 | 1 007 | 1 012 | 1 021 | 1 046 |
| Duty on sugar | 59 | 72 | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on tea | 16 | 32 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on salt | 20 | 20 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on electric lamps | 34 | 63 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on playing cards | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on beverages | 46 | 22 | 8 | 6 | 1 | 1 | 0 | 0 | 0 | 0 |
| Duty on acetic acid | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on champagne | 69 | 274 | 494 | 512 | 451 | 450 | 458 | 462 | 464 | 465 |
| Duty on matches | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on ice cream | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 1 658 | 3 125 | 3 847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monetary compensation accounts | 0 | 368 | 1 | .. | .. | .. | .. | .. | .. | .. |
| Customs (mainly EU) | 1 294 | 2 353 | 3 662 | .. | .. | .. | .. | .. | .. | .. |
| Agricultural levies EU | 364 | 404 | 184 | .. | .. | .. | .. | .. | .. | .. |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 942 | 2 689 | 6 443 | 9 599 | 12 641 | 12 599 | 12 691 | 12 375 | 13 991 | 14 548 |
| Duty transport goods on residents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport tax | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance tax | 198 | 910 | 2 266 | 7 243 | 10 410 | 10 476 | 10 555 | 10 261 | 10 767 | 11 165 |
| Fire insurance tax | 33 | 124 | 200 | 288 | 319 | 327 | 323 | 326 | 365 | 380 |
| Entertainment tax | 55 | 44 | 140 | 267 | 210 | 260 | 302 | 376 | 480 | 617 |
| Taxes on betting and gambling | 204 | 655 | 1 046 | 1 801 | 1 702 | 1 536 | 1 511 | 1 412 | 1 420 | 1 432 |
| Tax on electricity bills | 0 | 956 | 2 792 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aviation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 959 | 954 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 4 | 5 | 1 | 2 | 3 | 2 | 2 | 2 |
| 5128 Other taxes | 24 | 244 | 298 | 351 | -29 | 218 | 36 | 30 | 36 | 49 |
| Levies CECA | 24 | 56 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisation sugar EU | 0 | 112 | 224 | 351 | -29 | 218 | 36 | 30 | 36 | 49 |
| Levy on milk | 0 | 75 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 1 383 | 3 457 | 4 368 | 7 242 | 9 161 | 9 109 | 9 550 | 9 155 | 10 131 | 11 004 |
| 5210 Recurrent taxes | 1 369 | 3 454 | 4 368 | 7 239 | 9 161 | 9 109 | 9 550 | 9 155 | 10 131 | 11 004 |
| 5211 Paid by households: motor vehicles | 614 | 1 892 | 2 950 | 5 177 | 6 823 | 6 779 | 6 288 | 6 447 | 6 404 | 6 405 |
| 5212 Paid by others: motor vehicles | 728 | 1 475 | 1 300 | 1 838 | 2 075 | 2 063 | 1 913 | 2 041 | 2 018 | 2 037 |
| 5213 Paid in respect of other goods | 27 | 87 | 118 | 224 | 263 | 267 | 1 349 | 667 | 1 709 | 2 562 |
| Dog taxes | 24 | 75 | 101 | 198 | 240 | 244 | 247 | 258 | 275 | 288 |
| Hunting and fishing taxes | 4 | 13 | 17 | 26 | 23 | 23 | 22 | 19 | 16 | 13 |
| Nuclear fuel tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 768 | 1 731 |
| CO2 emission certificates | 0 | 0 | 0 | 0 | 0 | 0 | 1 080 | 390 | 650 | 530 |
| 5220 Non-recurrent taxes | 14 | 3 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 4 | 51 | 160 | 165 | 96 | 97 | 98 | 100 | 114 | 119 |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 4 | 51 | 160 | 165 | 96 | 97 | 98 | 100 | 114 | 119 |
| Custom duties collected for the EU | .. | .. | .. | 3 394 | 3 972 | 4 036 | 3 778 | 4 234 | 4 556 | 4 417 |
| Non-wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 38 356 | 43 602 | 41 849 | 45 035 | 45 475 | 43 647 | 42 802 |
| Tax expenditure component | .. | .. | .. | .. | 29 499 | 28 071 | 28 802 | 28 245 | 27 195 | 26 798 |
| Transfer component | .. | .. | .. | .. | 14 104 | 13 779 | 16 231 | 17 231 | 16 452 | 16 005 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 962 | 804 | 876 | 1 106 | 802 | 594 | 540 |
| Tax expenditure component | .. | .. | .. | .. | 348 | 370 | 414 | 326 | 238 | 224 |
| Transfer component | .. | .. | .. | .. | 456 | 506 | 690 | 474 | 356 | 316 |

Table 51. **Germany / Allemagne** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Total tax revenue on cash basis | 74 190 | 287 252 | 454 764 | 767 045 | 874 009 | 902 503 | 887 949 | 902 433 | 962 793 | 1 001 101 |
| Total tax revenue on accrual basis | .. | .. | .. | .. | 876 739 | 902 794 | 887 115 | 902 452 | 963 520 | 1 002 342 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | 2 950 | 2 940 | 2 520 | 2 390 | 2 420 | 2 470 |
| Several duties, administrative fees and other revenues | .. | .. | .. | .. | 2 950 | 2 940 | 2 520 | 2 390 | 2 420 | 2 470 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | .. | 11 823 | 10 348 | 11 176 | 9 056 | 7 840 | 6 560 |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | .. | 20 950 | 20 750 | 7 730 | 6 460 | 6 730 | 6 710 |
| Miscellaneous differences | .. | .. | .. | .. | 33 548 | 31 258 | 33 869 | 33 272 | 32 240 | 31 618 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | 946 010 | 968 090 | 942 410 | 953 630 | 1 012 750 | 1 049 700 |
| Imputed social contributions | .. | .. | .. | .. | 25 330 | 25 700 | 26 670 | 27 630 | 27 560 | 27 560 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | 971 340 | 993 790 | 969 080 | 981 260 | 1 040 310 | 1 077 260 |

Note:

Year ending 31st December.

From 2002 data are on accrual basis.

The tax revenues for Germany refer to the old Länder until 1990 and to all Germany beginning in 1991.

Heading 1000: In the years up to 2000, the revenues shown take into account the whole amount of non-wastable tax credits including that part paid out by the tax authorities which should, under the OECD criteria, be treated as expenditure. From 2001, the data necessary to make the adjustment have become available and the revenue figures comply with the OECD criteria from that year. The impact of this change is shown in Table D in Part I of this Report.

Heading for non-wastable tax credits against 1110 comprise child tax credits (paid out of wage tax revenue), tax credits for owner occupied housing (paid out of assessed income tax revenue) and investment tax credits for unincorporated businesses (for investment in former East Germany; paid out of assessed income tax revenue).

Heading for non-wastable tax credits against 1210 are investment tax credits for incorporated businesses (for investment in former East Germany; paid out of corporate income tax revenue).

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888933164734>

Table 52. **Greece / Grèce**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total tax revenue | 116 | 1 475 | 11 472 | 47 178 | 72 565 | 74 960 | 70 562 | 70 307 | 67 507 | 65 473 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 46 968 | 72 258 | 74 655 | 70 310 | 70 028 | 67 321 | 65 311 |
| 1000 Taxes on income, profits and capital gains | 11 | 286 | 2 283 | 12 664 | 16 890 | 17 432 | 17 422 | 15 557 | 14 581 | 15 908 |
| 1100 Of individuals | 8 | 220 | 1 619 | 6 827 | 10 821 | 11 284 | 11 528 | 9 905 | 9 932 | 13 497 |
| 1110 On income and profits | 8 | 220 | 1 619 | 6 802 | 10 767 | 11 226 | 11 469 | 9 838 | 9 867 | 13 425 |
| Personal income tax | .. | .. | 1 414 | 6 802 | .. | .. | .. | .. | .. | .. |
| Receipts from previous years | .. | .. | 62 | 0 | .. | .. | .. | .. | .. | .. |
| Agricultural social security fund | .. | .. | 143 | 0 | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | 0 | 0 | 0 | 25 | 54 | 58 | 59 | 67 | 65 | 72 |
| 1200 Corporate | 2 | 56 | 631 | 5 642 | 5 704 | 5 875 | 5 689 | 5 446 | 4 377 | 2 174 |
| 1210 On profits | 2 | 56 | 631 | 5 642 | 5 704 | 5 875 | 5 689 | 5 446 | 4 377 | 2 174 |
| Corporation income tax | 2 | 39 | 553 | 5 642 | .. | .. | .. | .. | .. | .. |
| Receipts from previous years | 0 | 8 | 33 | 0 | .. | .. | .. | .. | .. | .. |
| Agricultural social security fund | 0 | 9 | 46 | 0 | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 1 | 10 | 32 | 195 | 365 | 273 | 205 | 206 | 272 | 237 |
| Extraordinary taxes | 0 | 10 | 32 | 0 | .. | .. | .. | .. | .. | .. |
| Other taxes on income and profits | 1 | 0 | 0 | 195 | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | 37 | 485 | 3 466 | 14 299 | 24 941 | 25 985 | 24 150 | 24 748 | 22 138 | 20 972 |
| 2100 Employees | 15 | 214 | 1 735 | 5 608 | 9 428 | 9 798 | 8 880 | 9 237 | 8 538 | 8 816 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 14 | 213 | 1 728 | 6 664 | 11 516 | 12 207 | 11 044 | 11 453 | 9 927 | 9 270 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 3 | 2 027 | 3 997 | 3 980 | 4 226 | 4 058 | 3 673 | 2 886 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 7 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 1 | 27 | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 11 | 68 | 532 | 2 875 | 3 861 | 4 089 | 3 363 | 2 333 | 3 722 | 3 681 |
| 4100 Recurrent taxes on immovable property | 0 | 4 | 22 | 236 | 367 | 424 | 418 | 185 | 1 862 | 2 098 |
| 4110 Households | 0 | 3 | 22 | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | 0 | 1 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Taxes on immovable property | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 65 | 488 | 496 | 490 | 511 | 473 | 414 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 1 | 18 | 141 | 372 | 224 | 149 | 147 | 162 | 123 | 92 |
| 4310 Estate and inheritance taxes | 1 | 13 | 85 | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 0 | 4 | 55 | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 10 | 44 | 368 | 2 049 | 2 550 | 2 653 | 1 954 | 1 160 | 895 | 765 |
| Stamp and transaction taxes | 10 | 41 | 368 | 2 049 | 2 550 | 2 653 | 1 954 | 1 160 | 895 | 765 |
| Receipts from previous years | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | 0 | 2 | 1 | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 153 | 232 | 367 | 354 | 315 | 369 | 312 |
| 5000 Taxes on goods and services | 57 | 608 | 5 109 | 17 130 | 26 566 | 27 149 | 25 375 | 27 390 | 26 880 | 24 750 |
| 5100 Taxes on production, sale, transfer, etc | 51 | 564 | 4 881 | 15 576 | 24 332 | 24 890 | 22 975 | 25 539 | 24 979 | 22 846 |
| 5110 General taxes | 12 | 194 | 3 040 | 10 128 | 17 253 | 18 102 | 15 725 | 17 088 | 15 830 | 14 507 |
| 5111 Value added taxes | 0 | 0 | 2 821 | 9 824 | 16 611 | 17 020 | 14 914 | 16 308 | 15 028 | 13 877 |
| 5112 Sales tax | 9 | 185 | 123 | 36 | 147 | 360 | 348 | 250 | 286 | 155 |
| 5113 Other | 2 | 9 | 96 | 268 | 495 | 722 | 463 | 530 | 516 | 475 |
| Other taxes on goods and services | 1 | 9 | 34 | 268 | 495 | 722 | 463 | 530 | 516 | 475 |
| Receipts from previous years | 1 | 0 | 62 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 39 | 370 | 1 789 | 5 405 | 6 972 | 6 698 | 7 165 | 8 393 | 8 685 | 7 886 |
| 5121 Excises | 20 | 165 | 1 372 | 4 178 | 5 748 | 5 391 | 5 956 | 7 317 | 7 740 | 7 023 |
| Duty on tobacco products | 8 | 45 | 357 | 1 764 | 2 650 | 2 385 | 2 797 | 2 703 | 3 052 | 2 443 |
| Duty on alcohol and spirits | 1 | 7 | 50 | 252 | 353 | 323 | 369 | 500 | 467 | 421 |
| Duty on mineral oil | 7 | 75 | 637 | 2 151 | 2 739 | 2 680 | 2 784 | 4 004 | 4 027 | 3 974 |
| Duty on sugar | 3 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on cotton and other products | 0 | 30 | 328 | 11 | 6 | 3 | 6 | 110 | 194 | 185 |
| 5122 Profits of fiscal monopolies | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 52. **Greece / Grèce (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 5123 Customs and import duties | 12 | 94 | 112 | -7 | 7 | 2 | 1 | 1 | 2 | 0 |
| Import duties | 11 | 90 | 111 | -7 | 7 | 2 | 1 | 1 | 2 | 0 |
| Agricultural social security fund | 1 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 1 | 1 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 2 | 47 | 293 | 1 229 | 1 217 | 1 305 | 1 208 | 1 075 | 943 | 863 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 4 | 58 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural social security fund | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 52 | 43 | 107 | 90 | 85 | 58 | 464 | 453 |
| 5200 Taxes on use of goods and perform activities | 6 | 44 | 228 | 1 254 | 2 146 | 2 163 | 2 299 | 1 772 | 1 663 | 1 710 |
| 5210 Recurrent taxes | 5 | 24 | 219 | 1 254 | 2 146 | 2 163 | 2 299 | 1 772 | 1 663 | 1 710 |
| Motor vehicle tax | 5 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | 23 | 210 | 227 | 606 | 737 | 1 129 | 1 056 | 872 | 978 |
| 5212 Paid by others: motor vehicles | .. | 0 | 8 | 750 | 1 190 | 1 016 | 703 | 280 | 162 | 113 |
| 5213 Paid in respect of other goods | 0 | 1 | 1 | 277 | 350 | 410 | 467 | 436 | 629 | 619 |
| Taxes on boats/ships | 0 | 0 | 1 | 0 | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 1 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exceptional tax on construction of buildings | 0 | .. | 9 | .. | .. | .. | .. | .. | .. | .. |
| Building permits | 0 | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 300 | 88 | 96 | 101 | 79 | 238 | 194 |
| 6000 Other taxes | 0 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | 1 | 3 | .. | .. | .. | .. | .. | .. | .. |
| Custom duties collected for the EU | .. | .. | .. | 210 | 307 | 305 | 252 | 279 | 186 | 162 |
| Total tax revenue on cash basis | 116 | 1 475 | 11 472 | 46 548 | 72 311 | 75 709 | 70 992 | 71 882 | 67 006 | 66 124 |
| Total tax revenue on accrual basis | .. | .. | .. | 47 178 | 72 565 | 74 960 | 70 562 | 70 307 | 67 507 | 65 473 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | -61 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax (Employer's actual social contributions) | .. | .. | .. | -30 | .. | .. | .. | .. | .. | .. |
| Tax (Employee's actual social contributions) | .. | .. | .. | -31 | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 47 117 | 72 565 | 74 960 | 70 562 | 70 307 | 67 507 | 65 473 |
| Imputed social contributions | .. | .. | .. | 2 690 | 4 021 | 4 764 | 5 307 | 4 953 | 5 134 | 5 503 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 49 807 | 76 586 | 79 724 | 75 869 | 75 260 | 72 641 | 70 976 |

Note:

Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.


StatLink  <http://dx.doi.org/10.1787/888933164749>

Table 53. Hungary / Hongrie
Details of tax revenue / Recettes fiscales détaillées

Million HUF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total tax revenue | .. | .. | .. | 5 140 592 | 10 077 488 | 10 653 379 | 10 213 265 | 10 120 539 | 10 333 030 | 10 978 167 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | .. | 10 049 508 | 10 626 690 | 10 187 608 | 10 095 535 | 10 305 562 | 10 950 960 |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | 1 247 420 | 2 539 389 | 2 767 798 | 2 507 179 | 2 064 411 | 1 706 342 | 1 881 421 |
| 1100 Of individuals | .. | .. | .. | 954 698 | 1 838 563 | 2 067 806 | 1 928 107 | 1 734 663 | 1 367 827 | 1 513 186 |
| 1110 On income and profits | .. | .. | .. | 954 698 | 1 838 563 | 2 067 806 | 1 928 107 | 1 734 663 | 1 367 827 | 1 513 186 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 292 722 | 700 826 | 699 992 | 579 072 | 329 748 | 338 515 | 368 235 |
| Corporate income tax | .. | .. | .. | 292 722 | 510 781 | 487 524 | 385 543 | 323 370 | 316 620 | 342 305 |
| Research and development fund levy | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Credit institutions' special tax | .. | .. | .. | 0 | 10 890 | 11 849 | 12 255 | 21 618 | 20 921 | 19 783 |
| Separate tax for companies | .. | .. | .. | 0 | 178 598 | 200 493 | 156 859 | -32 390 | -16 100 | 0 |
| Medicine tax | .. | .. | .. | 0 | 558 | 127 | 245 | 163 | 188 | 537 |
| Energy corporations' special tax | .. | .. | .. | 0 | 0 | 0 | 24 170 | 16 987 | 16 886 | 5 610 |
| Small business tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest withholding | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | 1 506 755 | 3 292 206 | 3 449 129 | 3 198 477 | 3 179 923 | 3 606 936 | 3 602 883 |
| 2100 Employees | .. | .. | .. | 275 323 | 862 082 | 891 868 | 850 428 | 970 785 | 2 146 129 | 2 052 218 |
| Pensions | .. | .. | .. | 150 585 | 283 938 | 347 893 | 330 631 | 405 072 | 1 817 789 | 1 813 225 |
| Health | .. | .. | .. | 81 874 | 486 950 | 445 990 | 423 659 | 457 894 | 253 240 | 167 954 |
| Unemployment | .. | .. | .. | 42 864 | 91 194 | 97 985 | 96 138 | 107 819 | 75 100 | 71 039 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | 1 213 190 | 2 378 224 | 2 496 038 | 2 273 909 | 2 043 340 | 1 289 771 | 1 428 132 |
| Pensions | .. | .. | .. | 734 456 | 1 534 352 | 1 834 744 | 1 773 357 | 1 800 035 | 734 061 | 767 633 |
| Health | .. | .. | .. | 385 019 | 643 126 | 448 024 | 336 704 | 169 600 | 443 061 | 542 832 |
| Unemployment | .. | .. | .. | 93 715 | 200 746 | 213 270 | 163 847 | 73 705 | 112 649 | 117 667 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | 873 | 2 534 | 4 277 | 17 310 | 165 317 | 171 036 | 122 533 |
| Pensions: of which | .. | .. | .. | 0 | 0 | 0 | 0 | 129 386 | 134 274 | 84 484 |
| Self-employed | .. | .. | .. | .. | .. | .. | .. | 129 386 | 134 274 | 84 484 |
| Unemployed | .. | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 |
| Retired | .. | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 |
| Other | .. | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 |
| Health: of which | .. | .. | .. | 873 | 2 534 | 4 277 | 17 310 | 35 931 | 36 762 | 38 048 |
| Self-employed | .. | .. | .. | 873 | 2 534 | 4 277 | 17 310 | 35 931 | 36 762 | 38 048 |
| Unemployed | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retired | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 17 368 | 49 366 | 56 946 | 56 830 | 481 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | 183 430 | 155 223 | 148 134 | 146 973 | 154 404 | 182 697 | 265 236 |
| Rehabilitation contribution | .. | .. | .. | 2 184 | 13 559 | 14 778 | 14 951 | 56 004 | 66 427 | 63 409 |
| Training levy | .. | .. | .. | 13 186 | 36 612 | 42 760 | 43 516 | 47 083 | 49 647 | 80 157 |
| Wage guarantee contribution | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Communal tax on enterprises | .. | .. | .. | 1 192 | 1 261 | 1 325 | 1 291 | 1 170 | 102 | 16 |
| Health contribution | .. | .. | .. | 166 869 | 93 581 | 84 730 | 78 997 | 40 715 | 54 284 | 108 844 |
| Medicine tax | .. | .. | .. | 0 | 10 209 | 4 540 | 8 219 | 9 431 | 12 232 | 12 799 |
| Tax on home-workers | .. | .. | .. | 0 | 0 | 0 | 0 | 1 | 5 | 11 |
| Lump sum tax for small taxpayers | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | .. | .. | .. | 89 024 | 202 711 | 230 861 | 215 068 | 312 058 | 317 081 | 351 136 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 30 810 | 72 071 | 81 645 | 87 328 | 92 525 | 102 454 | 127 032 |
| Land tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building tax | .. | .. | .. | 22 262 | 54 556 | 61 916 | 66 683 | 71 025 | 80 987 | 96 318 |
| Development land tax | .. | .. | .. | 3 099 | 6 900 | 8 328 | 9 114 | 9 861 | 10 310 | 17 523 |
| Communal tax on recreational howes | .. | .. | .. | 893 | 1 412 | 1 491 | 1 450 | 1 515 | 58 | 30 |
| Communal tax on households | .. | .. | .. | 4 557 | 9 069 | 9 739 | 10 077 | 10 124 | 11 099 | 13 161 |
| Luxury tax | .. | .. | .. | 0 | 134 | 171 | 3 | 0 | 0 | 0 |
| Public utility tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 53. **Hungary / Hongrie (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million HUF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 135 652 | 139 222 | 138 581 |
| Surtax payable by financial institutions | .. | .. | .. | .. | .. | .. | .. | 135 652 | 139 222 | 138 581 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 5 460 | 13 175 | 11 276 | 9 259 | 6 264 | 6 500 | 5 654 |
| 4310 Estate and inheritance taxes | .. | .. | .. | 4 020 | 10 775 | 8 937 | 5 871 | 4 242 | 5 201 | 4 591 |
| Inheritance tax-local | .. | .. | .. | 2 010 | 4 658 | 3 875 | 2 561 | 1 858 | 2 244 | 616 |
| Inheritance tax-central | .. | .. | .. | 2 010 | 6 117 | 5 062 | 3 310 | 2 385 | 2 957 | 3 975 |
| 4320 Gift taxes | .. | .. | .. | 1 440 | 2 400 | 2 338 | 3 387 | 2 021 | 1 298 | 1 063 |
| Gift tax-local | .. | .. | .. | 720 | 1 038 | 1 014 | 1 478 | 885 | 560 | 143 |
| Gift tax-central | .. | .. | .. | 720 | 1 363 | 1 325 | 1 910 | 1 136 | 738 | 920 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 52 754 | 117 465 | 137 940 | 118 482 | 77 618 | 68 905 | 79 869 |
| Property transfer tax-local | .. | .. | .. | 26 349 | 50 783 | 59 811 | 51 689 | 33 990 | 29 733 | 10 720 |
| Property transfer tax-central | .. | .. | .. | 26 405 | 66 682 | 78 129 | 66 792 | 43 628 | 39 172 | 69 149 |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | .. | 2 081 107 | 3 803 630 | 3 963 094 | 4 061 730 | 4 312 513 | 4 437 213 | 4 798 802 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 2 052 380 | 3 722 487 | 3 874 486 | 3 954 201 | 4 200 962 | 4 326 971 | 4 681 104 |
| 5110 General taxes | .. | .. | .. | 1 340 572 | 2 622 027 | 2 725 438 | 2 857 504 | 2 972 986 | 3 038 972 | 3 294 037 |
| 5111 Value added taxes | .. | .. | .. | 1 153 750 | 2 013 271 | 2 068 438 | 2 192 234 | 2 325 608 | 2 379 253 | 2 600 984 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 4 643 | 19 208 |
| Public health product tax | .. | .. | .. | .. | .. | .. | .. | .. | 4 643 | 19 208 |
| 5113 Other | .. | .. | .. | 186 823 | 608 756 | 657 000 | 665 270 | 647 378 | 655 076 | 673 845 |
| Local tax on company sales | .. | .. | .. | 186 823 | 427 134 | 465 075 | 472 155 | 443 093 | 457 308 | 471 031 |
| Simplified business tax | .. | .. | .. | 0 | 152 812 | 166 537 | 169 704 | 181 880 | 172 273 | 146 531 |
| Research and development contribution | .. | .. | .. | 0 | 28 810 | 25 388 | 23 411 | 22 405 | 25 495 | 56 283 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 711 808 | 1 100 461 | 1 149 048 | 1 096 698 | 1 227 976 | 1 287 999 | 1 387 067 |
| 5121 Excises | .. | .. | .. | 533 502 | 969 730 | 1 003 342 | 971 431 | 929 881 | 959 962 | 1 022 624 |
| Road fund petrol tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol production duty | .. | .. | .. | 3 848 | 5 621 | 5 785 | 8 272 | 3 021 | 180 | 183 |
| Water fund tax | .. | .. | .. | 6 017 | 13 171 | 14 336 | 14 708 | 14 444 | 14 282 | 13 640 |
| Forestry fund tax | .. | .. | .. | 2 858 | 3 353 | 2 915 | 108 | 284 | 36 | 319 |
| Environment petrol tax | .. | .. | .. | 14 837 | 19 447 | 23 185 | 27 704 | 17 274 | 18 368 | 55 031 |
| Budget excises (central budget) | .. | .. | .. | 505 942 | 916 869 | 941 510 | 906 910 | 877 778 | 909 775 | 937 288 |
| Coffee | .. | .. | .. | 3 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol | .. | .. | .. | 53 500 | 88 600 | 86 900 | 83 300 | 83 078 | 85 779 | 85 974 |
| Tobacco | .. | .. | .. | 107 000 | 252 400 | 275 200 | 307 200 | 251 778 | 285 346 | 339 845 |
| Petrol | .. | .. | .. | 156 000 | 218 200 | 215 900 | 215 400 | 216 728 | 203 997 | 189 984 |
| Diesel | .. | .. | .. | 157 000 | 256 600 | 274 600 | 264 900 | 293 588 | 297 242 | 302 561 |
| Other oil | .. | .. | .. | 6 000 | 2 200 | 2 100 | 2 600 | 2 567 | 2 932 | 5 253 |
| Other budget excises | .. | .. | .. | 30 343 | 93 442 | 86 775 | 33 552 | 30 039 | 34 479 | 13 671 |
| Energy tax | .. | .. | .. | 0 | 11 269 | 15 610 | 13 729 | 17 080 | 17 321 | 16 163 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 137 730 | 9 193 | 9 211 | 7 995 | 8 425 | 9 380 | 8 999 |
| Customs duties | .. | .. | .. | 137 730 | 9 193 | 9 211 | 7 995 | 8 425 | 9 380 | 8 999 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 40 576 | 105 879 | 117 760 | 109 627 | 289 020 | 317 613 | 354 640 |
| Gambling tax | .. | .. | .. | 27 935 | 71 804 | 73 109 | 65 050 | 62 718 | 64 088 | 61 452 |
| Tourism tax | .. | .. | .. | 4 379 | 0 | 0 | 0 | 0 | 0 | 0 |
| Communal tourism tax | .. | .. | .. | 2 943 | 4 935 | 5 468 | 5 481 | 5 798 | 6 761 | 7 682 |
| Cultural contribution | .. | .. | .. | 4 387 | 8 432 | 8 676 | 7 433 | 1 096 | 136 | 207 |
| Pork slaughterhouse tax | .. | .. | .. | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| Breeding contribution | .. | .. | .. | 899 | 919 | 185 | 0 | 0 | 0 | 0 |
| Medicine tax | .. | .. | .. | 0 | 19 789 | 30 322 | 31 663 | 28 104 | 40 055 | 41 441 |
| Surtax payable by financial institutions | .. | .. | .. | 0 | 0 | 0 | 0 | 39 611 | 34 630 | 33 964 |
| Specific sectors' surtax | .. | .. | .. | 0 | 0 | 0 | 0 | 151 693 | 171 943 | 165 645 |
| Telecommunication services tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 18 322 |
| Accident tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 25 927 |
| Insurance tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial transaction levy | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Waste dumping contribution | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous differential producer's turnover tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | .. | .. | .. | 0 | 15 659 | 18 736 | 7 645 | 650 | 1 044 | 804 |
| Sugar duty | .. | .. | .. | .. | 15 659 | 18 736 | 7 645 | 650 | 1 044 | 804 |

Table 53. **Hungary / Hongrie (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million HUF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 28 727 | 81 143 | 88 607 | 107 529 | 111 551 | 110 242 | 117 698 |
| 5210 Recurrent taxes | .. | .. | .. | 25 454 | 74 268 | 80 712 | 100 861 | 106 902 | 106 512 | 113 675 |
| Tax on domestically registered vehicles-local | .. | .. | .. | 12 622 | 62 432 | 65 713 | 63 754 | 71 112 | 72 073 | 70 660 |
| Tax on domestically registered vehicles-extra budget | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on domestically registered vehicles-central | .. | .. | .. | 8 250 | 0 | 0 | 0 | 79 | 37 | 0 |
| Tax on foreign registered vehicles extra budget fund | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on foreign registered vehicles-central | .. | .. | .. | 3 078 | 1 655 | 1 652 | 1 630 | 1 397 | 1 422 | 0 |
| Company car tax | .. | .. | .. | 0 | 0 | 0 | 23 060 | 25 867 | 25 239 | 34 293 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 1 504 | 10 181 | 13 347 | 12 417 | 8 447 | 7 741 | 8 722 |
| Environmental protection fee | .. | .. | .. | 5 | 13 | 32 | 20 | 27 | 0 | 0 |
| Fishing development contribution | .. | .. | .. | 40 | 104 | 0 | 0 | 0 | 0 | 0 |
| Environmental protection charge | .. | .. | .. | 0 | 8 785 | 11 412 | 11 787 | 7 653 | 7 292 | 8 272 |
| Air pollution levy | .. | .. | .. | 751 | 610 | 455 | 38 | 53 | 0 | 0 |
| Water pollution levy | .. | .. | .. | 225 | 186 | 748 | 1 | 0 | 0 | 0 |
| Toxic waste levy | .. | .. | .. | 65 | 42 | 24 | 18 | 130 | 0 | 0 |
| Noise abatement levy | .. | .. | .. | 13 | 8 | 9 | 12 | 19 | 0 | 0 |
| Unidentified environmental protection levies paid to local governments | .. | .. | .. | 404 | 433 | 667 | 541 | 566 | 449 | 450 |
| 5220 Non-recurrent taxes | .. | .. | .. | 3 273 | 6 875 | 7 895 | 6 667 | 4 649 | 3 730 | 4 023 |
| Land protection levy | .. | .. | .. | 1 640 | 3 777 | 5 079 | 4 408 | 2 488 | 962 | 1 856 |
| Vehicle weight fee | .. | .. | .. | 805 | 1 288 | 1 324 | 676 | 820 | 1 037 | 1 161 |
| Game protection contribution | .. | .. | .. | 178 | 176 | 0 | 0 | 1 | 0 | -1 |
| Casino license fee | .. | .. | .. | 650 | 1 635 | 1 492 | 1 583 | 1 341 | 1 731 | 1 007 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | .. | 32 857 | 56 348 | 67 675 | 58 181 | 72 227 | 55 293 | 51 482 |
| Unallocable tax penalties | .. | .. | .. | 23 546 | 33 321 | 44 806 | 35 354 | 49 099 | 32 165 | 32 153 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Nuclear contribution | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Medicine tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Custom duties collected for the EU | .. | .. | .. | .. | 27 981 | 26 689 | 25 657 | 25 004 | 27 468 | 27 207 |
| Total tax revenue on cash basis | .. | .. | .. | 5 140 592 | 10 020 734 | 10 689 304 | 10 209 328 | 10 152 978 | 10 053 654 | 10 962 561 |
| Total tax revenue on accrual basis | .. | .. | .. | .. | 10 077 488 | 10 653 379 | 10 213 265 | 10 120 539 | 10 333 030 | 10 978 167 |

Table 53. **Hungary / Hongrie** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million HUF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|------|------------|------------|------------|------------|------------|------------|
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | 81 952 | 122 366 | 119 236 | 37 453 | 33 740 | 36 337 |
| Social security contributions | .. | .. | .. | .. | 36 832 | 74 910 | 78 022 | 71 | 131 | 40 |
| Duty for state procedures | .. | .. | .. | .. | 45 084 | 47 418 | 41 176 | 37 331 | 33 545 | 36 234 |
| Other taxes | .. | .. | .. | .. | 36 | 38 | 38 | 51 | 64 | 63 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | -49 439 | -62 729 | -52 322 | -66 553 | -49 355 | 0 |
| Water fund tax | .. | .. | .. | .. | -13 171 | -14 336 | -14 708 | -14 444 | -14 282 | -13 640 |
| Tax on foreign registered vehicles | .. | .. | .. | .. | -1 655 | -1 652 | -1 630 | -1 397 | -1 422 | 0 |
| Environmental protection fee | .. | .. | .. | .. | -446 | -699 | -561 | -592 | -449 | -450 |
| Air pollution levy | .. | .. | .. | .. | -610 | -455 | -38 | -52 | 0 | 0 |
| Water pollution levy | .. | .. | .. | .. | -186 | -748 | -1 | 0 | 0 | 0 |
| Toxic waste levy | .. | .. | .. | .. | -42 | -24 | -18 | -130 | 0 | 0 |
| Noise abatement levy | .. | .. | .. | .. | -8 | -9 | -12 | -19 | 0 | 0 |
| Vehicle weight fee | .. | .. | .. | .. | 0 | 0 | 0 | -820 | -1 037 | -1 161 |
| Unallocable tax penalties | .. | .. | .. | .. | -33 320 | -44 806 | -35 354 | -49 099 | -32 165 | -32 153 |
| Difference in treatment of tax credits | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | .. | 1 762 | 1 792 | 1 626 | 1 585 | 1 676 | 1 590 |
| Miscellaneous differences | .. | .. | .. | .. | -2 685 | -4 104 | 307 | -9 | -6 | 0 |
| Inheritance tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Gift tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Property transfer tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Rounding | .. | .. | .. | .. | 6 | 3 | -2 | 0 | 0 | 0 |
| Taxes on income and profits | .. | .. | .. | .. | -2 087 | 0 | 0 | 0 | 0 | 0 |
| Corporate income tax | .. | .. | .. | .. | 0 | -5 000 | 0 | 0 | 0 | 0 |
| Customs duties | .. | .. | .. | .. | -603 | 893 | -56 | -9 | -6 | 0 |
| Vehicle weight fee | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Environment petrol tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Social security contributions | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Credit institutions' special tax | .. | .. | .. | .. | 0 | 0 | 364 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | 10 109 079 | 10 710 704 | 10 282 112 | 10 093 015 | 10 319 085 | 11 016 094 |
| Imputed social contributions | .. | .. | .. | .. | 21 113 | 23 150 | 23 835 | 24 841 | 23 039 | 20 664 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | 10 130 192 | 10 733 854 | 10 305 947 | 10 117 856 | 10 342 124 | 11 036 758 |

Note:

Year ending 31st December.

From 2002, data are on accrual basis.

Heading 5121: the aggregate figure for excise tax revenues is on a cash basis. Revenue from specific excises is in several cases reported on an accrual basis.

Tax base for "Environment petrol tax" is broader than petrol only.

Heading 5123: part of environmentally related payments is attributable to Local government. It is not possible to present a more detailed breakdown of these figures.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888933164752>

Table 54. **Iceland / Islande**
 Details of tax revenue / Recettes fiscales détaillées

Million ISK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 60 | 4 731 | 114 932 | 254 556 | 531 760 | 543 584 | 507 481 | 540 276 | 585 936 | 626 450 |
| 1000 Taxes on income, profits and capital gains | 13 | 1 211 | 34 106 | 101 473 | 241 378 | 263 455 | 239 890 | 239 664 | 266 823 | 283 239 |
| 1100 Of individuals | 12 | 1 092 | 30 908 | 88 492 | 180 070 | 195 636 | 192 275 | 197 318 | 220 571 | 234 475 |
| 1110 On income and profits | .. | .. | .. | 88 492 | 180 070 | 195 636 | 192 275 | 197 318 | 220 571 | 234 475 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 1 | 119 | 3 198 | 8 356 | 32 555 | 28 476 | 26 499 | 14 609 | 29 480 | 33 980 |
| 1210 On profits | .. | .. | .. | 8 356 | 32 555 | 28 476 | 26 499 | 14 609 | 29 480 | 33 980 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 4 625 | 28 754 | 39 343 | 21 116 | 27 737 | 16 772 | 14 784 |
| 2000 Social security contributions | 5 | 102 | 3 607 | 19 680 | 39 594 | 41 644 | 45 912 | 63 599 | 66 820 | 64 882 |
| 2100 Employees | 0 | 0 | 315 | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 5 | 102 | 3 292 | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 19 680 | 39 594 | 41 644 | 45 912 | 63 599 | 66 820 | 64 882 |
| 2410 On a payroll basis | .. | .. | .. | 19 680 | 39 594 | 41 644 | 45 912 | 63 599 | 66 820 | 64 882 |
| 2420 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Taxes on payroll and workforce | 1 | 180 | 4 071 | 184 | 1 519 | 2 243 | 2 470 | 2 827 | 2 900 | 5 402 |
| 4000 Taxes on property | 2 | 297 | 9 689 | 19 983 | 32 523 | 33 206 | 32 806 | 38 068 | 39 282 | 44 304 |
| 4100 Recurrent taxes on immovable property | 1 | 138 | 4 131 | 10 107 | 20 567 | 25 879 | 27 647 | 28 542 | 28 348 | 29 129 |
| 4110 Households | 0 | 50 | 1 862 | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | 1 | 88 | 2 269 | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 69 | 2 402 | 5 173 | -8 | -18 | 12 | 3 849 | 6 312 | 9 396 |
| 4210 Individual | .. | 29 | 1 476 | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | 40 | 926 | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 6 | 235 | 765 | 1 663 | 1 167 | 1 643 | 2 613 | 1 292 | 1 916 |
| 4310 Estate and inheritance taxes | 0 | 6 | 235 | 765 | 1 663 | 1 167 | 1 643 | 2 613 | 1 292 | 1 916 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 1 | 84 | 2 921 | 3 143 | 9 484 | 5 646 | 2 934 | 2 656 | 2 890 | 3 352 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 113 | 460 | 465 | 311 | 146 | 177 | 227 |
| 4510 On net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 113 | 460 | 465 | 311 | 146 | 177 | 227 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 681 | 356 | 66 | 260 | 263 | 263 | 284 |
| 5000 Taxes on goods and services | 37 | 2 834 | 58 943 | 112 245 | 214 988 | 200 882 | 180 199 | 190 131 | 203 545 | 219 681 |
| 5100 Taxes on production, sale, transfer, etc | 37 | 2 778 | 56 564 | 100 669 | 191 957 | 184 053 | 168 932 | 178 995 | 193 705 | 209 755 |
| 5110 General taxes | 10 | 1 368 | 37 084 | 72 667 | 137 593 | 134 391 | 120 241 | 122 393 | 131 057 | 142 814 |
| 5111 Value added taxes | 0 | 0 | 32 698 | 72 667 | 137 593 | 134 391 | 120 241 | 122 393 | 131 057 | 142 814 |
| 5112 Sales tax | 10 | 1 368 | 4 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 27 | 1 410 | 19 480 | 28 002 | 54 364 | 49 662 | 48 692 | 56 603 | 62 648 | 66 941 |
| 5121 Excises | 1 | 311 | 2 346 | 23 585 | 45 891 | 40 364 | 39 935 | 46 711 | 50 239 | 53 930 |
| 5122 Profits of fiscal monopolies | 5 | 263 | 5 986 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 20 | 715 | 9 181 | 2 702 | 5 446 | 5 858 | 5 303 | 5 950 | 7 288 | 7 682 |
| 5124 Taxes on exports | 1 | 2 | 0 | 1 | 0 | 6 | 5 | 2 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 1 | 69 | 1 404 | 1 715 | 3 026 | 3 435 | 3 448 | 3 940 | 5 122 | 5 329 |
| 5127 Other taxes on internat. trade and transactions | 0 | 50 | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 1 | 56 | 2 379 | 11 576 | 23 032 | 16 829 | 11 267 | 11 135 | 9 839 | 9 926 |
| 5210 Recurrent taxes | 1 | 56 | 2 379 | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | 0 | 10 | 970 | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | 0 | 41 | 1 331 | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | 0 | 5 | 78 | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 2 | 107 | 4 516 | 991 | 1 758 | 2 153 | 6 203 | 5 988 | 6 567 | 8 942 |
| 6100 Paid solely by business | 2 | 107 | 4 145 | 418 | 628 | 846 | 1 049 | 763 | 1 370 | 3 332 |
| 6200 Other | 0 | 0 | 371 | 573 | 1 130 | 1 307 | 5 154 | 5 225 | 5 196 | 5 610 |

Table 54. **Iceland / Islande (cont.)**
Details of tax revenue / Recettes fiscales détaillées

Million ISK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Non-wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on cash basis | 60 | 4 731 | 114 932 | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on accrual basis | .. | .. | .. | 254 556 | 531 760 | 543 584 | 507 481 | 540 276 | 585 936 | 626 450 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | -765 | -1 663 | -1 167 | -1 643 | -2 613 | -1 292 | -1 916 |
| Estate and inheritance taxes (4310) | .. | .. | .. | -765 | -1 663 | -1 167 | -1 643 | -2 613 | -1 292 | -1 916 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 253 791 | 530 097 | 542 417 | 505 837 | 537 662 | 584 644 | 624 534 |
| Imputed social contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 253 791 | 530 097 | 542 417 | 505 837 | 537 662 | 584 644 | 624 534 |

Note:

Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888933164767>

Table 55. Ireland / Irlande
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total tax revenue | 317 | 4 046 | 12 260 | 33 295 | 59 866 | 53 396 | 45 386 | 44 136 | 45 619 | 47 098 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 33 087 | 59 594 | 53 151 | 45 178 | 43 908 | 45 379 | 46 856 |
| 1000 Taxes on income, profits and capital gains | 82 | 1 478 | 4 662 | 14 564 | 24 525 | 21 149 | 18 045 | 17 546 | 18 343 | 19 617 |
| 1100 Of individuals | 53 | 1 294 | 4 059 | 10 650 | 18 127 | 16 066 | 14 147 | 13 592 | 14 582 | 15 643 |
| 1110 On income and profits | 53 | 1 286 | 4 023 | 9 876 | 15 029 | 14 642 | 13 602 | 13 247 | 14 166 | 15 230 |
| Income tax | 66 | 1 286 | 4 023 | 9 876 | 15 029 | 14 642 | 13 602 | 13 247 | 14 166 | 15 230 |
| Surtax | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income tax paid by corporations | -17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 0 | 8 | 36 | 774 | 3 097 | 1 424 | 545 | 345 | 416 | 413 |
| 1200 Corporate | 29 | 184 | 603 | 3 899 | 6 393 | 5 073 | 3 895 | 3 951 | 3 756 | 3 968 |
| 1210 On profits | 29 | 184 | 603 | 3 899 | 6 393 | 5 073 | 3 895 | 3 951 | 3 756 | 3 968 |
| Corporation profits tax | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation tax | 0 | 176 | 603 | 3 885 | 6 393 | 5 071 | 3 889 | 3 944 | 3 751 | 3 964 |
| Income tax paid by corporation | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural produce duty | 0 | 6 | 0 | 13 | 0 | 2 | 6 | 8 | 5 | 5 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 16 | 5 | 10 | 3 | 3 | 5 | 5 |
| 2000 Social security contributions | 21 | 578 | 1 729 | 3 941 | 8 118 | 8 325 | 7 575 | 7 083 | 7 652 | 7 186 |
| 2100 Employees | 10 | 190 | 570 | 937 | 1 901 | 2 023 | 1 962 | 1 821 | 1 939 | 1 854 |
| 2110 On a payroll basis | .. | .. | 570 | 937 | 1 901 | 2 023 | 1 962 | 1 821 | 1 939 | 1 854 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 10 | 380 | 1 092 | 2 814 | 5 796 | 5 896 | 5 297 | 4 932 | 5 365 | 5 008 |
| 2210 On a payroll basis | .. | .. | 1 092 | 2 814 | 5 796 | 5 896 | 5 297 | 4 932 | 5 365 | 5 008 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 8 | 67 | 190 | 421 | 406 | 315 | 331 | 348 | 324 |
| 2310 On a payroll basis | .. | .. | 67 | 190 | 421 | 406 | 315 | 331 | 348 | 324 |
| 2320 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 9 | 159 | 15 | 411 | 414 | 372 | 309 | 316 | 301 |
| 4000 Taxes on property | 48 | 213 | 569 | 1 845 | 4 797 | 3 390 | 2 602 | 2 561 | 3 027 | 3 292 |
| 4100 Recurrent taxes on immovable property | 39 | 139 | 312 | 587 | 1 267 | 1 353 | 1 471 | 1 504 | 1 527 | 1 700 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 460 | 483 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | 0 | 0 |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | 460 | 483 |
| 4300 Estate, inheritance and gift taxes | 6 | 14 | 48 | 225 | 405 | 349 | 258 | 235 | 242 | 282 |
| 4310 Estate and inheritance taxes | 6 | 14 | 45 | 210 | 337 | 302 | 210 | 192 | 215 | 256 |
| Estate duty | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Legacy duty | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Succession duty | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 0 | 0 | 3 | 15 | 68 | 47 | 48 | 43 | 27 | 26 |
| 4400 Taxes on financial and capital transactions | 3 | 59 | 209 | 1 033 | 3 124 | 1 688 | 874 | 822 | 798 | 827 |
| Stamp duty | 3 | 59 | 209 | 1 033 | 3 124 | 1 688 | 874 | 822 | 798 | 827 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 167 | 1 769 | 5 141 | 12 722 | 21 744 | 19 873 | 16 581 | 16 401 | 16 031 | 16 451 |
| 5100 Taxes on production, sale, transfer, etc | 155 | 1 741 | 4 940 | 12 167 | 20 644 | 18 627 | 15 353 | 15 154 | 14 815 | 15 193 |
| 5110 General taxes | 18 | 597 | 2 500 | 7 643 | 14 355 | 13 084 | 10 324 | 10 067 | 9 755 | 10 219 |
| 5111 Value added taxes | 0 | 597 | 2 500 | 7 643 | 14 355 | 13 084 | 10 324 | 10 067 | 9 755 | 10 219 |
| Value added tax | .. | 597 | 2 500 | 7 643 | 14 355 | 13 084 | 10 324 | 10 067 | 9 755 | 10 219 |
| 5112 Sales tax | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax | 18 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Wholesale tax | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 137 | 1 143 | 2 440 | 4 525 | 6 289 | 5 542 | 5 029 | 5 087 | 5 060 | 4 974 |

Table 55. **Ireland / Irlande (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 5121 Excises | 124 | 1 045 | 2 084 | 4 407 | 6 103 | 5 367 | 4 870 | 4 862 | 4 855 | 4 774 |
| Beer | 19 | 192 | 356 | 475 | 459 | 431 | 397 | 316 | 309 | 309 |
| Oils | 31 | 330 | 745 | 1 491 | 2 204 | 2 168 | 2 170 | 2 099 | 2 119 | 2 035 |
| Spirits | 16 | 148 | 153 | 241 | 363 | 337 | 267 | 244 | 251 | 263 |
| Table waters | 0 | 11 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco | 50 | 187 | 419 | 1 035 | 1 192 | 1 171 | 1 217 | 1 160 | 1 127 | 1 072 |
| Wine, cider, perry | 1 | 18 | 46 | 154 | 297 | 290 | 297 | 266 | 270 | 280 |
| Motor vehicle (incl. tyres) | 7 | 148 | 331 | 985 | 1 554 | 938 | 373 | 395 | 394 | 384 |
| Others | 1 | 11 | 11 | 25 | 34 | 32 | 149 | 382 | 385 | 431 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 10 | 62 | 147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UE agriculture levies | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 3 | 21 | 171 | 118 | 186 | 175 | 159 | 225 | 205 | 200 |
| Duty on betting | 2 | 19 | 37 | 59 | 36 | 35 | 31 | 30 | 28 | 27 |
| Sweepstakes duty | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank levy | 0 | 0 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 1 | 88 | 59 | 150 | 140 | 128 | 195 | 177 | 174 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 14 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 11 | 28 | 201 | 555 | 1 100 | 1 246 | 1 228 | 1 247 | 1 216 | 1 258 |
| 5210 Recurrent taxes | 11 | 28 | 201 | 555 | 1 100 | 1 246 | 1 228 | 1 247 | 1 216 | 1 258 |
| 5211 Paid by households: motor vehicles | 6 | 14 | 100 | 373 | 723 | 800 | 793 | 768 | 758 | 791 |
| 5212 Paid by others: motor vehicles | 5 | 11 | 82 | 124 | 239 | 265 | 264 | 256 | 253 | 264 |
| 5213 Paid in respect of other goods | 0 | 3 | 20 | 58 | 138 | 182 | 170 | 223 | 206 | 203 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 6 | 10 | 10 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | .. | .. | .. | 4 | 6 | 10 | 10 |
| Custom duties collected for the EU | .. | .. | .. | 208 | 273 | 245 | 208 | 229 | 240 | 242 |
| Total tax revenue on cash basis | 317 | 4 046 | 12 260 | 33 007 | 59 913 | 53 989 | 45 755 | 44 168 | 45 098 | 47 177 |
| Total tax revenue on accrual basis | .. | .. | .. | 33 295 | 59 866 | 53 396 | 45 386 | 44 136 | 45 619 | 47 098 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 196 | 192 | 180 | 180 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 33 295 | 59 866 | 53 396 | 45 582 | 44 328 | 45 799 | 47 278 |
| Imputed social contributions | .. | .. | .. | 1 366 | 2 579 | 2 659 | 2 669 | 2 402 | 2 320 | 2 466 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 34 661 | 62 446 | 56 055 | 48 251 | 46 730 | 48 118 | 49 743 |

Note: The data for years 1965 to 1973 are on fiscal year basis (commencing on 1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis.
 From 1998, data are on accrual basis.

Heading 1200: Capital gains taxes paid by corporations are included in heading 1210.

Heading 2100: Includes contributions by self-employed and certain voluntary contributions.

Heading 2200: Since 1976 income tax paid by corporations and corporation profits tax have been replaced by corporation tax.

Heading 5111: Includes arrears of the wholesale and turnover taxes.

Tax receipts in 1988 were inflated by the success of the new arrangements for assessment and collection of tax. These arrangements included an amnesty for tax arrears paid by 30th September. This amnesty waived penalties and interest charge tax. It resulted in payments of 631 millions of euros spread across the main tax headings.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <http://dx.doi.org/10.1787/888933164776>

Table 56. **Israel / Israël**
 Details of tax revenue / Recettes fiscales détaillées

Million ILS

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | .. | .. | .. | 187 211 | 249 175 | 245 099 | 240 881 | 264 905 | 285 218 | 294 465 |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | 74 214 | 91 522 | 81 672 | 72 815 | 78 278 | 86 190 | 90 719 |
| 1100 Of individuals | .. | .. | .. | 54 340 | 57 214 | 54 161 | 48 150 | 48 899 | 52 541 | 54 233 |
| 1110 On income and profits | .. | .. | .. | 53 285 | 55 993 | 53 240 | 47 542 | 48 235 | 51 655 | 53 494 |
| On wages – deduction at source | .. | .. | .. | 44 941 | 45 508 | 43 215 | 39 140 | 40 172 | 42 817 | 43 395 |
| On self employment income – deduction at source | .. | .. | .. | 2 580 | 3 676 | 3 509 | 2 699 | 3 135 | 3 149 | 3 372 |
| On self employment income – other | .. | .. | .. | 5 764 | 6 809 | 6 516 | 5 704 | 4 928 | 5 690 | 6 727 |
| 1120 On capital gains | .. | .. | .. | 1 055 | 1 221 | 921 | 608 | 664 | 886 | 739 |
| 1200 Corporate | .. | .. | .. | 19 874 | 29 422 | 23 937 | 20 085 | 22 441 | 26 961 | 26 331 |
| 1210 On profits | .. | .. | .. | 17 982 | 26 794 | 22 147 | 19 471 | 21 619 | 26 185 | 25 360 |
| deduction at source | .. | .. | .. | 2 669 | 2 550 | 2 488 | 2 090 | 2 271 | 2 308 | 2 423 |
| In lieu of VAT on the profits of Financial Institutions | .. | .. | .. | 1 181 | 1 041 | 819 | 687 | 768 | 922 | 901 |
| other | .. | .. | .. | 14 131 | 23 203 | 18 840 | 16 693 | 18 580 | 22 954 | 22 036 |
| 1220 On capital gains | .. | .. | .. | 1 892 | 2 628 | 1 790 | 614 | 822 | 776 | 971 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 4 886 | 3 574 | 4 580 | 6 938 | 6 688 | 10 155 |
| Tax deducted at the source on the capital market | .. | .. | .. | .. | 4 886 | 3 574 | 4 580 | 6 938 | 6 688 | 10 155 |
| 2000 Social security contributions | .. | .. | .. | 27 565 | 37 909 | 40 445 | 41 227 | 45 343 | 48 759 | 50 296 |
| 2100 Employees | .. | .. | .. | 17 895 | 25 729 | 27 705 | 28 236 | 31 011 | 32 922 | 33 936 |
| 2110 On a payroll basis | .. | .. | .. | 17 895 | 25 729 | 27 705 | 28 236 | 31 011 | 32 922 | 33 936 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 8 182 | 9 960 | 10 190 | 10 278 | 11 427 | 12 805 | 13 313 |
| 2210 On a payroll basis | .. | .. | .. | 8 182 | 9 960 | 10 190 | 10 278 | 11 427 | 12 805 | 13 313 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 1 488 | 2 220 | 2 550 | 2 712 | 2 905 | 3 033 | 3 047 |
| 2310 On a payroll basis | .. | .. | .. | 1 488 | 2 220 | 2 550 | 2 712 | 2 905 | 3 033 | 3 047 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | 6 847 | 9 920 | 9 250 | 9 570 | 10 310 | 10 850 | 11 550 |
| Employers tax on the non-profit sector other than govt | .. | .. | .. | 1 250 | 1 500 | 400 | 300 | 350 | 350 | 400 |
| In lieu of VAT on the wage-bill in the non-profit sector | .. | .. | .. | 4 262 | 6 580 | 7 000 | 7 250 | 7 650 | 8 050 | 8 550 |
| In lieu VAT on the wage-bill in Financial Institutions | .. | .. | .. | 1 335 | 1 840 | 1 850 | 2 020 | 2 310 | 2 450 | 2 600 |
| 4000 Taxes on property | .. | .. | .. | 16 192 | 22 051 | 22 238 | 22 606 | 24 967 | 26 880 | 26 576 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 11 803 | 16 761 | 17 480 | 18 620 | 19 453 | 20 691 | 21 683 |
| Land tax | .. | .. | .. | 442 | 52 | 53 | 45 | 48 | 82 | 57 |
| 4110 Households | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | .. | .. | 11 361 | 16 709 | 17 427 | 18 575 | 19 405 | 20 609 | 21 626 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 3 185 | 3 087 | 2 411 | 2 229 | 3 060 | 3 113 | 2 788 |
| Transaction tax on the buyer of real estate | .. | .. | .. | 1 972 | 2 616 | 2 284 | 2 166 | 3 013 | 3 086 | 2 786 |
| Transaction tax on the seller of real estate | .. | .. | .. | 210 | 404 | 109 | 43 | 27 | 21 | 1 |
| Stamp tax | .. | .. | .. | 1 003 | 67 | 17 | 20 | 20 | 7 | 1 |
| 4500 Non-recurrent taxes | .. | .. | .. | 1 204 | 2 203 | 2 347 | 1 757 | 2 454 | 3 075 | 2 104 |
| 4510 On net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 1 204 | 2 203 | 2 347 | 1 757 | 2 454 | 3 075 | 2 104 |
| Capital gains tax on real estate | .. | .. | .. | 1 204 | 2 203 | 2 347 | 1 757 | 2 454 | 3 075 | 2 104 |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | .. | 62 393 | 87 774 | 91 495 | 94 663 | 106 007 | 112 540 | 115 324 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 57 888 | 81 109 | 84 642 | 87 834 | 98 124 | 104 438 | 107 189 |
| 5110 General taxes | .. | .. | .. | 49 877 | 67 571 | 69 687 | 71 954 | 79 978 | 85 617 | 88 200 |
| 5111 Value added taxes | .. | .. | .. | 39 805 | 53 984 | 56 737 | 59 223 | 65 540 | 70 229 | 72 811 |
| 5112 Sales tax | .. | .. | .. | 10 072 | 13 587 | 12 950 | 12 731 | 14 438 | 15 388 | 15 389 |
| On domestic production | .. | .. | .. | 662 | 287 | 233 | 229 | 291 | 307 | 305 |
| On imports | .. | .. | .. | 9 410 | 13 300 | 12 717 | 12 502 | 14 147 | 15 081 | 15 084 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 8 012 | 13 538 | 14 955 | 15 880 | 18 146 | 18 821 | 18 989 |
| 5121 Excises | .. | .. | .. | 6 595 | 11 323 | 12 580 | 13 478 | 15 457 | 15 910 | 16 446 |
| On domestically refined fuel | .. | .. | .. | 5 666 | 10 590 | 11 852 | 12 714 | 14 637 | 15 118 | 15 627 |
| On domestically processed tobacco products | .. | .. | .. | 929 | 733 | 728 | 764 | 820 | 792 | 819 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 1 417 | 2 215 | 2 375 | 2 402 | 2 689 | 2 911 | 2 543 |

Table 56. **Israel / Israël** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million ILS

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 4 504 | 6 665 | 6 853 | 6 829 | 7 883 | 8 102 | 8 135 |
| 5210 Recurrent taxes | .. | .. | .. | 4 504 | 6 665 | 6 853 | 6 829 | 7 883 | 8 102 | 8 135 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 1 436 | 1 895 | 1 935 | 2 047 | 2 274 | 2 424 | 2 533 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 479 | 632 | 645 | 682 | 758 | 808 | 844 |
| 5213 Paid in respect of other goods | .. | .. | .. | 2 590 | 4 139 | 4 273 | 4 100 | 4 851 | 4 870 | 4 757 |
| Licences collected by the Ministry of Transportation | .. | .. | .. | 257 | 535 | 457 | 357 | 350 | 287 | 345 |
| Licences collected by the Ministry of Communication | .. | .. | .. | 151 | 332 | 281 | 282 | 274 | 148 | 269 |
| Licences collected by other ministries | .. | .. | .. | 1 600 | 2 419 | 2 622 | 2 504 | 3 159 | 3 296 | 2 952 |
| Business and professional licences paid locally | .. | .. | .. | 531 | 767 | 824 | 854 | 967 | 1 036 | 1 087 |
| Other local authority fees | .. | .. | .. | 51 | 86 | 88 | 102 | 101 | 102 | 105 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on cash basis | .. | .. | .. | 187 211 | 249 175 | 245 099 | 240 881 | 264 905 | 285 218 | 294 465 |
| Total tax revenue on accrual basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 719 | 582 | 495 | 473 | 609 | 214 | 225 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 187 930 | 249 757 | 245 594 | 241 354 | 265 514 | 285 433 | 294 690 |
| Imputed social contributions | .. | .. | .. | 7 029 | 7 142 | 7 643 | 7 729 | 8 139 | 8 543 | 9 048 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 194 959 | 256 899 | 253 237 | 249 083 | 273 653 | 293 976 | 303 738 |

Note:

Year ending 31st December.

Data are on a cash basis.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of International law.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933164780>

Table 57. **Italy / Italie**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Recettes fiscales totales | 5 505 | 60 422 | 265 116 | 503 096 | 671 189 | 677 776 | 658 708 | 667 018 | 677 995 | 695 909 |
| Recettes fiscales totales excluant les droits de douane | .. | .. | .. | 501 560 | 668 928 | 675 576 | 656 700 | 664 793 | 675 676 | 693 832 |
| 1000 Impôts sur revenu, bénéfiques et gains en capital | 982 | 18 821 | 96 707 | 166 912 | 226 498 | 232 931 | 215 254 | 219 163 | 218 818 | 228 423 |
| 1100 Des personnes physiques | 603 | 13 940 | 69 654 | 124 918 | 171 938 | 181 778 | 176 955 | 181 725 | 182 103 | 189 410 |
| 1110 Sur le revenu et les bénéfiques | 603 | 13 796 | 68 786 | 124 233 | 171 924 | 181 767 | 176 947 | 181 718 | 182 096 | 189 405 |
| Impôt sur le revenu des personnes physiques | 0 | 11 538 | 57 318 | 121 211 | 166 859 | 175 985 | 171 645 | 178 457 | 178 787 | 184 918 |
| Impôt sur revenu local (40%) | 0 | 829 | 4 492 | 67 | 6 | 10 | 9 | 5 | 4 | 6 |
| Impôt revenu richesse mobilière (60%) | 319 | 55 | 15 | 0 | 0 | 1 | 0 | 0 | 0 | 8 |
| Impôt complémentaire progressif | 94 | 37 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Centime additionnel de 10% | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retenue d'acompte sur bénéf. sociétés (40%) | 23 | 51 | 496 | 110 | 217 | 275 | 171 | 157 | 178 | 258 |
| Centime additionnel et loi 1177 (60%) | 39 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5% sur impôts directs centime additionnel (60%) | 0 | 8 | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Majoration additionnelle du Trésor (60%) | 23 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recettes du décret-loi 1132 (60%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt de famille | 65 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur valeur locative | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt de patente | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ICAP (provincial et communal) (40%) | 37 | 5 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur le revenu des dépôts (40%) | 0 | 1 206 | 6 223 | 2 823 | 4 308 | 4 920 | 4 420 | 2 418 | 2 516 | 3 704 |
| Remises fiscales impôts directs (60%) | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | 0 | 53 | 123 | 0 | 534 | 576 | 702 | 681 | 611 | 511 |
| 1120 Sur les gains en capital | 0 | 144 | 867 | 685 | 14 | 11 | 8 | 7 | 7 | 5 |
| Impôt sur les plus-value des terrains | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur les plus-value sur immeubles (60%) | .. | 144 | 867 | 685 | 14 | 11 | 8 | 7 | 7 | 5 |
| 1200 Des sociétés | 379 | 4 710 | 26 605 | 34 699 | 58 943 | 58 217 | 46 419 | 43 811 | 42 943 | 44 989 |
| 1210 Sur les bénéfiques | 379 | 4 494 | 26 027 | 34 242 | 58 934 | 58 209 | 46 413 | 43 807 | 42 939 | 44 986 |
| Impôt sur personnes morales | 0 | 1 245 | 9 042 | 28 877 | 51 193 | 48 557 | 38 803 | 38 659 | 38 551 | 38 259 |
| ICAP (provincial et communal) (60%) | 37 | 8 | 0 | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| Richesse mobilière (40%) | 213 | 37 | 10 | 0 | 0 | 1 | 0 | 0 | 0 | 5 |
| Impôt sur sociétés et obligations | 88 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Centimes additionnels et loi 1177 (40%) | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5% sur centime additionnel impôts directs (40%) | 0 | 20 | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recettes décret-loi 1132 (40%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Majoration additionnelle du Trésor (40%) | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retenue d'acompte bénéfiques sociétés (60%) | 0 | 77 | 745 | 166 | 325 | 413 | 257 | 236 | 267 | 386 |
| Impôt revenus des dépôts (60%) | 0 | 1 810 | 9 334 | 4 235 | 6 464 | 7 381 | 6 628 | 3 627 | 3 775 | 5 556 |
| Impôt local sur revenu (60%) | 0 | 1 245 | 6 738 | 100 | 9 | 16 | 13 | 8 | 6 | 9 |
| Remises fiscales impôts directs (40%) | 0 | 0 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | 0 | 36 | 82 | 832 | 943 | 1 841 | 712 | 1 277 | 340 | 771 |
| 1220 Sur les gains en capital | 0 | 216 | 578 | 457 | 9 | 8 | 6 | 4 | 4 | 3 |
| Impôt plus-value sur immeubles (40%) | .. | 216 | 578 | 457 | 9 | 8 | 6 | 4 | 4 | 3 |
| 1300 Non-ventilables entre 1100 et 1200 | 0 | 171 | 448 | 7 295 | -4 383 | -7 064 | -8 120 | -6 373 | -6 228 | -5 976 |
| Remboursements impôts directs | .. | -240 | -1 768 | -5 175 | -9 433 | -10 910 | -11 164 | -9 794 | -10 088 | -12 466 |
| Autres | .. | 412 | 2 216 | 12 470 | 5 050 | 3 846 | 3 044 | 3 421 | 3 860 | 6 490 |
| 2000 Cotisations de sécurité sociale | 1 881 | 22 976 | 87 256 | 143 629 | 200 772 | 210 980 | 207 844 | 209 126 | 211 667 | 211 154 |
| 2100 A la charge des salariés | .. | 4 171 | 16 753 | 27 333 | 35 715 | 38 454 | 37 712 | 37 597 | 37 606 | 37 246 |
| 2110 Sur la base du salaire | .. | .. | .. | 27 333 | 35 715 | 38 454 | 37 712 | 37 597 | 37 606 | 37 246 |
| 2120 Sur la base de l'impôt sur les revenus | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 A la charge des employeurs | .. | 17 152 | 62 540 | 99 904 | 137 924 | 144 298 | 142 035 | 144 279 | 145 558 | 144 707 |
| 2210 Sur la base du salaire | .. | .. | .. | 99 904 | 137 924 | 144 298 | 142 035 | 144 279 | 145 558 | 144 707 |
| 2220 Sur la base de l'impôt sur les revenus | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 A charge des travailleurs indép. ou sans emploi | .. | 1 654 | 7 962 | 16 392 | 27 133 | 28 228 | 28 097 | 27 250 | 28 503 | 29 201 |
| 2310 Sur la base du salaire | .. | .. | .. | 16 392 | 27 133 | 28 228 | 28 097 | 27 250 | 28 503 | 29 201 |
| 2320 Sur la base de l'impôt sur les revenus | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Non-ventilables entre 2100, 2200 et 2300 | 1 881 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 Sur la base du salaire | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 Sur la base de l'impôt sur les revenus | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Sur salaires ou main d'oeuvre | 0 | 387 | 890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisations GESCAL | .. | 387 | 890 | .. | .. | .. | .. | .. | .. | .. |
| 4000 Impôts sur le patrimoine | 397 | 2 248 | 5 983 | 23 360 | 32 646 | 29 003 | 40 674 | 31 831 | 35 595 | 43 498 |

Table 57. **Italy / Italie** (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4100 Impôts périodiques sur la propriété immobilière | 96 | 7 | 1 | 9 354 | 12 778 | 9 685 | 9 462 | 9 663 | 9 848 | 23 850 |
| Impôt sur revenu propriétaires de terres | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur revenu bâtiments | 12 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur revenu bâtiments de luxe | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surtaxe terrains (province) | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surtaxe terrains (commune) | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surtaxe bâtiments (province) | 26 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surtaxe bâtiments (commune) | 21 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt communal immeubles | 0 | 0 | 0 | 9 354 | 12 778 | 9 685 | 9 462 | 9 663 | 9 848 | 23 850 |
| 4110 Ménages | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Autres agents | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Impôts périodiques sur l'actif net | 0 | 0 | 0 | 14 | 1 | 1 | 6 575 | 2 118 | 5 117 | 805 |
| 4210 Personnes physiques | .. | .. | .. | 5 | 0 | 0 | 0 | 0 | 0 | 27 |
| 4220 Sociétés | .. | .. | .. | 9 | 1 | 1 | 6 575 | 2 118 | 5 117 | 778 |
| 4300 Impôts sur mut. par décès, succ. et donations | 47 | 128 | 376 | 1 005 | 149 | 387 | 462 | 482 | 510 | 592 |
| Impôt sur successions, donations | 33 | 119 | 376 | 1 005 | 149 | 387 | 462 | 482 | 510 | 592 |
| Valeur nette globale successions | 11 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Centimes additionnels et majoration | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Impôts sur mut. par décès et successions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Impôts sur les donations | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Impôts sur transact. mobilières et immob. | 255 | 2 113 | 5 606 | 12 320 | 18 256 | 17 385 | 17 158 | 17 152 | 16 679 | 15 215 |
| Droit d'enregistrement | 120 | 1 048 | 2 421 | 6 794 | 9 410 | 9 014 | 8 833 | 9 019 | 8 416 | 7 557 |
| Impôts hypothécaires | 22 | 190 | 469 | 1 067 | 2 525 | 2 341 | 2 076 | 2 069 | 2 112 | 1 855 |
| Centimes additionnels de 5% | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Majoration additionnelle | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droit de timbre | 104 | 751 | 2 185 | 4 459 | 6 321 | 6 030 | 6 249 | 6 064 | 6 151 | 5 803 |
| Autres | 0 | 123 | 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Impôts non-périodiques | 0 | 0 | 0 | 98 | 151 | 100 | 5 219 | 897 | 1 354 | 154 |
| 4510 Sur l'actif net | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Autres non-périodiques | .. | .. | .. | 98 | 151 | 100 | 5 219 | 897 | 1 354 | 154 |
| 4600 Autres impôts périodiques sur patrimoine | 0 | 0 | 0 | 569 | 1 311 | 1 445 | 1 798 | 1 519 | 2 087 | 2 882 |
| 5000 Impôts sur les biens et services | 2 173 | 15 990 | 74 280 | 140 316 | 169 608 | 166 521 | 161 276 | 172 734 | 176 656 | 177 556 |
| 5100 Impôts sur production, vente, transfert, etc. | 2 037 | 15 251 | 67 083 | 125 745 | 152 930 | 149 251 | 143 677 | 154 526 | 157 386 | 157 754 |
| Remboursements impôts indirects | 0 | -73 | -86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 Impôts généraux | 710 | 9 438 | 38 940 | 77 473 | 95 623 | 93 698 | 86 544 | 97 586 | 98 456 | 96 136 |
| 5111 Taxes sur la valeur ajoutée | 0 | 9 438 | 38 940 | 77 473 | 95 623 | 93 698 | 86 544 | 97 586 | 98 456 | 96 136 |
| TVA | .. | 9 438 | 38 940 | 77 473 | 95 623 | 93 698 | 86 544 | 97 586 | 98 456 | 96 136 |
| 5112 Impôts sur les ventes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Autres impôts | 710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt général sur recettes | 662 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Impôt compensation sur produits importés | 48 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Impôts sur biens et services déterminés | 1 327 | 5 886 | 28 048 | 48 272 | 57 307 | 55 553 | 57 133 | 56 940 | 58 930 | 61 618 |
| 5121 Accises | 816 | 4 088 | 20 304 | 31 479 | 32 904 | 31 069 | 32 437 | 32 394 | 33 770 | 37 279 |
| Sur huiles minérales | 465 | 3 462 | 15 928 | 22 172 | 23 252 | 23 452 | 22 824 | 22 948 | 23 610 | 27 994 |
| Sur spiritueux | 27 | 87 | 206 | 486 | 595 | 605 | 569 | 569 | 549 | 542 |
| Sur bière | 12 | 54 | 172 | 242 | 489 | 549 | 464 | 474 | 528 | 493 |
| Sur sucre et matières édulcorantes | 22 | 25 | 68 | 120 | 0 | 11 | 6 | 5 | 5 | 7 |
| Sur énergie électrique | 20 | 51 | 2 018 | 3 079 | 3 034 | 3 051 | 2 980 | 2 899 | 3 091 | 3 260 |
| Sur bananes | 9 | 53 | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sur café | 31 | 60 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sur cacao | 3 | 4 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sur huile d'olive | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres accises | 44 | 190 | 1 037 | 5 201 | 5 385 | 3 355 | 5 530 | 5 440 | 5 929 | 4 926 |
| Alcool, eaux de vie, liqueur | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sur allumettes et pierres à briquets | 13 | 22 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Viandes | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surtaxe sur douane | 0 | 81 | 650 | 174 | 143 | 40 | 59 | 54 | 51 | 50 |
| Combustibles | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Matériaux de construction | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe de radiodiffusion | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur disques phonographiques | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droit de timbre cartes à jouer | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | 66 | 0 | 0 | 5 | 6 | 6 | 5 | 5 | 7 | 7 |
| 5122 Bénéfices des monopoles fiscaux | 303 | 1 033 | 3 248 | 7 718 | 10 440 | 10 727 | 10 941 | 10 983 | 11 245 | 11 370 |
| Sur tabac | 292 | 1 033 | 3 248 | 7 712 | 10 436 | 10 722 | 10 939 | 10 978 | 11 241 | 11 366 |
| Sur sel | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sur papiers et tubes à cigarettes | 1 | 0 | 0 | 6 | 4 | 5 | 2 | 5 | 4 | 4 |

Table 57. **Italy / Italie** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5123 Droits de douane et droits à l'importation | 142 | 261 | 1 164 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tarif douanier commune (Ress. pr. CEE) | 0 | 0 | 836 | .. | .. | .. | .. | .. | .. | .. |
| Douanes et droits maritimes | 115 | 14 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Droit services administration | 11 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Prélèvement dans l'agriculture | 15 | 228 | 207 | .. | .. | .. | .. | .. | .. | .. |
| Recettes diverses | 0 | 9 | 68 | .. | .. | .. | .. | .. | .. | .. |
| Montants compensatoires | 0 | 9 | 53 | .. | .. | .. | .. | .. | .. | .. |
| 5124 Taxes à l'exportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Impôts sur biens d'équipement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Impôts sur services déterminés | 67 | 483 | 3 141 | 9 029 | 13 932 | 13 726 | 13 725 | 13 533 | 13 885 | 12 964 |
| Taxes entrées spectacles | 20 | 59 | 167 | 118 | 68 | 66 | 56 | 58 | 52 | 44 |
| Droit de timbres | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur la publicité | 6 | 56 | 168 | 389 | 392 | 403 | 393 | 384 | 440 | 426 |
| Loto, loterie et concours dotés de prix | 3 | 123 | 617 | 4 164 | 7 144 | 7 247 | 7 980 | 7 983 | 8 090 | 7 477 |
| Droit d'état sur spectacles, jeux et paris | 0 | 0 | 0 | 158 | 152 | 155 | 151 | 158 | 164 | 171 |
| Taxe sur concours de pronostics et jeux d'adresse | 9 | 74 | 476 | 487 | 405 | 312 | 235 | 242 | 185 | 144 |
| Droit spécial péages autoroutes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Impôts subst. (compris sur l'assurance) | 23 | 171 | 1 714 | 3 713 | 5 771 | 5 543 | 4 910 | 4 708 | 4 954 | 4 697 |
| 5127 Autres impôts sur commerce et transact. internat. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droit spéc. paiements et ventes devises à l'étranger | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Autres impôts | 0 | 21 | 192 | 46 | 31 | 31 | 30 | 30 | 30 | 5 |
| Prélèvements CECA cotisation sucre et autres | .. | 21 | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | .. | 0 | 70 | 46 | 31 | 31 | 30 | 30 | 30 | 5 |
| 5130 Non-ventilables entre 5110 et 5120 | 0 | 0 | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Impôts sur utilisation des biens et exerc. activités | 136 | 456 | 4 474 | 8 479 | 10 550 | 10 930 | 10 920 | 10 953 | 11 364 | 11 692 |
| 5210 Impôts périodiques | 136 | 456 | 4 474 | 8 479 | 10 550 | 10 930 | 10 920 | 10 953 | 11 364 | 11 692 |
| Taxe sur les voitures | 64 | 152 | 967 | 1 034 | 1 326 | 1 249 | 1 192 | 1 155 | 1 242 | 1 368 |
| Centime additionnel de 5% sur imp. de circulation | 3 | 13 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surtaxe sur voitures diesel | 0 | 66 | 683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surtaxe sur voitures à gaz | 0 | 0 | 171 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 A la charge des ménages : véhicules à moteur | .. | .. | .. | 3 433 | 4 652 | 4 688 | 4 566 | 4 789 | 4 871 | 4 809 |
| 5212 A la charge autres agents : véhicules à moteur | .. | .. | .. | 1 006 | 1 332 | 1 339 | 1 293 | 1 300 | 1 393 | 1 383 |
| Impôt de licence | 3 | .. | .. | 1 006 | 1 332 | 1 339 | 1 293 | 1 300 | 1 393 | 1 383 |
| 5213 Autres impôts périodiques | 67 | 225 | 2 203 | 3 006 | 3 240 | 3 654 | 3 869 | 3 709 | 3 858 | 4 132 |
| Centimes additionnels loi 1177 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes sur enseignes | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plaques de chien | 0 | 7 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur chasse et pêche | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes concessions gouvernementales | 43 | 215 | 2 191 | 3 006 | 3 240 | 3 654 | 3 869 | 3 709 | 3 858 | 4 132 |
| 5220 Impôts non-périodiques | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Véhicules a moteur, aéroplanes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Pro.friuli sur les voitures | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Non-ventilables entre 5100 et 5200 | 0 | 283 | 2 724 | 6 092 | 6 128 | 6 340 | 6 679 | 7 255 | 7 906 | 8 110 |
| Remise fiscale impôts indirects | .. | 0 | 160 | 288 | 616 | 619 | 513 | 688 | 681 | 757 |
| Autres | .. | 283 | 2 564 | 5 804 | 5 512 | 5 721 | 6 166 | 6 567 | 7 225 | 7 353 |
| 6000 Autres impôts | 72 | 0 | 0 | 27 343 | 39 404 | 36 141 | 31 652 | 31 939 | 32 940 | 33 201 |
| 6100 A la charge exclusive des entreprises | 0 | .. | .. | 27 343 | 39 404 | 36 141 | 31 652 | 31 939 | 32 940 | 33 201 |
| 6200 A la charge d'autres agents | 72 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt extraordinaire sur patrimoine | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Autres recettes | 71 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Droits de douane perçus pour l'UE | .. | .. | .. | 1 536 | 2 261 | 2 200 | 2 008 | 2 225 | 2 319 | 2 077 |
| Recettes fiscales totales sur la base d'encaissements | 5 505 | 60 422 | 265 116 | 488 738 | 653 836 | 664 703 | 647 509 | 658 139 | 664 768 | 679 757 |
| Recettes fiscales totales sur la base des droits constatés | .. | .. | .. | 503 096 | 671 189 | 677 776 | 658 708 | 667 018 | 677 995 | 695 909 |
| Conciliation avec les Comptes nationaux | | | | | | | | | | |
| Impôts additionnels inclus dans les comptes nationaux | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt exclus des comptes nationaux | .. | .. | .. | -5 416 | -5 470 | -5 704 | -6 137 | -6 538 | -7 194 | -7 321 |
| Taxe sur les déchets ménagers urbains | .. | .. | .. | -4 387 | -4 443 | -4 689 | -5 133 | -5 519 | -6 404 | -6 499 |
| Autres | .. | .. | .. | -1 029 | -1 027 | -1 015 | -1 004 | -1 019 | -790 | -822 |
| Différence dans les traitements des crédits d'impôts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfert en capital des recettes non collectées | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisations de sécurité sociale volontaires | .. | .. | .. | 464 | 567 | 500 | 529 | 567 | 569 | 575 |
| Différences diverses | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Comptes nationaux: impôts et cotisations sociales effectives | .. | .. | .. | 498 144 | 666 286 | 672 572 | 653 100 | 661 047 | 671 370 | 689 163 |
| Cotisations sociales imputées | .. | .. | .. | 3 884 | 3 980 | 3 873 | 4 182 | 4 123 | 4 250 | 4 209 |
| Comptes nationaux: impôts et toutes les cotisations sociales | .. | .. | .. | 502 028 | 670 266 | 676 445 | 657 282 | 665 170 | 675 620 | 693 372 |

Note:

Année civile se terminant le 31 décembre.

A partir de l'année 2000, les données sont sur la base des droits constatés.

A partir de 1997, les données tiennent compte des statistiques communiquées à l'Union européenne aux fins de la procédure sur les déficits excessifs du traité de Maastricht.

Rubrique 6000 : Impôt régional sur les activités productives (IRAP); il s'agit d'un impôt sur la valeur ajoutée de la production prélevé sur une base différente de celle indiquée pour les autres groupes. La ventilation entre l'IRAP à la charge des personnes morales et l'IRAP à la charge des personnes physiques est fondée sur des estimations.

Rubrique Impôts exclus des comptes nationaux, ligne « autres » : Taxes sur l'occupation des lieux publics et sur la collecte et le traitement des eaux usées.

Source: Rendiconto Generale della Amministrazione dello Stato; Relazione generale sulla Situazione Economica del Paese et Ministero delle Finanze, Direzione Centrale per la Fiscalita Locale.


