

BELGIUM

Table II. Detailed taxes and social contribution receipts

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	173 672	182 315	188 650	191 847	194 461	197 271	206 671	213 452
2 Total tax receipts and actual social contributions	165 687	173 991	179 817	182 723	185 752	188 343	197 358	203 913
3 Total tax receipts	112 495	118 637	123 216	125 418	126 868	130 150	137 505	142 788
4 Taxes on production and imports	49 947	52 736	53 538	54 315	55 192	58 005	59 944	61 991
5 Taxes on products	42 343	43 720	44 642	45 159	46 149	48 690	50 698	52 565
6 Value added type taxes	26 504	27 420	27 738	27 804	27 952	29 179	30 255	31 545
7 Taxes and duties on imports, excluding VAT	883	949	1 025	1 071	1 108	1 176	1 168	1 220
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	883	949	1 025	1 071	1 108	1 176	1 168	1 220
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	883	949	1 025	1 071	1 108	1 176	1 168	1 220
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	14 955	15 352	15 879	16 283	17 089	18 336	19 276	19 800
17 Excise duties and consumption taxes	8 122	8 437	8 804	9 075	9 509	10 474	10 940	11 130
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	3 771	3 782	3 886	4 081	4 358	4 464	4 800	4 899
20 Car registration taxes	379	371	360	326	349	388	435	473
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	58	63	73	76	80	90	94	103
23 Taxes on insurance premiums	2 109	2 223	2 285	2 263	2 307	2 353	2 382	2 468
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	231	242	215	206	206	201	185	185
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	285	235	256	257	280	366	439	541
29 Other taxes on production	7 605	9 015	8 896	9 156	9 043	9 314	9 246	9 426
30 Taxes on land, buildings or other structures	4 637	4 665	4 942	5 069	5 148	5 343	5 430	5 360
31 Taxes on the use of fixed assets	773	717	757	742	745	650	645	663
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	780	1 239	776	573	586	441	440	432
35 Taxes on pollution	178	176	206	320	259	355	309	422
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	1 237	2 219	2 214	2 452	2 306	2 526	2 422	2 549
38 Current taxes on income and wealth	59 776	62 583	65 705	67 205	68 038	68 799	73 943	77 026
39 Taxes on income	57 842	60 642	63 839	65 348	66 108	66 755	71 979	74 891
40 Taxes on individual or household income including holding gains	46 368	48 164	50 768	51 753	51 494	51 064	52 837	53 968
41 Taxes on individual or household income excl. holding gains	46 368	48 164	50 768	51 753	51 494	51 064	52 837	53 968
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	10 670	11 624	12 192	12 585	13 644	14 640	18 127	19 766
44 Taxes on income or profits of corporations excl. holding gains	10 670	11 624	12 192	12 585	13 644	14 640	18 127	19 766
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	805	853	879	1 010	971	1 051	1 015	1 158
50 Other current taxes	1 934	1 941	1 866	1 857	1 929	2 044	1 965	2 134
51 Current taxes on capital	504	552	553	583	603	735	617	843
52 Poll taxes	43	45	46	44	40	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 275	1 232	1 256	1 218	1 265	1 287	1 326	1 269
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	113	113	10	13	22	22	22	23
57 Capital taxes	2 772	3 318	3 973	3 898	3 639	3 347	3 618	3 771
58 Taxes on capital transfers	2 434	2 728	3 096	2 807	3 004	2 932	3 131	3 250
59 Capital levies	337	590	877	1 091	635	415	487	521
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	53 192	55 355	56 601	57 305	58 884	58 193	59 853	61 125
62 Employers' actual social contributions	32 721	34 116	34 915	35 324	36 240	35 194	36 114	36 546
63 Compulsory	32 721	34 116	34 915	35 324	36 240	35 194	36 114	36 546
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	20 471	21 239	21 687	21 981	22 644	22 999	23 739	24 579
66 Compulsory	20 405	21 167	21 612	21 908	22 573	22 927	23 666	24 460
<i>of which:</i>								
67 <i>Employees</i>	15 696	16 239	16 476	16 682	17 036	17 174	17 745	18 361
68 <i>Self- and non-employed persons</i>	4 709 e	4 929 e	5 136 e	5 226 e	5 537 e	5 753 e	5 921 e	6 099 e
69 Voluntary	67	71	74	73	72	72	73	119
70 Imputed social contributions	8 747	9 158	9 567	9 612	9 259	9 551	9 937	10 229
71 Capital transfers for taxes and social cont., unlikely to be collected	755	831	730	483	547	623	624	689

