

BELGIUM

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	155 217	163 648	172 508	180 880	186 894	189 931	192 436	194 737
2 Total tax receipts and actual social contributions	147 274	155 443	163 769	171 730	177 333	180 322	183 194	185 202
3 Total tax receipts	97 897	104 934	110 732	116 541	120 904	123 159	124 494	127 295
4 Taxes on production and imports	43 530	46 652	48 230	50 688	51 259	52 101	52 828	55 288
5 Taxes on products	36 888	39 637	40 678	41 722	42 370	42 931	43 731	45 891
6 Value added type taxes	23 576	25 262	25 979	26 844	27 250	27 518	27 547	28 699
7 Taxes and duties on imports, excluding VAT	883	924	883	949	1 025	1 071	1 108	1 176
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	883	924	883	949	1 025	1 071	1 108	1 176
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	924	883	949	1 025	1 071	1 108	1 176
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	12 428	13 451	13 816	13 929	14 095	14 342	15 076	16 017
17 Excise duties and consumption taxes	6 417	6 877	6 982	7 016	7 028	7 158	7 550	8 277
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	3 096	3 493	3 771	3 782	3 886	4 081	4 358	4 464
20 Car registration taxes	343	379	379	371	360	326	349	388
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	74	77	58	63	73	76	80	90
23 Taxes on insurance premiums	2 019	2 123	2 109	2 223	2 285	2 263	2 307	2 355
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	240	243	231	242	215	206	206	201
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.	238	260	285	234	248	232	226	243
29 Other taxes on production	6 643	7 016	7 552	8 967	8 889	9 170	9 098	9 397
30 Taxes on land, buildings or other structures	4 230	4 410	4 637	4 665	4 942	5 069	5 148	5 334
31 Taxes on the use of fixed assets	716	706	773	717	757	742	745	650
32 Total wage bill and payroll taxes	5	2	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	145	252	780	1 239	776	573	586	441
35 Taxes on pollution	179	193	178	176	206	320	259	355
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	1 367	1 453	1 184	2 170	2 208	2 466	2 360	2 618
38 Current taxes on income and wealth	52 132	55 686	59 730	62 535	65 672	67 158	68 029	68 660
39 Taxes on income	50 339	53 835	57 796	60 593	63 806	65 301	66 100	66 626
40 Taxes on individual or household income including holding gains	41 421	43 751	46 322	48 120	50 720	51 718	51 589	51 123
41 Taxes on individual or household income excl. holding gains	41 421	43 751	46 322	48 120	50 720	51 718	51 589	51 123
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	8 108	9 249	10 673	11 624	12 193	12 584	13 561	14 513
44 Taxes on income or profits of corporations excl. holding gains	8 108	9 249	10 673	11 624	12 193	12 584	13 561	14 513
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.	811	835	801	850	893	999	950	990
50 Other current taxes	1 792	1 851	1 934	1 941	1 866	1 857	1 929	2 035
51 Current taxes on capital	478	517	504	552	553	583	603	726
52 Poll taxes	59	36	43	45	46	44	40	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 148	1 187	1 275	1 232	1 256	1 218	1 265	1 287
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	107	112	113	113	10	13	22	22
57 Capital taxes	2 235	2 596	2 772	3 318	3 973	3 900	3 638	3 347
58 Taxes on capital transfers	2 050	2 269	2 434	2 728	3 096	2 809	3 002	2 932
59 Capital levies	185	328	337	590	877	1 091	635	415
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	49 377	50 509	53 037	55 188	56 429	57 164	58 699	57 906
62 Employers' actual social contributions	30 097	30 811	32 563	34 011	34 807	35 256	36 207	35 082
63 Compulsory	30 097	30 811	32 563	34 011	34 807	35 256	36 207	35 082
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	14 647	14 998	15 699	16 244	16 481	16 682	16 962	17 096
66 Compulsory	14 647	14 998	15 699	16 244	16 481	16 682	16 962	17 096
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	7 944	8 206	8 739	9 151	9 560	9 609	9 242	9 536
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