StatLink  <http://dx.doi.org/10.1787/888933164790>

Table 58. Japan / Japon
Details of tax revenue / Recettes fiscales détaillées

Billion JPY

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 6 172 | 62 443 | 130 823 | 136 125 | 146 243 | 139 616 | 127 768 | 132 480 | 135 668 | 139 544 |
| 1000 Taxes on income, profits and capital gains | 2 708 | 28 800 | 65 682 | 47 398 | 53 174 | 46 850 | 37 739 | 40 034 | 40 910 | 43 352 |
| 1100 Of individuals | 1 338 | 15 180 | 36 394 | 28 677 | 28 600 | 27 790 | 25 518 | 24 663 | 24 951 | 25 946 |
| 1110 On income and profits | 1 338 | 15 180 | 36 394 | 28 677 | 28 600 | 27 790 | 25 518 | 24 663 | 24 951 | 25 946 |
| Income tax | 970 | 10 800 | 25 996 | 18 789 | 16 080 | 14 985 | 12 914 | 12 984 | 13 476 | 14 044 |
| Prefectural inhabitants tax | 123 | 1 415 | 3 675 | 3 621 | 5 008 | 5 143 | 5 052 | 4 699 | 4 608 | 4 783 |
| Municipal inhabitants tax | 220 | 2 890 | 6 475 | 6 044 | 7 294 | 7 445 | 7 349 | 6 795 | 6 688 | 6 942 |
| Enterprise tax | 25 | 75 | 249 | 223 | 218 | 217 | 204 | 184 | 179 | 178 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 1 370 | 13 620 | 29 288 | 18 721 | 24 573 | 19 061 | 12 221 | 15 372 | 15 959 | 17 406 |
| 1210 On profits | 1 370 | 13 620 | 29 288 | 18 721 | 24 573 | 19 061 | 12 221 | 15 372 | 15 959 | 17 406 |
| Corporation tax | 927 | 8 923 | 18 384 | 11 747 | 14 744 | 10 011 | 6 356 | 8 968 | 9 351 | 10 408 |
| Prefectural inhabitants tax | 53 | 557 | 1 414 | 879 | 1 206 | 1 096 | 715 | 777 | 800 | 846 |
| Municipal inhabitants tax | 85 | 1 297 | 3 198 | 2 176 | 3 015 | 2 752 | 1 775 | 1 954 | 2 011 | 2 129 |
| Enterprise tax | 305 | 2 843 | 6 293 | 3 918 | 5 608 | 5 203 | 2 701 | 2 253 | 2 240 | 2 354 |
| Local special corporate tax | 0 | 0 | 0 | 0 | 0 | 0 | 674 | 1 420 | 1 556 | 1 670 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 1 344 | 18 178 | 34 593 | 47 857 | 53 321 | 54 227 | 52 342 | 54 456 | 56 321 | 58 034 |
| 2100 Employees | 446 | 6 393 | 13 883 | 19 786 | 21 972 | 23 250 | 22 484 | 23 590 | 24 431 | 26 871 |
| 2110 On a payroll basis | .. | .. | 13 883 | 19 786 | 21 972 | 23 250 | 22 484 | 23 590 | 24 431 | 26 871 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 588 | 9 267 | 16 642 | 22 388 | 24 240 | 24 663 | 23 575 | 24 672 | 25 735 | 26 286 |
| 2210 On a payroll basis | .. | .. | 16 642 | 22 388 | 24 240 | 24 663 | 23 575 | 24 672 | 25 735 | 26 286 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 107 | 2 518 | 4 069 | 5 683 | 7 108 | 6 314 | 6 282 | 6 194 | 6 156 | 4 878 |
| 2310 On a payroll basis | .. | .. | 4 069 | 5 683 | 7 108 | 6 314 | 6 282 | 6 194 | 6 156 | 4 878 |
| 2320 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 203 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 498 | 5 114 | 12 296 | 14 294 | 13 138 | 13 111 | 12 949 | 12 878 | 13 100 | 12 722 |
| 4100 Recurrent taxes on immovable property | 319 | 3 326 | 7 099 | 10 414 | 9 949 | 10 123 | 10 128 | 10 225 | 10 237 | 9 805 |
| Prefectural property tax | 4 | 8 | 15 | 11 | 14 | 18 | 19 | 5 | 3 | 2 |
| Municipal property tax | 296 | 2 784 | 6 023 | 9 041 | 8 729 | 8 876 | 8 874 | 8 961 | 8 966 | 8 580 |
| City planning tax | 19 | 469 | 942 | 1 318 | 1 202 | 1 225 | 1 233 | 1 256 | 1 268 | 1 216 |
| Special landholding tax | 0 | 65 | 118 | 43 | 4 | 4 | 2 | 3 | 1 | 7 |
| Water and land utilization tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land value tax | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 44 | 441 | 1 918 | 1 782 | 1 503 | 1 455 | 1 350 | 1 250 | 1 474 | 1 504 |
| 4310 Estate and inheritance taxes | 34 | 375 | .. | .. | .. | .. | .. | .. | .. | .. |
| Inheritance tax | 34 | 375 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 10 | 65 | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax on gifts | 10 | 65 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 135 | 1 347 | 3 280 | 2 099 | 1 686 | 1 534 | 1 472 | 1 403 | 1 388 | 1 413 |
| Bourse tax | 3 | 15 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Securities transaction | 8 | 209 | 748 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank of Japan note issue tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp revenues | 83 | 841 | 1 894 | 1 532 | 1 202 | 1 088 | 1 068 | 1 024 | 1 047 | 1 078 |
| Real property acquisition tax | 41 | 282 | 596 | 567 | 485 | 445 | 404 | 379 | 342 | 336 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 1 620 | 10 200 | 17 917 | 26 227 | 26 256 | 25 060 | 24 364 | 24 730 | 24 966 | 25 056 |
| 5100 Taxes on production, sale, transfer, etc | 1 544 | 8 822 | 15 647 | 23 180 | 23 241 | 22 111 | 21 561 | 22 160 | 22 410 | 22 592 |
| 5110 General taxes | 0 | 0 | 5 778 | 12 350 | 12 841 | 12 443 | 12 221 | 12 675 | 12 745 | 12 902 |
| 5111 Value added taxes | .. | .. | 5 778 | 12 350 | 12 841 | 12 443 | 12 221 | 12 675 | 12 745 | 12 902 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 1 544 | 8 822 | 9 868 | 10 830 | 10 400 | 9 668 | 9 340 | 9 485 | 9 665 | 9 690 |

Table 58. **Japan / Japon** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Billion JPY

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5121 Excises | 1 062 | 6 674 | 8 637 | 9 837 | 9 374 | 8 702 | 8 527 | 8 622 | 8 719 | 8 721 |
| Liquor tax | 353 | 1 424 | 1 935 | 1 816 | 1 524 | 1 461 | 1 417 | 1 389 | 1 369 | 1 350 |
| Sugar excises | 29 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local gasoline tax | 46 | 278 | 361 | 296 | 302 | 286 | 291 | 294 | 283 | 281 |
| Gasoline tax | 254 | 1 547 | 2 007 | 2 769 | 2 820 | 2 572 | 2 715 | 2 750 | 2 648 | 2 622 |
| Liquefied petroleum gas tax | 0 | 30 | 31 | 28 | 27 | 26 | 25 | 24 | 23 | 21 |
| Aviation fuel tax | 0 | 58 | 76 | 104 | 104 | 99 | 94 | 89 | 60 | 64 |
| Commodity tax | 138 | 1 038 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Playing-card tax | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prefectural tobacco tax | 44 | 229 | 361 | 282 | 278 | 263 | 250 | 256 | 293 | 289 |
| Municipal tobacco tax | 73 | 402 | 636 | 865 | 853 | 808 | 767 | 788 | 900 | 887 |
| Timber delivery tax | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral product tax | 2 | 5 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Electricity and gas tax | 54 | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Diesel oil tax | 65 | 447 | 834 | 1 208 | 1 034 | 919 | 908 | 918 | 932 | 925 |
| Vehicle acquisition tax | 0 | 270 | 613 | 464 | 425 | 366 | 231 | 192 | 168 | 210 |
| Promotion of power resources development tax | 0 | 109 | 295 | 375 | 352 | 341 | 329 | 349 | 331 | 328 |
| Petroleum and coal tax | 0 | 404 | 487 | 489 | 513 | 511 | 487 | 502 | 519 | 567 |
| Tobacco tax | 0 | 0 | 996 | 876 | 925 | 851 | 822 | 908 | 1 032 | 1 018 |
| Special tobacco tax | 0 | 0 | 0 | 264 | 214 | 197 | 190 | 163 | 160 | 158 |
| 5122 Profits of fiscal monopolies | 179 | 808 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monopoly profits | 179 | 808 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 222 | 786 | 928 | 877 | 941 | 883 | 732 | 786 | 874 | 897 |
| Customs duty | 222 | 786 | 928 | 877 | 941 | 883 | 732 | 786 | 874 | 897 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 81 | 554 | 303 | 116 | 85 | 84 | 81 | 77 | 72 | 73 |
| Travel tax | 4 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Admission tax | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local entertainment tax | 10 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Golf course utilization tax | 0 | 0 | 90 | 81 | 60 | 60 | 58 | 55 | 51 | 51 |
| Meal and lodging tax | 56 | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special local consumption tax | 0 | 0 | 195 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bathing tax | 1 | 13 | 18 | 23 | 25 | 24 | 23 | 22 | 21 | 22 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 76 | 1 378 | 2 270 | 3 047 | 3 015 | 2 949 | 2 803 | 2 570 | 2 557 | 2 464 |
| 5210 Recurrent taxes | 69 | 1 358 | 2 250 | 3 027 | 2 993 | 2 928 | 2 783 | 2 548 | 2 535 | 2 442 |
| Automobile tax | 55 | 781 | 1 276 | 1 765 | 1 717 | 1 681 | 1 654 | 1 616 | 1 597 | 1 586 |
| Light vehicle tax | 13 | 43 | 88 | 125 | 164 | 169 | 174 | 178 | 180 | 184 |
| Motor vehicle tonnage tax | 0 | 527 | 881 | 1 134 | 1 110 | 1 076 | 953 | 753 | 755 | 669 |
| Hunter licence tax | 0 | 3 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hunting tax | 0 | 3 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| Mine lot tax | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 7 | 20 | 20 | 20 | 22 | 21 | 20 | 21 | 22 | 22 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 2 | 151 | 335 | 348 | 356 | 367 | 374 | 381 | 371 | 386 |
| 6100 Paid solely by business | 0 | 139 | 288 | 324 | 313 | 323 | 328 | 330 | 339 | 350 |
| Business office tax | .. | 139 | 288 | 324 | 313 | 323 | 328 | 330 | 339 | 350 |
| 6200 Other | 2 | 12 | 47 | 24 | 43 | 45 | 46 | 52 | 32 | 36 |
| Taxes not in local tax law | 2 | 12 | 47 | 24 | 43 | 45 | 46 | 52 | 32 | 36 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total tax revenue on cash basis | 6 172 | 62 443 | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on accrual basis | .. | .. | 130 823 | 136 125 | 146 243 | 139 616 | 127 768 | 132 480 | 135 668 | 139 544 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

Data are on a fiscal year basis beginning 1st April.

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000) : in principle accrual basis, Central government taxes : accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes : accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May). The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the Farmer's pension fund are not available for the years before 1999.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.

Source: Tax Bureau, Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933164804>

Table 59. **Korea / Corée**
Details of tax revenue / Recettes fiscales détaillées

Billion KRW

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | .. | 6 687 | 37 262 | 136 295 | 258 571 | 272 201 | 271 873 | 294 007 | 319 997 | 341 092 |
| 1000 Taxes on income, profits and capital gains | .. | 1 704 | 12 203 | 39 254 | 82 239 | 84 321 | 77 897 | 82 905 | 96 845 | 101 944 |
| 1100 Of individuals | .. | 766 | 7 440 | 19 950 | 43 276 | 40 910 | 38 618 | 42 098 | 47 299 | 51 185 |
| Income tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dividends and interest income tax | .. | 0 | 0 | 0 | 4 682 | 4 659 | 4 762 | 4 425 | 4 896 | 5 152 |
| Wages and salaries income tax | .. | 0 | 0 | 0 | 14 124 | 15 595 | 13 407 | 15 517 | 18 337 | 19 627 |
| Other income tax | .. | 0 | 0 | 0 | 2 607 | 2 698 | 2 829 | 2 986 | 3 365 | 3 595 |
| Global income tax | .. | 661 | 4 723 | 16 128 | 6 151 | 4 078 | 6 117 | 6 369 | 8 300 | 9 938 |
| Defence tax on income tax | .. | 105 | 938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on income tax | .. | 0 | 325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural development tax on interest, bus. Inc. & cap.gains relief | .. | 0 | 0 | 156 | 160 | 148 | 199 | 179 | 156 | 125 |
| Inhabitant tax on income tax (local) | .. | 0 | 341 | 2 285 | 4 260 | 4 407 | 3 996 | 4 459 | 4 856 | 5 293 |
| 1110 On income and profits | .. | 766 | 6 327 | 18 569 | 31 984 | 31 585 | 31 310 | 33 935 | 39 910 | 43 730 |
| 1120 On capital gains | .. | 0 | 1 113 | 1 381 | 11 292 | 9 325 | 7 308 | 8 163 | 7 389 | 7 455 |
| Capital gains tax | .. | .. | 1 113 | 1 381 | 11 292 | 9 325 | 7 308 | 8 163 | 7 389 | 7 455 |
| 1200 Corporate | .. | 738 | 4 757 | 19 271 | 38 963 | 43 409 | 39 279 | 40 807 | 49 546 | 50 759 |
| Corporation tax - withholding | .. | .. | 677 | 8 577 | 8 360 | 7 417 | 4 681 | 9 095 | 10 534 | 11 516 |
| Corporation tax - final returns | .. | .. | 2 549 | 9 302 | 27 057 | 31 737 | 30 570 | 28 173 | 34 339 | 34 416 |
| Defence tax on corporation tax | .. | .. | 1 323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inhabitant tax on corporation tax (local) | .. | .. | 207 | 1 142 | 3 152 | 3 756 | 3 556 | 3 094 | 3 953 | 4 258 |
| Rural development tax corporate income | .. | .. | 0 | 251 | 394 | 498 | 472 | 445 | 720 | 569 |
| 1210 On profits | .. | 738 | 4 757 | 19 271 | 38 963 | 43 409 | 39 279 | 40 807 | 49 546 | 50 759 |
| Excess profit tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 199 | 6 | 33 | 0 | 2 | 0 | 0 | 0 | 0 |
| Business income tax | .. | 0 | 0 | 0 | .. | 0 | .. | .. | .. | .. |
| Real estate income tax | .. | 0 | 0 | 0 | .. | 0 | .. | .. | .. | .. |
| Defence tax on real estate & business income | .. | 0 | 0 | 0 | .. | 0 | .. | .. | .. | .. |
| Rural dev. tax on bus. inc. & cap. gains relief | .. | 0 | 0 | 30 | .. | 2 | .. | .. | .. | .. |
| Inhabitant tax before 1990 (local) | .. | 117 | 0 | 0 | .. | 0 | .. | .. | .. | .. |
| Farm land tax (local) | .. | 83 | 6 | 3 | .. | 0 | .. | .. | .. | .. |
| Inhabitant tax on farm land tax (local) | .. | 0 | 0 | 0 | .. | 0 | .. | .. | .. | .. |
| 2000 Social security contributions | .. | 73 | 3 760 | 22 759 | 53 588 | 59 415 | 62 165 | 67 129 | 75 316 | 84 136 |
| 2100 Employees | .. | 0 | 1 464 | 8 578 | 21 773 | 24 236 | 25 527 | 28 039 | 31 758 | 35 518 |
| Veterans' relief fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Soldiers' annuity fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment assurance | .. | 0 | 0 | 598 | 1 164 | 1 288 | 1 346 | 1 358 | 1 698 | 2 138 |
| National welfare pension fund | .. | 0 | 429 | 4 325 | 9 338 | 9 976 | 10 358 | 11 004 | 11 832 | 12 867 |
| Social benefit fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Insurance | .. | 0 | 483 | 2 066 | 8 180 | 9 702 | 10 581 | 11 752 | 13 923 | 15 650 |
| Teachers' pensions | .. | 0 | 86 | 279 | 581 | 612 | 621 | 789 | 940 | 1 222 |
| Government employees pensions | .. | 0 | 406 | 1 144 | 2 202 | 2 345 | 2 308 | 2 814 | 3 020 | 3 268 |
| Military personal pensions | .. | 0 | 60 | 166 | 308 | 313 | 313 | 322 | 345 | 373 |
| 2110 On a payroll basis | .. | .. | .. | 8 578 | 21 773 | 24 236 | 25 527 | 28 039 | 31 758 | 35 518 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | 73 | 1 694 | 9 409 | 23 557 | 26 194 | 27 404 | 29 154 | 32 663 | 36 911 |
| Ind. works' insurance fund | .. | 73 | 550 | 1 876 | 4 431 | 4 844 | 4 732 | 4 632 | 4 806 | 5 508 |
| Soldiers' annuity fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pneumoconiosis fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment insurance | .. | 0 | 0 | 1 449 | 2 474 | 2 681 | 2 843 | 2 860 | 3 347 | 4 166 |
| Veterans' relief fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National welfare pension fund | .. | 0 | 430 | 4 340 | 9 383 | 10 009 | 10 393 | 11 052 | 11 833 | 12 930 |
| Social benefit fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Insurance | .. | 0 | 658 | 1 547 | 6 844 | 8 213 | 8 980 | 10 016 | 12 012 | 13 576 |
| Teachers' pensions | .. | 0 | 56 | 197 | 425 | 447 | 456 | 594 | 665 | 731 |
| Government employees pensions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | 9 409 | 23 557 | 26 194 | 27 404 | 29 154 | 32 663 | 36 911 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | 0 | 602 | 4 772 | 8 258 | 8 985 | 9 234 | 9 936 | 10 895 | 11 707 |
| 2310 On a payroll basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320 On an income tax basis | .. | .. | 602 | 4 772 | 8 258 | 8 985 | 9 234 | 9 936 | 10 895 | 11 707 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 59. **Korea / Corée** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Billion KRW

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| 3000 Taxes on payroll and workforce | .. | 34 | 153 | 258 | 619 | 682 | 681 | 714 | 803 | 868 |
| Workshop tax on workforce (local) | .. | 31 | 124 | 258 | 619 | 682 | 681 | 714 | 803 | 868 |
| Vocational training promotion fund | .. | 3 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | .. | 537 | 4 389 | 16 846 | 33 109 | 32 468 | 31 803 | 33 516 | 36 555 | 36 213 |
| 4100 Recurrent taxes on immovable property | .. | 183 | 980 | 3 385 | 9 196 | 9 859 | 8 859 | 9 270 | 9 779 | 10 315 |
| Property tax (local) | .. | 119 | 227 | 728 | 3 755 | 4 411 | 4 423 | 4 817 | 7 617 | 8 049 |
| City planning tax on urban real estate (local) | .. | 51 | 244 | 815 | 1 883 | 2 183 | 2 269 | 2 465 | 5 | 3 |
| Community facilities tax (local) | .. | 13 | 86 | 341 | 543 | 589 | 591 | 650 | 705 | 766 |
| Tax on excessive land holdings (local) | .. | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on aggregate land holdings (local) | .. | 0 | 400 | 1 282 | 5 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on local agg. land holdings tax | .. | 0 | 0 | 81 | 1 | 0 | 0 | 0 | 0 | 0 |
| Tax on excessively increased land value | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Comprehensive real estate tax | .. | 0 | 0 | 0 | 2 414 | 2 130 | 1 207 | 1 029 | 1 102 | 1 131 |
| Rural dev. tax on comprehensive real estate tax | .. | 0 | 0 | 0 | 483 | 428 | 242 | 208 | 223 | 228 |
| 4110 Households | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | .. | 22 | 138 | 112 | 118 | 127 | 101 | 127 | 138 |
| Workshop tax on property (local) | .. | .. | 22 | 138 | 112 | 118 | 127 | 101 | 127 | 138 |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 12 | 354 | 989 | 2 842 | 2 777 | 2 431 | 3 076 | 3 333 | 4 021 |
| 4310 Estate and inheritance taxes | .. | 5 | 85 | 449 | 1 059 | 1 182 | 1 221 | 1 203 | 1 259 | 1 719 |
| Inheritance tax | .. | 3 | 71 | 449 | 1 059 | 1 182 | 1 221 | 1 203 | 1 259 | 1 719 |
| Defence tax on inheritance tax | .. | 2 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320 Gift taxes | .. | 7 | 269 | 540 | 1 783 | 1 595 | 1 210 | 1 873 | 2 074 | 2 302 |
| Gift tax | .. | 7 | 225 | 540 | 1 783 | 1 595 | 1 210 | 1 873 | 2 074 | 2 302 |
| Defence tax on gift tax | .. | 0 | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | .. | 319 | 2 960 | 11 935 | 21 071 | 19 832 | 20 513 | 21 170 | 23 443 | 21 877 |
| Registration tax (local) | .. | 122 | 1 378 | 4 528 | 7 254 | 7 143 | 7 131 | 7 370 | 7 680 | 7 645 |
| Registration tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on registration tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on local acquisition tax | .. | 0 | 0 | 246 | 627 | 635 | 621 | 632 | 982 | 853 |
| Rural dev. tax on local registration tax | .. | 0 | 0 | 66 | 143 | 142 | 169 | 144 | 2 | 2 |
| Securities transactions tax | .. | 0 | 224 | 2 736 | 3 469 | 2 788 | 3 534 | 3 667 | 4 279 | 3 681 |
| Rural dev. tax on securities transaction tax | .. | 0 | 0 | 823 | 1 729 | 1 635 | 1 870 | 2 010 | 2 515 | 1 769 |
| Acquisition tax (local) | .. | 163 | 1 165 | 3 148 | 7 261 | 6 916 | 6 644 | 6 825 | 7 361 | 7 326 |
| Stamp tax | .. | 34 | 193 | 388 | 588 | 573 | 544 | 522 | 624 | 601 |
| 4500 Non-recurrent taxes | .. | 22 | 95 | 537 | 0 | 0 | 0 | 0 | 0 | 0 |
| Asset revaluation tax | .. | 22 | 95 | 537 | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | 4 190 | 16 497 | 52 271 | 80 861 | 86 096 | 87 043 | 99 769 | 100 551 | 106 402 |
| 5100 Taxes on production, sale, transfer, etc | .. | 4 114 | 16 024 | 50 023 | 78 414 | 83 412 | 84 135 | 96 573 | 93 983 | 99 731 |
| 5110 General taxes | .. | 1 471 | 6 964 | 23 212 | 40 942 | 43 820 | 46 992 | 51 800 | 54 868 | 58 702 |
| 5111 Value added taxes | .. | 1 471 | 6 964 | 23 212 | 40 942 | 43 820 | 46 992 | 51 800 | 54 868 | 58 702 |
| Value added tax | .. | 1 471 | 6 964 | 23 212 | 40 942 | 43 820 | 46 992 | 51 800 | 54 868 | 58 702 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 2 643 | 9 059 | 26 811 | 37 472 | 39 592 | 37 143 | 44 773 | 39 115 | 41 029 |

Table 59. **Korea / Corée** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Billion KRW

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5121 Excises | .. | 1 029 | 4 924 | 18 155 | 27 880 | 28 344 | 25 341 | 31 340 | 25 401 | 28 410 |
| Commodity tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on commodity tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Liquor tax | .. | 298 | 1 022 | 1 963 | 2 268 | 2 831 | 2 771 | 2 878 | 2 529 | 2 999 |
| Defence tax on liquor tax | .. | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on liquor tax | .. | 0 | 81 | 516 | 580 | 739 | 713 | 724 | 644 | 774 |
| Textile tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Petroleum tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport tax on petrol products | .. | 0 | 0 | 8 404 | 11 464 | 11 909 | 10 092 | 13 970 | 11 546 | 13 809 |
| Education tax on transport tax | .. | 0 | 0 | 1 247 | 1 715 | 1 782 | 1 483 | 2 133 | 1 726 | 2 030 |
| Electricity and gas tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special excise tax | .. | 583 | 1 912 | 2 985 | 5 161 | 4 499 | 3 642 | 5 066 | 5 537 | 5 336 |
| Defence tax on special excise tax | .. | 70 | 337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on special excise tax | .. | 0 | 0 | 498 | 607 | 536 | 322 | 501 | 589 | 525 |
| Rural development on special excise tax | .. | 0 | 0 | 37 | 54 | 47 | 20 | 24 | 45 | 56 |
| Tobacco sales tax (local) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco consumption tax (local) | .. | 0 | 1 572 | 2 251 | 2 761 | 2 920 | 3 011 | 2 875 | 2 785 | 2 881 |
| Motor fuel tax (local) | .. | 0 | 0 | 254 | 3 270 | 3 081 | 3 287 | 3 169 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | 510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monopoly profit | .. | 510 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | .. | 1 014 | 3 692 | 5 936 | 7 690 | 9 068 | 9 486 | 11 046 | 11 350 | 10 220 |
| Customs duties | .. | 762 | 2 765 | 5 800 | 7 411 | 8 776 | 9 169 | 10 666 | 10 990 | 9 816 |
| Defence tax on customs duties | .. | 248 | 919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special customs duties | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tonnage tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on imports | .. | 0 | 7 | 99 | 234 | 246 | 273 | 336 | 322 | 375 |
| Rural dev. tax on customs exemptions | .. | 0 | 0 | 37 | 45 | 46 | 44 | 44 | 38 | 29 |
| Previous year receipts | .. | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 90 | 444 | 2 720 | 1 902 | 2 180 | 2 316 | 2 387 | 2 364 | 2 399 |
| Telephone tax | .. | 50 | 262 | 1 457 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on telephone tax | .. | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on entertainment tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax (local) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Travel tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Admission tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on admission tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on banking & insurance | .. | 0 | 108 | 473 | 721 | 872 | 964 | 951 | 966 | 932 |
| Horse race tax (local) | .. | 3 | 56 | 566 | 864 | 989 | 1 002 | 1 068 | 1 072 | 1 129 |
| Rural dev. tax on horse race tax | .. | 0 | 0 | 84 | 165 | 174 | 203 | 215 | 214 | 221 |
| Butchery tax (local) | .. | 5 | 18 | 51 | 52 | 52 | 56 | 58 | 5 | 0 |
| Regional development tax (local) | .. | 0 | 0 | 89 | 100 | 93 | 91 | 95 | 107 | 117 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | 75 | 474 | 2 248 | 2 447 | 2 684 | 2 908 | 3 196 | 6 568 | 6 671 |
| 5210 Recurrent taxes | .. | 75 | 474 | 2 248 | 2 447 | 2 684 | 2 908 | 3 196 | 6 568 | 6 671 |
| License tax (local) | .. | 18 | 48 | 241 | 77 | 73 | 74 | 76 | 78 | 78 |
| Automobile tax (local) | .. | 57 | 426 | 2 007 | 2 370 | 2 611 | 2 834 | 3 120 | 6 490 | 6 593 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | 150 | 259 | 4 907 | 8 155 | 9 219 | 12 284 | 9 974 | 9 927 | 11 529 |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 150 | 259 | 4 907 | 8 155 | 9 219 | 12 284 | 9 974 | 9 927 | 11 529 |
| Unallocable tax revenue | .. | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous year tax | .. | 0 | 213 | 1 474 | 2 965 | 3 759 | 6 890 | 4 449 | 4 232 | 5 768 |
| Previous year tax (local) | .. | 6 | 47 | 474 | 672 | 592 | 600 | 654 | 728 | 680 |
| Unallocable defence tax | .. | 0 | 0 | -3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on local taxes | .. | 0 | 0 | 2 962 | 4 518 | 4 868 | 4 794 | 4 871 | 4 967 | 5 081 |
| Total tax revenue on cash basis | .. | 6 687 | 37 262 | 136 295 | 258 571 | 272 201 | 271 873 | 294 007 | 319 997 | 341 092 |
| Total tax revenue on accrual basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 59. **Korea / Corée** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Billion KRW

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|------|------|------|------|------|------|------|
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.


StatLink  <http://dx.doi.org/10.1787/888933164816>

Table 60. **Luxembourg**
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Recettes fiscales totales | 266 | 1 543 | 3 743 | 8 610 | 13 361 | 13 953 | 14 067 | 14 962 | 15 904 | 16 864 |
| Recettes fiscales totales excluant les droits de douane | .. | .. | .. | 8 583 | 13 338 | 13 935 | 14 054 | 14 944 | 15 887 | 16 849 |
| 1000 Impôts sur revenu, bénéfiques et gains en capital | 95 | 667 | 1 473 | 3 107 | 4 655 | 5 040 | 4 992 | 5 467 | 5 692 | 5 956 |
| 1100 Des personnes physiques | 66 | 417 | 881 | 1 573 | 2 678 | 3 036 | 2 917 | 3 157 | 3 544 | 3 699 |
| 1110 Sur le revenu et les bénéfiques | 66 | 417 | 881 | 1 573 | 2 678 | 3 036 | 2 917 | 3 157 | 3 544 | 3 699 |
| Impôt sur le revenu des personnes physiques | 27 | 106 | 181 | 258 | 389 | 411 | 480 | 540 | 597 | 609 |
| Impôt solidarité majoration personnes physiques | 0 | 10 | 41 | 37 | 59 | 65 | 64 | 74 | 128 | 148 |
| Impôt sur traitements et salaires | 36 | 287 | 601 | 1 178 | 1 910 | 2 125 | 1 996 | 2 136 | 2 327 | 2 504 |
| Impôt sur le revenu des capitaux | 2 | 11 | 51 | 88 | 188 | 280 | 271 | 315 | 271 | 315 |
| Impôt sur les tantièmes | 1 | 2 | 5 | 11 | 20 | 22 | 23 | 26 | 32 | 38 |
| Impôt sur le revenu de certains non-résidents | 0 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Impôt retenu sur revenus épargne (non résidents) | 0 | 0 | 0 | 0 | 51 | 58 | 41 | 33 | 43 | 47 |
| Retenu libératoire nationale sur les intérêts | 0 | 0 | 0 | 0 | 60 | 74 | 42 | 31 | 37 | 37 |
| Contribution à la crise | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108 | 0 |
| 1120 Sur les gains en capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prélèvement sur gains des paris | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Des sociétés | 29 | 250 | 592 | 1 533 | 1 977 | 2 003 | 2 075 | 2 311 | 2 148 | 2 257 |
| 1210 Sur les bénéfiques | 29 | 250 | 592 | 1 533 | 1 977 | 2 003 | 2 075 | 2 311 | 2 148 | 2 257 |
| Impôt sur le revenu des collectivités | 18 | 168 | 376 | 1 031 | 1 381 | 1 370 | 1 431 | 1 646 | 1 378 | 1 557 |
| Impôt de solidarité sur le revenu des collectivités | 0 | 2 | 8 | 43 | 58 | 57 | 59 | 61 | 83 | 83 |
| Impôt commercial communal | 0 | 80 | 209 | 460 | 538 | 576 | 585 | 603 | 687 | 617 |
| 1220 Sur les gains en capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Non-ventilables entre 1100 et 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Cotisations de sécurité sociale | 86 | 443 | 1 011 | 2 215 | 3 689 | 3 968 | 4 221 | 4 339 | 4 656 | 4 936 |
| 2100 A la charge des salariés | 32 | 175 | 388 | 983 | 1 674 | 1 816 | 1 917 | 1 990 | 2 121 | 2 243 |
| 2110 Sur la base du salaire | .. | 175 | 388 | 983 | 1 674 | 1 816 | 1 917 | 1 990 | 2 121 | 2 243 |
| 2120 Sur la base de l'impôt sur les revenus | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 A la charge des employeurs | 49 | 243 | 494 | 965 | 1 579 | 1 695 | 1 809 | 1 877 | 2 005 | 2 097 |
| 2210 Sur la base du salaire | .. | 243 | 494 | 965 | 1 579 | 1 695 | 1 809 | 1 877 | 2 005 | 2 097 |
| 2220 Sur la base de l'impôt sur les revenus | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 A charge des travailleurs indép. ou sans emploi | 5 | 25 | 129 | 267 | 436 | 457 | 496 | 473 | 530 | 596 |
| 2310 Sur la base du salaire | .. | 25 | 129 | 267 | 436 | 457 | 496 | 473 | 530 | 596 |
| 2320 Sur la base de l'impôt sur les revenus | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Non-ventilables entre 2100, 2200 et 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 Sur la base du salaire | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 Sur la base de l'impôt sur les revenus | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Sur salaires ou main d'oeuvre | 2 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur la somme des salaires | 2 | 10 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Impôts sur le patrimoine | 16 | 87 | 311 | 912 | 1 301 | 1 041 | 944 | 1 069 | 1 119 | 1 199 |
| 4100 Impôts périodiques sur la propriété immobilière | 4 | 9 | 14 | 21 | 27 | 28 | 29 | 29 | 31 | 33 |
| Impôt foncier | 4 | 9 | 14 | 21 | 27 | 28 | 29 | 29 | 31 | 33 |
| 4110 Ménages | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Autres agents | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Impôts périodiques sur l'actif net | 7 | 44 | 172 | 633 | 878 | 725 | 716 | 831 | 858 | 898 |
| 4210 Personnes physiques | 2 | 15 | 58 | 152 | 172 | 169 | 211 | 208 | 256 | 267 |
| Impôt sur la fortune | 2 | 15 | 58 | 152 | 172 | 169 | 211 | 208 | 256 | 267 |
| 4220 Sociétés | 5 | 29 | 114 | 481 | 706 | 557 | 505 | 622 | 602 | 630 |
| Impôt sur la fortune | 3 | 29 | 114 | 481 | 706 | 557 | 505 | 622 | 602 | 630 |
| Taxe d'abonnement | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Impôts sur mut. par décès, succ. et donations | 1 | 5 | 11 | 23 | 47 | 53 | 52 | 50 | 43 | 71 |
| 4310 Impôts sur mut. par décès et successions | 1 | 5 | 11 | 23 | 47 | 53 | 52 | 50 | 43 | 71 |
| 4320 Impôts sur les donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Impôts sur transact. mobilières et immob. | 4 | 30 | 114 | 235 | 350 | 235 | 147 | 159 | 187 | 197 |
| Droits d'enregistrement | 4 | 26 | 94 | 208 | 288 | 188 | 103 | 116 | 137 | 145 |
| Droits d'hypothèque | 1 | 3 | 9 | 12 | 29 | 19 | 19 | 21 | 24 | 26 |
| Droits de timbre | 0 | 2 | 4 | 7 | 14 | 13 | 12 | 12 | 12 | 12 |
| Taxe pour construction dans secteurs centraux | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 2 |
| Surtaxe sur les mutations immobilières | 0 | 0 | 6 | 7 | 17 | 13 | 11 | 8 | 11 | 10 |
| Hypothèques salaires | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Autorisations à bâtir | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe d'infrastructure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes d'autorisation sur les réservoirs de mazout | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur les résidences secondaires | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| 4500 Impôts non-périodiques | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 Sur l'actif net | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Autres non-périodiques | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Autres impôts périodiques sur patrimoine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Impôts sur les biens et services | 66 | 336 | 939 | 2 338 | 3 679 | 3 871 | 3 878 | 4 047 | 4 399 | 4 733 |

Table 60. **Luxembourg (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5100 Impôts sur production, vente, transfert, etc. | 62 | 327 | 922 | 2 310 | 3 611 | 3 802 | 3 803 | 3 979 | 4 334 | 4 669 |
| 5110 Impôts généraux | 33 | 179 | 518 | 1 234 | 2 147 | 2 296 | 2 362 | 2 508 | 2 766 | 3 068 |
| 5111 Taxes sur la valeur ajoutée | 0 | 179 | 518 | 1 234 | 2 147 | 2 296 | 2 362 | 2 508 | 2 766 | 3 068 |
| TVA ressources propres UE | .. | 18 | 75 | 92 | 50 | 46 | 37 | 43 | 46 | 47 |
| 5112 Impôts sur les ventes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Autres impôts | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur chiffre d'affaires | 33 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Impôts sur biens et services déterminés | 30 | 148 | 403 | 1 076 | 1 464 | 1 506 | 1 441 | 1 471 | 1 568 | 1 601 |
| 5121 Accises | 26 | 134 | 363 | 1 036 | 1 403 | 1 438 | 1 371 | 1 401 | 1 499 | 1 530 |
| Droits d'accises autonomes huiles minérales | 1 | 1 | 10 | 100 | 135 | 135 | 126 | 145 | 174 | 200 |
| Droits d'accises autonomes tabac | .. | 0 | 8 | 24 | 66 | 64 | 67 | 70 | 76 | 83 |
| Droits d'accises sur les huiles minérales (R203) | .. | 76 | 172 | 414 | 559 | 564 | 526 | 536 | 562 | 558 |
| Taxe sur la consommation d'alcool | 1 | 5 | 19 | 20 | 21 | 21 | 21 | 20 | 23 | 22 |
| Droits d'accises sur le tabac | .. | 40 | 141 | 407 | 427 | 433 | 423 | 422 | 447 | 454 |
| Produit de la contrib.sociale prélevée sur les carburants | .. | 0 | 0 | 59 | 145 | 144 | 133 | 132 | 137 | 134 |
| Redevance de contrôle sur le fuel domestique | .. | 0 | 0 | 2 | 3 | 3 | 3 | 3 | 2 | 2 |
| Droits d'accises sur gaz liquéfiés (R203) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits d'accises sur benzols (R203) | .. | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Droits d'accises sur alcools étrangers (R203) | .. | 3 | 5 | 5 | 6 | 6 | 6 | 5 | 6 | 6 |
| Droits d'accises sur bières indigènes | .. | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| Droits d'accises sur boissons fermentées fruits (R203) | .. | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits d'accises boissons fermentées mousseuses (R203) | .. | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits d'accises sur sucres et sirops raffinés (R203) | .. | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ajustement accises U.E.B.L. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits d'accises sur alcools indigènes | .. | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accise "Kyoto" | .. | 0 | 0 | 0 | 37 | 64 | 61 | 62 | 65 | 65 |
| Surtaxe sur les boissons confectionnées (alco pops) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Bénéfices des monopoles fiscaux | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Droits de douane et droits à l'importation | 1 | 5 | 11 | 0 | 1 | 1 | 1 | 0 | 1 | 1 |
| Prélèvements agricoles UE | 1 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 1 |
| Droits de douane | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits de douane + mobiles + C.E.C.A. | 0 | 4 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Montants compensatoires agricoles communautaires | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes à l'exportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Impôts sur biens d'équipement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Impôts sur services déterminés | 2 | 6 | 22 | 39 | 60 | 66 | 69 | 69 | 69 | 71 |
| Prélèv. sommes engagées dans les paris | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur les assurances | 1 | 5 | 15 | 23 | 32 | 36 | 39 | 40 | 38 | 42 |
| Taxe sur les transports | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe de séjour | 0 | 0 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| Taxe sur le loto | 0 | 0 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| Prélèvement sur les jeux du casino | 0 | 0 | 3 | 9 | 21 | 23 | 24 | 23 | 23 | 22 |
| Impôts sur les billets de banque | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur amusements publics (nuits blanches) | 0 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 2 | 2 |
| 5127 Autres impôts sur commerce et transact. internat. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Autres impôts | 0 | 4 | 6 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| C.E.C.A. | .. | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe de coresponsabilité sur le lait | .. | 1 | 2 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| Taxe de coresponsabilité sur les céréales | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Non-ventilables entre 5110 et 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Impôts sur utilisation des biens et exerc. activités | 3 | 9 | 18 | 28 | 68 | 69 | 75 | 68 | 66 | 64 |
| 5210 Impôts périodiques | 3 | 8 | 17 | 26 | 65 | 66 | 72 | 65 | 63 | 61 |
| 5211 A la charge des ménages : véhicules à moteur | 2 | 4 | 9 | 16 | 39 | 40 | 43 | 39 | 38 | 36 |
| 5212 A la charge autres agents : véhicules à moteur | 1 | 4 | 7 | 11 | 26 | 27 | 29 | 26 | 26 | 25 |
| 5213 Autres impôts périodiques | 0 | 0 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| Taxe sur les cabarets | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Taxes d'immatriculation (Com. aux affaires maritimes) | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Taxe sur les chiens | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Taxe de colportage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxe sur les navires | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Impôts non-périodiques | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Non-ventilables entre 5100 et 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Autres impôts | 0 | 0 | 8 | 12 | 14 | 15 | 19 | 22 | 21 | 25 |

Table 60. **Luxembourg (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 6100 A la charge exclusive des entreprises | .. | 0 | 6 | 11 | 13 | 13 | 18 | 21 | 19 | 24 |
| Taxe supplémentaire sur l'électricité | .. | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Taxe sur la distribution d'électricité | .. | 0 | 3 | 4 | 1 | 1 | 1 | 1 | 1 | 1 |
| Taxe sur la production d'électricité | .. | 0 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Taxe sur la consommation de gaz naturel | .. | 0 | 0 | 0 | 3 | 4 | 4 | 9 | 8 | 13 |
| Registre aux firmes: taxes | .. | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recettes conc. les dép. des affaires étrangères | .. | 0 | 0 | 0 | 2 | 1 | 7 | 5 | 4 | 5 |
| Timbres de chancellerie | .. | 0 | 1 | 2 | 4 | 4 | 3 | 3 | 3 | 3 |
| TVA reclassée et autres impôts sur la production | .. | 0 | 0 | 1 | 1 | 2 | 1 | 1 | 1 | 1 |
| Sous-compensation TVA | .. | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 A la charge d'autres agents | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Droits de douane perçus pour l'UE | .. | .. | .. | 27 | 23 | 18 | 13 | 18 | 17 | 15 |
| Recettes fiscales totales sur la base d'encaissements | 266 | 1 543 | 3 718 | 8 597 | 13 372 | 14 175 | 14 109 | 14 714 | 16 169 | 16 829 |
| Recettes fiscales totales sur la base des droits constatés | .. | .. | 3 743 | 8 610 | 13 361 | 13 953 | 14 067 | 14 962 | 15 904 | 16 864 |
| Conciliation avec les comptes nationaux | | | | | | | | | | |
| Impôts additionnels inclus dans les comptes nationaux | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt exclus des comptes nationaux | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Différence dans les traitements des crédits d'impôts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfert en capital des recettes non collectées | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cotisations de sécurité sociale volontaires | .. | .. | 4 | 8 | 14 | 20 | 25 | 28 | 31 | 34 |
| Différences diverses | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Comptes nationaux: impôts et cotisations sociales effectives | .. | .. | 3 746 | 8 618 | 13 375 | 13 973 | 14 092 | 14 990 | 15 935 | 16 898 |
| Cotisations sociales imputées | .. | .. | 129 | 177 | 291 | 311 | 339 | 361 | 385 | 416 |
| Comptes nationaux: impôts et toutes les cotisations sociales | .. | .. | 3 875 | 8 796 | 13 666 | 14 284 | 14 431 | 15 351 | 16 320 | 17 314 |

Note:

Année civile se terminant le 31 décembre.

A partir de 1990, les données sont sur la base des droits constatés.

A la rubrique 2000, la différence entre le total des cotisations de sécurité sociale et celles recueillies par les parastataux de la sécurité sociale correspond au prélèvement pour la péréquation des pensions opéré sur les rémunérations et les pensions des salariés et anciens agents de P&T de la Caisse d'épargne de l'État; ces établissements ressortissant l'un au secteur "sociétés et quasi-sociétés non financières" et l'autre à celui des institutions de crédit.

Source: Compté Général de l'État.

