

BELGIUM

Table II. Detailed taxes and social contribution receipts

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	163 645	172 508	180 859	186 904	189 881	192 534	195 045	204 231
2 Total tax receipts and actual social contributions	155 439	163 769	171 708	177 343	180 272	183 289	185 509	194 307
3 Total tax receipts	104 930	110 732	116 520	120 914	123 109	124 535	127 450	134 682
4 Taxes on production and imports	46 652	48 230	50 688	51 259	52 101	52 859	55 350	57 281
5 Taxes on products	39 637	40 678	41 722	42 370	42 930	43 762	45 912	47 643
6 Value added type taxes	25 262	25 979	26 844	27 250	27 518	27 578	28 722	29 748
7 Taxes and duties on imports, excluding VAT	924	883	949	1 025	1 071	1 108	1 176	1 168
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	924	883	949	1 025	1 071	1 108	1 176	1 168
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	924	883	949	1 025	1 071	1 108	1 176	1 168
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	13 451	13 816	13 929	14 095	14 341	15 076	16 015	16 727
17 Excise duties and consumption taxes	6 877	6 982	7 016	7 028	7 158	7 550	8 277	8 629
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	3 493	3 771	3 782	3 886	4 081	4 358	4 464	4 800
20 Car registration taxes	379	379	371	360	326	349	388	435
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	77	58	63	73	76	80	90	94
23 Taxes on insurance premiums	2 123	2 109	2 223	2 285	2 263	2 307	2 353	2 382
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	243	231	242	215	206	206	201	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.	260	285	234	248	232	225	242	201
29 Other taxes on production	7 016	7 552	8 967	8 889	9 171	9 098	9 438	9 638
30 Taxes on land, buildings or other structures	4 410	4 637	4 665	4 942	5 069	5 148	5 343	5 415
31 Taxes on the use of fixed assets	706	773	717	757	742	745	650	645
32 Total wage bill and payroll taxes	2	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	252	780	1 239	776	573	586	441	440
35 Taxes on pollution	193	178	176	206	320	259	355	309
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	1 453	1 184	2 170	2 208	2 467	2 360	2 650	2 829
38 Current taxes on income and wealth	55 682	59 730	62 513	65 682	67 108	68 039	68 753	73 784
39 Taxes on income	53 831	57 796	60 572	63 816	65 251	66 110	66 709	71 816
40 Taxes on individual or household income including holding gains	43 751	46 322	48 120	50 720	51 706	51 445	51 059	52 731
41 Taxes on individual or household income excl. holding gains	43 751	46 322	48 120	50 720	51 706	51 445	51 059	52 731
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	9 249	10 673	11 599	12 218	12 586	13 643	14 621	18 110
44 Taxes on income or profits of corporations excl. holding gains	9 249	10 673	11 599	12 218	12 586	13 643	14 621	18 110
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.	831	801	854	878	959	1 021	1 030	975
50 Other current taxes	1 851	1 934	1 941	1 866	1 857	1 929	2 044	1 968
51 Current taxes on capital	517	504	552	553	583	603	735	620
52 Poll taxes	36	43	45	46	44	40	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 187	1 275	1 232	1 256	1 218	1 265	1 287	1 326
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	112	113	113	10	13	22	22	22
57 Capital taxes	2 596	2 772	3 318	3 973	3 900	3 638	3 347	3 618
58 Taxes on capital transfers	2 269	2 434	2 728	3 096	2 809	3 002	2 932	3 131
59 Capital levies	328	337	590	877	1 091	635	415	487
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	50 509	53 037	55 188	56 429	57 164	58 754	58 059	59 625
62 Employers' actual social contributions	30 811	32 563	34 011	34 807	35 256	36 188	35 144	36 001
63 Compulsory	30 811	32 563	34 011	34 807	35 256	36 188	35 144	36 001
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	14 998	15 699	16 244	16 481	16 682	17 035	17 175	17 736
66 Compulsory	14 998	15 699	16 244	16 481	16 682	17 035	17 175	17 736
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	8 206	8 739	9 151	9 560	9 609	9 245	9 536	9 924
72 Capital transfers for taxes and social cont., unlikely to be collected

