

BELGIUM

Table II. Detailed taxes and social contribution receipts

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
II.1 GENERAL GOVERNMENT								
1 Total receipts	159 652	155 217	163 648	172 508	180 880	186 795	189 850	192 050
2 Total tax receipts and actual social contributions	152 099	147 274	155 443	163 769	171 730	177 235	180 239	182 798
3 Total tax receipts	103 739	97 897	104 934	110 732	116 541	120 799	123 065	124 261
4 Taxes on production and imports	44 250	43 530	46 652	48 230	50 688	51 154	52 007	52 645
5 Taxes on products	37 795	36 888	39 637	40 678	41 722	42 370	42 927	43 730
6 Value added type taxes	24 100	23 576	25 262	25 979	26 844	27 250	27 518	27 547
7 Taxes and duties on imports, excluding VAT	875	883	924	883	949	1 025	1 071	1 108
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	875	883	924	883	949	1 025	1 071	1 108
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	875	883	924	883	949	1 025	1 071	1 108
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	12 819	12 428	13 451	13 816	13 929	14 095	14 339	15 075
17 Excise duties and consumption taxes	6 394	6 417	6 877	6 982	7 016	7 028	7 155	7 550
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	3 545	3 096	3 493	3 771	3 782	3 886	4 081	4 358
20 Car registration taxes	358	343	379	379	371	360	326	349
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	68	74	77	58	63	73	76	80
23 Taxes on insurance premiums	1 970	2 019	2 123	2 109	2 223	2 285	2 263	2 307
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	240	243	231	242	215	206	206
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.	244	238	260	285	234	248	232	226
29 Other taxes on production	6 456	6 643	7 016	7 552	8 967	8 784	9 080	8 915
30 Taxes on land, buildings or other structures	4 102	4 230	4 410	4 637	4 665	4 942	5 069	5 148
31 Taxes on the use of fixed assets	674	716	706	773	717	757	742	745
32 Total wage bill and payroll taxes	7	5	2	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	76	145	252	780	1 239	776	573	586
35 Taxes on pollution	180	179	193	178	176	206	320	258
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	1 417	1 367	1 453	1 184	2 170	2 102	2 376	2 178
38 Current taxes on income and wealth	57 118	52 132	55 686	59 730	62 535	65 672	67 158	67 985
39 Taxes on income	55 280	50 339	53 835	57 796	60 593	63 806	65 301	66 057
40 Taxes on individual or household income including holding gains	42 935	41 421	43 751	46 322	48 120	50 701	51 391	51 278
41 Taxes on individual or household income excl. holding gains	42 935	41 421	43 751	46 322	48 120	50 701	51 391	51 278
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	11 590	8 108	9 249	10 673	11 624	12 209	12 890	13 817
44 Taxes on income or profits of corporations excl. holding gains	11 590	8 108	9 249	10 673	11 624	12 209	12 890	13 817
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.	755	811	835	801	850	896	1 020	962
50 Other current taxes	1 839	1 792	1 851	1 934	1 941	1 866	1 857	1 928
51 Current taxes on capital	504	478	517	504	552	553	583	602
52 Poll taxes	58	59	36	43	45	46	44	40
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 166	1 148	1 187	1 275	1 232	1 256	1 218	1 265
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	110	107	112	113	113	10	13	22
57 Capital taxes	2 370	2 235	2 596	2 772	3 318	3 973	3 900	3 631
58 Taxes on capital transfers	2 199	2 050	2 269	2 434	2 728	3 096	2 809	2 996
59 Capital levies	172	185	328	337	590	877	1 091	635
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	48 361	49 377	50 509	53 037	55 188	56 436	57 174	58 537
62 Employers' actual social contributions	29 543	30 097	30 811	32 563	34 011	34 814	35 266	36 081
63 Compulsory	29 543	30 097	30 811	32 563	34 011	34 814	35 266	36 081
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	14 406	14 647	14 998	15 699	16 244	16 481	16 682	16 924
66 Compulsory	14 406	14 647	14 998	15 699	16 244	16 481	16 682	16 924
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	7 552	7 944	8 206	8 739	9 151	9 560	9 611	9 252
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