StatLink  <http://dx.doi.org/10.1787/888933164829>

Table 61. Mexico / Mexique
Details of tax revenue / Recettes fiscales détaillées

Million MXN

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total tax revenue | .. | 771 | 127 959 | 1 014 625 | 2 002 846 | 2 539 615 | 2 071 854 | 2 458 249 | 2 830 477 | 3 048 560 |
| 1000 Taxes on income, profits and capital gains | .. | 230 | 34 673 | 276 548 | 554 099 | 629 135 | 591 942 | 683 604 | 772 704 | 803 071 |
| 1100 Of individuals | .. | .. | .. | .. | 238 938 | 285 270 | 280 230 | 313 473 | 352 386 | 397 701 |
| Tax on income of individuals | .. | .. | .. | .. | 238 938 | 285 270 | 280 230 | 313 473 | 352 386 | 397 701 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | 217 790 | 214 611 | 191 685 | 246 745 | 303 176 | 288 360 |
| Tax on income of corporations | .. | .. | .. | .. | 217 790 | 214 611 | 191 685 | 246 745 | 303 176 | 288 360 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 230 | 34 673 | 276 548 | 97 370 | 129 254 | 120 027 | 123 386 | 117 143 | 117 010 |
| Tax on income of other individuals and corporations | .. | .. | .. | 244 841 | 54 785 | 61 208 | 64 816 | 66 937 | 66 004 | 74 042 |
| Tax on asset | .. | .. | .. | 13 913 | 15 670 | 1 134 | -2 540 | -624 | -1 120 | -1 192 |
| Credit on salary | .. | .. | .. | 17 794 | 23 177 | 15 886 | 12 113 | 9 708 | 2 076 | 1 387 |
| Oil yields tax | .. | .. | .. | 0 | 3 738 | 4 441 | 921 | 2 296 | 3 019 | 573 |
| IETU | .. | .. | .. | 0 | 0 | 46 586 | 44 718 | 45 069 | 47 165 | 42 199 |
| 2000 Social security contributions | .. | 109 | 17 165 | 167 292 | 307 026 | 321 843 | 346 031 | 378 006 | 411 289 | 454 778 |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 109 | 17 165 | 167 292 | 307 026 | 321 843 | 346 031 | 378 006 | 411 289 | 454 778 |
| 2410 On a payroll basis | .. | .. | .. | 167 292 | 307 026 | 321 843 | 346 031 | 378 006 | 411 289 | 454 778 |
| 2420 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Taxes on payroll and workforce | .. | 8 | 1 797 | 11 217 | 28 071 | 31 123 | 31 965 | 36 911 | 41 980 | 48 033 |
| Substitute tax on salary | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payroll tax | .. | .. | .. | 11 101 | 20 277 | 22 919 | 23 530 | 27 813 | 31 817 | 35 480 |
| Tax on remuneration to the personal work | .. | .. | .. | 65 | 7 578 | 7 992 | 8 180 | 8 841 | 9 990 | 12 333 |
| Tax on professions and fees | .. | .. | .. | 36 | 68 | 72 | 70 | 71 | 58 | 48 |
| Tax on operations by contract | .. | .. | .. | 15 | 148 | 140 | 186 | 186 | 116 | 173 |
| 4000 Taxes on property | .. | 15 | 1 914 | 13 964 | 33 161 | 35 847 | 35 484 | 38 955 | 41 186 | 45 185 |
| 4100 Recurrent taxes on immovable property | .. | 10 | 1 036 | 9 948 | 19 425 | 21 394 | 22 862 | 25 724 | 28 728 | 31 543 |
| 4110 Households | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | 10 | 1 036 | 9 948 | 19 425 | 21 394 | 22 862 | 25 724 | 28 728 | 31 543 |
| Property tax | .. | .. | .. | 9 948 | 19 425 | 21 394 | 22 862 | 25 724 | 28 728 | 31 543 |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | 8 | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 5 | 870 | 4 017 | 13 736 | 14 452 | 12 622 | 13 231 | 12 458 | 13 642 |
| Alienation of immovable property | .. | .. | .. | 1 763 | 1 076 | 1 310 | 1 163 | 1 122 | 1 379 | 1 341 |
| Transfer of ownership of real estate | .. | .. | .. | 2 236 | 8 147 | 5 825 | 5 005 | 5 027 | 3 923 | 4 575 |
| Purchasing property | .. | .. | .. | 18 | 4 513 | 7 318 | 6 454 | 7 082 | 7 157 | 7 725 |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | 395 | 70 791 | 537 953 | 1 063 584 | 1 502 941 | 1 039 344 | 1 293 373 | 1 530 906 | 1 660 413 |
| 5100 Taxes on production, sale, transfer, etc | .. | 388 | 70 125 | 528 666 | 1 042 372 | 1 480 972 | 1 017 627 | 1 271 581 | 1 508 269 | 1 643 337 |
| 5110 General taxes | .. | 121 | 26 635 | 189 606 | 409 013 | 457 248 | 407 795 | 504 509 | 537 143 | 579 988 |
| 5111 Value added taxes | .. | 120 | 26 635 | 189 606 | 409 013 | 457 248 | 407 795 | 504 509 | 537 143 | 579 988 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 265 | 43 473 | 339 060 | 633 359 | 1 023 723 | 609 832 | 767 072 | 971 126 | 1 063 349 |
| 5121 Excises | .. | 45 | 10 072 | 86 163 | 47 008 | 60 462 | 69 770 | 86 098 | 94 623 | 98 490 |
| Special tax on production and services | .. | .. | .. | 81 544 | 41 532 | 55 391 | 65 708 | 81 427 | 89 544 | 92 620 |
| Tax on new automobiles | .. | .. | .. | 4 619 | 5 476 | 5 071 | 4 063 | 4 671 | 5 079 | 5 870 |
| Tax on luxury goods and services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 61. **Mexico / Mexique** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million MXN

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 5123 Customs and import duties | .. | 45 | 6 998 | 33 285 | 33 344 | 37 831 | 31 732 | 26 602 | 29 946 | 31 161 |
| Step customs officer | .. | .. | .. | 423 | 1 156 | 2 048 | 1 535 | 2 071 | 3 065 | 3 255 |
| Import taxes | .. | .. | .. | 32 861 | 32 188 | 35 783 | 30 196 | 24 531 | 26 881 | 27 906 |
| 5124 Taxes on exports | .. | 2 | 75 | 4 | 3 | 1 | 1 | 0 | 2 | 1 |
| Tax on exports | .. | .. | .. | 4 | 3 | 1 | 1 | 0 | 2 | 1 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 8 | 132 | 1 042 | 2 146 | 20 097 | 18 461 | 10 958 | -5 610 | 7 169 |
| IDE | .. | 8 | .. | 0 | 0 | 17 700 | 15 888 | 8 022 | -8 442 | 2 786 |
| Tax on lodging | .. | 0 | .. | 504 | 1 059 | 1 178 | 1 147 | 1 384 | 1 375 | 1 702 |
| Public entertainment tax | .. | 0 | .. | 240 | 365 | 383 | 486 | 462 | 360 | 625 |
| Tax on lotteries, raffles and gambling | .. | 0 | .. | 267 | 705 | 717 | 789 | 923 | 952 | 1 329 |
| Tax on commercials | .. | 0 | .. | 4 | 17 | 118 | 150 | 166 | 145 | 16 |
| Various indirect taxes | .. | 0 | .. | 28 | 0 | 0 | 0 | 1 | 0 | 711 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 165 | 26 196 | 218 567 | 550 858 | 905 332 | 489 869 | 643 414 | 852 166 | 926 528 |
| Ordinary fee on oil production | .. | .. | .. | 125 329 | 0 | 0 | 0 | 0 | 0 | 0 |
| Extraordinary fee on oil production | .. | .. | .. | 68 235 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional fee on oil production | .. | .. | .. | 2 576 | 3 233 | 3 715 | 149 | 0 | 0 | 0 |
| Tax on oil yields | .. | .. | .. | 22 201 | 1 255 | 0 | 0 | 0 | 0 | 0 |
| Mining fees | .. | .. | .. | 226 | 414 | 68 | 1 782 | 1 956 | 2 858 | 3 243 |
| Ordinary | .. | .. | .. | 0 | 478 609 | 794 030 | 410 437 | 543 895 | 721 209 | 769 489 |
| Stabilization Fund | .. | .. | .. | 0 | 55 402 | 71 536 | 63 839 | 77 071 | 81 247 | 106 151 |
| Extraordinary on crude petroleum export | .. | .. | .. | 0 | 11 517 | 33 640 | -556 | 6 644 | 24 152 | 19 594 |
| Scientific research and technological Fund in the matter of energy | .. | .. | .. | 0 | 403 | 1 583 | 2 046 | 3 616 | 5 635 | 8 441 |
| For oil control | .. | .. | .. | 0 | 24 | 37 | 23 | 29 | 35 | 42 |
| Rights on the extraction of mineral oils | .. | .. | .. | 0 | 0 | 158 | 2 663 | 3 533 | 5 601 | 7 185 |
| Special rights on mineral oils for fields in the "Paleoncanal icontepec" | .. | .. | .. | 0 | 0 | 565 | 7 676 | 2 494 | 6 117 | 7 521 |
| Special right on hydrocarbons | .. | .. | .. | 0 | 0 | 0 | 1 813 | 4 032 | 1 308 | 0 |
| Special right on hydrocarbons in deep water fields | .. | .. | .. | 0 | 0 | 0 | 0 | 143 | 4 003 | 4 493 |
| Right to register for exploration and exploitation of hydrocarbons | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 370 |
| 5130 Unallocable between 5110 and 5120 | .. | 2 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | 7 | 666 | 9 287 | 21 212 | 21 970 | 21 717 | 21 792 | 22 637 | 17 076 |
| 5210 Recurrent taxes | .. | 7 | 666 | 9 287 | 21 212 | 21 970 | 21 717 | 21 792 | 22 637 | 17 076 |
| 5211 Paid by households: motor vehicles | .. | 3 | 567 | 8 878 | 20 692 | 21 492 | 21 301 | 21 319 | 22 186 | 16 464 |
| Tax on motor vehicles | .. | .. | .. | 8 878 | 20 692 | 21 492 | 21 301 | 21 319 | 22 186 | 16 464 |
| 5212 Paid by others: motor vehicles | .. | 0 | 0 | 301 | 275 | 311 | 270 | 281 | 296 | 370 |
| Tax on federal auto transport | .. | .. | .. | 301 | 275 | 311 | 270 | 281 | 296 | 370 |
| 5213 Paid in respect of other goods | .. | 4 | 99 | 108 | 246 | 166 | 147 | 193 | 155 | 242 |
| Sport fishing | .. | .. | .. | 40 | 98 | 85 | 68 | 59 | 50 | 55 |
| Sport hunting | .. | .. | .. | 3 | 0 | 1 | 0 | 0 | 0 | 0 |
| Tax on commercial activities | .. | .. | .. | 63 | 147 | 33 | 42 | 50 | 66 | 42 |
| Trade in books and magazines | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on industrial activities | .. | .. | .. | 2 | 0 | 47 | 35 | 82 | 38 | 145 |
| Mining | .. | .. | .. | 0 | 0 | 0 | 1 | 1 | 0 | 0 |
| 5220 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | 14 | 1 619 | 7 651 | 16 906 | 18 726 | 27 087 | 27 399 | 32 412 | 37 080 |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 14 | 1 619 | 7 651 | 16 906 | 18 726 | 27 087 | 27 399 | 32 412 | 37 080 |
| Accessories | .. | .. | .. | 5 504 | 12 403 | 13 744 | 21 710 | 22 206 | 24 059 | 24 077 |
| Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment | .. | .. | .. | 374 | 222 | 58 | 7 | 30 | -118 | 2 260 |
| Additional state and local taxes | .. | .. | .. | 1 773 | 4 280 | 4 924 | 5 361 | 5 162 | 8 471 | 10 743 |
| Non-wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on cash basis | .. | 771 | 127 959 | 1 014 625 | 2 002 846 | 2 539 615 | 2 071 854 | 2 458 249 | 2 830 477 | 3 048 560 |
| Total tax revenue on accrual basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 61. **Mexico / Mexique** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million MXN

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|------|------|------|------|------|------|------|
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

Year ending 31st December.

Data are on cash basis.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888933164834>

Table 62. **Netherlands / Pays-Bas**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 10 860 | 69 982 | 104 419 | 165 076 | 221 130 | 232 901 | 218 753 | 228 271 | 230 701 | 232 755 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 163 766 | 219 433 | 231 113 | 217 235 | 226 544 | 228 704 | 230 596 |
| 1000 Taxes on income, profits and capital gains | 3 884 | 22 998 | 33 689 | 41 804 | 62 463 | 63 418 | 61 489 | 63 581 | 61 929 | 58 869 |
| 1100 Of individuals | 3 008 | 18 383 | 25 806 | 25 068 | 43 911 | 44 604 | 49 885 | 50 799 | 49 520 | 47 015 |
| 1110 On income and profits | 3 007 | 18 364 | 25 757 | 25 009 | 43 773 | 44 445 | 49 663 | 50 578 | 49 283 | 46 786 |
| Income tax | 1 359 | 2 895 | 2 455 | -880 | 2 294 | -142 | 535 | 2 076 | -533 | -902 |
| Wage tax | 1 466 | 14 984 | 22 258 | 23 033 | 37 729 | 40 636 | 47 044 | 46 102 | 47 226 | 45 207 |
| Dividend tax | 123 | 486 | 1 044 | 2 856 | 3 750 | 3 951 | 2 084 | 2 400 | 2 590 | 2 481 |
| Directors tax | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inhabited house tax | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 1 | 18 | 50 | 59 | 138 | 159 | 222 | 221 | 237 | 229 |
| Tax on games of chance | 1 | 18 | 50 | 59 | 138 | 159 | 222 | 221 | 237 | 229 |
| 1200 Corporate | 876 | 4 615 | 7 882 | 16 736 | 18 552 | 18 814 | 11 604 | 12 782 | 12 409 | 11 854 |
| 1210 On profits | 876 | 4 615 | 7 882 | 16 736 | 18 552 | 18 814 | 11 604 | 12 782 | 12 409 | 11 854 |
| Corporation tax | 876 | 4 615 | 7 882 | 16 736 | 18 552 | 18 814 | 11 604 | 12 782 | 12 409 | 11 854 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 3 342 | 26 641 | 39 075 | 64 464 | 77 063 | 86 264 | 79 188 | 83 109 | 88 763 | 95 780 |
| 2100 Employees | 1 659 | 11 018 | 24 109 | 32 108 | 34 766 | 39 455 | 33 729 | 35 351 | 38 556 | 41 726 |
| 2110 On a payroll basis | .. | .. | .. | 7 213 | 34 766 | 39 455 | 33 729 | 35 351 | 38 556 | 41 726 |
| 2120 On an income tax basis | .. | .. | .. | 24 895 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 1 371 | 12 465 | 7 837 | 18 668 | 25 925 | 28 472 | 28 348 | 29 607 | 30 296 | 32 608 |
| 2210 On a payroll basis | .. | .. | .. | 18 668 | 25 925 | 28 472 | 28 348 | 29 607 | 30 296 | 32 608 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 311 | 3 158 | 7 129 | 13 688 | 16 372 | 18 337 | 17 111 | 18 151 | 19 911 | 21 446 |
| 2310 On a payroll basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320 On an income tax basis | .. | .. | .. | 13 688 | 16 372 | 18 337 | 17 111 | 18 151 | 19 911 | 21 446 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 476 | 2 509 | 3 816 | 8 794 | 10 353 | 9 816 | 8 598 | 8 695 | 7 805 | 7 022 |
| 4100 Recurrent taxes on immovable property | 111 | 1 021 | 1 711 | 3 090 | 3 473 | 3 606 | 4 009 | 4 166 | 4 328 | 4 510 |
| Municipal immovable property tax | -59 | 821 | 1 398 | .. | .. | .. | .. | .. | .. | .. |
| Tax on land | 59 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Other municipal taxes | 66 | 5 | 18 | .. | .. | .. | .. | .. | .. | .. |
| Contributions polder boards | 44 | 195 | 295 | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | 892 | 267 | 279 | 403 | 429 | 450 | 456 |
| Municipal immovable property tax | .. | .. | .. | 737 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions polder boards | .. | .. | .. | 155 | 267 | 279 | 403 | 429 | 450 | 456 |
| 4120 Others | .. | .. | .. | 2 198 | 3 206 | 3 327 | 3 606 | 3 737 | 3 878 | 4 054 |
| Municipal immovable property tax | .. | .. | .. | 1 803 | 2 690 | 2 792 | 2 940 | 3 042 | 3 173 | 3 349 |
| Contributions polder boards | .. | .. | .. | 395 | 516 | 535 | 666 | 695 | 705 | 705 |
| 4200 Recurrent taxes on net wealth | 86 | 517 | 554 | 824 | 30 | 20 | 25 | 23 | 11 | 2 |
| 4210 Individual | 86 | 517 | 554 | 824 | 30 | 20 | 25 | 23 | 11 | 2 |
| Property tax of individuals | 86 | 517 | 554 | 824 | 30 | 20 | 25 | 23 | 11 | 2 |
| 4220 Corporate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 117 | 336 | 522 | 1 484 | 1 882 | 1 795 | 1 813 | 1 721 | 1 536 | 1 382 |
| 4310 Estate and inheritance taxes | .. | 304 | 472 | 1 304 | 1 882 | 1 795 | 1 813 | 1 721 | 1 536 | 1 382 |
| Estate tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inheritance tax | .. | 304 | 472 | 1 304 | 1 882 | 1 795 | 1 813 | 1 721 | 1 536 | 1 382 |
| 4320 Gift taxes | .. | 32 | 50 | 180 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 162 | 635 | 1 030 | 3 396 | 4 968 | 4 395 | 2 751 | 2 785 | 1 930 | 1 128 |
| Stamp duties | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Registration duties | 118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on legal transactions | 0 | 635 | 1 030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on the sale of immovable property | 0 | 0 | 0 | 2 804 | 4 925 | 4 375 | 2 745 | 2 785 | 1 935 | 1 128 |
| Tax on capital formation | 0 | 0 | 0 | 592 | 43 | 20 | 6 | 0 | -5 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 3 110 | 17 675 | 27 585 | 48 261 | 68 555 | 70 643 | 66 929 | 70 154 | 69 187 | 68 277 |
| 5100 Taxes on production, sale, transfer, etc | 2 943 | 16 204 | 25 067 | 43 567 | 62 015 | 63 620 | 59 635 | 62 413 | 61 390 | 60 434 |
| 5110 General taxes | 1 344 | 11 081 | 17 216 | 28 849 | 42 873 | 43 221 | 40 086 | 42 654 | 41 610 | 41 699 |
| 5111 Value added taxes | 0 | 11 081 | 17 216 | 28 849 | 42 873 | 43 221 | 40 086 | 42 654 | 41 610 | 41 699 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 62. **Netherlands / Pays-Bas (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------|------------|------------|------------|------------|------------|--------------|--------------|--------------|------------|
| 5113 Other | 1 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax | 1 344 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 600 | 5 123 | 7 850 | 14 718 | 19 142 | 20 399 | 19 549 | 19 759 | 19 780 | 18 735 |
| 5121 Excises | 880 | 3 789 | 5 985 | 13 705 | 17 659 | 18 662 | 17 802 | 18 190 | 18 009 | 16 878 |
| Excise on spirits | 129 | 463 | 422 | 397 | 335 | 328 | 306 | 331 | 314 | 348 |
| Excise on beer | 34 | 123 | 259 | 281 | 310 | 318 | 390 | 389 | 383 | 387 |
| Excise on sugar | 45 | 9 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on tobacco | 307 | 839 | 948 | 1 590 | 2 136 | 2 360 | 2 318 | 2 437 | 2 527 | 2 653 |
| Excise on wine | 14 | 82 | 91 | 171 | 257 | 285 | 285 | 304 | 299 | 316 |
| Special excise on motor vehicles | 0 | 613 | 1 189 | 2 875 | 3 647 | 3 236 | 2 145 | 2 096 | 1 978 | 1 500 |
| Excise on soft drinks | 0 | 59 | 186 | 216 | 155 | 158 | 158 | 156 | 159 | 158 |
| Levies for nuclear reactor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on petrol | 310 | 1 280 | 1 684 | 3 151 | 4 010 | 4 049 | 4 028 | 4 086 | 4 054 | 3 928 |
| Excise on mineral oil | 41 | 295 | 808 | 2 139 | 2 965 | 3 176 | 3 369 | 3 573 | 3 691 | 3 657 |
| Levies on noise pollution | 0 | 0 | 0 | 36 | 55 | 56 | 49 | 42 | 35 | 46 |
| Levies on air pollution | 0 | 27 | 304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies on petroleum products | 0 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies on environmental basis | 0 | 0 | 0 | 2 849 | 3 789 | 4 624 | 4 479 | 4 477 | 4 281 | 3 885 |
| Other excise duties and consumption taxes | 0 | 0 | 0 | 0 | 0 | 72 | 0 | 0 | 0 | 0 |
| Packaging tax | 0 | 0 | 0 | 0 | 0 | 0 | 275 | 299 | 288 | 0 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 702 | 971 | 1 375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agriculture levy | 338 | 295 | 168 | .. | .. | .. | .. | .. | .. | .. |
| MCA levy | 0 | 9 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Remaining import duties | 364 | 667 | 1 207 | .. | .. | .. | .. | .. | .. | .. |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Selective investment regulation levy | .. | 77 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5126 Taxes on specific services | 16 | 222 | 372 | 658 | 1 053 | 1 136 | 1 326 | 1 233 | 1 425 | 1 526 |
| Tax on fire insurance | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on insurances | 0 | 209 | 340 | 512 | 807 | 795 | 849 | 861 | 1 020 | 1 145 |
| Tourist tax | 0 | 14 | 32 | 79 | 126 | 137 | 121 | 131 | 148 | 132 |
| Tax on games of chance | 0 | 0 | 0 | 67 | 109 | 174 | 222 | 221 | 238 | 230 |
| Taxes on outside advertising | 0 | 0 | 0 | 0 | 11 | 10 | 16 | 20 | 19 | 19 |
| Flight tax | 0 | 0 | 0 | 0 | 0 | 20 | 118 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 1 | 64 | 118 | 355 | 430 | 601 | 421 | 336 | 346 | 331 |
| ESCC levy | 1 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar contribution | 0 | 23 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Milk levy | 0 | 36 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EU levies on food products | 0 | 0 | 0 | 273 | 345 | 377 | 302 | 209 | 257 | 250 |
| Petroleum storage duty | 0 | 0 | 0 | 68 | 85 | 83 | 94 | 100 | 89 | 81 |
| Sugar storage duty | 0 | 0 | 0 | 14 | 0 | 141 | 25 | 27 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 167 | 1 470 | 2 518 | 4 694 | 6 540 | 7 023 | 7 294 | 7 741 | 7 797 | 7 843 |
| 5210 Recurrent taxes | 165 | 1 470 | 2 518 | 4 694 | 6 540 | 7 023 | 7 294 | 7 741 | 7 797 | 7 843 |
| 5211 Paid by households: motor vehicles | 27 | 463 | 799 | 2 304 | 3 205 | 3 550 | 3 835 | 4 078 | 4 072 | 4 041 |
| Motor vehicle tax | 27 | 427 | 744 | 2 304 | 3 205 | 3 550 | 3 835 | 4 078 | 4 072 | 4 041 |
| Motor vehicle licence | 0 | 36 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 132 | 604 | 1 044 | 651 | 891 | 959 | 1 023 | 1 131 | 1 103 | 1 097 |
| Motor vehicle tax | 132 | 590 | 1 026 | 552 | 760 | 844 | 907 | 976 | 976 | 968 |
| Motor vehicle licence | 0 | 14 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Heavy motor vehicle tax | 0 | 0 | 0 | 99 | 131 | 115 | 116 | 155 | 127 | 129 |
| 5213 Paid in respect of other goods | 6 | 404 | 676 | 1 739 | 2 444 | 2 514 | 2 436 | 2 532 | 2 622 | 2 705 |
| Dog licences | 3 | 23 | 27 | 42 | 54 | 55 | 58 | 59 | 61 | 68 |
| Non-residence tax | 0 | 5 | 5 | 14 | 21 | 23 | 24 | 25 | 26 | 21 |
| Levies on water pollution | 1 | 372 | 644 | 1 013 | 1 273 | 1 269 | 1 105 | 1 142 | 1 165 | 1 192 |
| Permission to sell spirits | 2 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewerage charges | 0 | 0 | 0 | 650 | 1 097 | 1 163 | 1 246 | 1 302 | 1 366 | 1 419 |
| Levies on manure surplus | 0 | 0 | 0 | 18 | -4 | 2 | 1 | 2 | 2 | 3 |
| Hunting and shooting permits | 0 | 0 | 0 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| 5220 Non-recurrent taxes | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 48 | 159 | 254 | 443 | 999 | 972 | 1 031 | 1 005 | 1 020 | 648 |
| 6100 Paid solely by business | 48 | 159 | 254 | 407 | 353 | 350 | 368 | 369 | 378 | 357 |
| Administrative levies | 48 | 159 | 254 | 407 | 353 | 350 | 368 | 369 | 378 | 357 |

Table 62. **Netherlands / Pays-Bas (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6200 Other | 0 | 0 | 0 | 36 | 646 | 622 | 663 | 636 | 642 | 291 |
| Wage Tax reductions | .. | .. | .. | 0 | 497 | 527 | 616 | 609 | 541 | 165 |
| Other taxes | .. | .. | .. | 36 | 149 | 95 | 47 | 27 | 101 | 126 |
| Custom duties collected for the EU | .. | .. | .. | 1 310 | 1 697 | 1 788 | 1 518 | 1 727 | 1 997 | 2 159 |
| Total tax revenue on cash basis | 10 860 | 69 982 | 104 419 | 165 503 | 220 162 | 232 848 | .. | .. | .. | .. |
| Total tax revenue on accrual basis | .. | .. | .. | 165 076 | 221 130 | 232 901 | 218 753 | 228 271 | 230 701 | 232 755 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 1 668 | 312 | 341 | 233 | 689 | 244 | 583 |
| Wage Tax reductions | .. | .. | .. | 1 400 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dividend tax to foreign countries | .. | .. | .. | 268 | 312 | 341 | 233 | 689 | 244 | 583 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | -70 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 166 674 | 221 442 | 233 242 | 218 986 | 228 960 | 230 945 | 233 338 |
| Imputed social contributions | .. | .. | .. | 0 | 4 405 | 4 178 | 4 277 | 4 116 | 3 860 | 3 829 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 166 674 | 225 847 | 237 420 | 223 263 | 233 076 | 234 805 | 237 167 |

Note:

Year ending 31st December.

From 1999 data are on accrual basis.

Heading 2000: From 1998 the figures include some voluntary contributions and the breakdown between premiums paid by employees (2100) and by self-employed / non-employed has been estimated. This is also the case for the breakdown between premiums paid on a payroll or on an income tax basis for those years where both apply.

Heading 4100: From 1992, there was a structural break in the data for the 'municipal immovable property tax'. The tax ceased to be collected by the central government at that time and the figures are presented on a different type of statistical registration (no longer cash basis).

Heading 5110: Includes 358 millions of euros (1969) and 186 millions of euros (1970) in respect of deduction of turnover tax on stocks existing at 1st January 1969.

Heading 5213: Small amounts (less than 2.3 millions euros) of hunting and fishing licence receipts which should be classified here have been omitted.

Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888933164846>

Table 63. New Zealand / Nouvelle-Zélande
Details of tax revenue / Recettes fiscales détaillées

Million NZD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total tax revenue | 1 001 | 7 594 | 27 471 | 39 765 | 64 049 | 62 257 | 59 650 | 62 368 | 65 692 | 70 103 |
| 1000 Taxes on income, profits and capital gains | 606 | 5 299 | 16 370 | 23 861 | 40 308 | 37 622 | 33 860 | 33 494 | 35 208 | 38 876 |
| 1100 Of individuals | 394 | 4 679 | 13 177 | 17 126 | 26 965 | 25 356 | 24 475 | 23 519 | 24 259 | 26 426 |
| 1110 On income and profits | 394 | 4 679 | 13 177 | 17 126 | 26 965 | 25 356 | 24 475 | 23 519 | 24 259 | 26 426 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 207 | 589 | 1 780 | 4 914 | 9 069 | 8 179 | 6 568 | 7 609 | 8 484 | 9 889 |
| 1210 On profits | 207 | 589 | 1 780 | 4 914 | 9 069 | 8 179 | 6 568 | 7 609 | 8 484 | 9 889 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 5 | 31 | 1 413 | 1 821 | 4 274 | 4 087 | 2 817 | 2 366 | 2 465 | 2 561 |
| NRWT | 5 | 24 | 277 | 760 | 1 506 | 1 451 | 884 | 467 | 497 | 417 |
| Property speculation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Absentee income tax | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 1 028 | 990 | 2 699 | 2 571 | 1 803 | 1 704 | 1 676 | 1 628 |
| Dividends | 0 | 0 | 83 | 71 | 69 | 65 | 130 | 195 | 292 | 516 |
| Other | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 116 | 602 | 1 880 | 2 112 | 3 409 | 3 600 | 3 978 | 4 214 | 4 346 | 4 366 |
| 4100 Recurrent taxes on immovable property | 84 | 515 | 1 722 | 2 049 | 3 314 | 3 509 | 3 894 | 4 126 | 4 257 | 4 280 |
| Local govt rates and services | 81 | 503 | 1 550 | 2 049 | 3 314 | 3 509 | 3 894 | 4 126 | 4 257 | 4 280 |
| Land tax | 3 | 12 | 172 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | 172 | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 23 | 39 | 80 | 2 | 3 | 1 | 2 | 2 | 0 | 0 |
| 4310 Estate and inheritance taxes | 21 | 37 | 74 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| 4320 Gift taxes | 2 | 2 | 6 | 2 | 3 | 1 | 2 | 2 | .. | .. |
| 4400 Taxes on financial and capital transactions | 9 | 48 | 78 | 61 | 92 | 90 | 82 | 86 | 89 | 86 |
| Instrument duty | 7 | 40 | 62 | 51 | 85 | 83 | 77 | 82 | 85 | 82 |
| Cheque duty | 2 | 8 | 16 | 10 | 7 | 7 | 5 | 4 | 4 | 3 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 280 | 1 693 | 9 220 | 13 792 | 20 301 | 21 027 | 21 803 | 24 655 | 26 133 | 26 858 |
| 5100 Taxes on production, sale, transfer, etc | 262 | 1 624 | 8 680 | 12 887 | 18 835 | 19 608 | 20 283 | 23 104 | 24 444 | 25 195 |
| 5110 General taxes | 77 | 776 | 6 163 | 9 885 | 15 046 | 15 824 | 16 449 | 19 143 | 20 314 | 21 004 |
| 5111 Value added taxes | 0 | 0 | 6 163 | 9 885 | 15 046 | 15 824 | 16 449 | 19 143 | 20 314 | 21 004 |
| 5112 Sales tax | 77 | 776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motor vehicles | .. | 231 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other sales tax | .. | 544 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 186 | 849 | 2 517 | 3 002 | 3 789 | 3 784 | 3 834 | 3 961 | 4 130 | 4 191 |

Table 63. **New Zealand / Nouvelle-Zélande** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million NZD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 5121 Excises | 124 | 548 | 1 929 | 2 148 | 1 630 | 1 640 | 1 696 | 1 779 | 1 821 | 1 868 |
| On alcoholic beverages | 37 | 84 | 411 | 436 | 573 | 617 | 600 | 622 | 656 | 664 |
| Beer | 33 | 64 | 0 | 201 | 290 | 312 | 304 | 207 | 252 | 251 |
| Wine | 0 | 0 | 0 | 100 | 163 | 176 | 171 | 181 | 213 | 220 |
| Spirits | 4 | 20 | 0 | 135 | 120 | 129 | 125 | 234 | 191 | 193 |
| Tobacco | 33 | 99 | 568 | 764 | 159 | 172 | 217 | 220 | 244 | 281 |
| Motor vehicles | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Refined sugar | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CA petroleum fuels | 0 | 140 | 835 | 810 | 819 | 781 | 805 | 872 | 847 | 855 |
| NRF fuel excise | 49 | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local petroleum fuels | 0 | 18 | 21 | 27 | 33 | 31 | 35 | 29 | 38 | 34 |
| CA mileage tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NRF mileage tax | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Road user charges | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy resources levy | 0 | 20 | 87 | 111 | 46 | 39 | 39 | 36 | 36 | 34 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 49 | 231 | 505 | 648 | 1 857 | 1 880 | 1 873 | 1 916 | 2 038 | 2 056 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 13 | 57 | 83 | 206 | 302 | 264 | 265 | 266 | 271 | 267 |
| Lottery (national) | 1 | 6 | 26 | 167 | 290 | 252 | 252 | 253 | 258 | 253 |
| Lottery (overseas) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Racing | 12 | 46 | 57 | 39 | 12 | 12 | 13 | 13 | 13 | 14 |
| Film hire tax | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic air travel tax | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign fishing vessels tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Foreign travel tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| International departure tax | .. | 12 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 18 | 69 | 539 | 905 | 1 466 | 1 419 | 1 520 | 1 551 | 1 689 | 1 663 |
| 5210 Recurrent taxes | 18 | 69 | 539 | 905 | 1 466 | 1 419 | 1 520 | 1 551 | 1 689 | 1 663 |
| Motor vehicle registration | 7 | 47 | 154 | 181 | 226 | 171 | 171 | 172 | 175 | 174 |
| Heavy traffic fees | 8 | 0 | 285 | 532 | 851 | 868 | 910 | 1 016 | 1 045 | 1 066 |
| Accident compensation levies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | 3 | 23 | 100 | 192 | 389 | 380 | 439 | 363 | 469 | 423 |
| Local authority fees and charges | 3 | 23 | 100 | 192 | 389 | 380 | 439 | 363 | 469 | 423 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 0 | 1 | 0 | 31 | 8 | 9 | 5 | 5 | 3 |
| 6100 Paid solely by business | .. | .. | 0 | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | 1 | .. | 31 | 8 | 9 | 5 | 5 | 3 |
| Non wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 1 057 | 2 568 | 2 728 | 2 835 | 2 794 | 2 707 | 2 636 |
| Tax expenditure component | .. | .. | .. | 311 | 873 | 927 | 964 | 950 | 920 | 896 |
| Transfer component | .. | .. | .. | 746 | 1 695 | 1 801 | 1 871 | 1 844 | 1 787 | 1 740 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on cash basis | 1 001 | 7 594 | 27 471 | 39 276 | 64 276 | 60 238 | 60 171 | 62 111 | 65 307 | .. |
| Total tax revenue on accrual basis | .. | .. | .. | 39 765 | 64 049 | 62 257 | 59 650 | 62 368 | 65 692 | 70 103 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | 64 049 | 62 257 | 59 650 | 62 368 | 65 692 | 70 103 |
| Imputed social contributions | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | 64 049 | 62 257 | 59 650 | 62 368 | 65 692 | 70 103 |

Note:

For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of tax liability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <http://dx.doi.org/10.1787/888933164857>

Table 64. **Norway / Norvège**
Details of tax revenue / Recettes fiscales détaillées

Million NOK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Total tax revenue | 16 842 | 133 499 | 301 812 | 631 581 | 990 168 | 1 078 144 | 1 000 345 | 1 084 925 | 1 174 558 | 1 230 430 |
| 1000 Taxes on income, profits and capital gains | 7 316 | 55 837 | 106 290 | 284 189 | 473 816 | 543 640 | 458 239 | 511 089 | 570 912 | 593 270 |
| 1100 Of individuals | 6 671 | 38 018 | 79 068 | 152 013 | 219 726 | 232 965 | 243 441 | 256 543 | 271 321 | 288 120 |
| 1110 On income and profits | 6 671 | 38 018 | 79 068 | 152 013 | 219 726 | 232 965 | 243 441 | 256 543 | 271 321 | 288 120 |
| Employee social security contributions | 1 305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income taxes | 5 366 | 38 018 | 79 068 | 152 013 | 219 726 | 232 965 | 243 441 | 256 543 | 271 321 | 288 120 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 645 | 17 819 | 27 222 | 132 176 | 254 090 | 310 675 | 214 798 | 254 546 | 299 591 | 305 150 |
| 1210 On profits | .. | .. | .. | 132 176 | 254 090 | 310 675 | 214 798 | 254 546 | 299 591 | 305 150 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 2 009 | 28 205 | 79 362 | 132 170 | 206 314 | 226 393 | 234 514 | 244 016 | 261 010 | 278 595 |
| 2100 Employees | 0 | 6 639 | 25 345 | 45 162 | 68 707 | 73 473 | 77 306 | 80 473 | 87 417 | 92 916 |
| 2110 On a payroll basis | .. | .. | .. | 45 162 | 68 707 | 73 473 | 77 306 | 80 473 | 87 417 | 92 916 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 1 716 | 20 454 | 50 116 | 79 242 | 125 902 | 138 544 | 143 326 | 149 092 | 157 895 | 168 994 |
| 2210 On a payroll basis | .. | .. | .. | 79 242 | 125 902 | 138 544 | 143 326 | 149 092 | 157 895 | 168 994 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 293 | 1 112 | 3 901 | 7 766 | 11 705 | 14 376 | 13 882 | 14 451 | 15 698 | 16 685 |
| 2310 On a payroll basis | .. | .. | .. | 7 766 | 11 705 | 14 376 | 13 882 | 14 451 | 15 698 | 16 685 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 523 | 2 295 | 8 887 | 14 546 | 27 709 | 29 842 | 28 839 | 30 866 | 32 798 | 35 306 |
| 4100 Recurrent taxes on immovable property | 100 | 431 | 2 216 | 2 848 | 6 335 | 8 033 | 7 965 | 8 477 | 9 083 | 9 803 |
| 4110 Households | .. | 431 | 2 216 | 2 724 | 5 571 | 6 191 | 6 495 | 7 104 | 7 566 | 8 022 |
| 4120 Others | .. | 0 | 0 | 124 | 764 | 1 842 | 1 470 | 1 373 | 1 517 | 1 781 |
| 4200 Recurrent taxes on net wealth | 341 | 1 450 | 5 118 | 7 703 | 13 244 | 14 711 | 13 367 | 14 144 | 15 250 | 16 417 |
| 4210 Individual | 235 | 907 | 3 692 | 6 869 | 10 746 | 10 985 | 11 644 | 12 169 | 12 742 | 13 329 |
| 4220 Corporate | 106 | 543 | 1 426 | 834 | 2 498 | 3 726 | 1 723 | 1 975 | 2 508 | 3 088 |
| 4300 Estate, inheritance and gift taxes | 45 | 122 | 446 | 1 273 | 2 576 | 1 973 | 2 431 | 2 377 | 1 754 | 1 887 |
| 4310 Estate and inheritance taxes | 0 | 122 | 446 | 1 273 | 2 576 | 1 973 | 2 431 | 2 377 | 1 754 | 1 887 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 37 | 292 | 1 107 | 2 722 | 5 554 | 5 125 | 5 076 | 5 868 | 6 711 | 7 199 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 6 928 | 47 154 | 107 262 | 200 676 | 282 329 | 278 269 | 278 753 | 298 954 | 309 838 | 323 259 |
| 5100 Taxes on production, sale, transfer, etc | 6 720 | 45 882 | 102 901 | 185 926 | 265 669 | 262 621 | 264 285 | 284 684 | 295 099 | 308 144 |
| 5110 General taxes | 3 622 | 24 350 | 56 656 | 124 985 | 189 424 | 185 341 | 186 759 | 201 802 | 211 689 | 224 062 |
| 5111 Value added taxes | 0 | 24 350 | 56 656 | 124 166 | 188 705 | 184 843 | 186 211 | 201 184 | 211 037 | 223 425 |
| Value added tax | .. | 24 350 | 56 656 | 124 166 | 188 705 | 184 843 | 186 211 | 201 184 | 211 037 | 223 425 |
| 5112 Sales tax | 3 622 | 0 | 0 | 819 | 719 | 498 | 548 | 618 | 652 | 637 |
| Turnover tax | 3 622 | .. | .. | 819 | 719 | 498 | 548 | 618 | 652 | 637 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 3 098 | 21 532 | 46 245 | 60 941 | 76 245 | 77 280 | 77 526 | 82 882 | 83 410 | 84 082 |
| 5121 Excises | 2 338 | 14 914 | 37 453 | 54 876 | 71 047 | 71 426 | 71 764 | 76 329 | 76 966 | 77 303 |
| Stamp duty on tobacco | 392 | 1 076 | 3 750 | 6 806 | 6 815 | 7 457 | 8 061 | 7 768 | 7 488 | 7 403 |
| Taxes on spirits and wines | 449 | 2 013 | 3 454 | 5 217 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on beer | 162 | 605 | 2 195 | 3 650 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on petrol | 480 | 2 310 | 7 057 | 14 558 | 14 556 | 15 185 | 15 492 | 16 027 | 16 034 | 15 774 |
| Vehicles transfer tax | 395 | 2 761 | 4 554 | 10 956 | 22 898 | 20 661 | 18 672 | 21 835 | 22 564 | 23 409 |
| Chocolate and sweets | 123 | 247 | 551 | 789 | 1 078 | 1 102 | 1 123 | 1 173 | 1 155 | 1 223 |
| Sugar | 0 | 0 | 217 | 230 | 192 | 194 | 197 | 196 | 183 | 193 |
| Non-alcoholic beverages | 38 | 120 | 487 | 1 113 | 1 024 | 1 085 | 1 696 | 1 739 | 1 742 | 1 866 |
| Electric energy | 89 | 1 515 | 3 414 | 5 091 | 7 079 | 7 122 | 7 579 | 8 110 | 8 116 | 7 913 |
| Oil and gas products | 0 | 3 703 | 8 729 | 88 | 92 | 96 | 88 | 98 | 100 | 102 |
| Sales of radio and tv sets | 0 | 163 | 220 | 920 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral oil | 0 | 113 | 1 098 | 4 015 | 5 154 | 5 710 | 5 718 | 6 101 | 6 058 | 5 650 |
| Cosmetics | 0 | 0 | 0 | 159 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recording equipment | 0 | 0 | 92 | 35 | 0 | 0 | 0 | 0 | 0 | 0 |
| Others | 210 | 288 | 1 635 | 1 249 | 1 821 | 1 863 | 1 850 | 1 965 | 1 918 | 1 923 |
| Taxes on alcoholic beverages | 0 | 0 | 0 | 0 | 10 338 | 10 951 | 11 288 | 11 317 | 11 608 | 11 847 |

Table 64. **Norway / Norvège (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million NOK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| 5122 Profits of fiscal monopolies | 31 | 395 | 751 | 2 534 | 2 115 | 2 704 | 2 860 | 3 470 | 3 356 | 3 441 |
| Profits state wine monopoly | 31 | 30 | 67 | 41 | 32 | 36 | 51 | 44 | 36 | 27 |
| Norsk tipping | 0 | 365 | 684 | 2 493 | 2 083 | 2 668 | 2 809 | 3 426 | 3 320 | 3 414 |
| 5123 Customs and import duties | 634 | 697 | 1 360 | 1 944 | 2 132 | 2 173 | 2 120 | 2 505 | 2 649 | 2 957 |
| Customs revenue | 615 | 689 | 1 305 | 1 944 | 2 132 | 2 173 | 2 120 | 2 505 | 2 649 | 2 957 |
| Loading and lighthouse dues | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other import duties | 8 | 8 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 7 | 105 | 227 | 0 | 112 | 115 | 128 | 151 | 174 | 184 |
| 5125 Taxes on investment goods | 0 | 4 274 | 4 454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 88 | 195 | 1 233 | 1 386 | 131 | 137 | 135 | 114 | 140 | 144 |
| Excise on race tracks | 9 | 25 | 15 | 88 | 119 | 137 | 135 | 114 | 140 | 144 |
| Taxes on specific services | 34 | 49 | 150 | 1 298 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pengelotteriet (national lotteries) | 45 | 121 | 462 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on lotto games | 0 | 0 | 606 | 0 | 12 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 952 | 767 | 201 | 708 | 725 | 519 | 313 | 125 | 53 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 208 | 1 272 | 4 361 | 14 750 | 16 660 | 15 648 | 14 468 | 14 270 | 14 739 | 15 115 |
| 5210 Recurrent taxes | 208 | 1 272 | 4 361 | 14 750 | 16 660 | 15 648 | 14 468 | 14 270 | 14 739 | 15 115 |
| 5211 Paid by households: motor vehicles | 88 | 458 | 1 789 | 4 435 | 6 699 | 6 589 | 6 872 | 7 157 | 7 462 | 7 734 |
| 5212 Paid by others: motor vehicles | 108 | 696 | 2 072 | 1 346 | 712 | 642 | 520 | 539 | 520 | 496 |
| 5213 Paid in respect of other goods | 12 | 118 | 500 | 8 969 | 9 249 | 8 417 | 7 076 | 6 574 | 6 757 | 6 885 |
| CO2 tax | 0 | 0 | 0 | 3 047 | 3 385 | 3 392 | 2 215 | 2 166 | 2 189 | 2 251 |
| Excise on pharmacies | 6 | 32 | 59 | 105 | 153 | 138 | 97 | 80 | 67 | 81 |
| Others | 6 | 86 | 441 | 5 817 | 4 504 | 4 256 | 4 639 | 4 241 | 4 367 | 4 435 |
| Tax on emissions of NOX | 0 | 0 | 0 | 0 | 1 207 | 631 | 125 | 87 | 134 | 118 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 66 | 8 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | 0 | 3 | 2 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | 66 | 5 | 9 | .. | .. | .. | .. | .. | .. | .. |
| Non wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | 952 | 1 700 | 1 140 | 1 004 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on cash basis | 16 842 | 133 499 | 301 812 | 575 989 | 967 171 | 1 076 677 | 1 013 748 | 1 045 293 | 1 156 123 | 1 220 190 |
| Total tax revenue on accrual basis | .. | .. | .. | 631 581 | 990 168 | 1 078 144 | 1 000 345 | 1 084 925 | 1 174 558 | 1 230 430 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 631 581 | 990 168 | 1 078 144 | 1 000 345 | 1 084 925 | 1 174 558 | 1 230 430 |
| Imputed social contributions | .. | .. | .. | 400 | 656 | 486 | 350 | 314 | 253 | 225 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 631 981 | 990 824 | 1 078 630 | 1 000 695 | 1 085 239 | 1 174 811 | 1 230 655 |

Note:

Year ending 31st December.