BELGIUM

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	95 671	101 557	104 739	107 209	103 173	97 578	103 682	109 547
2 Total tax receipts and actual social contributions	94 018	99 864	102 811	105 038	101 221	95 625	101 726	107 457
3 Total tax receipts	91 551	97 510	100 475	102 711	98 885	95 553	101 657	107 389
4 Taxes on production and imports	37 481	40 034	39 947	40 212	40 749	42 641	43 895	45 898
5 Taxes on products	36 201	37 353	37 892	38 229	38 975	40 675	42 047	43 962
6 Other taxes on production	1 280	2 682	2 056	1 983	1 774	1 966	1 848	1 935
7 Current taxes on income and wealth	53 762	56 897	59 890	61 695	57 573	52 497	57 275	60 971
8 Taxes on income	53 719	56 860	59 851	61 656	57 532	52 334	57 231	60 697
9 Other current taxes	43	37	39	39	41	163	45	273
10 Capital taxes	308	579	638	804	563	415	487	521
11 Actual social contributions	2 467	2 353	2 336	2 327	2 336	72	69	68
12 Imputed social contributions	2 225	2 314	2 464	2 503	2 358	2 428	2 498	2 629
13 Capital transfers for taxes and social cont., unlikely to be collected	572	621	536	333	406	475	542	539
II.3 STATE GOVERNMENT								
1 Total receipts	14 787	15 472	16 801	16 888	21 342	27 795	29 108	28 922
2 Total tax receipts and actual social contributions	9 837	10 259	11 328	11 302	15 919	22 166	23 219	22 883
3 Total tax receipts	9 802	10 248	11 316	11 291	15 909	21 941	22 989	22 628
4 Taxes on production and imports	6 129	6 335	6 784	7 038	7 216	7 955	8 458	8 514
5 Taxes on products	4 925	5 157	5 497	5 664	5 877	6 611	7 159	6 990
6 Other taxes on production	1 204	1 178	1 287	1 374	1 339	1 344	1 299	1 525
7 Current taxes on income and wealth	1 209	1 174	1 197	1 159	5 617	11 055	11 400	10 863
8 Taxes on income	0	0	0	0	4 418	9 874	10 185	9 707
9 Other current taxes	1 209	1 174	1 197	1 159	1 199	1 181	1 216	1 157
10 Capital taxes	2 463	2 739	3 335	3 094	3 075	2 932	3 131	3 250
11 Actual social contributions	36	11	11	11	11	225	230	255
12 Imputed social contributions	4 956	5 215	5 476	5 589	5 424	5 629	5 889	6 039
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	9 949	9 687	10 109	10 009	10 570	11 006	11 191	10 934
2 Total tax receipts and actual social contributions	8 391	8 067	8 491	8 498	9 095	9 512	9 641	9 374
3 Total tax receipts	8 368	8 042	8 465	8 471	9 068	9 493	9 621	9 360
4 Taxes on production and imports	4 912	4 941	5 273	5 545	5 644	5 766	5 855	5 712
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	4 912	4 941	5 273	5 545	5 644	5 766	5 855	5 712
7 Current taxes on income and wealth	3 456	3 101	3 193	2 926	3 424	3 727	3 767	3 649
8 Taxes on income	3 054	2 688	2 871	2 576	3 052	3 349	3 355	3 234
9 Other current taxes	402	413	321	350	372	377	412	414
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	23	25	26	27	27	19	20	13
12 Imputed social contributions	1 559	1 621	1 619	1 513	1 477	1 494	1 550	1 561
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	53 265	55 600	57 000	57 742	59 376	60 891	62 690	64 049
2 Total tax receipts and actual social contributions	53 441	55 802	57 188	57 885	59 517	61 040	62 772	64 199
3 Total tax receipts	2 775	2 837	2 959	2 945	3 007	3 163	3 238	3 411
4 Taxes on production and imports	1 425	1 426	1 534	1 520	1 583	1 643	1 736	1 868
5 Taxes on products	1 217	1 211	1 254	1 266	1 297	1 404	1 492	1 613
6 Other taxes on production	208	214	280	254	287	239	244	255
7 Current taxes on income and wealth	1 350	1 412	1 425	1 425	1 424	1 520	1 501	1 543
8 Taxes on income	1 069	1 094	1 117	1 116	1 106	1 198	1 209	1 253
9 Other current taxes	281	318	309	309	318	323	293	291
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	50 666	52 965	54 228	54 940	56 510	57 877	59 534	60 788
12 Imputed social contributions	7	7	7	7	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	183	210	194	150	141	149	82	150

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/246f>.

Source: Banque Nationale de Belgique via Eurostat.