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

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	90 725	95 603	101 442	104 601	106 906	102 922	97 284	103 252
2 Total tax receipts and actual social contributions	88 636	93 374	99 123	102 132	104 398	100 571	94 863	100 758
3 Total tax receipts	86 168	90 907	96 770	99 796	102 073	98 237	94 793	100 691
4 Taxes on production and imports	35 901	36 883	39 364	39 291	39 670	40 099	41 927	43 102
5 Taxes on products	34 907	35 619	36 697	37 250	37 687	38 326	39 961	41 130
6 Other taxes on production	994	1 265	2 667	2 041	1 983	1 774	1 966	1 973
7 Current taxes on income and wealth	49 967	53 715	56 827	59 867	61 598	57 574	52 451	57 102
8 Taxes on income	49 931	53 673	56 791	59 828	61 559	57 533	52 288	57 057
9 Other current taxes	36	43	37	39	39	41	163	45
10 Capital taxes	300	308	579	638	804	563	415	487
11 Actual social contributions	2 468	2 467	2 353	2 336	2 325	2 334	71	67
12 Imputed social contributions	2 089	2 229	2 319	2 469	2 509	2 351	2 420	2 493
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	12 765	13 667	14 095	15 176	15 215	19 654	25 849	27 214
2 Total tax receipts and actual social contributions	8 135	8 722	8 890	9 710	9 632	14 235	20 226	21 332
3 Total tax receipts	8 095	8 682	8 873	9 694	9 620	14 224	20 001	21 102
4 Taxes on production and imports	4 675	5 010	4 960	5 161	5 366	5 533	6 014	6 558
5 Taxes on products	3 582	3 843	3 816	3 874	4 003	4 194	4 671	5 259
6 Other taxes on production	1 094	1 167	1 144	1 287	1 363	1 339	1 344	1 299
7 Current taxes on income and wealth	1 123	1 209	1 174	1 197	1 159	5 617	11 055	11 414
8 Taxes on income	0	0	0	0	0	4 418	9 874	10 199
9 Other current taxes	1 123	1 209	1 174	1 197	1 159	1 199	1 181	1 216
10 Capital taxes	2 296	2 463	2 739	3 335	3 095	3 074	2 932	3 131
11 Actual social contributions	41	40	17	16	12	11	225	230
12 Imputed social contributions	4 629	4 946	5 205	5 466	5 583	5 419	5 623	5 882
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	9 498	9 947	9 685	10 108	10 008	10 569	11 005	11 228
2 Total tax receipts and actual social contributions	8 018	8 390	8 066	8 490	8 496	9 093	9 512	9 679
3 Total tax receipts	7 996	8 368	8 042	8 465	8 471	9 068	9 493	9 659
4 Taxes on production and imports	4 731	4 912	4 941	5 273	5 545	5 644	5 766	5 887
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	4 731	4 912	4 941	5 273	5 545	5 644	5 766	5 887
7 Current taxes on income and wealth	3 265	3 456	3 101	3 193	2 926	3 424	3 727	3 772
8 Taxes on income	2 868	3 054	2 688	2 871	2 576	3 052	3 349	3 355
9 Other current taxes	398	402	413	321	350	372	377	417
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	22	22	24	24	25	26	19	20
12 Imputed social contributions	1 481	1 557	1 620	1 618	1 511	1 475	1 493	1 550
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	50 657	53 291	55 637	57 019	57 753	59 390	60 908	62 538
2 Total tax receipts and actual social contributions	50 650	53 284	55 630	57 012	57 745	59 390	60 908	62 538
3 Total tax receipts	2 671	2 775	2 835	2 959	2 945	3 007	3 163	3 230
4 Taxes on production and imports	1 346	1 425	1 424	1 534	1 520	1 583	1 643	1 734
5 Taxes on products	1 148	1 217	1 209	1 246	1 241	1 242	1 280	1 254
6 Other taxes on production	197	208	214	289	279	341	363	480
7 Current taxes on income and wealth	1 326	1 350	1 412	1 425	1 425	1 424	1 520	1 496
8 Taxes on income	1 032	1 069	1 094	1 117	1 116	1 106	1 198	1 206
9 Other current taxes	294	281	318	309	309	318	323	290
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	47 978	50 508	52 795	54 052	54 801	56 383	57 745	59 307
12 Imputed social contributions	7	7	7	7	7	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/cdc8>.

Source: Banque Nationale de Belgique via Eurostat.