From 2000, data are on accrual basis.

Heading 5211: Up to 1971 this item contains motor vehicle licences paid by both households and enterprises.

Heading 5121: From 2005, taxes on alcoholic beverages include both 'taxes on spirits and wines' and 'excise on beer'.

Heading 5125: From 1998, revenue from taxes on investments goods is included in item 5121 "Others".

Source: Statistics Norway; National Accounts.

StatLink  <http://dx.doi.org/10.1787/888933164865>

Table 65. **Poland / Pologne**
 Details of tax revenue / Recettes fiscales détaillées

Million PLN

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|---------|---------|---------|---------|---------|---------|---------|
| Total tax revenue | .. | .. | .. | 243 785 | 409 173 | 436 817 | 426 736 | 449 185 | 493 662 | 518 220 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | .. | 407 890 | 435 245 | 425 428 | 447 911 | 492 215 | 516 609 |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | 50 914 | 94 030 | 102 785 | 93 202 | 91 430 | 99 904 | 107 005 |
| 1100 Of individuals | .. | .. | .. | 32 834 | 61 647 | 68 234 | 62 417 | 63 177 | 68 160 | 73 003 |
| Individual income tax | .. | .. | .. | 32 834 | 61 579 | 68 146 | 62 334 | 63 094 | 68 067 | 72 902 |
| Tax on winnings from lottery or gambling | .. | .. | .. | 0 | 68 | 88 | 83 | 83 | 93 | 101 |
| Tax on salaries | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on salaries-local | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Presumptive income tax-local | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income equalization tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income equalization tax-local | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health contribution | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | 18 080 | 32 383 | 34 551 | 30 785 | 28 253 | 31 744 | 34 002 |
| Income from legal entities | .. | .. | .. | .. | 32 383 | 34 551 | 30 785 | 28 253 | 31 744 | 34 002 |
| Income from legal entities-local | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | .. | 96 329 | 140 645 | 144 578 | 152 443 | 156 981 | 174 587 | 195 695 |
| 2100 Employees | .. | .. | .. | 40 902 | 56 192 | 55 962 | 57 264 | 57 749 | 69 798 | 77 594 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | 42 283 | 56 549 | 58 887 | 62 972 | 66 922 | 71 273 | 78 840 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | 13 144 | 27 904 | 29 729 | 32 207 | 32 310 | 33 516 | 39 261 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | 0 | 2 860 | 3 373 | 3 429 | 3 720 | 4 182 | 4 290 |
| Tax on wages | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on wages-local | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Penalties for excessive payroll increases | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Excessive wage tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Rehabilitation fund contribution | .. | .. | .. | .. | 2 860 | 3 373 | 3 429 | 3 370 | 3 819 | 3 915 |
| Wage guarantee fund contribution | .. | .. | .. | .. | 0 | 0 | 0 | 350 | 363 | 375 |
| 4000 Taxes on property | .. | .. | .. | 8 576 | 14 084 | 15 696 | 16 454 | 16 921 | 18 027 | 20 000 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 8 404 | 13 756 | 15 352 | 16 141 | 16 631 | 17 748 | 19 707 |
| Agricultural tax-local | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Forest tax-local | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Real estate tax-local | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | 2 348 | 3 854 | 4 374 | 4 652 | 4 638 | 5 015 | 5 968 |
| 4120 Others | .. | .. | .. | 6 056 | 9 902 | 10 978 | 11 489 | 11 993 | 12 733 | 13 739 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 172 | 328 | 344 | 313 | 290 | 279 | 293 |
| Inheritance and gift tax-local | .. | .. | .. | 172 | 328 | 344 | 313 | 290 | 279 | 293 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on public sale of shares | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | .. | 87 904 | 153 540 | 166 225 | 157 741 | 176 634 | 193 238 | 187 436 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 84 442 | 148 366 | 160 687 | 151 566 | 170 220 | 186 680 | 181 414 |
| 5110 General taxes | .. | .. | .. | 51 615 | 96 152 | 100 229 | 97 908 | 107 912 | 120 822 | 114 372 |
| 5111 Value added taxes | .. | .. | .. | 51 615 | 96 152 | 100 229 | 97 908 | 107 912 | 120 822 | 114 372 |
| Taxes on goods and services (VAT) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| VAT on imported goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 65. **Poland / Pologne (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million PLN

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax, of which: | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On spirits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On fuels | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On tobacco | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 32 827 | 52 214 | 60 458 | 53 658 | 62 308 | 65 858 | 67 042 |
| 5121 Excises | .. | .. | .. | 27 170 | 49 057 | 56 710 | 50 958 | 59 582 | 63 055 | 64 479 |
| On domestic excise products, of which: | .. | .. | .. | 24 213 | 45 461 | 53 339 | 47 997 | 56 501 | 59 760 | 60 116 |
| On spirits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On fuels | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On tobacco | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On beer | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On wine | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On other products | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On imported excise products, of which: | .. | .. | .. | 2 957 | 3 596 | 3 371 | 2 961 | 3 081 | 3 295 | 4 363 |
| On spirits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On fuels | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On tobacco | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On beer | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On wine | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On other products | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 5 038 | 477 | 173 | 281 | 420 | 508 | 339 |
| Customs duties | .. | .. | .. | 5 038 | .. | .. | .. | .. | .. | .. |
| Import tax | .. | .. | .. | 0 | .. | .. | .. | .. | .. | .. |
| Compensatory fees on agricultural imports | .. | .. | .. | 0 | .. | .. | .. | .. | .. | .. |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 619 | 1 108 | 1 404 | 1 576 | 1 600 | 1 505 | 1 302 |
| Lump sum tax occasional passenger transp. serv. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gambling tax | .. | .. | .. | 619 | 1 108 | 1 404 | 1 576 | 1 600 | 1 505 | 1 302 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 1 572 | 2 171 | 843 | 706 | 790 | 922 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 3 462 | 5 174 | 5 538 | 6 175 | 6 414 | 6 558 | 6 022 |
| Local fees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax on means of transportation-local | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5210 Recurrent taxes | .. | .. | .. | 3 462 | 5 174 | 5 538 | 6 175 | 6 414 | 6 558 | 6 022 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 3 462 | 5 174 | 5 538 | 6 175 | 6 414 | 6 558 | 6 022 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | .. | 62 | 2 731 | 2 588 | 2 159 | 2 225 | 2 277 | 2 183 |
| Abolished taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Abolished taxes-local | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6100 Paid solely by business | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | 62 | 2 731 | 2 588 | 2 159 | 2 225 | 2 277 | 2 183 |
| Custom duties collected for the EU | .. | .. | .. | .. | 1 283 | 1 572 | 1 308 | 1 274 | 1 447 | 1 611 |
| Total tax revenue on cash basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on accrual basis | .. | .. | .. | 243 785 | 409 173 | 436 817 | 426 736 | 449 185 | 493 662 | 518 220 |
| Conciliation with National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

Year ending 31st December.

From 2002, data are on accrual basis.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933164874>

Table 66. **Portugal**
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total tax revenue | 99 | 1 798 | 14 825 | 39 278 | 54 970 | 55 962 | 51 744 | 54 050 | 56 402 | 52 921 |
| Total tax revenue exclusive of customs duties | .. | .. | .. | 39 074 | 54 785 | 55 785 | 51 590 | 53 872 | 56 234 | 52 761 |
| 1000 Taxes on income, profits and capital gains | 24 | 355 | 3 805 | 11 691 | 15 443 | 15 969 | 14 521 | 14 557 | 16 045 | 14 420 |
| 1100 Of individuals | .. | .. | 2 350 | 6 947 | 9 369 | 9 684 | 9 702 | 9 638 | 10 507 | 9 791 |
| Individual income tax | .. | .. | 2 350 | 6 947 | 9 369 | 9 684 | 9 702 | 9 638 | 10 507 | 9 791 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 1 182 | 4 744 | 6 073 | 6 286 | 4 819 | 4 919 | 5 538 | 4 630 |
| Corporate income tax> | .. | .. | 1 088 | 4 457 | 5 760 | 6 026 | 4 507 | 4 653 | 5 273 | 4 360 |
| Local corporate income tax ("Derrama") | .. | .. | 84 | 287 | 313 | 260 | 312 | 266 | 265 | 270 |
| Other | .. | .. | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 24 | 355 | 273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on wages and professional income | 2 | 93 | 9 | .. | .. | .. | .. | .. | .. | .. |
| Industrial tax | 7 | 108 | 129 | .. | .. | .. | .. | .. | .. | .. |
| Tax on income from movable capital | 2 | 71 | 1 | .. | .. | .. | .. | .. | .. | .. |
| Property income tax | 3 | 23 | 17 | .. | .. | .. | .. | .. | .. | .. |
| Agricultural income tax | 0 | 0 | 1 | .. | .. | .. | .. | .. | .. | .. |
| Complementary income ax | 4 | 43 | 58 | .. | .. | .. | .. | .. | .. | .. |
| Tax on capital gains | 0 | 3 | 1 | .. | .. | .. | .. | .. | .. | .. |
| Taxes abolished by DL 442-A/88 and DL 442-B/88 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Other | 6 | 15 | 58 | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | 22 | 531 | 4 026 | 10 152 | 14 416 | 15 125 | 15 191 | 15 667 | 16 024 | 14 954 |
| 2100 Employees | 8 | 203 | 1 470 | 3 623 | 5 921 | 6 102 | 6 120 | 6 077 | 6 042 | 5 579 |
| 2110 On a payroll basis | 8 | 203 | 1 470 | 3 623 | 5 921 | 6 102 | 6 120 | 6 077 | 6 042 | 5 579 |
| Compulsory employee's social contributions | 8 | 203 | 1 470 | 3 623 | 5 921 | 6 102 | 6 120 | 6 077 | 6 042 | 5 579 |
| 2120 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 13 | 318 | 2 413 | 5 964 | 8 080 | 8 426 | 8 487 | 9 055 | 9 395 | 8 817 |
| 2210 On a payroll basis | 13 | 318 | 2 413 | 5 964 | 8 080 | 8 426 | 8 487 | 9 055 | 9 395 | 8 817 |
| Employers' social contributions | 13 | 318 | 2 413 | 5 964 | 8 080 | 8 426 | 8 487 | 9 055 | 9 395 | 8 817 |
| 2220 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 10 | 143 | 565 | 415 | 598 | 584 | 535 | 587 | 558 |
| Compulsory social contributions by self-employed | 0 | 10 | 143 | 565 | 415 | 598 | 584 | 535 | 587 | 558 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 1 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions for Unemployment Fund | 1 | 47 | .. | .. | .. | .. | .. | .. | .. | .. |
| Stamp duty on wages and salaries | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | 5 | 26 | 402 | 1 468 | 2 284 | 2 133 | 1 905 | 2 020 | 1 946 | 2 065 |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 133 | 508 | 1 008 | 1 102 | 1 055 | 1 101 | 1 205 | 1 202 |
| Real estate tax | .. | .. | 133 | 508 | 1 008 | 1 102 | 1 055 | 1 101 | 1 205 | 1 202 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 2 | 4 | 74 | 103 | 10 | 8 | 0 | 87 | 0 | 258 |
| Inheritance and gift taxes | 2 | 4 | 74 | 103 | 10 | 8 | 0 | 87 | 0 | 258 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 2 | 21 | 195 | 857 | 1 266 | 1 023 | 850 | 832 | 741 | 604 |
| Real estate transfer tax | 2 | 21 | 195 | 674 | 973 | 775 | 635 | 595 | 513 | 394 |
| Stamp duty on registrations and mortgages | 0 | 0 | 0 | 34 | 35 | 29 | 19 | 34 | 33 | 31 |
| Stamp duty on the raising of capital | 0 | 0 | 0 | 0 | 10 | 6 | 14 | 1 | 0 | 0 |
| Stamp duty on real estate transactions | 0 | 0 | 0 | 150 | 249 | 213 | 182 | 202 | 195 | 179 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 47 | 837 | 6 555 | 15 547 | 22 394 | 22 293 | 19 556 | 21 317 | 21 932 | 21 006 |
| 5100 Taxes on production, sale, transfer, etc | 44 | 810 | 6 440 | 15 199 | 21 879 | 21 746 | 18 921 | 20 693 | 21 230 | 20 257 |
| 5110 General taxes | 0 | 290 | 2 906 | 9 733 | 14 333 | 14 424 | 11 971 | 13 527 | 14 265 | 13 995 |
| 5111 Value added taxes | 0 | 0 | 2 899 | 9 733 | 14 333 | 14 424 | 11 971 | 13 527 | 14 265 | 13 995 |
| VAT | .. | .. | 2 899 | 9 733 | 14 333 | 14 424 | 11 971 | 13 527 | 14 265 | 13 995 |

Table 66. **Portugal** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 5112 Sales tax | 0 | 290 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General sales tax | .. | 290 | 7 | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 44 | 519 | 3 534 | 5 466 | 7 546 | 7 322 | 6 950 | 7 165 | 6 965 | 6 262 |
| 5121 Excises | 15 | 295 | 2 052 | 4 501 | 5 940 | 5 623 | 5 321 | 5 669 | 5 369 | 4 772 |
| Excise duties on tobacco | 3 | 62 | 362 | 1 077 | 1 165 | 1 281 | 1 232 | 1 496 | 1 530 | 1 432 |
| Excise duties on beer | 1 | 0 | 55 | 90 | 100 | 92 | 84 | 82 | 79 | 76 |
| Tax on motor vehicle sales | 1 | 59 | 304 | 1 239 | 1 221 | 946 | 714 | 832 | 644 | 370 |
| Tax on oil products | 6 | 166 | 1 251 | 1 969 | 3 325 | 3 189 | 3 177 | 3 140 | 3 002 | 2 787 |
| Excise duties on alcoholic beverages | 0 | 0 | 23 | 126 | 128 | 111 | 108 | 114 | 111 | 106 |
| Excise duties on alcohol | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Other | 4 | 7 | 59 | 0 | 0 | 4 | 5 | 4 | 2 | 0 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 21 | 96 | 511 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Import levies | 14 | 36 | 392 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Import surtax | 0 | 26 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 6 | 34 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on Oporto wine exports | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 1 | 38 | 547 | 928 | 1 561 | 1 658 | 1 569 | 1 384 | 1 488 | 1 391 |
| Tax on insurance premiums | 0 | 6 | 47 | 54 | 60 | 72 | 103 | 116 | 116 | 114 |
| Stamp duty on bank transactions | 1 | 24 | 405 | 330 | 734 | 786 | 796 | 601 | 580 | 533 |
| Stamp duty on debt related operations, interest and leasing of buildings | 0 | 0 | 22 | 258 | 384 | 408 | 259 | 309 | 298 | 278 |
| Stamp duty on insurance premiums | 0 | 0 | 0 | 248 | 347 | 350 | 378 | 325 | 314 | 288 |
| Bank levies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 149 | 152 |
| Other | 2 | 8 | 73 | 36 | 37 | 42 | 33 | 33 | 32 | 26 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 6 | 91 | 424 | 36 | 43 | 40 | 58 | 111 | 107 | 98 |
| Stamp taxes (miscellaneous) | 6 | 91 | 424 | 36 | 43 | 40 | 58 | 111 | 107 | 98 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 4 | 27 | 115 | 307 | 496 | 533 | 624 | 606 | 697 | 740 |
| 5210 Recurrent taxes | 4 | 27 | 115 | 307 | 496 | 533 | 624 | 606 | 697 | 740 |
| 5211 Paid by households: motor vehicles | 0 | 4 | 15 | 55 | 94 | 100 | 133 | 114 | 130 | 144 |
| Local tax on vehicles | .. | 4 | 15 | 55 | 94 | 100 | 133 | 114 | 130 | 144 |
| 5212 Paid by others: motor vehicles | 2 | 10 | 20 | 67 | 132 | 149 | 188 | 204 | 234 | 265 |
| Local tax on vehicles | 0 | 2 | 6 | 24 | 40 | 0 | 0 | 0 | 0 | 0 |
| Road taxes | 2 | 8 | 14 | 43 | 91 | 149 | 188 | 204 | 234 | 265 |
| 5213 Paid in respect of other goods | 2 | 13 | 80 | 184 | 271 | 283 | 303 | 288 | 332 | 331 |
| Gambling tax | 0 | 3 | 72 | 107 | 140 | 152 | 148 | 143 | 141 | 148 |
| Tax on the use, carrying and possession of weapons | 0 | 0 | 1 | 3 | 6 | 8 | 7 | 4 | 4 | 7 |
| Tax on motor vehicles - compensation | 2 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hunting and fishery licenses | 0 | 1 | 4 | 1 | 1 | 3 | 0 | 1 | 0 | 1 |
| Fee for the use of water resources | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 6 | 11 | 13 |
| Other | 0 | 1 | 2 | 73 | 123 | 121 | 141 | 134 | 176 | 162 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax on motor vehicles | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 41 | 19 | 15 | 12 | 18 | 6 | 9 |
| Miscellaneous taxes on production | .. | .. | .. | 41 | 19 | 15 | 12 | 18 | 6 | 9 |
| 6000 Other taxes | 0 | 3 | 37 | 216 | 249 | 264 | 417 | 312 | 287 | 315 |
| 6100 Paid solely by business | 0 | 2 | 17 | 24 | 34 | 39 | 37 | 26 | 27 | 26 |
| General services and licenses granted to corporations | 0 | 2 | 17 | 24 | 34 | 39 | 37 | 26 | 27 | 26 |
| 6200 Other | 0 | 0 | 20 | 193 | 215 | 224 | 381 | 286 | 260 | 289 |
| Fees collected by courts of justice | 0 | 0 | 0 | 174 | 153 | 165 | 235 | 221 | 200 | 236 |
| Miscellaneous taxes | 0 | 0 | 20 | 19 | 62 | 59 | 146 | 65 | 60 | 53 |
| Custom duties collected for the EU | .. | .. | .. | 204 | 185 | 177 | 154 | 177 | 168 | 160 |
| Import duties | .. | .. | .. | 170 | 156 | 157 | 135 | 157 | 155 | 148 |
| Agricultural levies | .. | .. | .. | 30 | 29 | 19 | 19 | 20 | 13 | 12 |
| Levy on sugar and isoglucose | .. | .. | .. | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total tax revenue on cash basis | 99 | 1 798 | 14 825 | .. | .. | .. | .. | .. | .. | .. |
| Total tax revenue on accrual basis | .. | .. | .. | 39 278 | 54 970 | 55 962 | 51 744 | 54 050 | 56 402 | 52 921 |

Table 66. **Portugal** (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|--------|--------|--------|--------|--------|--------|--------|
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 7 | 13 | 13 | 8 | 15 | 16 | 16 |
| Taxes excluded from National Accounts | .. | .. | .. | 262 | 521 | 462 | 467 | 420 | 470 | 499 |
| Profits of mutual betting and gambling agency | .. | .. | .. | 262 | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 16 | 8 | 12 | 14 | 58 | 36 | 34 |
| Voluntary employers' actual social contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary employees' social contributions | .. | .. | .. | 10 | 0 | 0 | 1 | 45 | 23 | 22 |
| Voluntary social contributions by self- and non-employed persons | .. | .. | .. | 6 | 8 | 12 | 12 | 13 | 13 | 13 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 39 564 | 55 512 | 56 449 | 52 232 | 54 543 | 56 924 | 53 469 |
| Imputed social contributions | .. | .. | .. | 3 275 | 5 225 | 5 365 | 5 828 | 5 544 | 4 988 | 4 147 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 42 839 | 60 737 | 61 814 | 58 060 | 60 087 | 61 911 | 57 616 |

Note:

Fiscal year ending 31 December.

From 1995, data are on accrual basis.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autonomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regioes Autonomas da Madeira e dos Atores.

StatLink  <http://dx.doi.org/10.1787/888933164881>

Table 67. **Slovak Republic / République slovaque**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total tax revenue | .. | .. | .. | 10 626 | 18 112 | 19 569 | 18 149 | 18 634 | 19 883 | 20 271 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | .. | 17 977 | 19 414 | 18 037 | 18 491 | 19 726 | 20 142 |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | 2 181 | 3 592 | 4 126 | 3 257 | 3 325 | 3 572 | 3 739 |
| 1100 Of individuals | .. | .. | .. | 1 055 | 1 567 | 1 832 | 1 524 | 1 513 | 1 729 | 1 863 |
| 1110 On income and profits | .. | .. | .. | 1 055 | 1 567 | 1 832 | 1 524 | 1 513 | 1 729 | 1 863 |
| Wages and salaries withholding | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Of unincorporated individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 813 | 1 835 | 2 087 | 1 577 | 1 659 | 1 699 | 1 709 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 314 | 189 | 206 | 156 | 152 | 143 | 167 |
| 2000 Social security contributions | .. | .. | .. | 4 409 | 7 192 | 7 909 | 7 858 | 8 092 | 8 479 | 8 907 |
| 2100 Employees | .. | .. | .. | 901 | 1 700 | 1 899 | 1 886 | 2 077 | 2 016 | 2 138 |
| Retirement | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State employment policy | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Health insurance | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sick leave | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | 901 | 1 700 | 1 899 | 1 886 | 2 077 | 2 016 | 2 138 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 2 850 | 3 861 | 4 428 | 4 243 | 4 517 | 4 591 | 4 810 |
| Retirement | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State employment policy | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Health insurance | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sick leave | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | 2 850 | 3 861 | 4 428 | 4 243 | 4 517 | 4 591 | 4 810 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 658 | 1 631 | 1 582 | 1 729 | 1 498 | 1 872 | 1 960 |
| Retirement | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State employment policy | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Health insurance | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sick leave | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | 658 | 1 631 | 1 582 | 1 729 | 1 498 | 1 872 | 1 960 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | .. | .. | .. | 194 | 245 | 251 | 267 | 277 | 286 | 316 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 143 | 243 | 250 | 267 | 277 | 286 | 316 |
| 4110 Households | .. | .. | .. | 55 | 76 | 79 | 84 | 88 | 91 | 101 |
| 4120 Others | .. | .. | .. | 88 | 168 | 172 | 182 | 189 | 195 | 215 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320 Gift taxes | .. | .. | .. | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 43 | 1 | 1 | 0 | 0 | 0 | 0 |
| Real property transfer tax | .. | .. | .. | 30 | 1 | 1 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | .. | 3 842 | 6 948 | 7 127 | 6 656 | 6 797 | 7 389 | 7 179 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 3 621 | 6 471 | 6 588 | 6 143 | 6 280 | 6 859 | 6 635 |
| 5110 General taxes | .. | .. | .. | 2 168 | 4 147 | 4 621 | 4 221 | 4 182 | 4 711 | 4 328 |
| 5111 Value added taxes | .. | .. | .. | 2 168 | 4 147 | 4 621 | 4 221 | 4 182 | 4 711 | 4 328 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 1 453 | 2 324 | 1 967 | 1 921 | 2 098 | 2 148 | 2 307 |

Table 67. **Slovak Republic / République slovaque** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 5121 Excises | .. | .. | .. | 971 | 2 171 | 1 809 | 1 762 | 1 931 | 1 999 | 1 973 |
| On hydrocarbon fuels and lubricants | .. | .. | .. | 617 | 1 118 | 1 185 | 1 047 | 1 032 | 1 071 | 1 036 |
| On alcohol and liquers | .. | .. | .. | 143 | 201 | 220 | 197 | 197 | 205 | 195 |
| On beer | .. | .. | .. | 43 | 66 | 64 | 58 | 56 | 58 | 56 |
| On wine | .. | .. | .. | 12 | 4 | 4 | 4 | 4 | 4 | 4 |
| On tobacco products | .. | .. | .. | 156 | 783 | 325 | 436 | 602 | 623 | 640 |
| On electricity | .. | .. | .. | 0 | 0 | 5 | 8 | 16 | 16 | 17 |
| On coal | .. | .. | .. | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| On natural gas | .. | .. | .. | 0 | 0 | 6 | 11 | 24 | 21 | 23 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 437 | 1 | 0 | 0 | 0 | 0 | 0 |
| Customs duties | .. | .. | .. | 122 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import surcharges | .. | .. | .. | 315 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other customs revenues | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 45 | 152 | 158 | 160 | 167 | 149 | 334 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 219 | 372 | 412 | 384 | 384 | 392 | 400 |
| 5210 Recurrent taxes | .. | .. | .. | 219 | 372 | 412 | 384 | 384 | 392 | 400 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 76 | 124 | 136 | 124 | 127 | 140 | 138 |
| 5213 Paid in respect of other goods | .. | .. | .. | 143 | 248 | 276 | 260 | 257 | 253 | 261 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 2 | 105 | 127 | 129 | 134 | 138 | 145 |
| 6000 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Custom duties collected for the EU | .. | .. | .. | .. | 136 | 156 | 111 | 143 | 157 | 129 |
| Total tax revenue on cash basis | .. | .. | .. | 10 821 | 17 941 | 19 637 | 18 536 | 18 252 | 19 558 | 20 073 |
| Total tax revenue on accrual basis | .. | .. | .. | 10 626 | 18 112 | 19 569 | 18 149 | 18 634 | 19 883 | 20 271 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | -103 | -124 | -126 | -131 | -135 | -142 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 22 | 25 | 26 | 31 | 34 | 23 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 10 626 | 18 032 | 19 470 | 18 049 | 18 535 | 19 782 | 20 152 |
| Imputed social contributions | .. | .. | .. | 19 | 73 | 82 | 88 | 129 | 121 | 96 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 10 646 | 18 105 | 19 551 | 18 137 | 18 663 | 19 903 | 20 248 |

Note:

Year ending 31st December.

Data are on accrual basis.

Source: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933164893>

Table 68. Slovenia / Slovénie
Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------|------|------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total tax revenue | .. | .. | .. | 6 924 | 13 029 | 13 807 | 13 096 | 13 305 | 13 376 | 13 159 |
| Total tax revenue exclusive of customs duties | .. | .. | .. | .. | 12 944 | 13 731 | 13 039 | 13 246 | 13 314 | 13 105 |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | 1 280 | 3 041 | 3 120 | 2 722 | 2 692 | 2 670 | 2 494 |
| 1100 Of individuals | .. | .. | .. | 1 041 | 1 919 | 2 181 | 2 066 | 2 020 | 2 056 | 2 045 |
| 1110 On income and profits | .. | .. | .. | 1 039 | 1 916 | 2 178 | 2 063 | 2 017 | 2 053 | 2 040 |
| Personal income tax | .. | .. | .. | 1 039 | 1 916 | 2 178 | 2 063 | 2 017 | 2 053 | 2 040 |
| Special contribution for the reconstruction of the Posocje region | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | .. | .. | .. | 2 | 3 | 4 | 4 | 3 | 3 | 4 |
| Taxes on winnings from lottery and gambling | .. | .. | .. | 2 | 3 | 4 | 4 | 3 | 3 | 4 |
| 1200 Corporate | .. | .. | .. | 216 | 1 116 | 933 | 652 | 668 | 611 | 446 |
| 1210 On profits | .. | .. | .. | 216 | 1 116 | 933 | 652 | 668 | 611 | 446 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 24 | 5 | 5 | 4 | 4 | 3 | 4 |
| Tax on income - copy rights, patents and trademarks | .. | .. | .. | 24 | 5 | 5 | 4 | 4 | 3 | 3 |
| Tax on profits due to changes in land use | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | .. | 2 631 | 4 724 | 5 221 | 5 276 | 5 382 | 5 407 | 5 365 |
| 2100 Employees | .. | .. | .. | 1 446 | 2 488 | 2 752 | 2 736 | 2 778 | 2 767 | 2 698 |
| 2110 On a payroll basis | .. | .. | .. | 1 446 | 2 488 | 2 752 | 2 736 | 2 778 | 2 767 | 2 698 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 1 008 | 1 844 | 2 042 | 2 032 | 2 063 | 2 064 | 2 054 |
| 2210 On a payroll basis | .. | .. | .. | 1 008 | 1 844 | 2 042 | 2 032 | 2 063 | 2 064 | 2 054 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 177 | 392 | 427 | 508 | 541 | 575 | 614 |
| 2310 On a payroll basis | .. | .. | .. | 177 | 392 | 427 | 508 | 541 | 575 | 614 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | 289 | 418 | 258 | 27 | 28 | 29 | 26 |
| Payroll tax | .. | .. | .. | 272 | 391 | 230 | 0 | 0 | 0 | 0 |
| Tax on work contracts | .. | .. | .. | 18 | 27 | 28 | 27 | 28 | 29 | 26 |
| 4000 Taxes on property | .. | .. | .. | 120 | 206 | 214 | 210 | 220 | 218 | 232 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 81 | 140 | 154 | 169 | 173 | 177 | 188 |
| 4110 Households | .. | .. | .. | 17 | 38 | 40 | 46 | 46 | 46 | 54 |
| Property tax on weekend cottages | .. | .. | .. | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Compensation on the use of building ground - paid by individuals | .. | .. | .. | 16 | 37 | 39 | 45 | 45 | 45 | 52 |
| Tax on immovable property of higher value | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 4120 Others | .. | .. | .. | 65 | 102 | 114 | 123 | 127 | 131 | 135 |
| Property tax on buildings | .. | .. | .. | 2 | 3 | 3 | 3 | 3 | 4 | 4 |
| Compensation on the use of building ground - paid by legal entities | .. | .. | .. | 63 | 100 | 111 | 120 | 124 | 127 | 131 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 4 | 0 | 0 | 0 | 0 | 0 | 7 |
| 4210 Individual | .. | .. | .. | 0 | .. | .. | .. | .. | .. | 0 |
| 4220 Corporate | .. | .. | .. | 4 | .. | .. | .. | .. | .. | 7 |
| Tax on balance wealth paid by banks | .. | .. | .. | 4 | .. | .. | .. | .. | .. | 7 |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 2 | 9 | 11 | 11 | 14 | 10 | 9 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 23 | 57 | 49 | 30 | 32 | 29 | 27 |
| Taxes on the sale of immovable property - from legal entities | .. | .. | .. | 11 | 19 | 13 | 7 | 7 | 6 | 5 |
| Taxes on the sale of immovable property - from individuals | .. | .. | .. | 12 | 38 | 36 | 22 | 25 | 23 | 21 |
| 4500 Non-recurrent taxes | .. | .. | .. | 10 | 0 | 0 | 0 | 0 | 2 | 0 |
| 4510 On net wealth | .. | .. | .. | 0 | .. | .. | .. | .. | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 10 | .. | .. | .. | .. | 2 | 0 |
| Payments for the change of use of agricultural and forest land | .. | .. | .. | 10 | .. | .. | .. | .. | 2 | 0 |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property tax on boats | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | .. | 2 602 | 4 555 | 4 918 | 4 804 | 4 925 | 4 990 | 4 987 |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 2 481 | 4 341 | 4 702 | 4 597 | 4 709 | 4 770 | 4 742 |
| 5110 General taxes | .. | .. | .. | 1 641 | 2 916 | 3 157 | 2 862 | 2 927 | 2 995 | 2 889 |
| 5111 Value added taxes | .. | .. | .. | 1 610 | 2 916 | 3 157 | 2 862 | 2 927 | 2 995 | 2 889 |
| Value added tax | .. | .. | .. | 1 598 | 2 897 | 3 138 | 2 849 | 2 924 | 2 994 | 2 887 |
| Negative compensation of farmers in a VAT flat rate system | .. | .. | .. | 12 | 18 | 19 | 13 | 3 | 1 | 2 |

Table 68. **Slovenia / Slovénie** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 5112 Sales tax | .. | .. | .. | 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax on goods | .. | .. | .. | 11 | .. | .. | .. | .. | .. | .. |
| Turnover tax on services | .. | .. | .. | 12 | .. | .. | .. | .. | .. | .. |
| Special turnover tax on alcohol | .. | .. | .. | 0 | .. | .. | .. | .. | .. | .. |
| Customs duties paid by individuals | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. |
| Special import duties and customs charges | .. | .. | .. | 7 | .. | .. | .. | .. | .. | .. |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 841 | 1 425 | 1 545 | 1 735 | 1 782 | 1 775 | 1 853 |
| 5121 Excises | .. | .. | .. | 581 | 1 196 | 1 318 | 1 502 | 1 555 | 1 548 | 1 637 |
| Alcohol and alcoholic drinks | .. | .. | .. | 39 | 71 | 72 | 86 | 89 | 92 | 93 |
| Mineral oil and gas | .. | .. | .. | 405 | 758 | 824 | 1 005 | 1 016 | 955 | 1 035 |
| Tobacco | .. | .. | .. | 97 | 301 | 343 | 363 | 391 | 429 | 442 |
| Duty free shops - alcohol and alcoholic drinks | .. | .. | .. | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty free shops - tobacco | .. | .. | .. | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electric power and coal | .. | .. | .. | 0 | 4 | 7 | 7 | 19 | 33 | 33 |
| Tax on the sales of new motor vehicles | .. | .. | .. | 18 | 60 | 70 | 41 | 40 | 38 | 34 |
| Tax on the sales of used motor vehicles | .. | .. | .. | 2 | 2 | 1 | 0 | 0 | 0 | 0 |
| Additional tax on motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 158 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import duties | .. | .. | .. | 151 | .. | .. | .. | .. | .. | .. |
| Levies on imported agricultural products | .. | .. | .. | 7 | .. | .. | .. | .. | .. | .. |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 102 | 230 | 227 | 233 | 227 | 228 | 216 |
| Tax on special gambling (gambling in casinos) | .. | .. | .. | 25 | 64 | 61 | 57 | 53 | 51 | 45 |
| Tax on classical gambling (lottery...) | .. | .. | .. | 1 | 3 | 4 | 4 | 3 | 3 | 4 |
| Special tax on slot machines | .. | .. | .. | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on insurance services | .. | .. | .. | 37 | 65 | 66 | 69 | 69 | 71 | 70 |
| Sojourn tax | .. | .. | .. | 3 | 7 | 7 | 7 | 7 | 7 | 8 |
| Concessions | .. | .. | .. | 1 | 29 | 30 | 40 | 40 | 42 | 41 |
| Concessions duties on special gambling (gambling in casinos) | .. | .. | .. | 26 | 55 | 52 | 49 | 47 | 45 | 41 |
| Fire protection tax | .. | .. | .. | 4 | 6 | 7 | 7 | 7 | 8 | 8 |
| Tax on lottery tickets | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on financial services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar levy | .. | .. | .. | .. | 0 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 121 | 215 | 217 | 207 | 216 | 220 | 245 |
| 5210 Recurrent taxes | .. | .. | .. | 121 | 215 | 217 | 207 | 216 | 220 | 245 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 49 | 87 | 80 | 83 | 86 | 87 | 88 |
| Registration fees on motor vehicles, boats and airplanes paid by individuals | .. | .. | .. | 49 | 87 | 80 | 83 | 86 | 87 | 88 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 12 | 21 | 25 | 22 | 20 | 20 | 20 |
| Registration fees on motor vehicles, boats and airplanes paid by legal entities | .. | .. | .. | 12 | 21 | 25 | 22 | 20 | 20 | 20 |
| Registration fees on tractors | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 59 | 107 | 112 | 102 | 110 | 113 | 137 |
| Charges on the use of water | .. | .. | .. | 4 | 22 | 23 | 22 | 23 | 25 | 26 |
| Taxes on waste pollution | .. | .. | .. | 7 | 10 | 9 | 4 | 3 | 4 | 4 |
| Taxes on air pollution - caused by gas and hard fuels | .. | .. | .. | 3 | 8 | 9 | 9 | 10 | 10 | 8 |
| Contribution of Nuclear power plant to finance its de-composition | .. | .. | .. | 16 | 8 | 9 | 8 | 8 | 9 | 8 |
| Indemnity for the restricted use of area on the territory of Nuclear power plant | .. | .. | .. | 0 | 7 | 8 | 7 | 10 | 11 | 11 |
| Taxes on air pollution | .. | .. | .. | 29 | 21 | 23 | 23 | 23 | 21 | 49 |
| Special water tax | .. | .. | .. | 0 | 30 | 30 | 29 | 33 | 33 | 30 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Custom duties collected for the EU | .. | .. | .. | .. | 85 | 76 | 57 | 59 | 62 | 54 |
| Total tax revenue on cash basis | .. | .. | .. | 6 990 | 12 937 | 14 196 | 13 344 | 13 278 | 13 609 | 13 549 |
| Total tax revenue on accrual basis | .. | .. | .. | 6 924 | 13 029 | 13 807 | 13 096 | 13 305 | 13 376 | 13 159 |

Table 68. **Slovenia / Slovénie** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|-------|--------|--------|--------|--------|--------|--------|
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 79 | 85 | 87 | 81 | 92 |
| Radio and television licence fee | .. | .. | .. | .. | .. | 79 | 85 | 87 | 81 | 92 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 6 924 | 13 029 | 13 886 | 13 181 | 13 391 | 13 458 | 13 251 |
| Imputed social contributions | .. | .. | .. | 39 | 80 | 90 | 97 | 98 | 101 | 100 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 6 962 | 13 110 | 13 976 | 13 278 | 13 490 | 13 559 | 13 351 |

Note:

Year ending 31st December.