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	84 227	90 729	95 603	101 463	104 591	106 956	102 883	97 143
2 Total tax receipts and actual social contributions	82 178	88 640	93 374	99 145	102 122	104 448	100 536	94 730
3 Total tax receipts	79 776	86 172	90 907	96 791	99 786	102 123	98 201	94 660
4 Taxes on production and imports	33 446	35 901	36 883	39 364	39 291	39 670	40 068	41 875
5 Taxes on products	32 604	34 907	35 619	36 697	37 250	37 687	38 295	39 938
6 Other taxes on production	843	994	1 265	2 667	2 041	1 983	1 774	1 937
7 Current taxes on income and wealth	46 145	49 971	53 715	56 848	59 857	61 648	57 570	52 370
8 Taxes on income	46 116	49 935	53 673	56 812	59 818	61 609	57 529	52 207
9 Other current taxes	29	36	43	37	39	39	41	163
10 Capital taxes	185	300	308	579	638	804	563	415
11 Actual social contributions	2 402	2 468	2 467	2 353	2 336	2 325	2 334	71
12 Imputed social contributions	2 049	2 089	2 229	2 319	2 469	2 509	2 348	2 413
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	11 893	12 765	13 667	14 095	15 176	15 215	19 648	25 848
2 Total tax receipts and actual social contributions	7 449	8 135	8 722	8 890	9 710	9 632	14 230	20 215
3 Total tax receipts	7 408	8 095	8 682	8 873	9 694	9 620	14 219	19 991
4 Taxes on production and imports	4 247	4 675	5 010	4 960	5 161	5 366	5 533	6 007
5 Taxes on products	3 165	3 582	3 843	3 816	3 874	4 003	4 194	4 671
6 Other taxes on production	1 081	1 094	1 167	1 144	1 287	1 363	1 339	1 336
7 Current taxes on income and wealth	1 112	1 123	1 209	1 174	1 197	1 159	5 612	11 052
8 Taxes on income	0	0	0	0	0	0	4 413	9 871
9 Other current taxes	1 112	1 123	1 209	1 174	1 197	1 159	1 199	1 181
10 Capital taxes	2 050	2 296	2 463	2 739	3 335	3 095	3 074	2 932
11 Actual social contributions	40	41	40	17	16	12	11	225
12 Imputed social contributions	4 444	4 629	4 946	5 205	5 466	5 583	5 419	5 633
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	9 569	9 498	9 947	9 685	10 108	10 008	10 569	11 023
2 Total tax receipts and actual social contributions	8 126	8 018	8 390	8 066	8 490	8 496	9 093	9 533
3 Total tax receipts	8 104	7 996	8 368	8 042	8 465	8 471	9 068	9 514
4 Taxes on production and imports	4 546	4 731	4 912	4 941	5 273	5 545	5 644	5 787
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	4 546	4 731	4 912	4 941	5 273	5 545	5 644	5 787
7 Current taxes on income and wealth	3 558	3 265	3 456	3 101	3 193	2 926	3 424	3 727
8 Taxes on income	3 176	2 868	3 054	2 688	2 871	2 576	3 052	3 349
9 Other current taxes	382	398	402	413	321	350	372	378
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	22	22	22	24	24	25	26	19
12 Imputed social contributions	1 444	1 481	1 557	1 620	1 618	1 511	1 476	1 490
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	49 529	50 657	53 291	55 637	57 019	57 753	59 335	60 724
2 Total tax receipts and actual social contributions	49 522	50 650	53 284	55 630	57 012	57 745	59 335	60 723
3 Total tax receipts	2 608	2 671	2 775	2 835	2 959	2 945	3 007	3 131
4 Taxes on production and imports	1 292	1 346	1 425	1 424	1 534	1 520	1 583	1 620
5 Taxes on products	1 119	1 148	1 217	1 209	1 246	1 241	1 242	1 282
6 Other taxes on production	173	197	208	214	289	279	341	337
7 Current taxes on income and wealth	1 316	1 326	1 350	1 412	1 425	1 425	1 424	1 512
8 Taxes on income	1 048	1 032	1 069	1 094	1 117	1 116	1 106	1 199
9 Other current taxes	269	294	281	318	309	309	318	313
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	46 914	47 978	50 508	52 795	54 052	54 801	56 329	57 592
12 Imputed social contributions	7	7	7	7	7	7	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/7e515>.

Source: Banque Nationale de Belgique via Eurostat.