Data are on accrual basis.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <http://dx.doi.org/10.1787/888933164909>

Table 69. **Spain / Espagne**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 1 238 | 22 002 | 103 662 | 219 146 | 398 393 | 365 948 | 331 275 | 348 354 | 344 494 | 346 164 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 218 176 | 396 671 | 364 370 | 329 947 | 346 845 | 342 940 | 344 728 |
| 1000 Taxes on income, profits and capital gains | 304 | 5 714 | 31 763 | 62 403 | 133 430 | 111 925 | 99 371 | 98 459 | 99 824 | 103 498 |
| 1100 Of individuals | 177 | 4 481 | 22 527 | 40 969 | 80 079 | 77 781 | 71 833 | 75 001 | 77 554 | 78 206 |
| 1110 On income and profits | 169 | 4 393 | 22 527 | 40 969 | 80 079 | 77 781 | 71 833 | 75 001 | 77 554 | 78 206 |
| Personal income tax | .. | .. | 22 527 | 40 969 | 80 079 | 77 781 | 71 833 | 75 001 | 77 554 | 78 206 |
| 1120 On capital gains | 8 | 88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 114 | 1 119 | 9 146 | 19 613 | 49 723 | 30 610 | 23 845 | 19 367 | 18 782 | 22 050 |
| 1210 On profits | 114 | 1 089 | 9 146 | 19 613 | 49 723 | 30 610 | 23 845 | 19 367 | 18 782 | 22 050 |
| Tax on commercial activity | 33 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax 4 percent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on profits | 81 | 1 084 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporate income tax | 0 | 0 | 9 146 | 19 613 | 49 723 | 30 610 | 23 845 | 19 367 | 18 782 | 22 050 |
| 1220 On capital gains | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 13 | 114 | 91 | 1 821 | 3 628 | 3 534 | 3 693 | 4 091 | 3 488 | 3 242 |
| Local taxes | 13 | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non resident income tax | 0 | 0 | 0 | 1 184 | 2 645 | 2 499 | 2 481 | 2 714 | 2 147 | 1 781 |
| Other taxes | 0 | 0 | 91 | 637 | 983 | 1 035 | 1 212 | 1 377 | 1 341 | 1 461 |
| 2000 Social security contributions | 350 | 10 682 | 36 722 | 76 220 | 128 555 | 134 323 | 130 843 | 130 341 | 129 418 | 123 841 |
| 2100 Employees | 81 | 2 376 | 5 976 | 12 124 | 20 370 | 21 293 | 20 451 | 20 385 | 21 815 | 17 837 |
| 2110 On a payroll basis | .. | .. | 5 976 | 12 124 | 20 370 | 21 293 | 20 451 | 20 385 | 21 815 | 17 837 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 269 | 8 306 | 26 385 | 54 959 | 93 757 | 96 728 | 91 297 | 91 292 | 89 302 | 87 089 |
| 2210 On a payroll basis | .. | .. | 26 385 | 54 959 | 93 757 | 96 728 | 91 297 | 91 292 | 89 302 | 87 089 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 0 | 4 361 | 9 137 | 14 428 | 16 302 | 19 095 | 18 664 | 18 301 | 18 915 |
| Self-employment | .. | .. | 2 492 | 7 038 | 10 335 | 10 682 | 10 503 | 10 538 | 10 638 | 10 637 |
| Unemployment | .. | .. | 1 869 | 2 099 | 4 093 | 5 620 | 8 592 | 8 126 | 7 663 | 8 278 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 79 | 1 004 | 5 718 | 13 865 | 32 143 | 25 616 | 21 848 | 22 355 | 20 816 | 21 712 |
| 4100 Recurrent taxes on immovable property | 6 | 41 | 1 478 | 3 982 | 7 267 | 7 931 | 8 853 | 9 657 | 10 176 | 11 196 |
| 4110 Households | .. | 40 | 1 478 | 3 982 | 7 267 | 7 931 | 8 853 | 9 657 | 10 176 | 11 196 |
| Real State tax | .. | .. | 1 478 | 3 982 | 7 267 | 7 931 | 8 853 | 9 657 | 10 176 | 11 196 |
| Real State tax. Surcharge | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4200 Recurrent taxes on net wealth | 0 | 107 | 637 | 1 200 | 2 059 | 2 416 | 93 | 110 | 56 | 784 |
| 4210 Individual | .. | 107 | 637 | 1 200 | 2 059 | 2 416 | 93 | 110 | 56 | 784 |
| Wealth tax | .. | .. | 637 | 1 200 | 2 059 | 2 416 | 93 | 110 | 56 | 784 |
| 4220 Corporate | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 13 | 90 | 440 | 1 381 | 2 905 | 2 915 | 2 667 | 2 425 | 2 220 | 2 286 |
| 4310 Estate and inheritance taxes | .. | 90 | 440 | 1 381 | 2 905 | 2 915 | 2 667 | 2 425 | 2 220 | 2 286 |
| Inheritance and gift tax | .. | .. | 440 | 1 381 | 2 905 | 2 915 | 2 667 | 2 425 | 2 220 | 2 286 |
| 4320 Gift taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 60 | 767 | 2 478 | 6 140 | 17 399 | 10 344 | 8 483 | 8 228 | 6 574 | 5 776 |
| Taxes on property transactions | 60 | 767 | 2 478 | 6 140 | 17 399 | 10 344 | 8 483 | 8 228 | 6 574 | 5 776 |
| 4500 Non-recurrent taxes | 0 | 0 | 646 | 1 108 | 2 447 | 1 934 | 1 651 | 1 809 | 1 676 | 1 540 |
| 4510 On net wealth | .. | .. | 467 | 705 | 1 911 | 1 488 | 1 290 | 1 455 | 1 357 | 1 376 |
| Tax on land holding gains | .. | .. | 467 | 705 | 1 911 | 1 488 | 1 290 | 1 455 | 1 357 | 1 376 |
| 4520 Other non-recurrent taxes | .. | .. | 179 | 403 | 536 | 446 | 361 | 354 | 319 | 164 |
| Special duties | .. | .. | 179 | 180 | 168 | 147 | 135 | 129 | 134 | 70 |
| Land development contributions | .. | .. | 0 | 223 | 368 | 299 | 226 | 225 | 185 | 94 |
| 4600 Other recurrent taxes on property | 0 | 0 | 38 | 54 | 66 | 76 | 101 | 126 | 114 | 130 |
| 5000 Taxes on goods and services | 506 | 4 553 | 29 437 | 64 895 | 101 076 | 90 996 | 75 937 | 93 228 | 90 072 | 92 247 |
| 5100 Taxes on production, sale, transfer, etc | 503 | 4 552 | 27 508 | 59 585 | 93 925 | 84 185 | 69 554 | 86 503 | 83 620 | 86 080 |
| 5110 General taxes | 275 | 2 234 | 16 611 | 38 549 | 63 942 | 55 434 | 41 830 | 58 499 | 56 838 | 57 573 |
| 5111 Value added taxes | 0 | 0 | 16 304 | 38 549 | 63 942 | 55 434 | 41 830 | 58 499 | 56 838 | 57 573 |
| Value added tax (VAT) | .. | .. | 16 304 | 37 809 | 62 671 | 54 208 | 41 093 | 57 690 | 56 009 | 56 641 |
| Canary Islands general indirect tax | .. | .. | 0 | 740 | 1 271 | 1 226 | 737 | 809 | 829 | 932 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 69. **Spain / Espagne (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|----------|-----------|-----------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 5113 Other | 275 | 2 234 | 307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cascade tax | 118 | 1 483 | 197 | .. | .. | .. | .. | .. | .. | .. |
| Excises on luxury expenditure | 96 | 939 | 15 | .. | .. | .. | .. | .. | .. | .. |
| Other import duties | 94 | 832 | 128 | .. | .. | .. | .. | .. | .. | .. |
| Refund of internal taxes | -33 | -1 020 | -33 | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 228 | 2 317 | 10 896 | 21 036 | 29 983 | 28 751 | 27 724 | 28 004 | 26 782 | 28 507 |
| 5121 Excises | 69 | 1 239 | 6 048 | 16 489 | 23 174 | 22 950 | 22 634 | 23 080 | 22 261 | 21 685 |
| Special excises | 69 | 1 239 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| On beer | 0 | 0 | 87 | 202 | 307 | 309 | 299 | 302 | 302 | 305 |
| On wine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| On alcohol | 0 | 0 | 481 | 821 | 1 032 | 1 006 | 907 | 882 | 834 | 828 |
| On hydrocarbon | 0 | 0 | 4 222 | 9 997 | 11 785 | 11 207 | 10 859 | 10 904 | 10 227 | 9 451 |
| On tobacco | 0 | 0 | 1 123 | 4 505 | 7 250 | 7 528 | 7 717 | 8 028 | 7 845 | 7 716 |
| On electricity bills | 0 | 0 | 0 | 703 | 1 153 | 1 281 | 1 363 | 1 483 | 1 499 | 1 636 |
| On carbon | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on retail sales of specific hydrocarbons | 0 | 0 | 0 | 0 | 1 356 | 1 330 | 1 232 | 1 238 | 1 315 | 1 489 |
| Tax on oil derived fuels | 0 | 0 | 120 | 243 | 268 | 269 | 233 | 225 | 216 | 240 |
| Petrol tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| Production and storage of electricity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes | 0 | 0 | 5 | 18 | 23 | 20 | 24 | 18 | 18 | 15 |
| 5122 Profits of fiscal monopolies | 66 | 132 | 546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco | 21 | 77 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Petroleum | 45 | 55 | 546 | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 87 | 561 | 2 078 | 103 | 145 | 140 | 120 | 131 | 127 | 131 |
| Import duties | 87 | 561 | 1 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Canary Islands taxes on imported products | 0 | 0 | 137 | 33 | 51 | 52 | 36 | 44 | 48 | 47 |
| Taxes on imported products in Ceuta and Melilla | 0 | 0 | 36 | 41 | 42 | 40 | 39 | 40 | 41 | 39 |
| Customs duties paid to EU | 0 | 0 | 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special duties and other taxes on imported products | 0 | 0 | 0 | 29 | 52 | 48 | 45 | 47 | 38 | 45 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 7 | 385 | 2 203 | 2 913 | 4 311 | 4 192 | 3 977 | 3 846 | 3 639 | 6 075 |
| Taxes on betting and gambling | 0 | 232 | 1 307 | 1 699 | 2 062 | 1 893 | 1 747 | 1 663 | 1 475 | 1 495 |
| Taxes on other specific services | 6 | 153 | 120 | 0 | 0 | 0 | 0 | 7 | 2 | 2 |
| Taxes on insurance premiums | 0 | 0 | 0 | 849 | 1 581 | 1 608 | 1 498 | 1 530 | 1 517 | 1 472 |
| Compensation for local taxes | 0 | 0 | 86 | 140 | 176 | 185 | 178 | 165 | 158 | 144 |
| Parafiscal taxes | 0 | 0 | 690 | 225 | 492 | 506 | 554 | 481 | 487 | 445 |
| Deposit Guarantee Fund (DGF) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 517 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 22 | 1 531 | 2 353 | 1 469 | 993 | 947 | 755 | 616 |
| Duty on specific means of transport | .. | .. | 0 | 1 323 | 2 159 | 1 273 | 819 | 736 | 563 | 428 |
| Canary Islands taxes on national products | .. | .. | 0 | 51 | 86 | 83 | 63 | 71 | 76 | 72 |
| Taxes on national products in Ceuta and Melilla | .. | .. | 0 | 108 | 110 | 105 | 103 | 105 | 109 | 105 |
| Duty on the production of sugar | .. | .. | 22 | 49 | -2 | 8 | 8 | 35 | 7 | 11 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 3 | 1 | 1 857 | 5 032 | 6 723 | 6 010 | 5 442 | 5 384 | 5 231 | 5 007 |
| 5210 Recurrent taxes | 3 | 1 | 1 530 | 3 464 | 4 006 | 4 137 | 4 204 | 4 265 | 4 238 | 4 341 |
| 5211 Paid by households: motor vehicles | .. | .. | 461 | 1 129 | 1 698 | 1 769 | 1 800 | 1 810 | 1 799 | 1 790 |
| Car registration tax | .. | .. | 461 | 1 129 | 1 698 | 1 769 | 1 800 | 1 810 | 1 799 | 1 790 |
| 5212 Paid by others: motor vehicles | .. | .. | 117 | 286 | 430 | 448 | 456 | 458 | 456 | 453 |
| Car registration tax | .. | .. | 117 | 286 | 430 | 448 | 456 | 458 | 456 | 453 |
| 5213 Paid in respect of other goods | .. | 1 | 952 | 2 049 | 1 878 | 1 920 | 1 948 | 1 997 | 1 983 | 2 098 |
| Hunting and fishing taxes | .. | .. | 0 | 28 | 30 | 31 | 30 | 35 | 30 | 31 |
| Economic activity tax | .. | .. | 925 | 1 934 | 1 635 | 1 690 | 1 790 | 1 785 | 1 732 | 1 746 |
| Economic activity tax. Surcharge | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advertising | .. | .. | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on environment and pollution | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes on environment | .. | .. | 0 | 42 | 131 | 129 | 85 | 140 | 160 | 240 |
| Tax on effluent, use of hydrocarbon and mines | .. | .. | 0 | 45 | 82 | 70 | 43 | 37 | 61 | 81 |
| 5220 Non-recurrent taxes | 0 | 0 | 327 | 1 568 | 2 717 | 1 873 | 1 238 | 1 119 | 993 | 666 |
| Tax and building permits | .. | .. | 327 | 1 117 | 2 227 | 1 507 | 988 | 859 | 773 | 499 |
| Urban licenses | .. | .. | 0 | 451 | 490 | 366 | 250 | 260 | 220 | 167 |
| Greenhouse gas emission trading | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 72 | 278 | 428 | 801 | 941 | 1 341 | 1 221 | 1 160 |
| 6000 Other taxes | 0 | 49 | 22 | 793 | 1 467 | 1 509 | 1 947 | 2 462 | 2 810 | 3 430 |
| 6100 Paid solely by business | .. | 49 | 0 | 510 | 886 | 957 | 958 | 1 072 | 1 211 | 1 261 |
| Municipal fees for private use of public space | .. | .. | .. | 510 | 886 | 957 | 958 | 1 072 | 1 211 | 1 261 |
| 6200 Other | .. | 0 | 22 | 283 | 581 | 552 | 989 | 1 390 | 1 599 | 2 169 |

Table 69. **Spain / Espagne** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| Custom duties collected for the EU | .. | .. | .. | 970 | 1 722 | 1 578 | 1 328 | 1 509 | 1 554 | 1 436 |
| Total tax revenue on cash basis | 1 238 | 22 002 | 103 662 | 212 876 | 390 805 | 358 436 | 320 592 | 337 966 | 332 696 | 355 902 |
| Total tax revenue on accrual basis | .. | .. | .. | 219 146 | 398 393 | 365 948 | 331 275 | 348 354 | 344 494 | 346 164 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | -4 786 | -5 057 | -4 958 | -5 046 | -4 969 | -5 993 | -5 618 |
| Fines and penalties | .. | .. | .. | -1 182 | -1 614 | -1 717 | -2 182 | -2 665 | -2 468 | -2 854 |
| VAT for EU | .. | .. | .. | -2 585 | -1 723 | -1 655 | -1 528 | -760 | -1 964 | -1 317 |
| Duty on the production of sugar | .. | .. | .. | -49 | 2 | -8 | -8 | -35 | -7 | -11 |
| Customs duties collected for the EU | .. | .. | .. | -970 | -1 722 | -1 578 | -1 328 | -1 509 | -1 554 | -1 436 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | -3 454 | -4 837 | -6 168 | -9 351 | -8 558 | -8 810 | -7 935 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 210 906 | 388 499 | 354 822 | 316 878 | 334 827 | 329 691 | 332 611 |
| Imputed social contributions | .. | .. | .. | 5 301 | 8 652 | 9 259 | 9 851 | 10 533 | 10 582 | 10 639 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 216 207 | 397 151 | 364 081 | 326 729 | 345 360 | 340 273 | 343 250 |

Note:

Year ending 31st December.

From 2000, data are on accrual basis.

From 1981 the figures take into account the classification procedures set out in the OECD Interpretative Guide. Consequently they are not completely comparable with the figures for earlier years though the amounts involved are quite small.

Heading 1000: Includes a tax on property 'Contribucion Rustica' which would be more appropriately classified in 4110, and the 'Licencia fiscal industrial and profesionales' which, because it is a tax levied by reference to the size of the firm, energy input, etc, would be more appropriately classified in 6000. The data necessary to provide a breakdown is not available.

All subdivisions are estimated.

Heading 2300: Contributions paid by self-employed were shown under heading 2100 until 1982.

Heading 4100: Most of these receipts fall under 4110.

Heading 4400: In 1988 revenues from taxes on legal Acts issued by Autonomous Communities (Local) are included in 4400.

Heading 5121 comprises certain local levies which may include non-tax revenues.

Source: Informacion Estadística del Ministerio de Hacienda (for national taxes). Cuentas de las Administraciones Publicas (for local taxes and social security) both published by Secretaria General Tecnica del Ministerio de Hacienda.


StatLink  <http://dx.doi.org/10.1787/888933164914>

Table 70. **Sweden / Suède**
 Details of tax revenue / Recettes fiscales détaillées

Million SEK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total tax revenue | 40 003 | 259 216 | 755 953 | 1 165 273 | 1 480 393 | 1 487 927 | 1 446 028 | 1 515 802 | 1 546 436 | 1 560 383 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 1 161 824 | 1 475 295 | 1 482 715 | 1 441 264 | 1 510 389 | 1 541 037 | 1 555 387 |
| 1000 Taxes on income, profits and capital gains | 21 956 | 112 730 | 314 797 | 476 328 | 573 683 | 539 354 | 510 372 | 539 715 | 540 942 | 534 434 |
| 1100 Of individuals | 19 500 | 106 376 | 291 146 | 387 531 | 457 757 | 443 730 | 417 337 | 423 915 | 427 894 | 439 606 |
| 1110 On income and profits | 19 390 | 105 866 | 289 598 | 353 106 | 408 050 | 417 429 | 392 416 | 389 372 | 399 118 | 411 882 |
| Coupon tax | 9 | 44 | 233 | 2 040 | 6 306 | 5 480 | 3 063 | 3 047 | 4 536 | 3 722 |
| Duties on foreign artists | 4 | 3 | 3 | 50 | 86 | 103 | 127 | 89 | 85 | 6 |
| National income tax individual | 8 676 | 31 682 | 70 755 | 32 486 | 44 323 | 47 095 | 39 935 | 42 595 | 44 636 | 44 063 |
| Local income tax individual | 9 294 | 78 134 | 220 072 | 336 304 | 479 068 | 503 423 | 511 150 | 522 850 | 538 227 | 560 766 |
| Tax reduction individual | 0 | -3 997 | -1 465 | -18 872 | -122 029 | -139 190 | -162 550 | -179 890 | -189 120 | -197 423 |
| Other | 1 407 | 0 | 0 | 1 098 | 296 | 518 | 690 | 681 | 753 | 748 |
| 1120 On capital gains | 110 | 510 | 1 548 | 34 425 | 49 707 | 26 301 | 24 921 | 34 543 | 28 776 | 27 724 |
| Lottery prize tax | 110 | 510 | 1 548 | 60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 2 456 | 6 354 | 23 651 | 88 797 | 115 927 | 95 624 | 93 035 | 115 800 | 113 048 | 94 828 |
| 1210 On profits | 2 456 | 6 354 | 23 651 | 88 797 | 115 927 | 95 624 | 93 035 | 115 800 | 113 048 | 94 828 |
| Tax on profits not distributed | 1 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National income tax b.c. list | 1 425 | 2 078 | 19 774 | 75 524 | 103 140 | 80 390 | 80 718 | 103 944 | 101 186 | 84 635 |
| Local income tax b.c. list | 1 030 | 4 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax on profits | 0 | 0 | 3 874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on pension insurance savings | 0 | 0 | 0 | 13 273 | 12 787 | 15 234 | 12 317 | 11 856 | 11 862 | 10 193 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 4 851 | 74 647 | 205 867 | 307 098 | 385 662 | 369 886 | 353 605 | 379 028 | 354 112 | 367 763 |
| 2100 Employees | 743 | 254 | 823 | 63 074 | 81 088 | 85 162 | 86 845 | 89 175 | 93 500 | 97 561 |
| Health insurance fees | 743 | 9 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment insurance fees | 0 | 245 | 818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pension fees | 0 | 0 | 0 | 63 074 | 81 088 | 85 162 | 86 845 | 89 175 | 93 500 | 97 561 |
| 2110 On a payroll basis | .. | .. | .. | 63 074 | 81 088 | 85 162 | 86 845 | 89 175 | 93 500 | 97 561 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 3 568 | 71 602 | 196 905 | 237 588 | 299 991 | 279 771 | 264 807 | 288 426 | 263 272 | 272 511 |
| Survivors pension fees | 0 | 20 343 | 44 181 | 14 847 | 19 611 | 20 351 | 19 905 | 20 362 | 14 771 | 15 250 |
| Health insurance fees | 717 | 26 005 | 58 334 | 74 097 | 100 979 | 92 340 | 78 631 | 71 292 | 63 318 | 65 434 |
| Unemployment insurance fees | 0 | 0 | 0 | 0 | 0 | 0 | 28 325 | 0 | 0 | 0 |
| Labour market fees | 0 | 982 | 12 516 | 45 975 | 48 471 | 29 012 | 7 964 | 55 443 | 36 752 | 37 919 |
| Industrial injury insurance fees | 132 | 1 201 | 4 663 | 12 030 | 7 844 | 8 139 | 0 | 8 146 | 8 571 | 3 914 |
| Seamen's pension fees | 0 | 10 | 26 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| Part pension fees | 0 | 1 119 | 2 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplementary pension fees | 2 719 | 21 458 | 73 129 | 71 396 | 97 730 | 103 597 | 104 219 | 106 828 | 112 130 | 116 116 |
| Parent insurance fees | 0 | 484 | 1 159 | 19 215 | 25 356 | 26 331 | 25 764 | 26 355 | 27 729 | 33 878 |
| 2210 On a payroll basis | .. | .. | .. | 237 588 | 299 991 | 279 771 | 264 807 | 288 426 | 263 272 | 272 511 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 540 | 2 791 | 8 139 | 5 680 | 7 812 | 8 205 | 7 721 | 7 468 | 6 252 | 5 881 |
| Survivors pension fees | 0 | 943 | 1 580 | 454 | 659 | 668 | 643 | 687 | 482 | 452 |
| Health insurance fees | 260 | 992 | 1 702 | 2 021 | 3 436 | 2 910 | 2 609 | 2 082 | 840 | 751 |
| Industrial injury insurance fees | 0 | 64 | 191 | 369 | 264 | 267 | 258 | 275 | 279 | 116 |
| Parent insurance fees | 0 | 58 | 106 | 588 | 854 | 865 | 834 | 888 | 903 | 1 008 |
| Supplementary pension fees | 280 | 734 | 4 560 | 2 247 | 3 369 | 3 495 | 3 377 | 3 536 | 3 747 | 3 554 |
| Reduction | 0 | 0 | 0 | 0 | -770 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | 5 680 | 7 812 | 8 205 | 7 721 | 7 468 | 6 252 | 5 881 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 756 | -3 229 | -3 253 | -5 768 | -6 041 | -8 911 | -8 189 |
| 2410 On a payroll basis | .. | .. | .. | 756 | -3 229 | -3 253 | -5 768 | -6 041 | -8 911 | -8 189 |
| 2420 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Taxes on payroll and workforce | 13 | 6 759 | 18 686 | 50 145 | 83 881 | 124 610 | 122 591 | 107 515 | 155 341 | 160 326 |
| Special wage tax | 0 | 61 | 0 | 22 392 | 30 225 | 32 570 | 32 462 | 33 090 | 36 218 | 37 400 |
| Child care fees | 0 | 4 740 | 13 080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult education fees | 0 | 614 | 1 555 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building research fees | 13 | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour welfare fees | 0 | 257 | 2 033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour education fees | 0 | 982 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour market fees | 0 | 0 | 0 | 137 | 741 | 198 | 189 | 219 | 14 | 2 |
| General wage fees | 0 | 0 | 2 018 | 27 617 | 52 915 | 91 842 | 89 939 | 74 207 | 119 109 | 122 924 |
| 4000 Taxes on property | 712 | 2 424 | 26 630 | 39 890 | 36 228 | 34 618 | 34 288 | 36 509 | 36 529 | 37 558 |
| 4100 Recurrent taxes on immovable property | 10 | 16 | 8 946 | 23 286 | 25 899 | 23 994 | 25 352 | 26 402 | 27 584 | 28 743 |
| 4110 Households | 0 | 0 | 3 877 | 13 321 | 13 474 | 10 012 | 11 571 | 11 593 | 11 866 | 13 071 |
| Special tax on real estate | .. | .. | 3 877 | 13 321 | 13 474 | 10 012 | 11 571 | 11 593 | 11 866 | 13 071 |

Table 70. **Sweden / Suède (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million SEK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 4120 Others | 10 | 16 | 5 069 | 9 965 | 12 424 | 13 982 | 13 781 | 14 809 | 15 718 | 15 672 |
| Forestry levy | 10 | 16 | 423 | 22 | 34 | 41 | 25 | 18 | 44 | 51 |
| Special tax on real estate | 0 | 0 | 4 646 | 9 943 | 12 390 | 13 941 | 13 756 | 14 791 | 15 673 | 15 621 |
| 4200 Recurrent taxes on net wealth | 366 | 717 | 3 200 | 8 223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 361 | 702 | 3 135 | 8 043 | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 5 | 15 | 65 | 180 | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 155 | 545 | 1 433 | 2 549 | 23 | 16 | 2 | 9 | 4 | -5 |
| 4310 Estate and inheritance taxes | 143 | 495 | 1 118 | 2 088 | 15 | 14 | 2 | 9 | 4 | -5 |
| 4320 Gift taxes | 12 | 50 | 315 | 460 | 8 | 2 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 181 | 1 146 | 13 051 | 5 833 | 10 305 | 10 608 | 8 934 | 10 097 | 8 942 | 8 819 |
| Taxes on financial and capital transactions | 181 | 1 146 | 6 946 | 4 878 | 9 414 | 9 423 | 8 064 | 8 968 | 7 989 | 7 961 |
| Turnover tax on securities | 0 | 0 | 6 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on life group insurances | 0 | 0 | 0 | 955 | 891 | 1 184 | 870 | 1 129 | 953 | 859 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 12 471 | 62 234 | 188 709 | 286 883 | 394 073 | 412 635 | 418 419 | 446 202 | 452 359 | 453 503 |
| 5100 Taxes on production, sale, transfer, etc | 11 808 | 58 474 | 181 587 | 279 450 | 380 990 | 396 608 | 402 042 | 429 802 | 436 635 | 437 900 |
| 5110 General taxes | 4 147 | 34 643 | 112 399 | 198 168 | 286 211 | 301 935 | 303 095 | 326 685 | 334 708 | 333 342 |
| 5111 Value added taxes | 0 | 34 643 | 112 399 | 196 460 | 282 586 | 297 504 | 299 452 | 322 603 | 330 769 | 329 311 |
| 5112 Sales tax | 4 147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 1 708 | 3 625 | 4 431 | 3 643 | 4 082 | 3 939 | 4 031 |
| 5120 Taxes on specific goods and services | 7 661 | 23 831 | 69 188 | 81 282 | 94 780 | 94 673 | 98 947 | 103 117 | 101 927 | 104 558 |
| 5121 Excises | 5 953 | 19 941 | 55 332 | 70 302 | 84 818 | 86 252 | 89 173 | 91 601 | 89 715 | 89 772 |
| Taxes on petrol and fuel | 1 420 | 4 229 | 17 171 | 39 011 | 44 501 | 45 454 | 46 274 | 47 426 | 45 723 | 45 099 |
| Special sales tax | 390 | 585 | 1 098 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales tax on motor vehicles | 325 | 553 | 1 983 | 195 | 3 | 0 | 0 | 0 | 0 | 0 |
| Tobacco tax | 1 150 | 3 087 | 5 636 | 7 747 | 9 742 | 9 926 | 10 604 | 10 588 | 11 261 | 11 799 |
| Tax on spirits | 1 548 | 4 431 | 6 205 | 4 892 | 4 249 | 4 162 | 4 437 | 4 324 | 4 349 | 4 328 |
| Tax on wine | 149 | 930 | 2 922 | 3 567 | 4 001 | 4 093 | 4 449 | 4 589 | 4 678 | 4 767 |
| Tax on beer and soft drinks | 242 | 964 | 2 532 | 2 355 | 2 773 | 3 131 | 3 271 | 3 219 | 3 186 | 3 237 |
| Tax on energy consumption | 729 | 5 162 | 16 352 | 11 451 | 18 939 | 19 154 | 19 949 | 21 166 | 20 314 | 20 343 |
| Taxes on electricity from certain sources | 0 | 0 | 1 018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on wastes | 0 | 0 | 0 | 1 085 | 609 | 333 | 189 | 289 | 205 | 198 |
| Tax on cassette tapes | 0 | 0 | 194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on videorecorders | 0 | 0 | 221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 72 | 204 | 332 | 3 641 | 3 952 | 3 788 | 4 822 | 5 068 | 5 165 | 5 227 |
| Alcohol monopoly wholesale | 23 | 116 | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol monopoly retailing | 49 | 88 | 234 | 80 | 296 | 201 | 345 | 302 | 159 | 90 |
| Gaming monopoly retailing | 0 | 0 | 0 | 3 561 | 3 657 | 3 587 | 4 477 | 4 766 | 5 006 | 5 137 |
| 5123 Customs and import duties | 1 419 | 2 433 | 8 308 | 11 | 1 | 0 | 0 | 0 | 0 | 0 |
| Customs | 1 080 | 1 300 | 3 115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural levies | 339 | 1 133 | 5 193 | 11 | 1 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment tax | .. | .. | 40 | .. | .. | .. | .. | .. | .. | .. |
| 5126 Taxes on specific services | 217 | 1 253 | 5 176 | 5 575 | 4 341 | 3 403 | 4 075 | 5 745 | 6 224 | 8 915 |
| Betting tax | 79 | 223 | 616 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advertisement tax | 0 | 202 | 1 073 | 1 116 | 657 | 213 | 292 | 335 | 390 | 290 |
| Tax on gambling | 0 | 69 | 88 | 1 245 | 1 315 | 1 289 | 1 370 | 1 378 | 1 411 | 1 335 |
| Other specific services | 138 | 656 | 2 938 | 3 214 | 2 369 | 1 901 | 2 412 | 4 031 | 4 422 | 7 291 |
| Tax on charter travelling | 0 | 103 | 461 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 1 753 | 1 668 | 1 230 | 878 | 703 | 824 | 644 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 663 | 3 760 | 7 122 | 7 433 | 13 083 | 16 027 | 16 376 | 16 400 | 15 724 | 15 603 |
| 5210 Recurrent taxes | 663 | 3 760 | 7 122 | 7 433 | 13 083 | 16 027 | 16 376 | 16 400 | 15 724 | 15 603 |
| 5211 Paid by households: motor vehicles | 336 | 1 241 | 2 003 | 4 093 | 7 451 | 8 127 | 8 411 | 8 550 | 8 090 | 8 058 |
| 5212 Paid by others: motor vehicles | 313 | 2 476 | 5 055 | 3 340 | 5 632 | 7 900 | 7 965 | 7 850 | 7 633 | 7 545 |
| 5213 Paid in respect of other goods | 14 | 43 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 422 | 1 264 | 1 479 | 1 768 | 1 612 | 1 990 | 1 421 | 1 754 | 1 802 |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 422 | 1 264 | 1 479 | 1 768 | 1 612 | 1 990 | 1 421 | 1 754 | 1 802 |
| Custom duties collected for the EU | .. | .. | .. | 3 450 | 5 099 | 5 212 | 4 764 | 5 412 | 5 399 | 4 995 |
| Total tax revenue on cash basis | 40 003 | 259 216 | 755 953 | 1 129 335 | 1 458 858 | 1 513 328 | 1 438 152 | 1 489 289 | 1 564 918 | 1 575 272 |

Table 70. **Sweden / Suède (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million SEK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total tax revenue on accrual basis | .. | .. | .. | 1 165 273 | 1 480 393 | 1 487 927 | 1 446 028 | 1 515 802 | 1 546 436 | 1 560 383 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 1 165 273 | 1 480 393 | 1 487 927 | 1 446 028 | 1 515 802 | 1 546 436 | 1 560 383 |
| Imputed social contributions | .. | .. | .. | 5 941 | 6 121 | 6 500 | 6 749 | 6 776 | 8 535 | 7 518 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 1 171 214 | 1 486 514 | 1 494 427 | 1 452 777 | 1 522 578 | 1 554 971 | 1 567 901 |

Note:

Year ending 31st December.

From 2000 data are on accrual basis.

Figures prior to 1970 are not strictly comparable with those of later years, though the amounts involved are insignificant.

Heading 1000: Receipts are on accrual and not on a cash basis for all years.

Heading 2000 includes some voluntary contributions.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.


StatLink  <http://dx.doi.org/10.1787/888933164924>

Table 71. **Switzerland / Suisse**
Details of tax revenue / Recettes fiscales détaillées

Million CHF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Recettes fiscales totales | 11 237 | 46 385 | 84 479 | 126 822 | 149 724 | 159 433 | 159 270 | 160 652 | 167 061 | 168 135 |
| 1000 Impôts sur revenu, bénéfiques et gains en capital | 4 616 | 21 022 | 39 873 | 56 043 | 69 482 | 75 242 | 74 634 | 74 080 | 77 480 | 76 701 |
| 1100 Des personnes physiques | 3 748 | 18 056 | 27 792 | 37 703 | 47 712 | 49 516 | 51 028 | 51 717 | 52 251 | 53 331 |
| 1110 Sur le revenu et les bénéfiques | 3 547 | 17 622 | 27 792 | 37 703 | 47 712 | 49 516 | 51 028 | 51 717 | 52 251 | 53 331 |
| Impôt fédéral direct | 245 | 2 525 | 4 526 | 5 827 | 8 625 | 9 147 | 9 894 | 9 988 | 9 684 | 9 866 |
| Taxe d'exemption service militaire | 35 | 103 | 40 | 49 | 41 | 42 | 44 | 47 | 47 | 48 |
| Impôt cantonal personnes physiques | 1 473 | 7 510 | 12 785 | 17 337 | 22 820 | 23 704 | 24 016 | 24 628 | 25 157 | 25 830 |
| Impôt communal personnes physiques | 1 322 | 6 235 | 10 440 | 14 490 | 16 224 | 16 623 | 17 074 | 17 054 | 17 363 | 17 586 |
| Impôt anticipé | 358 | 1 249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Coupons | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 Sur les gains en capital | 201 | 434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt cantonal personnes physiques | 84 | 229 | .. | .. | .. | .. | .. | .. | .. | .. |
| Impôt communal personnes physiques | 112 | 190 | .. | .. | .. | .. | .. | .. | .. | .. |
| Impôt fédéral direct | 5 | 15 | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Des sociétés | 868 | 2 966 | 6 002 | 11 204 | 16 117 | 17 734 | 16 707 | 16 429 | 17 545 | 17 736 |
| 1210 Sur les bénéfiques | 801 | 2 818 | 6 002 | 11 204 | 16 117 | 17 734 | 16 707 | 16 429 | 17 545 | 17 736 |
| Impôt fédéral direct | 153 | 781 | 1 941 | 4 891 | 6 860 | 8 464 | 8 087 | 8 006 | 8 317 | 8 588 |
| Impôt cantonal personnes morales | 363 | 1 230 | 2 561 | 3 934 | 6 031 | 5 990 | 5 500 | 5 345 | 5 791 | 5 666 |
| Impôt communal personnes morales | 285 | 807 | 1 500 | 2 378 | 3 225 | 3 280 | 3 120 | 3 077 | 3 437 | 3 481 |
| 1220 Sur les gains en capital | 67 | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt sur gains personnes morales | 2 | 7 | .. | .. | .. | .. | .. | .. | .. | .. |
| Impôt cantonal personnes morales | 28 | 77 | .. | .. | .. | .. | .. | .. | .. | .. |
| Impôt communal personnes morales | 37 | 64 | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Non-ventilables entre 1100 et 1200 | 0 | 0 | 6 079 | 7 136 | 5 654 | 7 992 | 6 899 | 5 934 | 7 684 | 5 634 |
| 2000 Cotisations de sécurité sociale | 1 670 | 10 844 | 19 961 | 31 059 | 35 115 | 36 860 | 38 142 | 38 286 | 40 941 | 41 840 |
| 2100 A la charge des salariés | 716 | 4 833 | 9 051 | 14 311 | 16 187 | 17 056 | 17 700 | 17 772 | 19 104 | 19 554 |
| 2110 Sur la base du salaire | 716 | 4 833 | 9 051 | 14 311 | 16 187 | 17 056 | 17 700 | 17 772 | 19 104 | 19 554 |
| 2120 Sur la base de l'impôt sur les revenus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 A la charge des employeurs | 747 | 4 897 | 9 051 | 14 311 | 16 200 | 17 070 | 17 715 | 17 788 | 19 121 | 19 570 |
| 2210 Sur la base du salaire | 747 | 4 897 | 9 051 | 14 311 | 16 200 | 17 070 | 17 715 | 17 788 | 19 121 | 19 570 |
| 2220 Sur la base de l'impôt sur les revenus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 A charge des travailleurs indép. ou sans emploi | 208 | 1 046 | 1 859 | 2 437 | 2 728 | 2 733 | 2 727 | 2 726 | 2 716 | 2 716 |
| 2310 Sur la base du salaire | 209 | 1 046 | 1 859 | 2 437 | 2 728 | 2 733 | 2 727 | 2 726 | 2 716 | 2 716 |
| 2320 Sur la base de l'impôt sur les revenus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Non-ventilables entre 2100, 2200 et 2300 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 Sur la base du salaire | .. | 68 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 Sur la base de l'impôt sur les revenus | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Sur salaires ou main d'oeuvre | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Impôts sur le patrimoine | 1 108 | 3 830 | 7 119 | 11 383 | 11 764 | 11 824 | 11 750 | 11 864 | 11 672 | 11 089 |
| 4100 Impôts périodiques sur la propriété immobilière | 78 | 304 | 223 | 735 | 895 | 913 | 936 | 968 | 967 | 1 025 |
| 4110 Ménages | 78 | 304 | 223 | 735 | 895 | 913 | 936 | 968 | 967 | 1 025 |
| Impôt sur immeubles canton | 20 | 71 | 62 | 187 | 265 | 262 | 265 | 286 | 266 | 315 |
| Impôt sur immeubles commune | 58 | 233 | 161 | 548 | 630 | 651 | 671 | 682 | 701 | 710 |
| 4120 Autres agents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4200 Impôts périodiques sur l'actif net | 692 | 2 201 | 3 640 | 5 232 | 6 943 | 6 997 | 6 946 | 6 997 | 6 913 | 6 987 |
| 4210 Personnes physiques | 420 | 1 383 | 2 184 | 3 930 | 5 267 | 5 429 | 5 538 | 5 497 | 5 421 | 5 497 |
| Impôt fortune canton | 206 | 739 | 1 225 | 2 207 | 3 109 | 3 200 | 3 245 | 3 263 | 3 301 | 3 350 |
| Impôt fortune commune | 214 | 644 | 959 | 1 723 | 2 158 | 2 230 | 2 293 | 2 233 | 2 120 | 2 147 |
| 4220 Sociétés | 272 | 818 | 1 456 | 1 302 | 1 676 | 1 567 | 1 408 | 1 501 | 1 492 | 1 490 |
| Impôt capital fédéral direct | 21 | 92 | 273 | 37 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impôt capital canton | 142 | 436 | 756 | 807 | 1 094 | 1 014 | 898 | 946 | 958 | 949 |
| Impôt capital commune | 109 | 290 | 426 | 458 | 582 | 554 | 510 | 555 | 534 | 541 |
| 4300 Impôts sur mut. par décès, succ. et donations | 142 | 393 | 1 120 | 1 212 | 869 | 875 | 995 | 974 | 862 | 872 |
| 4310 Impôts sur mut. par décès et successions | 142 | 393 | 1 120 | 1 212 | 869 | 875 | 995 | 974 | 862 | 872 |
| Impôt successions cantons | 128 | 361 | 883 | 1 115 | 773 | 771 | 910 | 886 | 775 | 783 |
| Impôt successions commune | 14 | 32 | 237 | 97 | 96 | 104 | 85 | 88 | 88 | 89 |
| 4320 Impôts sur les donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Impôts sur transact. mobilières et immob. | 196 | 932 | 2 137 | 4 205 | 3 057 | 3 039 | 2 873 | 2 924 | 2 930 | 2 205 |
| Impôt mutations canton | 48 | 245 | 34 | 43 | 54 | 51 | 55 | 55 | 59 | 56 |
| Impôt mutations commune | 21 | 103 | 12 | 16 | 13 | 14 | 13 | 15 | 15 | 15 |
| Emissions de titres | 99 | 175 | 621 | 906 | 598 | 584 | 672 | 779 | 874 | 353 |
| Négociation de titres | 19 | 409 | 1 470 | 3 240 | 2 392 | 2 390 | 2 133 | 2 076 | 1 981 | 1 781 |
| Effets de change | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Impôts non-périodiques | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 Sur l'actif net | .. | .. | .. | .. | .. | .. | .. | .. | .. | 0 |
| 4520 Autres non-périodiques | .. | .. | .. | .. | .. | .. | .. | .. | .. | 0 |
| 4600 Autres impôts périodiques sur patrimoine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Impôts sur les biens et services | 3 843 | 10 689 | 17 525 | 28 337 | 33 363 | 35 507 | 34 744 | 36 422 | 36 968 | 38 506 |

Table 71. **Switzerland / Suisse (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million CHF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5100 Impôts sur production, vente, transfert, etc. | 3 582 | 9 863 | 15 980 | 25 878 | 29 146 | 31 526 | 30 731 | 31 949 | 32 433 | 33 890 |
| 5110 Impôts généraux | 1 191 | 4 772 | 9 871 | 16 594 | 19 472 | 20 311 | 19 656 | 20 505 | 21 449 | 21 799 |
| 5111 Taxes sur la valeur ajoutée | 0 | 0 | 0 | 16 594 | 19 472 | 20 311 | 19 656 | 20 505 | 21 449 | 21 799 |
| 5112 Impôts sur les ventes | 1 191 | 4 772 | 9 871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Autres impôts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Impôts sur biens et services déterminés | 2 391 | 5 091 | 6 109 | 9 284 | 9 674 | 11 215 | 11 075 | 11 444 | 10 984 | 12 091 |
| 5121 Accises | 1 016 | 3 427 | 4 359 | 6 948 | 7 239 | 8 133 | 7 866 | 8 236 | 7 988 | 8 187 |
| Impôt sur bière | 26 | 33 | 59 | 84 | 95 | 220 | 110 | 112 | 113 | 113 |
| Impôt sur tabac | 190 | 634 | 879 | 1 492 | 1 988 | 2 073 | 1 987 | 2 356 | 2 208 | 2 397 |
| Supplément de prix autres | 104 | 542 | 400 | 47 | 4 | 6 | 4 | 0 | 0 | 0 |
| Droits carburants | 467 | 955 | 1 176 | 2 643 | 2 724 | 3 110 | 3 087 | 3 063 | 2 995 | 3 005 |
| Droits supplémentaires carburants | 229 | 1 263 | 1 553 | 1 795 | 1 836 | 2 089 | 2 072 | 2 050 | 2 006 | 2 007 |
| Taxes routières | 0 | 0 | 292 | 576 | 287 | 293 | 308 | 306 | 288 | 282 |
| Impôt sur les huiles minérales grévant les combustibles | 0 | 0 | 0 | 21 | 24 | 22 | 24 | 20 | 19 | 20 |
| Impôt sur les automobiles | 0 | 0 | 0 | 289 | 282 | 320 | 274 | 328 | 359 | 363 |
| 5122 Bénéfices des monopoles fiscaux | 158 | 472 | 431 | 1 026 | 494 | 1 063 | 1 172 | 1 177 | 994 | 1 968 |
| Monopole d'alcool | 111 | 354 | 343 | 270 | 223 | 235 | 246 | 243 | 0 | 0 |
| Régale des sels | 16 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Régale des eaux | 30 | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | 1 | 3 | 88 | 756 | 271 | 828 | 926 | 934 | 994 | 1 968 |
| 5123 Droits de douane et droits à l'importation | 1 104 | 953 | 1 069 | 937 | 961 | 1 017 | 1 033 | 1 079 | 1 046 | 1 044 |
| Droits d'entrée | 972 | 923 | 1 035 | 930 | 961 | 1 017 | 1 033 | 1 079 | 1 046 | 1 044 |
| Droits tabac | 114 | 6 | 7 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres droits supplémentaires | 18 | 24 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes à l'exportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Impôts sur biens d'équipement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Impôts sur services déterminés | 113 | 239 | 250 | 374 | 980 | 1 002 | 1 003 | 952 | 956 | 892 |
| Jeux dans kursaals confédération | 2 | 2 | 0 | 0 | 449 | 455 | 415 | 381 | 376 | 329 |
| Impôt sur divertissement canton | 17 | 37 | 205 | 347 | 513 | 532 | 571 | 554 | 565 | 547 |
| Impôt sur divertissement commune | 11 | 19 | 46 | 26 | 18 | 16 | 17 | 17 | 15 | 16 |
| Autres impôts dépenses canton | 24 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres impôts dépenses commune | 19 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Quittances de primes | 40 | 112 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Autres impôts sur commerce et transact. internat. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Autres impôts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Non-ventilables entre 5110 et 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Impôts sur utilisation des biens et exerc. activités | 261 | 826 | 1 545 | 2 459 | 4 217 | 3 981 | 4 013 | 4 473 | 4 535 | 4 616 |
| 5210 Impôts périodiques | 261 | 826 | 1 545 | 2 459 | 4 217 | 3 981 | 4 013 | 4 473 | 4 535 | 4 616 |
| Impôt sur véhicules à moteur | 227 | 752 | 1 479 | 2 313 | 3 984 | 3 529 | 3 573 | 3 650 | 3 793 | 3 816 |
| 5211 A la charge des ménages : véhicules à moteur | 152 | 501 | 921 | 1 336 | 1 579 | 1 608 | 1 637 | 1 666 | 1 703 | 1 741 |
| 5212 A la charge autres agents : véhicules à moteur | 76 | 251 | 558 | 977 | 2 405 | 1 921 | 1 936 | 1 984 | 2 090 | 2 075 |
| 5213 Autres impôts périodiques | 33 | 74 | 66 | 145 | 233 | 452 | 440 | 824 | 742 | 800 |
| Chasse et pêche | 9 | 20 | 46 | 47 | 44 | 36 | 36 | 38 | 42 | 43 |
| Impôt sur chiens canton | 3 | 9 | 6 | 9 | 8 | 9 | 8 | 8 | 9 | 9 |
| Impôt sur chiens commune | 2 | 8 | 14 | 21 | 25 | 28 | 28 | 30 | 31 | 31 |
| Auberges canton | 12 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Patentes canton | 5 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Autres | 2 | 1 | 0 | 68 | 156 | 382 | 368 | 748 | 660 | 716 |
| 5220 Impôts non-périodiques | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Non-ventilables entre 5100 et 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Autres impôts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 A la charge exclusive des entreprises | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 A la charge d'autres agents | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Recettes fiscales totales sur la base d'encaissements | 11 237 | 46 385 | 84 479 | 86 522 | 149 724 | 159 433 | 159 270 | 160 652 | 167 061 | 168 135 |
| Recettes fiscales totales sur la base des droits constatés | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Conciliation avec les comptes nationaux | | | | | | | | | | |
| Impôts additionnels inclus dans les comptes nationaux | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Impôt exclus des comptes nationaux | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Différence dans les traitements des crédits d'impôts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfert en capital des recettes non collectées | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Cotisations de sécurité sociale volontaires | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Différences diverses | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Comptes nationaux: impôts et cotisations sociales effectives | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Cotisations sociales imputées | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Comptes nationaux: impôts et toutes les cotisations sociales | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

Année civile se terminant le 31 décembre.

Les données sont sur la base des encaissements.

Les chiffres antérieurs à 1970 ne sont pas strictement comparables avec ceux des années suivantes qui ont été légèrement révisés.

A compter de 1985 les "Impôts paroissiaux" ne sont plus reportés dans ces statistiques.

A la rubrique 1100: les paiements effectués en contrepartie de l'exemption du service militaire pourraient être classés dans les recettes non fiscales.

La rubrique 2000 (Cotisations de sécurité sociale) a été révisée depuis 1985 pour tenir compte de la sectorisation des administrations publiques retenue dans le cadre du passage aux Comptes nationaux SEC95. De ce fait, les cotisations à l'assurance maladie et à la Caisse nationale suisse contre les accidents sont maintenant exclues de la rubrique 2000.

Source: Compte d'Etat de la Confédération suisse, publication annuelle, Administration fédérale des finances. Annuaire statistique suisse, publication annuelle, Bureau fédéral de statistique (pour les cotisations de sécurité sociale).

StatLink  <http://dx.doi.org/10.1787/888933164932>

Table 72. Turkey / Turquie
Details of tax revenue / Recettes fiscales détaillées

Million TRY

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|----------|----------|-----------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 0 | 1 | 79 | 40 263 | 203 053 | 230 245 | 234 669 | 287 873 | 361 153 | 391 572 |
| 1000 Taxes on income, profits and capital gains | 0 | 0 | 26 | 11 890 | 48 197 | 54 935 | 56 469 | 61 317 | 75 800 | 85 511 |
| 1100 Of individuals | 0 | 0 | 21 | 8 954 | 34 447 | 38 030 | 38 446 | 40 392 | 48 807 | 56 494 |
| 1110 On income and profits | 0 | 0 | 21 | 8 954 | 34 447 | 38 030 | 38 446 | 40 392 | 48 807 | 56 494 |
| Income tax | 0 | 0 | 21 | 8 954 | 34 447 | 38 030 | 38 446 | 40 392 | 48 807 | 56 494 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 0 | 0 | 5 | 2 935 | 13 751 | 16 905 | 18 023 | 20 925 | 26 993 | 29 017 |
| 1210 On profits | 0 | 0 | 5 | 2 935 | 13 751 | 16 905 | 18 023 | 20 925 | 26 993 | 29 017 |
| Corporation tax | 0 | 0 | 5 | 2 935 | 13 751 | 16 905 | 18 023 | 20 925 | 26 993 | 29 017 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fiscal balance tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital gains tax on real estate sales | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | 0 | 0 | 15 | 7 543 | 44 052 | 57 637 | 57 595 | 71 696 | 100 687 | 106 405 |
| 2100 Employees | 0 | 0 | 6 | 2 712 | 17 867 | 19 255 | 21 059 | 26 934 | 36 230 | 40 714 |
| 2110 On a payroll basis | .. | .. | .. | 2 712 | 17 867 | 19 255 | 21 059 | 26 934 | 36 230 | 40 714 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 0 | 0 | 9 | 3 619 | 20 442 | 28 858 | 31 477 | 39 363 | 53 162 | 58 272 |
| 2210 On a payroll basis | .. | .. | .. | 3 619 | 20 442 | 28 858 | 31 477 | 39 363 | 53 162 | 58 272 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 0 | 1 | 1 211 | 5 743 | 9 523 | 5 059 | 5 399 | 11 295 | 7 419 |
| 2310 On a payroll basis | .. | .. | .. | 1 211 | 5 743 | 9 523 | 5 059 | 5 399 | 11 295 | 7 419 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 0 | 0 | 2 | 1 272 | 7 621 | 8 366 | 8 518 | 11 684 | 14 661 | 16 511 |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 191 | 1 464 | 1 717 | 1 854 | 2 669 | 3 464 | 3 528 |
| Real estate tax | 0 | 0 | .. | 191 | 1 464 | 1 717 | 1 854 | 2 669 | 3 464 | 3 528 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 15 | 125 | 144 | 168 | 215 | 253 | 293 |
| Gift and inheritance tax | 0 | 0 | 0 | 15 | 125 | 144 | 168 | 215 | 253 | 293 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 2 | 1 065 | 6 032 | 6 504 | 6 496 | 8 800 | 10 943 | 12 690 |
| Stamp tax | 0 | 0 | 2 | 818 | 3 642 | 3 945 | 4 169 | 5 083 | 6 464 | 7 360 |
| Real estate purchase tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Title deed fees | 0 | 0 | 0 | 207 | 2 000 | 2 169 | 1 889 | 3 329 | 4 042 | 4 844 |
| Notary fees | 0 | 0 | 0 | 40 | 389 | 390 | 437 | 388 | 437 | 486 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 0 | 0 | 22 | 16 901 | 96 766 | 104 678 | 107 128 | 137 252 | 163 347 | 176 305 |
| 5100 Taxes on production, sale, transfer, etc | 0 | 0 | 22 | 16 328 | 92 605 | 100 091 | 102 384 | 131 878 | 156 944 | 169 226 |
| 5110 General taxes | 0 | 0 | 16 | 9 735 | 43 285 | 46 777 | 46 987 | 62 533 | 78 642 | 81 572 |
| 5111 Value added taxes | .. | .. | 14 | 9 735 | 43 285 | 46 777 | 46 987 | 62 533 | 78 642 | 81 572 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 0 | 0 | 6 | 6 593 | 49 320 | 53 314 | 55 397 | 69 345 | 78 302 | 87 653 |
| 5121 Excises | 0 | 0 | 1 | 4 718 | 39 111 | 41 832 | 43 620 | 57 285 | 64 189 | 71 706 |
| Sales taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic production tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic production tax on petrol | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Production tax on monopoly goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar consumption taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motor vehicles purchase tax (Total) | 0 | 0 | 1 | 916 | 4 293 | 3 805 | 3 353 | 6 193 | 8 568 | 8 409 |
| Motor vehicles purchase tax | 0 | 0 | 0 | 498 | 4 293 | 3 805 | 3 353 | 6 193 | 8 568 | 8 409 |
| Additional motor vehicle purchase tax | 0 | 0 | 0 | 418 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue from other excises | 0 | 0 | 0 | 533 | 12 765 | 14 085 | 14 742 | 19 395 | 22 048 | 27 362 |
| Petroleum consumption tax | 0 | 0 | 0 | 3 269 | 22 052 | 23 941 | 25 525 | 31 697 | 33 573 | 35 935 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 72. **Turkey / Turquie** (cont.)
 Details of tax revenue / Recettes fiscales détaillées

Million TRY

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|----------|----------|-----------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5123 Customs and import duties | 0 | 0 | 4 | 462 | 2 478 | 2 809 | 2 517 | 3 319 | 4 767 | 5 310 |
| Customs duty | 0 | 0 | 1 | 449 | 2 441 | 2 770 | 2 466 | 3 240 | 4 653 | 5 195 |
| Customs duty on petrol | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Production tax on imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Production tax on petrol imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duty on imports | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wharf duty | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 13 | 37 | 39 | 51 | 80 | 113 | 115 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 0 | 0 | 1 | 997 | 7 686 | 4 071 | 4 399 | 4 005 | 4 816 | 6 086 |
| Bank, insurance transaction tax | 0 | 0 | 1 | 997 | 3 149 | 3 695 | 4 003 | 3 571 | 4 288 | 5 471 |
| Transportation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PTT service tax | 0 | 0 | 0 | 0 | 4 211 | 0 | 0 | 0 | 0 | 0 |
| Tax on football pool | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lottery tax | 0 | 0 | 0 | 0 | 327 | 376 | 396 | 434 | 528 | 616 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign travel expenditures tax | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | 0 | 416 | 46 | 4 602 | 4 861 | 4 736 | 4 531 | 4 551 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 0 | 0 | 0 | 572 | 4 161 | 4 587 | 4 744 | 5 374 | 6 403 | 7 079 |
| 5210 Recurrent taxes | 0 | 0 | 0 | 359 | 4 161 | 4 587 | 4 744 | 5 374 | 6 403 | 7 079 |
| Motor vehicles tax | 0 | 0 | 0 | 359 | 0 | 4 587 | 4 744 | 5 374 | 6 403 | 7 079 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 359 | 4 161 | 4 587 | 4 744 | 5 374 | 6 403 | 7 079 |
| Motor vehicles tax | .. | .. | .. | 302 | 3 521 | 3 944 | 4 496 | 5 033 | 6 004 | 6 716 |
| Traffic fees | .. | .. | .. | 58 | 640 | 643 | 248 | 341 | 399 | 363 |
| 5213 Paid in respect of other goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 213 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building construction tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 0 | 13 | 2 658 | 6 417 | 4 630 | 4 959 | 5 924 | 6 658 | 6 840 |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 0 | 13 | 2 658 | 6 417 | 4 630 | 4 959 | 5 924 | 6 658 | 6 840 |
| Funds | .. | .. | .. | 1 938 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vocatial Train Pro.F. | .. | .. | .. | 67 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax penalties and fines | .. | .. | .. | 548 | 4 191 | 2 157 | 3 037 | 2 689 | 3 221 | 3 119 |
| Municipalities revenue | .. | .. | .. | 106 | 2 227 | 2 473 | 1 922 | 3 235 | 3 437 | 3 722 |
| Total tax revenue on cash basis | 0 | 1 | 79 | 40 263 | 203 053 | 230 245 | 234 669 | 287 873 | 361 153 | 391 572 |
| Total tax revenue on accrual basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note:

From 1982 the data are based on the fiscal year ending 31st December. Before that the data are on a fiscal year basis beginning 1st March.

Revenue is reported on a cash basis except for social security contributions which are reported on an assessment basis.

The figures under the local tax collections include taxes under "Municipalities Revenues Law" and Property tax. They also include transfers to the local authorities from central budget tax revenues under the revenue sharing system.

Heading 2000: Before 2003, contributions to some private social security schemes are included in this heading.

Source: Bulletin of national accounts and the Budget revenue Bulletin.


StatLink  <http://dx.doi.org/10.1787/888933164940>

Table 73. United Kingdom / Royaume-Uni
Details of tax revenue / Recettes fiscales détaillées

Million GBP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 10 945 | 81 153 | 202 414 | 355 106 | 504 815 | 515 993 | 479 066 | 511 234 | 543 340 | 547 064 |
| Total tax revenue exclusive of custom duties | .. | .. | .. | 353 306 | 502 741 | 513 696 | 476 631 | 508 301 | 540 415 | 544 179 |
| 1000 Taxes on income, profits and capital gains | 4 050 | 30 651 | 79 576 | 138 591 | 198 892 | 206 280 | 184 458 | 191 748 | 199 362 | 194 876 |
| 1100 Of individuals | 3 618 | 23 868 | 59 506 | 104 136 | 151 193 | 154 844 | 145 762 | 146 983 | 152 694 | 150 453 |
| 1110 On income and profits | 3 615 | 23 376 | 57 614 | 101 925 | 147 345 | 149 556 | 137 947 | 144 466 | 149 094 | 146 119 |
| Income tax | .. | 23 370 | 57 614 | 101 925 | 147 345 | 149 556 | 137 947 | 144 466 | 149 094 | 146 119 |
| Surtax | .. | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 3 | 492 | 1 892 | 2 211 | 3 848 | 5 288 | 7 815 | 2 517 | 3 600 | 4 334 |
| 1200 Corporate | 484 | 6 783 | 20 070 | 34 455 | 47 699 | 51 436 | 38 696 | 44 765 | 46 668 | 44 423 |
| 1210 On profits | 484 | 6 510 | 18 994 | 32 087 | 44 336 | 48 605 | 37 405 | 43 422 | 44 741 | 42 368 |
| Petroleum revenue tax | .. | 1 799 | 941 | 1 540 | 1 387 | 2 663 | 1 047 | 1 349 | 1 775 | 2 106 |
| Supplementary petroleum duty | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation tax | .. | 4 712 | 18 053 | 30 547 | 42 235 | 45 166 | 35 662 | 41 430 | 42 341 | 39 635 |
| Corporation tax overspill relief | .. | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Profits tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Windfall tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Betting tax | .. | 0 | 0 | 0 | 590 | 569 | 543 | 568 | 539 | 565 |
| Non fossil fuel obligation levy | .. | 0 | 0 | 0 | 124 | 207 | 153 | 75 | 86 | 62 |
| 1220 On capital gains | 0 | 273 | 1 076 | 2 368 | 3 363 | 2 831 | 1 291 | 1 343 | 1 927 | 2 055 |
| 1300 Unallocable between 1100 and 1200 | -52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 1 685 | 13 531 | 34 457 | 60 252 | 93 210 | 98 319 | 94 445 | 97 346 | 101 441 | 104 319 |
| 2100 Employees | 770 | 5 228 | 13 296 | 24 175 | 36 585 | 38 186 | 37 184 | 38 496 | 40 160 | 41 037 |
| 2110 On a payroll basis | .. | .. | 13 296 | 24 175 | 36 585 | 38 186 | 37 184 | 38 496 | 40 160 | 41 037 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 831 | 8 210 | 19 984 | 34 028 | 53 765 | 57 080 | 54 411 | 56 130 | 58 640 | 60 689 |
| 2210 On a payroll basis | .. | .. | 19 984 | 34 028 | 53 765 | 57 080 | 54 411 | 56 130 | 58 640 | 60 689 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 75 | 317 | 1 177 | 2 049 | 2 860 | 3 053 | 2 850 | 2 720 | 2 641 | 2 593 |
| 2310 On a payroll basis | .. | .. | 1 177 | 2 049 | 2 860 | 3 053 | 2 850 | 2 720 | 2 641 | 2 593 |
| 2320 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 9 | -224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 3 498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Selective employment tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| National insurance surcharge | .. | 3 498 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | 1 591 | 9 774 | 16 538 | 41 259 | 63 496 | 60 174 | 58 609 | 61 638 | 63 088 | 64 879 |
| 4100 Recurrent taxes on immovable property | 1 228 | 8 665 | 13 462 | 30 677 | 44 995 | 47 418 | 49 067 | 49 898 | 51 321 | 52 832 |
| 4110 Households | 539 | 3 687 | 2 373 | 14 212 | 23 616 | 24 725 | 25 426 | 25 935 | 26 296 | 26 623 |
| Northern Ireland rates paid to CG | .. | 37 | 113 | 141 | 265 | 329 | 355 | 335 | 391 | 416 |
| Council tax | .. | 0 | 0 | 13 998 | 23 224 | 24 274 | 24 940 | 25 454 | 25 748 | 26 043 |
| Rates paid to LA | .. | 3 650 | 2 260 | 73 | 127 | 122 | 131 | 146 | 157 | 164 |
| 4120 Others | 689 | 4 978 | 11 089 | 16 465 | 21 379 | 22 693 | 23 641 | 23 963 | 25 025 | 26 209 |
| National non-domestic rates | .. | 0 | 7 542 | 15 084 | 19 455 | 20 710 | 21 576 | 21 780 | 22 668 | 23 834 |
| Rates paid to LA | .. | 4 925 | 2 869 | 149 | 267 | 301 | 317 | 341 | 352 | 360 |
| Northern Ireland rates paid to CG | .. | 53 | 115 | 207 | 353 | 328 | 325 | 361 | 368 | 366 |
| London Regional Transport levy | .. | 0 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LA payments of NNDR | .. | 0 | 469 | 889 | 1 111 | 1 147 | 1 189 | 1 236 | 1 356 | 1 389 |
| NPISH payments of NNDR | .. | 0 | 47 | 136 | 193 | 207 | 234 | 245 | 281 | 260 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 287 | 479 | 1 321 | 2 215 | 3 867 | 3 257 | 2 401 | 2 642 | 2 936 | 3 129 |
| 4310 Estate and inheritance taxes | 287 | 479 | 1 321 | 2 215 | 3 867 | 3 257 | 2 401 | 2 642 | 2 936 | 3 129 |
| Death duties | .. | 423 | 1 278 | 2 156 | 3 764 | 3 130 | 2 305 | 2 592 | 2 856 | 3 041 |
| Development land tax | .. | 42 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on other capital transfers | .. | 14 | 37 | 59 | 50 | 50 | 50 | 50 | 50 | 50 |
| Special tax on bank deposits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Betterment duty | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special charges | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special contribution | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equal pay on capital transfers | .. | 0 | 0 | 0 | 53 | 77 | 46 | 0 | 30 | 38 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 76 | 630 | 1 755 | 8 367 | 14 634 | 9 499 | 7 141 | 9 098 | 8 831 | 8 918 |
| Stamp duties | .. | 630 | 1 755 | 8 367 | 14 634 | 9 499 | 7 141 | 9 098 | 8 831 | 8 918 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 73. **United Kingdom / Royaume-Uni (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million GBP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 3 619 | 23 699 | 62 826 | 113 204 | 147 143 | 148 923 | 139 119 | 157 569 | 176 524 | 180 105 |
| 5100 Taxes on production, sale, transfer, etc | 3 406 | 22 677 | 59 425 | 108 221 | 141 177 | 142 578 | 132 272 | 150 644 | 169 671 | 173 113 |
| 5110 General taxes | 647 | 11 897 | 34 136 | 64 302 | 92 051 | 92 017 | 79 760 | 95 969 | 111 464 | 113 895 |
| 5111 Value added taxes | 0 | 11 897 | 34 136 | 64 302 | 92 051 | 92 017 | 79 760 | 95 969 | 111 464 | 113 895 |
| Value added tax | .. | 11 893 | 33 620 | 64 202 | 92 025 | 92 002 | 79 900 | 95 888 | 111 440 | 113 892 |
| Adj. to VAT contribution | .. | 4 | 516 | 100 | 26 | 15 | -140 | 81 | 24 | 3 |
| Purchase tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 2 759 | 10 780 | 25 289 | 43 919 | 49 126 | 50 561 | 52 512 | 54 675 | 58 207 | 59 218 |
| 5121 Excises | 2 383 | 8 616 | 19 707 | 37 271 | 40 424 | 41 666 | 43 867 | 45 442 | 46 152 | 46 800 |
| Beer | .. | 1 029 | 2 220 | 2 813 | 3 042 | 3 140 | 3 189 | 3 278 | 3 429 | 3 425 |
| Wines, spirits, cider and perry | .. | 1 513 | 2 627 | 3 751 | 5 008 | 5 533 | 5 728 | 6 075 | 6 439 | 6 775 |
| Tobacco | .. | 2 735 | 5 541 | 7 666 | 7 862 | 8 203 | 9 056 | 9 076 | 9 361 | 9 897 |
| Hydrocarbon oil | .. | 3 327 | 9 302 | 23 041 | 24 512 | 24 790 | 25 894 | 27 013 | 26 923 | 26 703 |
| Other excise duties | .. | 12 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 343 | 1 109 | 1 837 | 286 | 338 | 339 | 210 | 0 | 0 | 0 |
| Custom duties | .. | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. |
| Import duties | .. | 855 | 1 722 | 0 | 0 | 0 | 0 | .. | .. | .. |
| Agricultural levies | .. | 254 | 115 | 286 | 338 | 339 | 210 | .. | .. | .. |
| Temporary charges of import | .. | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. |
| 5124 Taxes on exports | 0 | -1 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies on exports | .. | -1 | 36 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 33 | 456 | 1 022 | 5 759 | 6 458 | 6 551 | 6 625 | 7 212 | 10 000 | 10 436 |
| Betting and gaming | .. | 456 | 1 022 | 1 522 | 959 | 989 | 1 013 | 1 092 | 1 206 | 1 207 |
| National Lottery contributions to fund | .. | 0 | 0 | 1 590 | 1 310 | 1 405 | 1 553 | 1 625 | 1 793 | 1 832 |
| Air passenger duty | .. | 0 | 0 | 940 | 1 883 | 1 876 | 1 800 | 2 094 | 2 605 | 2 766 |
| Insurance premium tax | .. | 0 | 0 | 1 707 | 2 306 | 2 281 | 2 259 | 2 401 | 2 942 | 3 022 |
| Bank Levy - Stability Fee Scheme | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 454 | 1 609 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 600 | 2 687 | 603 | 1 906 | 2 005 | 1 810 | 2 021 | 2 055 | 1 982 |
| Fossil fuel levy | .. | 0 | 875 | 56 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar levy | .. | 21 | 46 | 44 | 0 | 0 | 0 | 0 | 0 | 0 |
| European coal and steel levy | .. | 12 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gas levy | .. | 83 | 291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Car tax | .. | 484 | 1 464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Landfill tax | .. | 0 | 0 | 461 | 877 | 954 | 842 | 1 065 | 1 090 | 1 094 |
| Climate change levy | .. | 0 | 0 | 0 | 690 | 717 | 693 | 666 | 675 | 624 |
| Aggregates levy | .. | 0 | 0 | 0 | 339 | 334 | 275 | 290 | 290 | 264 |
| Hydro benefit | .. | 0 | 0 | 42 | 0 | 0 | 0 | 0 | 0 | 0 |
| Renewable energy obligations | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Channel 4 advertising formula | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Milk super levy | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 212 | 1 378 | 3 401 | 4 983 | 5 966 | 6 345 | 6 847 | 6 925 | 6 853 | 6 992 |
| 5210 Recurrent taxes | 212 | 1 378 | 3 401 | 4 983 | 5 966 | 6 345 | 6 847 | 6 925 | 6 853 | 6 992 |
| 5211 Paid by households: motor vehicles | 118 | 729 | 1 841 | 3 195 | 4 506 | 4 639 | 4 722 | 4 903 | 4 889 | 4 933 |
| Motor vehicle duty | .. | 726 | 1 837 | 3 191 | 4 506 | 4 639 | 4 722 | 4 903 | 4 889 | 4 933 |
| Boat licences | .. | 3 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 74 | 588 | 1 134 | 1 415 | 878 | 885 | 908 | 937 | 931 | 940 |
| Motor vehicle levy | .. | 588 | 1 134 | 1 415 | 878 | 885 | 908 | 937 | 931 | 940 |
| 5213 Paid in respect of other goods | 20 | 61 | 426 | 373 | 582 | 821 | 1 217 | 1 085 | 1 033 | 1 119 |
| IBA levy | .. | .. | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telecommunications regulator fees | .. | .. | 7 | 12 | 17 | 9 | 12 | 12 | 12 | 3 |
| Gas regulator fees | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electricity regulator fees | .. | .. | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water regulator fees | .. | .. | 6 | 11 | 11 | 13 | 12 | 12 | 21 | 24 |
| Rail regulator fees | .. | .. | 0 | 14 | 12 | 12 | 12 | 12 | 12 | 12 |
| Company registration surplus fees | .. | .. | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Consumer and credit act fees | .. | .. | 163 | 119 | 281 | 328 | 435 | 480 | 480 | 480 |
| Levy funded bodies | .. | .. | 97 | 217 | 261 | 459 | 746 | 569 | 508 | 600 |
| 1936 Tithe Act payments | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 1 | -356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 0 | 9 017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 73. **United Kingdom / Royaume-Uni (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million GBP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6100 Paid solely by business | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | 9 017 | .. | .. | .. | .. | .. | .. | .. |
| Community charge | .. | .. | 9 017 | .. | .. | .. | .. | .. | .. | .. |
| Custom duties collected for the EU | .. | .. | .. | 1 800 | 2 074 | 2 297 | 2 435 | 2 933 | 2 925 | 2 885 |
| Non wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | 7 454 | 4 651 | 19 586 | 23 005 | 26 935 | 28 715 | 29 612 | 29 929 |
| Tax expenditure component | .. | .. | 6 973 | 1 233 | 4 352 | 5 239 | 5 659 | 5 566 | 4 962 | 3 331 |
| Transfer component | .. | .. | 481 | 3 418 | 15 234 | 17 766 | 21 276 | 23 149 | 24 650 | 26 598 |
| Non-wastable tax credits against 1210 | .. | .. | 0 | 1 | 762 | 865 | 1 079 | 1 260 | 1 309 | 1 349 |
| Tax expenditure component | .. | .. | .. | 0 | 549 | 616 | 778 | 947 | 973 | 869 |
| Transfer component | .. | .. | .. | 1 | 213 | 249 | 301 | 313 | 336 | 480 |
| Total tax revenue on cash basis | 10 945 | 81 153 | 202 400 | 351 778 | 504 619 | 517 490 | 486 360 | 504 893 | 534 779 | 539 400 |
| Total tax revenue on accrual basis | .. | .. | 202 414 | 355 106 | 504 815 | 515 993 | 479 066 | 511 234 | 543 340 | 547 064 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | 1 323 | 2 062 | 4 072 | 4 321 | 4 459 | 4 731 | 4 879 | 5 321 |
| Taxes excluded from National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 308 | 1 204 | 575 | 635 | 795 | 959 | 982 | 877 |
| Capital transfer for uncollected revenue | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | 3 288 | 5 907 | 14 478 | 15 282 | 16 089 | 16 178 | 16 786 | 19 217 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | 207 333 | 364 279 | 523 940 | 536 231 | 500 409 | 533 102 | 565 987 | 572 479 |
| Imputed social contributions | .. | .. | 3 966 | 7 888 | 7 897 | 8 073 | 8 942 | 9 692 | 9 397 | 9 016 |
| National Accounts: Taxes and all social contributions | .. | .. | 211 299 | 372 167 | 531 837 | 544 304 | 509 351 | 542 794 | 575 384 | 581 495 |

Note:

Year ending 31st December.

From 1990 data are on accrual basis.

Heading 1210: The corporate tax figures include company income tax from 1990 onwards.

Heading 2000: Includes some voluntary contributions which cannot be separately identified.

Heading 6200: The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. This tax has been classified in heading 6200 as it is a lump-sum tax levied on each adult in a household (domestic rates are classified in heading 4100).

Headings for non-wastable tax credits 1110 and 1210 are consistent with the guidelines, and the figures in the data are treated accordingly. The following method is adopted separately for Working Families 'Tax Credit and Disabled Persons Tax Credit' paid from 1999 to 2003. For each calendar, a random sample of awards over-lapping the quarter is taken. Each recipient family's income tax liability for the fiscal year within which the quarter falls is calculated, based on the earned income reported for the award (uprated to the middle of the overlap period). And the result multiplied by the number of days in the overlap period divided by 365. The tax expenditure component is defined as the minimum of this amount and the total amount of award paid in the overlap period. The total amount of award paid and the tax expenditure component are each summed over the sample cases, and the ratio is taken as the tax expenditure ratio for the quarter. From 2003, the equivalent breakdown for Child and Working tax credits is based on household survey data. Survey data is used to estimate the breakdown into the tax expenditure and the transfer components for the other smaller tax credits.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.


StatLink  <http://dx.doi.org/10.1787/888933164955>

Table 74. **United States / États-Unis**
 Details of tax revenue / Recettes fiscales détaillées

Million USD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total tax revenue | 167 022 | 730 672 | 1 574 061 | 2 921 566 | 3 896 687 | 3 740 306 | 3 358 797 | 3 547 259 | 3 725 578 | 3 940 933 |
| 1000 Taxes on income, profits and capital gains | 80 284 | 364 137 | 723 379 | 1 474 912 | 1 896 769 | 1 708 565 | 1 377 484 | 1 523 016 | 1 734 401 | 1 886 696 |
| 1100 Of individuals | 52 894 | 285 513 | 582 773 | 1 220 241 | 1 476 052 | 1 427 482 | 1 131 496 | 1 176 698 | 1 389 416 | 1 484 248 |
| 1110 On income and profits | 50 401 | 272 879 | 550 874 | 1 084 567 | 1 323 356 | 1 301 610 | 1 056 624 | 1 064 921 | 1 250 510 | 1 315 218 |
| Individual income tax federal | 46 492 | 233 269 | 447 279 | 891 380 | 1 057 640 | 1 021 663 | 814 291 | 823 149 | 983 980 | 1 034 093 |
| Individual income tax state and local govt. | 3 909 | 39 610 | 103 595 | 193 187 | 265 716 | 279 947 | 242 333 | 241 772 | 266 530 | 281 125 |
| 1120 On capital gains | 2 493 | 12 634 | 31 899 | 135 674 | 152 696 | 125 872 | 74 872 | 111 777 | 138 906 | 169 030 |
| Capital gains federal | 2 300 | 10 800 | 25 900 | 111 507 | 122 036 | 98 800 | 57 700 | 86 400 | 109 300 | 132 900 |
| Capital gains tax state and local govt. | 193 | 1 834 | 5 999 | 24 167 | 30 660 | 27 072 | 17 172 | 25 377 | 29 606 | 36 130 |
| 1200 Corporate | 27 390 | 78 624 | 140 606 | 254 671 | 420 717 | 281 083 | 245 988 | 346 318 | 344 985 | 402 448 |
| 1210 On profits | 26 745 | 73 586 | 130 159 | 197 217 | 365 988 | 251 369 | 228 312 | 321 271 | 312 978 | 364 386 |
| Corporate income tax federal | 24 861 | 60 525 | 109 344 | 169 934 | 315 638 | 208 949 | 185 992 | 277 055 | 266 949 | 317 848 |
| Corporate income tax state and local govt. | 1 884 | 13 061 | 20 815 | 27 283 | 50 350 | 42 420 | 42 320 | 44 216 | 46 029 | 46 539 |
| 1220 On capital gains | 645 | 5 038 | 10 447 | 57 454 | 54 729 | 29 714 | 17 676 | 25 047 | 32 007 | 38 061 |
| Capital gains tax corp. federal | 600 | 4 143 | 8 776 | 49 506 | 47 200 | 24 700 | 14 400 | 21 600 | 27 300 | 33 200 |
| Capital gains tax corp. state and local govt. | 45 | 895 | 1 671 | 7 948 | 7 529 | 5 014 | 3 276 | 3 447 | 4 707 | 4 861 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 22 192 | 159 763 | 396 972 | 683 104 | 907 433 | 930 086 | 902 632 | 917 772 | 848 816 | 880 609 |
| 2100 Employees | 8 459 | 67 022 | 173 860 | 305 555 | 400 940 | 413 833 | 401 239 | 406 404 | 315 935 | 328 886 |
| Federal insurance contribution Act tax | 8 084 | 66 221 | .. | .. | .. | .. | .. | .. | .. | .. |
| Less refund federal | -192 | -507 | .. | .. | .. | .. | .. | .. | .. | .. |
| Railroad retirement taxes federal | 322 | 590 | .. | .. | .. | .. | .. | .. | .. | .. |
| Fed. hosp. insur. recpts from railroad retir. | 0 | 111 | .. | .. | .. | .. | .. | .. | .. | .. |
| Unemployment state tax federal | 20 | 127 | .. | .. | .. | .. | .. | .. | .. | .. |
| Temp. disability insurance state and local | 225 | 480 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 12 703 | 87 019 | 204 102 | 343 184 | 456 655 | 465 817 | 451 475 | 462 063 | 486 454 | 506 620 |
| Federal insurance contributions act tax | 7 802 | 64 768 | .. | .. | .. | .. | .. | .. | .. | .. |
| Railroad retirement taxes federal | 314 | 1 722 | .. | .. | .. | .. | .. | .. | .. | .. |
| Fed. hosp. insur. recpts from railroad retir. | 0 | 111 | .. | .. | .. | .. | .. | .. | .. | .. |
| Military service credit federal | 14 | 652 | .. | .. | .. | .. | .. | .. | .. | .. |
| Old-age dis. hosp. insur. fed. employer contr. | 282 | 1 453 | .. | .. | .. | .. | .. | .. | .. | .. |
| Unemployment state tax federal | 3 032 | 11 788 | .. | .. | .. | .. | .. | .. | .. | .. |
| Federal unemployment tax Act | 615 | 3 246 | .. | .. | .. | .. | .. | .. | .. | .. |
| Railroad unempl. insurance Act tax federal | 152 | 175 | .. | .. | .. | .. | .. | .. | .. | .. |
| Workmen's compensation state and local | 484 | 3 039 | .. | .. | .. | .. | .. | .. | .. | .. |
| Temp. disability insurance state and local | 8 | 65 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 1 030 | 5 722 | 19 010 | 34 365 | 49 838 | 50 436 | 49 918 | 49 305 | 46 427 | 45 103 |
| Federal old-age survivors trust | 0 | 4 250 | .. | .. | .. | .. | .. | .. | .. | .. |
| Federal disability insurance trust | 1 030 | 733 | .. | .. | .. | .. | .. | .. | .. | .. |
| Federal hospital insurance trust | 0 | 739 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | 26 529 | 77 913 | 180 260 | 295 157 | 442 276 | 454 662 | 467 458 | 462 086 | 458 672 | 466 312 |
| 4100 Recurrent taxes on immovable property | 22 918 | 68 499 | 164 505 | 259 517 | 410 767 | 420 799 | 442 541 | 442 561 | 444 174 | 447 305 |
| 4110 Households | 8 548 | 28 975 | .. | .. | .. | .. | .. | .. | .. | .. |
| Property tax state and local | 8 548 | 28 975 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | 14 370 | 39 524 | .. | .. | .. | .. | .. | .. | .. | .. |
| Property tax state and local | 14 370 | 39 524 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 3 447 | 8 425 | 15 755 | 35 640 | 31 509 | 33 863 | 24 917 | 19 525 | 14 498 | 19 007 |
| 4310 Estate and inheritance taxes | 3 080 | 8 149 | .. | .. | .. | .. | .. | .. | .. | .. |
| Estate tax less refund federal | 2 427 | 6 181 | .. | .. | .. | .. | .. | .. | .. | .. |
| Estate tax state and local govt. | 653 | 1 968 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 367 | 276 | .. | .. | .. | .. | .. | .. | .. | .. |
| Gift tax less refund federal | 289 | 209 | .. | .. | .. | .. | .. | .. | .. | .. |
| Gift tax calculate state and local govt. | 78 | 67 | .. | .. | .. | .. | .. | .. | .. | .. |

Table 74. **United States / État-Unis (cont.)**
 Details of tax revenue / Recettes fiscales détaillées

Million USD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4400 Taxes on financial and capital transactions | 164 | 989 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest equalisation tax federal | 15 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Document and stock transfer state and local | 149 | 989 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | 38 017 | 128 844 | 273 450 | 468 393 | 650 209 | 646 993 | 611 223 | 644 385 | 683 689 | 707 316 |
| 5100 Taxes on production, sale, transfer, etc | 33 300 | 111 810 | 235 203 | 404 065 | 542 829 | 538 105 | 514 619 | 542 066 | 572 174 | 592 969 |
| 5110 General taxes | 8 016 | 51 328 | 125 575 | 221 358 | 305 524 | 300 954 | 281 577 | 294 445 | 306 313 | 315 044 |
| 5111 Value added taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 8 016 | 51 328 | 125 575 | 221 358 | 305 524 | 300 954 | 281 577 | 294 445 | 306 313 | 315 044 |
| General sales - general receipts state and local | 7 981 | 51 328 | 125 575 | 221 358 | 305 524 | 300 954 | 281 577 | 294 445 | 306 313 | 315 044 |
| Other state and local | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 25 284 | 60 482 | 109 628 | 182 707 | 237 305 | 237 151 | 233 042 | 247 621 | 265 861 | 277 925 |
| 5121 Excises | 21 209 | 45 471 | 64 953 | 108 600 | 137 346 | 133 895 | 142 125 | 145 304 | 146 374 | 154 603 |
| Alcohol taxes federal govt. | 3 689 | 5 601 | 5 228 | 7 281 | 8 571 | 8 668 | 8 645 | 8 848 | 9 010 | 9 424 |
| Tobacco taxes federal govt. | 2 142 | 2 443 | 4 217 | 6 741 | 8 377 | 7 999 | 16 309 | 17 487 | 16 959 | 16 525 |
| Airport, airway, highway federal | 3 559 | 6 411 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Manufacturer's excise taxes federal govt. | 2 867 | 6 122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar tax federal govt. | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes excise federal govt. | 889 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed tax deposits federal government | -11 | 152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes excise and undist. fed.govt. - | 0 | 0 | 13 316 | 32 005 | 31 747 | 27 564 | 28 008 | 26 913 | 26 780 | 34 059 |
| Less special tax liquor occupations federal | -22 | -21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other federal (refunds) | -7 | -32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol taxes state and local govt. | 949 | 2 642 | 3 577 | 4 485 | 5 677 | 5 867 | 5 941 | 6 179 | 6 305 | 6 587 |
| Tobacco taxes state and local govt. | 1 386 | 3 874 | 6 009 | 8 726 | 16 435 | 16 992 | 16 954 | 17 625 | 17 566 | 17 666 |
| Public utilities state and local govt. | 871 | 5 888 | 11 814 | 17 989 | 27 863 | 28 528 | 28 501 | 28 667 | 28 707 | 28 700 |
| Motor fuel taxes state and local govt. | 4 331 | 9 822 | 20 792 | 31 373 | 38 676 | 38 277 | 37 767 | 39 585 | 41 047 | 41 642 |
| Other state and local taxes | 469 | 2 295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Coal tonnage tax federal govt. | 0 | 272 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hazardous substances tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation fuels tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Boat fuels and equipment tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Waste site deposits tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leaking underground storage federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vaccine injury compens. federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ozone depletion tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Oil spill liability federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Luxury tax federal govt. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 275 | 608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Liquor store revenue state and local govt. | 1 447 | 3 200 | .. | .. | .. | .. | .. | .. | .. | .. |
| Liquor store expend. state and local govt. | -1 172 | -2 592 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 1 442 | 7 436 | 17 490 | 21 123 | 28 773 | 29 223 | 23 062 | 28 580 | 31 870 | 33 483 |
| Custom duties federal | 1 442 | 7 436 | 17 490 | 21 123 | 28 773 | 29 223 | 23 062 | 28 580 | 31 870 | 33 483 |
| Petroleum import fees federal govt. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 2 358 | 6 967 | 7 535 | 9 835 | 15 472 | 15 710 | 15 544 | 15 619 | 16 461 | 16 756 |
| Amusements state and local govt. | 23 | 234 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parimutuels state and local govt. | 386 | 731 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation of persons federal | 126 | 1 601 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport of property | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General and toll telephone federal | 1 079 | 1 118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign insurance policies federal | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance state and local govt. | 744 | 3 113 | 7 535 | 9 835 | 15 472 | 15 710 | 15 544 | 15 619 | 16 461 | 16 756 |
| Employee pension plans federal | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inland waterway tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ship departure tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 19 650 | 43 149 | 55 714 | 58 323 | 52 311 | 58 118 | 71 156 | 73 083 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 4 717 | 17 034 | 38 247 | 64 328 | 107 380 | 108 888 | 96 604 | 102 319 | 111 516 | 114 347 |
| 5210 Recurrent taxes | 3 490 | 9 501 | 30 655 | 55 139 | 86 725 | 80 111 | 80 471 | 83 077 | 86 540 | 89 087 |

Table 74. **United States / État-Unis (cont.)**
Details of tax revenue / Recettes fiscales détaillées

Million USD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 5211 Paid by households: motor vehicles | 1 211 | 3 370 | 8 104 | 11 408 | 14 990 | 14 902 | 15 391 | 16 321 | 16 900 | 17 429 |
| Motor vehicle regis. license st. and loc. | 1 056 | 2 981 | .. | .. | .. | .. | .. | .. | .. | .. |
| Motor vehicle oper. license st. and loc. | 152 | 389 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other motor vehicle | 3 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | 937 | 2 343 | 3 564 | 6 689 | 8 478 | 8 423 | 8 666 | 9 118 | 9 486 | 9 785 |
| Motor vehicle regis. license st. and loc. | 937 | 2 343 | .. | .. | .. | .. | .. | .. | .. | .. |
| Motor vehicle oper. license st. and loc. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | 1 342 | 3 788 | 18 987 | 37 042 | 63 257 | 56 786 | 56 414 | 57 638 | 60 154 | 61 873 |
| Misc. fees permit license federal | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax liquor occupations federal | 22 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Use tax of certain vehicles federal | 99 | 277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of internat. travel facilities federal | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Use tax of aircraft federal | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation in general license st. and loc. | 528 | 1 388 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcoholic beverage license tax st. and loc. | 133 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public utilities license tax st. and loc. | 30 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amusements license taxes st. and loc. | 7 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Occupation and business license st. and loc. | 349 | 1 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wagering occupation tax federal | 7 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other license taxes st. and loc. | 10 | 69 | 18 987 | 37 042 | 63 257 | 56 786 | 56 414 | 57 638 | 60 154 | 61 873 |
| Hunting and fishing license taxes st. and loc. | 138 | 417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 1 227 | 7 533 | 7 592 | 9 189 | 20 655 | 28 777 | 16 133 | 19 242 | 24 976 | 25 260 |
| Severance state and local govt. | 503 | 4 167 | 5 224 | 5 285 | 12 898 | 21 275 | 8 675 | 11 824 | 17 416 | 17 305 |
| Poll taxes state and local govt. | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes state and local govt. | 715 | 3 366 | 2 368 | 3 904 | 7 757 | 7 502 | 7 458 | 7 418 | 7 560 | 7 955 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | 15 | .. | .. | .. | .. | .. | .. | .. | .. |
| Non-wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 36 511 | 90 439 | 113 200 | 104 064 | 171 610 | 162 586 | 124 532 |
| Tax expenditure component | .. | .. | .. | 9 602 | 35 910 | 33 800 | 39 700 | 69 850 | 65 860 | 40 392 |
| Transfer component | .. | .. | .. | 26 909 | 54 529 | 79 400 | 64 364 | 101 760 | 96 726 | 84 140 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 0 | 0 | 0 | 650 | 250 | 6 400 | 7 720 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | 650 | 240 | 6 390 | 7 700 |
| Transfer component | .. | .. | .. | .. | .. | .. | 0 | 10 | 10 | 20 |
| Unallocable transfer component | .. | .. | .. | .. | .. | .. | 1 070 | 2 420 | 7 330 | 4 470 |
| Total tax revenue on cash basis | 167 022 | 730 672 | 1 518 943 | 2 870 276 | 3 839 516 | 3 827 198 | 3 382 595 | 3 380 971 | 3 565 197 | 3 757 713 |
| Total tax revenue on accrual basis | .. | .. | 1 574 061 | 2 921 566 | 3 896 687 | 3 740 306 | 3 358 797 | 3 547 259 | 3 725 578 | 3 940 933 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | 11 719 | 22 562 | 51 617 | 55 369 | 57 954 | 61 833 | 63 761 | 64 793 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | 1 585 780 | 2 944 128 | 3 948 304 | 3 795 675 | 3 416 751 | 3 609 092 | 3 789 339 | 4 005 726 |
| Imputed social contributions | .. | .. | 3 384 | 3 727 | 7 077 | 7 607 | 8 779 | 9 428 | 10 060 | 9 926 |
| National Accounts: Taxes and all social contributions | .. | .. | 1 589 164 | 2 947 855 | 3 955 381 | 3 803 282 | 3 425 530 | 3 618 520 | 3 799 399 | 4 015 652 |

Note:

From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the dated covered fiscal years ending 30th June. Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

Heading 1200: The US corporate income tax figures are under review as elements of the current total may not be consistent with figures from other countries.

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes, excises and undistributed, Federal government'.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department.

The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

StatLink  <http://dx.doi.org/10.1787/888933164962>

PART III/PARTIE III

B. Financing social benefits

**B. Le financement des prestations
sociales**

Table 75. Financing social benefits / Le financement des prestations sociales
Memorandum item on the financing of social security benefits
Pour mémoire : le financement des systèmes de sécurité sociale

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|---------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Australia, million AUD | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary contributions to government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Compulsory contributions to private sector | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Austria, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 1 548 | 9 200 | 17 763 | 30 693 | 38 757 | 40 496 | 40 961 | 41 780 | 43 724 | 45 343 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 32 | 135 | 141 | 206 | 256 | 255 | 281 | 307 | 298 | 262 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1 580 | 9 335 | 17 904 | 30 899 | 39 013 | 40 752 | 41 241 | 42 088 | 44 022 | 45 605 |
| Belgique, millions EUR | | | | | | | | | | |
| Impôts de la série 2000 | 2 018 | 10 798 | 23 386 | 34 962 | 45 480 | 48 015 | 49 026 | 50 131 | 52 592 | 54 788 |
| Autres impôts | 0 | 171 | 644 | 5 375 | 13 659 | 15 139 | 15 344 | 16 772 | 19 634 | 18 006 |
| Contributions volontaires au gouvernement | 0 | 41 | 52 | 54 | 55 | 62 | 62 | 62 | 67 | 70 |
| Contributions obligatoires au secteur privé | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2 018 | 11 009 | 24 082 | 40 391 | 59 193 | 63 216 | 64 432 | 66 965 | 72 293 | 72 863 |
| Canada, million CAD | | | | | | | | | | |
| Contribution under 2000 heading | 854 | 10 649 | 29 653 | 53 109 | 73 722 | 75 347 | 76 882 | 78 720 | 82 508 | 87 439 |
| Other taxes | 1 199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2 053 | 10 649 | 29 653 | 53 109 | 73 722 | 75 347 | 76 882 | 78 720 | 82 508 | 87 439 |
| Chile, million CLP | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | 159 559 | 576 758 | 1 148 647 | 1 289 225 | 1 371 750 | 1 493 987 | 1 623 818 | 1 802 468 |
| Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | 328 102 | 2 021 631 | 3 808 658 | 4 357 402 | 4 832 756 | 5 408 703 | 6 103 523 | 6 843 561 |
| Total | .. | .. | 487 661 | 2 598 389 | 4 957 305 | 5 646 627 | 6 204 506 | 6 902 690 | 7 727 341 | 8 646 029 |
| Czech Republic, million CZK | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 341 544 | 573 417 | 595 552 | 557 702 | 576 029 | 588 996 | 596 841 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 1 099 | 974 | 882 | 635 | 661 | 423 | 313 |
| Compulsory contributions to private sector | .. | .. | .. | 2 837 | 5 757 | 6 222 | 6 140 | 6 094 | 6 286 | 6 408 |
| Total | .. | .. | .. | 345 480 | 580 148 | 602 656 | 564 477 | 582 784 | 595 705 | 603 562 |
| Denmark, million DKK | | | | | | | | | | |
| Contribution under 2000 heading | 797 | 2 238 | 7 897 | 23 145 | 16 806 | 16 819 | 16 411 | 17 687 | 18 108 | 16 568 |
| Other taxes | 1 271 | 7 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 5 | 150 | 378 | 709 | 657 | 594 | 649 | 573 | 685 | 668 |
| Compulsory contributions to private sector | 145 | 554 | 1 278 | 1 445 | 4 526 | 4 887 | 4 368 | 3 847 | 3 584 | 3 458 |
| Total | 2 218 | 10 244 | 9 553 | 25 299 | 21 989 | 22 300 | 21 428 | 22 107 | 22 377 | 20 694 |
| Estonia, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 674 | 1 683 | 1 891 | 1 819 | 1 879 | 1 935 | 2 000 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 274 | 238 | 115 | 39 | 129 | 324 |
| Total | .. | .. | .. | 674 | 1 958 | 2 129 | 1 934 | 1 918 | 2 064 | 2 325 |
| Finland, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 93 | 2 776 | 10 012 | 15 756 | 21 384 | 22 335 | 22 055 | 22 648 | 23 776 | 25 261 |
| Other taxes | 47 | 22 | 0 | 404 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 262 | 632 | 236 | 228 | 224 | 220 | 254 | 261 | 267 |
| Compulsory contributions to private sector | 0 | 123 | 426 | 508 | 631 | 632 | 599 | 577 | 626 | 666 |
| Total | 140 | 3 183 | 11 070 | 16 904 | 22 243 | 23 191 | 22 874 | 23 479 | 24 663 | 26 194 |

Table 75. **Financing social benefits / Le financement des prestations sociales** (cont.)

Memorandum item on the financing of social security benefits
 Pour mémoire : le financement des systèmes de sécurité sociale

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| France, millions EUR | | | | | | | | | | |
| Impôts de la série 2000 | 8 804 | 76 235 | 191 141 | 231 875 | 307 663 | 315 789 | 317 560 | 323 816 | 336 595 | 346 041 |
| Autres impôts | 0 | 895 | 2 950 | 81 001 | 127 511 | 137 510 | 136 019 | 137 383 | 151 201 | 158 525 |
| Contributions volontaires au gouvernement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions obligatoires au secteur privé | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 8 804 | 77 130 | 194 091 | 312 876 | 435 174 | 453 299 | 453 579 | 461 199 | 487 796 | 504 566 |
| Germany, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 19 876 | 98 659 | 170 449 | 299 440 | 321 230 | 330 880 | 342 770 | 353 720 | 371 380 | 383 470 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 1 946 | 8 441 | 13 002 | 23 329 | 20 950 | 20 750 | 7 730 | 6 460 | 6 730 | 6 710 |
| Compulsory contributions to private sector | 107 | 690 | 1 462 | 6 120 | 8 730 | 9 160 | 8 860 | 10 090 | 9 550 | 10 070 |
| Total | 21 929 | 107 791 | 184 914 | 328 889 | 350 910 | 360 790 | 359 360 | 370 270 | 387 660 | 400 250 |
| Greece, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 37 | 485 | 3 466 | 14 299 | 24 941 | 25 985 | 24 150 | 24 748 | 22 138 | 20 972 |
| Other taxes | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 44 | 485 | 3 466 | 14 299 | 24 941 | 25 985 | 24 150 | 24 748 | 22 138 | 20 972 |
| Hungary, million HUF | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 1 506 755 | 3 292 206 | 3 449 129 | 3 198 477 | 3 179 923 | 3 606 936 | 3 602 883 |
| Other taxes | .. | .. | .. | 188 413 | 158 212 | 168 574 | 163 436 | 91 170 | 122 745 | 222 441 |
| Voluntary contributions to government | .. | .. | .. | 1 273 | 1 762 | 1 792 | 1 626 | 1 585 | 1 675 | 1 590 |
| Compulsory contributions to private sector | .. | .. | .. | 62 836 | 190 331 | 366 842 | 318 563 | 279 814 | 3 127 | 0 |
| Total | .. | .. | .. | 1 759 277 | 3 642 511 | 3 986 336 | 3 682 102 | 3 552 492 | 3 734 483 | 3 826 913 |
| Iceland, million ISK | | | | | | | | | | |
| Contribution under 2000 heading | 5 | 102 | 3 607 | 19 680 | 39 594 | 41 644 | 45 912 | 63 599 | 66 820 | 64 882 |
| Other taxes | 0 | 1 047 | 20 571 | 26 654 | 52 320 | 67 118 | 98 092 | 77 363 | 87 345 | 92 421 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 459 | 13 454 | 48 847 | 118 117 | 93 193 | 93 146 | 95 438 | 103 363 | 109 865 |
| Total | 5 | 1 608 | 37 632 | 95 181 | 210 031 | 201 955 | 237 151 | 236 400 | 257 527 | 267 168 |
| Ireland, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 21 | 578 | 1 729 | 3 941 | 8 118 | 8 325 | 7 575 | 7 083 | 7 652 | 7 186 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 21 | 578 | 1 729 | 3 941 | 8 118 | 8 325 | 7 575 | 7 083 | 7 652 | 7 186 |
| Israel, million ILS | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 27 565 | 37 909 | 40 445 | 41 227 | 45 343 | 48 759 | 50 296 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 0 | 2 400 | 5 300 | 9 100 | 13 200 | 17 700 |
| Total | .. | .. | .. | 27 565 | 37 909 | 42 845 | 46 527 | 54 443 | 61 959 | 67 996 |
| Italie, millions EUR | | | | | | | | | | |
| Impôts de la série 2000 | 1 881 | 22 976 | 87 256 | 143 629 | 200 772 | 210 980 | 207 844 | 209 126 | 211 667 | 211 154 |
| Autres impôts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions volontaires au gouvernement | 0 | 0 | 0 | 464 | 567 | 500 | 529 | 567 | 569 | 575 |
| Contributions obligatoires au secteur privé | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1 881 | 22 976 | 87 256 | 144 093 | 201 339 | 211 480 | 208 373 | 209 693 | 212 236 | 211 729 |
| Japan, billion JPY | | | | | | | | | | |
| Contribution under 2000 heading | 1 344 | 18 178 | 34 593 | 47 857 | 53 321 | 54 227 | 52 342 | 54 456 | 56 321 | 58 034 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1 344 | 18 178 | 34 593 | 47 857 | 53 321 | 54 227 | 52 342 | 54 456 | 56 321 | 58 034 |

Table 75. **Financing social benefits / Le financement des prestations sociales** (cont.)

Memorandum item on the financing of social security benefits
 Pour mémoire : le financement des systèmes de sécurité sociale

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Korea, billion KRW | | | | | | | | | | |
| Contribution under 2000 heading | .. | 73 | 3 760 | 22 759 | 53 588 | 59 415 | 62 165 | 67 129 | 75 316 | 84 136 |
| Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | 73 | 3 760 | 22 759 | 53 588 | 59 415 | 62 165 | 67 129 | 75 316 | 84 136 |
| Luxembourg, millions EUR | | | | | | | | | | |
| Impôts de la série 2000 | 86 | 443 | 1 011 | 2 215 | 3 689 | 3 968 | 4 221 | 4 339 | 4 656 | 4 936 |
| Autres impôts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions volontaires au gouvernement | 0 | 0 | 4 | 8 | 14 | 20 | 25 | 28 | 31 | 34 |
| Contributions obligatoires au secteur privé | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 86 | 443 | 1 015 | 2 223 | 3 703 | 3 988 | 4 247 | 4 367 | 4 687 | 4 970 |
| Mexico, million MXN | | | | | | | | | | |
| Contribution under 2000 heading | .. | 109 | 17 165 | 167 292 | 307 026 | 321 843 | 346 031 | 378 006 | 411 289 | 454 778 |
| Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | 25 | 3 840 | 67 352 | 144 331 | 134 265 | 129 207 | 146 110 | 154 996 | 160 669 |
| Total | .. | 134 | 21 005 | 234 644 | 451 357 | 456 108 | 475 238 | 524 117 | 566 285 | 615 447 |
| Netherlands, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 3 342 | 26 641 | 39 075 | 64 464 | 77 063 | 86 264 | 79 188 | 83 109 | 88 763 | 95 780 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 168 | 1 139 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 1 266 | 7 642 | 5 727 | 37 088 | .. | .. | .. | .. | .. | .. |
| Total | 4 776 | 35 422 | 44 965 | 101 552 | .. | .. | .. | .. | .. | .. |
| New Zealand, million NZD | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary contributions to government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Compulsory contributions to private sector | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Norway, million NOK | | | | | | | | | | |
| Contribution under 2000 heading | 2 009 | 28 205 | 79 362 | 132 170 | 206 314 | 226 393 | 234 514 | 244 016 | 261 010 | 278 595 |
| Other taxes | 1 305 | 4 256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 242 | 339 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3 314 | 32 703 | 79 701 | 132 170 | 206 314 | 226 393 | 234 514 | 244 016 | 261 010 | 278 595 |
| Poland, million PLN | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 96 329 | 140 645 | 144 578 | 152 443 | 156 981 | 174 587 | 195 695 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | .. | .. | 96 329 | 140 645 | 144 578 | 152 443 | 156 981 | 174 587 | 195 695 |
| Portugal, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 22 | 531 | 4 026 | 10 152 | 14 416 | 15 125 | 15 191 | 15 667 | 16 024 | 14 954 |
| Other taxes | 0 | 1 | 29 | 434 | 662 | 700 | 696 | 706 | 725 | 901 |
| Voluntary contributions to government | 0 | 0 | 0 | 16 | 8 | 12 | 14 | 58 | 36 | 34 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 22 | 532 | 4 055 | 10 602 | 15 086 | 15 837 | 15 901 | 16 432 | 16 785 | 15 890 |
| Slovak Republic, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 4 409 | 7 192 | 7 909 | 7 858 | 8 092 | 8 479 | 8 907 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 22 | 25 | 26 | 31 | 34 | 22 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 701 | 706 | 690 | 719 | 756 | 645 |
| Total | .. | .. | .. | 4 409 | 7 915 | 8 640 | 8 574 | 8 842 | 9 270 | 9 574 |

Table 75. **Financing social benefits / Le financement des prestations sociales** (cont.)
 Memorandum item on the financing of social security benefits
 Pour mémoire : le financement des systèmes de sécurité sociale

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Slovenia, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 2 631 | 4 724 | 5 221 | 5 276 | 5 382 | 5 407 | 5 365 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | .. | .. | 2 631 | 4 724 | 5 221 | 5 276 | 5 382 | 5 407 | 5 365 |
| Spain, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 350 | 10 682 | 36 722 | 76 220 | 128 555 | 134 323 | 130 843 | 130 341 | 129 418 | 123 841 |
| Other taxes | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 350 | 10 731 | 36 722 | 76 220 | 128 555 | 134 323 | 130 843 | 130 341 | 129 418 | 123 841 |
| Sweden, million SEK | | | | | | | | | | |
| Contribution under 2000 heading | 4 851 | 74 647 | 205 867 | 307 098 | 385 662 | 369 886 | 353 605 | 379 028 | 354 112 | 367 763 |
| Other taxes | 1 407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6 258 | 74 647 | 205 867 | 307 098 | 385 662 | 369 886 | 353 605 | 379 028 | 354 112 | 367 763 |
| Suisse, millions CHF | | | | | | | | | | |
| Impôts de la série 2000 | 1 670 | 10 844 | 19 961 | 31 059 | 35 115 | 36 860 | 38 142 | 38 286 | 40 941 | 41 840 |
| Autres impôts | 336 | 778 | 1 185 | 1 918 | 4 919 | 5 568 | 5 258 | 5 699 | 6 450 | 6 853 |
| Contributions volontaires au gouvernement | 95 | 431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions obligatoires au secteur privé | 2 505 | 9 674 | 17 776 | 22 928 | 35 484 | 35 675 | 36 810 | 39 256 | 41 492 | 42 402 |
| Total | 4 606 | 21 727 | 38 922 | 55 905 | 75 518 | 78 102 | 80 210 | 83 242 | 88 883 | 91 095 |
| Turkey, million TRY | | | | | | | | | | |
| Contribution under 2000 heading | 0 | 0 | 15 | 7 543 | 44 052 | 57 637 | 57 595 | 71 696 | 100 687 | 106 405 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 15 | 7 543 | 44 052 | 57 637 | 57 595 | 71 696 | 100 687 | 106 405 |
| United Kingdom, million GBP | | | | | | | | | | |
| Contribution under 2000 heading | 1 685 | 13 531 | 34 457 | 60 252 | 93 210 | 98 319 | 94 445 | 97 346 | 101 441 | 104 319 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 11 | 3 288 | 5 907 | 14 478 | 15 282 | 16 089 | 16 178 | 16 786 | 19 217 |
| Compulsory contributions to private sector | 1 148 | 13 350 | 7 945 | 8 308 | 9 969 | 10 699 | 9 545 | 9 104 | 9 300 | 8 092 |
| Total | 2 833 | 26 892 | 45 690 | 74 467 | 117 657 | 124 300 | 120 079 | 122 628 | 127 527 | 131 628 |
| United States, million USD | | | | | | | | | | |
| Contribution under 2000 heading | 22 192 | 159 763 | 396 972 | 683 104 | 907 433 | 930 086 | 902 632 | 917 772 | 848 816 | 880 609 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 488 | 3 407 | 11 719 | 22 562 | 51 617 | 55 369 | 57 954 | 61 833 | 63 761 | 64 793 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 22 680 | 163 170 | 408 691 | 705 666 | 959 050 | 985 455 | 960 586 | 979 605 | 912 577 | 945 402 |

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PART III/PARTIE III

**C. Social security contributions
and payroll taxes paid by government**

**C. Les cotisations de sécurité sociale
et impôts sur les salaires payés
par les administrations publiques**

Social security contributions and payroll taxes paid by government

During the revision of the Interpretative guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion, it was decided that the data shown in this publication should continue to include taxes paid by government (see § 5 of the Interpretative guide in Annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector), it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole, required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in § 35 to § 41, § 42 and § 3 to § 4 of the Interpretative guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques

Lors de la révision du Guide d'interprétation, en 1984, la question s'est posée de savoir comment il convenait de traiter les impôts acquittés par les administrations. Les deux exemples les plus marquants d'impôts de ce type sont les cotisations de sécurité sociale et les impôts sur les salaires acquittés par les administrations au titre de leurs agents. Après un échange de vues approfondi, il a été décidé que les données présentées dans cette publication continueraient d'inclure les impôts acquittés par les administrations (voir le § 5 du Guide d'interprétation dans l'Annexe A).

Alors qu'il a été admis qu'à certaines fins (par exemple, pour mesurer le flux de paiements allant du secteur privé au secteur des administrations), il conviendrait d'exclure les impôts payés par un secteur de l'administration à un autre ou les impôts acquittés entre les différentes unités d'un même secteur de l'administration, il a été décidé que les impôts acquittés par les administrations devaient être inclus dans les données lorsque l'on comptabilise tous les flux d'impôts de l'ensemble de l'économie. Cette prise en compte permet d'être sûr que les différents flux de ressources d'une économie, y compris la valeur de la production des administrations, sont bien mesurés de façon cohérente nette d'impôt.

Il a été toutefois décidé que les données sur les impôts acquittés par les administrations, et que l'on pouvait identifier isolément, seraient présentées séparément dans un poste pour mémoire – et c'est l'objet des tableaux par pays qui suivent.

Les données reproduites dans les tableaux suivants ont trait aux montants effectifs versés par les administrations publiques au titre de leurs agents. Les cotisations fictives, volontaires et imputées sont exclues de ces données. Les définitions des cotisations de sécurité sociale, des impôts sur les salaires et des administrations publiques correspondent aux définitions données aux § 35 à § 41, § 42 et § 3 à § 4 du Guide d'interprétation. Les informations sur les autres impôts payés par les administrations (à savoir : impôts sur la propriété, et impôts sur la consommation) ne sont pas disponibles pour la plupart des pays, même s'il semble bien que, dans tous les pays, les impôts assis sur les salaires sont les impôts les plus importants qu'acquittent les administrations. Dans beaucoup de cas, les données sont estimées et ne sont pas toujours établies sur une base compatible avec celle utilisée dans les tableaux principaux.

**Table 76. Social security contributions and payroll taxes paid by government /
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques**

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|-----------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
| Australia, million AUD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State/Regional | 15 | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | 0 | 0 | 2 | 19 | 41 | 35 | 34 | 31 | 30 | 36 |
| Social Security Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Multi-jurisdictional (University) sector ¹ | 0 | 0 | 90 | 282 | 455 | 485 | 519 | 548 | 585 | 634 |
| Total | 15 | 306 | 92 | 301 | 496 | 520 | 553 | 579 | 615 | 670 |
| 2000+3000 Total | 15 | 306 | 92 | 301 | 496 | 520 | 553 | 579 | 615 | 670 |
| Austria, million EUR² | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 48 | 230 | 337 | 535 | 985 | 1 033 | 1 102 | 1 161 | 1 223 | 1 297 |
| State/Regional | 13 | 166 | 337 | 430 | 503 | 540 | 602 | 612 | 626 | 643 |
| Local government | 17 | 145 | 292 | 547 | 551 | 581 | 622 | 644 | 660 | 680 |
| Social Security Funds | 11 | 79 | 48 | 176 | 202 | 214 | 222 | 223 | 228 | 236 |
| Total | 88 | 619 | 1 015 | 1 688 | 2 241 | 2 367 | 2 548 | 2 640 | 2 738 | 2 856 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | 0 | 49 | 134 | 165 | 208 | 319 | 390 | 407 | 419 | 439 |
| State/Regional | 0 | 48 | 74 | 141 | 178 | 225 | 252 | 252 | 257 | 262 |
| Local government | 1 | 29 | 79 | 274 | 129 | 176 | 201 | 205 | 208 | 215 |
| Social Security Funds | 0 | 0 | 39 | 44 | 51 | 54 | 55 | 55 | 56 | 59 |
| Total | 1 | 125 | 326 | 622 | 566 | 773 | 898 | 920 | 941 | 975 |
| 2000+3000 Total | 89 | 745 | 1 341 | 2 310 | 2 807 | 3 140 | 3 446 | 3 560 | 3 679 | 3 831 |
| Belgique, millions EUR | | | | | | | | | | |
| 2000 Cotisations de sécurité sociale | | | | | | | | | | |
| Administration fédérale ou centrale | .. | 536 | 211 | 254 | 427 | 457 | 476 | 480 | 493 | 510 |
| Administration d'un Etat/Länder | .. | 0 | 614 | 1 184 | 1 528 | 1 617 | 1 708 | 1 752 | 1 862 | 1 934 |
| Administrations locales | .. | 434 | 768 | 1 152 | 1 816 | 1 914 | 2 064 | 2 225 | 2 356 | 2 772 |
| Administrations de sécurité sociale | .. | 89 | 176 | 244 | 289 | 312 | 338 | 349 | 368 | 395 |
| Total | .. | 1 059 | 1 769 | 2 834 | 4 060 | 4 299 | 4 587 | 4 806 | 5 079 | 5 611 |
| 3000 Impôts sur les salaires | | | | | | | | | | |
| Administration fédérale ou centrale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations de sécurité sociale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 1 059 | 1 769 | 2 834 | 4 060 | 4 299 | 4 587 | 4 806 | 5 079 | 5 611 |
| Canada, million CAD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 944 | 1 130 | 1 212 | 1 302 | 1 421 | 1 408 | 1 459 |
| State/Regional | .. | .. | .. | 3 023 | 4 269 | 4 517 | 4 970 | 5 071 | 5 305 | 5 353 |
| Local government | .. | .. | .. | 2 225 | 2 806 | 2 888 | 3 396 | 3 390 | 3 548 | 3 580 |
| Social Security Funds | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| Total | .. | .. | .. | 6 192 | 8 205 | 8 617 | 9 668 | 9 882 | 10 261 | 10 392 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State/Regional | .. | .. | .. | 173 | 234 | 257 | 261 | 281 | 291 | 294 |
| Local government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | .. | .. | 173 | 234 | 257 | 261 | 281 | 291 | 294 |
| 2000+3000 Total | .. | .. | .. | 6 365 | 8 439 | 8 874 | 9 929 | 10 163 | 10 552 | 10 686 |

Table 76. **Social security contributions and payroll taxes paid by government /
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|------------|----------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Chile, million CLP | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 43 210 | 107 911 | 120 417 | 125 449 | 148 006 | 169 141 | 177 036 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 11 317 | 30 218 | 34 213 | 35 262 | 41 518 | 45 580 | 48 269 |
| Social Security Funds | .. | .. | .. | 106 | 263 | 296 | 297 | 449 | 467 | 500 |
| Total | .. | .. | .. | 54 633 | 138 392 | 154 927 | 161 008 | 189 974 | 215 188 | 225 805 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | .. | 54 633 | 138 392 | 154 927 | 161 008 | 189 974 | 215 188 | 225 805 |
| Czech Republic, million CZK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 28 050 | 44 437 | 45 419 | 46 351 | 45 439 | 43 857 | 45 424 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 5 660 | 8 253 | 8 914 | 8 917 | 9 394 | 9 268 | 9 124 |
| Social Security Funds | .. | .. | .. | 510 | 791 | 867 | 908 | 938 | 935 | 894 |
| Total | .. | .. | .. | 34 220 | 53 481 | 55 200 | 56 177 | 55 771 | 54 060 | 55 442 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | .. | 34 220 | 53 481 | 55 200 | 56 177 | 55 771 | 54 060 | 55 442 |
| Denmark, million DKK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 179 | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Estonia, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 127 | 254 | 309 | 318 | 312 | 327 | 342 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 47 | 154 | 185 | 180 | 171 | 176 | 181 |
| Social Security Funds | .. | .. | .. | 0 | 3 | 8 | 38 | 41 | 32 | 25 |
| Total | .. | .. | .. | 175 | 412 | 503 | 537 | 524 | 535 | 549 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | .. | 175 | 412 | 503 | 537 | 524 | 535 | 549 |

Table 76. **Social security contributions and payroll taxes paid by government / Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Finland, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 61 | 196 | 908 | 1 057 | 1 134 | 1 140 | 1 137 | 1 134 | 1 174 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 170 | 1 709 | 2 786 | 4 061 | 4 291 | 4 318 | 4 352 | 4 568 | 4 755 |
| Social Security Funds | .. | 9 | 33 | 75 | 88 | 90 | 90 | 90 | 93 | 97 |
| Total | .. | 239 | 1 938 | 3 769 | 5 206 | 5 515 | 5 548 | 5 579 | 5 795 | 6 026 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 4 | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 245 | 1 938 | 3 769 | 5 206 | 5 515 | 5 548 | 5 579 | 5 795 | 6 026 |
| France, millions EUR | | | | | | | | | | |
| 2000 Cotisations de sécurité sociale | | | | | | | | | | |
| Administration fédérale ou centrale | .. | 3 816 | 8 063 | 10 474 | 12 438 | 12 313 | 12 608 | 12 859 | 12 781 | 12 909 |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | 2 369 | 5 542 | 10 364 | 15 913 | 16 915 | 17 568 | 18 047 | 18 349 | 18 926 |
| Administrations de sécurité sociale | .. | 2 594 | 6 940 | 10 827 | 14 035 | 14 519 | 15 117 | 15 427 | 15 857 | 16 129 |
| Total | .. | 8 779 | 20 545 | 31 665 | 42 386 | 43 747 | 45 293 | 46 333 | 46 987 | 47 964 |
| 3000 Impôts sur les salaires | | | | | | | | | | |
| Administration fédérale ou centrale | .. | 836 | 494 | 854 | 1 558 | 1 596 | 1 568 | 1 611 | 1 639 | 1 653 |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | 27 | 107 | 324 | 549 | 634 | 675 | 698 | 721 | 742 |
| Administrations de sécurité sociale | .. | 629 | 2 234 | 3 413 | 4 531 | 4 696 | 4 910 | 5 028 | 5 115 | 5 200 |
| Total | .. | 1 492 | 2 835 | 4 591 | 6 638 | 6 926 | 7 153 | 7 337 | 7 475 | 7 595 |
| 2000+3000 Total | .. | 10 271 | 23 380 | 36 256 | 49 024 | 50 673 | 52 446 | 53 670 | 54 462 | 55 559 |
| Germany, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 775 | 1 324 | 2 376 | 1 615 | 1 205 | 1 253 | 1 282 | 1 326 | 1 363 | 1 399 |
| State/Regional | 293 | 2 611 | 4 647 | 7 645 | 5 321 | 5 524 | 5 647 | 5 855 | 6 076 | 6 299 |
| Local government | 325 | 3 140 | 5 791 | 10 561 | 9 949 | 10 349 | 10 638 | 10 961 | 11 374 | 11 803 |
| Social Security Funds | 1 495 | 456 | 767 | 1 884 | 2 286 | 2 357 | 2 396 | 2 485 | 2 575 | 2 667 |
| Total | 2 887 | 7 531 | 13 581 | 21 705 | 18 761 | 19 483 | 19 963 | 20 627 | 21 388 | 22 168 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | 2 887 | 7 531 | 13 581 | 21 705 | 18 761 | 19 483 | 19 963 | 20 627 | 21 388 | 22 168 |
| Greece, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 124 | 1 542 | 2 888 | 3 234 | 3 403 | 3 217 | 3 695 | 3 301 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | 0 | 200 | 440 | 491 | 502 | 382 | 346 | 401 |
| Total | .. | .. | 124 | 1 742 | 3 328 | 3 725 | 3 905 | 3 599 | 4 041 | 3 702 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | 124 | 1 742 | 3 328 | 3 725 | 3 905 | 3 599 | 4 041 | 3 702 |

Table 76. **Social security contributions and payroll taxes paid by government /
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|-----------|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Hungary, million HUF | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 148 251 | 293 684 | 295 793 | 266 442 | 255 557 | 243 241 | 320 040 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 173 475 | 343 306 | 347 498 | 307 680 | 278 385 | 260 764 | 208 411 |
| Social Security Funds | .. | .. | .. | 4 936 | 8 052 | 8 353 | 7 547 | 6 656 | 3 016 | 2 992 |
| Total | .. | .. | .. | 326 661 | 645 042 | 651 644 | 581 669 | 540 597 | 507 021 | 531 444 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 13 901 | 7 287 | 7 195 | 6 913 | 1 011 | 7 979 | 9 140 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 25 990 | 11 928 | 11 493 | 11 175 | 3 254 | 10 656 | 10 382 |
| Social Security Funds | .. | .. | .. | 406 | 162 | 169 | 171 | 8 | 13 | 119 |
| Total | .. | .. | .. | 40 297 | 19 377 | 18 857 | 18 259 | 4 273 | 18 649 | 19 641 |
| 2000+3000 Total | .. | .. | .. | 366 958 | 664 420 | 670 500 | 599 927 | 544 870 | 525 670 | 551 085 |
| Iceland, million ISK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000+3000 Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Ireland, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 21 | 65 | 166 | 460 | 475 | 422 | 400 | 437 | 400 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 25 | 83 | 277 | 862 | 890 | 792 | 750 | 819 | 749 |
| Social Security Funds | .. | 0 | 1 | 4 | 6 | 6 | 6 | 6 | 6 | 6 |
| Total | .. | 46 | 149 | 447 | 1 328 | 1 370 | 1 220 | 1 156 | 1 262 | 1 155 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 46 | 149 | 447 | 1 328 | 1 370 | 1 220 | 1 156 | 1 262 | 1 155 |
| Israel, million ILS | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 840 | 1 030 | 1 050 | 1 060 | 1 180 | 1 320 | 1 370 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 280 | 340 | 350 | 350 | 390 | 440 | 450 |
| Social Security Funds | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | .. | .. | 1 120 | 1 370 | 1 400 | 1 410 | 1 570 | 1 760 | 1 820 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 2 330 | 3 600 | 3 830 | 3 970 | 4 180 | 4 400 | 4 680 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 780 | 1 120 | 930 | 910 | 960 | 1 010 | 1 070 |
| Social Security Funds | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | .. | .. | 3 110 | 4 720 | 4 760 | 4 880 | 5 140 | 5 410 | 5 750 |
| 2000+3000 Total | .. | .. | .. | 4 230 | 6 090 | 6 160 | 6 290 | 6 710 | 7 170 | 7 570 |

Table 76. **Social security contributions and payroll taxes paid by government / Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------|------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Italie, millions EUR | | | | | | | | | | |
| 2000 Cotisations de sécurité sociale | | | | | | | | | | |
| Administration fédérale ou centrale | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administrations de sécurité sociale | .. | .. | .. | 36 679 | 47 394 | 49 002 | 49 734 | 50 627 | 50 492 | 49 889 |
| Total | .. | .. | .. | 36 679 | 47 394 | 49 002 | 49 734 | 50 627 | 50 492 | 49 889 |
| 3000 Impôts sur les salaires | | | | | | | | | | |
| Administration fédérale ou centrale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations de sécurité sociale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | .. | 36 679 | 47 394 | 49 002 | 49 734 | 50 627 | 50 492 | 49 889 |
| Japan, billion JPY | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 507 | 732 | 766 | 791 | 816 | 758 | 776 | 778 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 1 510 | 2 168 | 2 216 | 2 245 | 2 203 | 2 223 | 2 387 | 2 339 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | .. | 2 017 | 2 900 | 2 982 | 3 036 | 3 019 | 2 981 | 3 163 | 3 117 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | 2 017 | 2 900 | 2 982 | 3 036 | 3 019 | 2 981 | 3 163 | 3 117 |
| Korea, billion KRW | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000+3000 Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Luxembourg, millions EUR | | | | | | | | | | |
| 2000 Cotisations de sécurité sociale | | | | | | | | | | |
| Administration fédérale ou centrale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations de sécurité sociale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Impôts sur les salaires | | | | | | | | | | |
| Administration fédérale ou centrale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations de sécurité sociale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000+3000 Total | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Table 76. **Social security contributions and payroll taxes paid by government /
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques** (cont.)

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Mexico, million MXN | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 25 | 2 952 | 73 948 | 140 647 | 145 147 | 167 568 | 185 313 | 199 488 | 224 566 |
| State/Regional | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | 25 | 2 952 | 73 948 | 140 647 | 145 147 | 167 568 | 185 313 | 199 488 | 224 566 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 25 | 2 952 | 73 948 | 140 647 | 145 147 | 167 568 | 185 313 | 199 488 | 224 566 |
| Netherlands, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 63 | 1 366 | 286 | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | 7 | 91 | 59 | .. | .. | .. | .. | .. | .. | .. |
| Total | 70 | 1 457 | 345 | 2 006 | 4 310 | 4 640 | 4 802 | .. | .. | .. |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | 70 | 1 457 | 345 | 2 006 | 4 310 | 4 640 | 4 802 | 0 | 0 | 0 |
| New Zealand, million NZD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Norway, million NOK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 1 242 | 2 859 | 11 895 | 30 761 | 34 322 | 35 295 | 36 909 | 40 393 | 43 837 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 4 538 | 11 964 | 24 831 | 31 862 | 35 760 | 39 085 | 40 727 | 46 292 | 48 033 |
| Social Security Funds | .. | 1 222 | 3 064 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | 7 002 | 17 887 | 36 726 | 62 623 | 70 081 | 74 380 | 77 636 | 86 684 | 91 870 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 7 002 | 17 887 | 36 726 | 62 623 | 70 081 | 74 380 | 77 636 | 86 684 | 91 870 |

Table 76. **Social security contributions and payroll taxes paid by government /
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques** (cont.)

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------|----------|-----------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Poland, million PLN | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 2 834 | 5 801 | 5 642 | 6 403 | 6 505 | 6 733 | 7 634 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 5 204 | 9 654 | 9 994 | 10 795 | 11 371 | 11 946 | 13 152 |
| Social Security Funds | .. | .. | .. | 943 | 382 | 393 | 881 | 491 | 440 | 498 |
| Total | .. | .. | .. | 8 981 | 15 837 | 16 029 | 18 079 | 18 367 | 19 119 | 21 284 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | .. | 8 981 | 15 837 | 16 029 | 18 079 | 18 367 | 19 119 | 21 284 |
| Portugal, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 0 | 33 | 197 | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 4 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Total | .. | 4 | 33 | 197 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 4 | 33 | 197 | 0 | 0 | 0 | 0 | 0 | 0 |
| Slovak Republic, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 489 | 499 | 583 | 620 | 639 | 686 | 694 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 130 | 409 | 439 | 469 | 479 | 495 | 506 |
| Social Security Funds | .. | .. | .. | 22 | 32 | 31 | 29 | 44 | 30 | 31 |
| Total | .. | .. | .. | 642 | 977 | 1 052 | 1 118 | 1 162 | 1 211 | 1 231 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | .. | 642 | 977 | 1 052 | 1 118 | 1 162 | 1 211 | 1 231 |
| Slovenia, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 161 | 333 | 374 | 395 | 402 | 421 | 412 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 86 | 175 | 184 | 188 | 195 | 198 | 196 |
| Social Security Funds | .. | .. | .. | 3 | 7 | 7 | 8 | 8 | 8 | 8 |
| Total | .. | .. | .. | 250 | 515 | 565 | 590 | 604 | 627 | 616 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 55 | 76 | 48 | 6 | 6 | 6 | 7 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 29 | 36 | 22 | 3 | 3 | 3 | 4 |
| Social Security Funds | .. | .. | .. | 1 | 2 | 1 | 0 | 0 | 0 | 0 |
| Total | .. | .. | .. | 85 | 114 | 71 | 9 | 9 | 9 | 11 |
| 2000+3000 Total | .. | .. | .. | 335 | 629 | 636 | 600 | 613 | 636 | 626 |


Table 76. **Social security contributions and payroll taxes paid by government /
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|-----------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Spain, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 387 | 989 | 1 896 | 1 868 | 2 003 | 2 020 | 2 069 | 2 028 | 1 898 |
| State/Regional | .. | 2 | 0 | 3 902 | 9 416 | 10 492 | 11 085 | 10 952 | 11 173 | 11 341 |
| Local government | .. | 252 | 1 819 | 2 524 | 4 098 | 4 406 | 4 637 | 4 780 | 4 816 | 4 467 |
| Social Security Funds | .. | 396 | 1 202 | 1 284 | 484 | 511 | 544 | 527 | 515 | 504 |
| Total | .. | 1 037 | 4 010 | 9 606 | 15 866 | 17 412 | 18 286 | 18 328 | 18 532 | 18 210 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | 1 037 | 4 010 | 9 606 | 15 866 | 17 412 | 18 286 | 18 328 | 18 532 | 18 210 |
| Sweden, million SEK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 7 543 | 12 430 | 23 225 | 26 540 | 25 674 | 25 325 | 27 118 | 24 902 | 25 763 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 18 149 | 49 298 | 63 856 | 83 714 | 79 414 | 75 069 | 79 454 | 72 251 | 74 123 |
| Social Security Funds | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | 25 692 | 61 728 | 87 080 | 110 254 | 105 088 | 100 393 | 106 573 | 97 153 | 99 885 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | 1 527 | 3 792 | 5 772 | 8 649 | 8 780 | 7 692 | 10 924 | 11 231 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 6 060 | 10 427 | 18 208 | 26 753 | 26 025 | 22 538 | 31 695 | 32 314 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | 0 | 7 587 | 14 219 | 23 980 | 35 403 | 34 805 | 30 230 | 42 619 | 43 545 |
| 2000+3000 Total | .. | 25 692 | 69 315 | 101 299 | 134 233 | 140 490 | 135 199 | 136 803 | 139 772 | 143 430 |
| Suisse, millions CHF | | | | | | | | | | |
| 2000 Cotisations de sécurité sociale | | | | | | | | | | |
| Administration fédérale ou centrale | 13 | 91 | 371 | 407 | 324 | 309 | 344 | 357 | 376 | 379 |
| Administration d'un Etat/Länder | 34 | 380 | 1 001 | 1 259 | 1 703 | 1 417 | 1 538 | 1 570 | 1 649 | 1 686 |
| Administrations locales | 22 | 270 | 636 | 885 | 1 131 | 795 | 833 | 845 | 873 | 896 |
| Administrations de sécurité sociale | 2 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 71 | 762 | 2 008 | 2 550 | 3 158 | 2 521 | 2 714 | 2 772 | 2 897 | 2 961 |
| 3000 Impôts sur les salaires | | | | | | | | | | |
| Administration fédérale ou centrale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administration d'un Etat/Länder | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations locales | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Administrations de sécurité sociale | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | 71 | 762 | 2 008 | 2 550 | 3 158 | 2 521 | 2 714 | 2 772 | 2 897 | 2 961 |
| Turkey, million TRY | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 9 | 3 619 | 20 442 | 28 858 | 31 477 | 39 363 | 53 162 | 58 272 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | .. | .. | 9 | 3 619 | 20 442 | 28 858 | 31 477 | 39 363 | 53 162 | 58 272 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | .. | .. | 9 | 3 619 | 20 442 | 28 858 | 31 477 | 39 363 | 53 162 | 58 272 |

Table 76. **Social security contributions and payroll taxes paid by government /
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| United Kingdom, million GBP | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 87 | 920 | 2 134 | 3 125 | 5 910 | 6 216 | 6 112 | 6 387 | 6 694 | 7 076 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | 83 | 926 | 1 957 | 2 905 | 5 032 | 5 393 | 5 260 | 5 411 | 5 311 | 4 934 |
| Social Security Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 170 | 1 846 | 4 091 | 6 030 | 10 942 | 11 609 | 11 372 | 11 798 | 12 005 | 12 010 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | 360 | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 410 | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | 170 | 2 616 | 4 091 | 6 030 | 10 942 | 11 609 | 11 372 | 11 798 | 12 005 | 12 010 |
| United States, million USD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 301 | 2 053 | 9 055 | 11 320 | 19 590 | 21 239 | 23 391 | 25 434 | 26 477 | 26 642 |
| State/Regional | 699 | 7 585 | 19 802 | 32 815 | 43 624 | 44 813 | 46 367 | 46 178 | 45 933 | 46 030 |
| Local government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1 000 | 9 638 | 28 857 | 44 135 | 63 214 | 66 052 | 69 758 | 71 612 | 72 410 | 72 672 |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000+3000 Total | 1 000 | 9 638 | 28 857 | 44 135 | 63 214 | 66 052 | 69 758 | 71 612 | 72 410 | 72 672 |

1. The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.
2. There is a break in the series in 1990. The data are based on ESA95 from that year onwards.

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