	2008	2009	2010	2011	2012	2013	2014	2015
II.2 CENTRAL GOVERNMENT								
1 Total receipts	90 512	84 227	90 729	95 603	101 463	104 591	106 954	102 856
2 Total tax receipts and actual social contributions	88 554	82 178	88 640	93 374	99 145	102 122	104 445	100 507
3 Total tax receipts	86 260	79 776	86 172	90 907	96 791	99 786	102 120	98 173
4 Taxes on production and imports	33 866	33 446	35 901	36 883	39 364	39 291	39 667	40 056
5 Taxes on products	33 045	32 604	34 907	35 619	36 697	37 250	37 684	38 294
6 Other taxes on production	821	843	994	1 265	2 667	2 041	1 983	1 762
7 Current taxes on income and wealth	52 222	46 145	49 971	53 715	56 848	59 857	61 648	57 553
8 Taxes on income	52 175	46 116	49 935	53 673	56 812	59 818	61 609	57 512
9 Other current taxes	47	29	36	43	37	39	39	41
10 Capital taxes	172	185	300	308	579	638	804	563
11 Actual social contributions	2 294	2 402	2 468	2 467	2 353	2 336	2 325	2 334
12 Imputed social contributions	1 958	2 049	2 089	2 229	2 319	2 469	2 509	2 349
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	12 159	11 893	12 765	13 667	14 095	15 141	15 183	19 570
2 Total tax receipts and actual social contributions	7 972	7 449	8 135	8 722	8 890	9 675	9 600	14 147
3 Total tax receipts	7 926	7 408	8 095	8 682	8 873	9 658	9 588	14 135
4 Taxes on production and imports	4 604	4 247	4 675	5 010	4 960	5 126	5 334	5 482
5 Taxes on products	3 568	3 165	3 582	3 843	3 816	3 874	4 003	4 194
6 Other taxes on production	1 036	1 081	1 094	1 167	1 144	1 252	1 331	1 288
7 Current taxes on income and wealth	1 124	1 112	1 123	1 209	1 174	1 197	1 159	5 585
8 Taxes on income	0	0	0	0	0	0	0	4 386
9 Other current taxes	1 124	1 112	1 123	1 209	1 174	1 197	1 159	1 199
10 Capital taxes	2 199	2 050	2 296	2 463	2 739	3 335	3 095	3 068
11 Actual social contributions	45	40	41	40	17	16	12	12
12 Imputed social contributions	4 187	4 444	4 629	4 946	5 205	5 466	5 583	5 422
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	8 408	9 569	9 498	9 947	9 685	10 108	10 010	10 571
2 Total tax receipts and actual social contributions	7 008	8 126	8 018	8 390	8 066	8 490	8 497	9 091
3 Total tax receipts	6 986	8 104	7 996	8 368	8 042	8 465	8 471	9 065
4 Taxes on production and imports	4 461	4 546	4 731	4 912	4 941	5 273	5 545	5 642
5 Taxes on products	80	0	0	0	0	0	0	0
6 Other taxes on production	4 381	4 546	4 731	4 912	4 941	5 273	5 545	5 642
7 Current taxes on income and wealth	2 526	3 558	3 265	3 456	3 101	3 193	2 926	3 423
8 Taxes on income	2 134	3 176	2 868	3 054	2 688	2 871	2 576	3 052
9 Other current taxes	391	382	398	402	413	321	350	371
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	21	22	22	22	24	24	26	26
12 Imputed social contributions	1 401	1 444	1 481	1 557	1 620	1 618	1 513	1 480
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	48 573	49 529	50 657	53 291	55 637	56 956	57 704	59 053
2 Total tax receipts and actual social contributions	48 567	49 522	50 650	53 284	55 630	56 949	57 697	59 053
3 Total tax receipts	2 567	2 608	2 671	2 775	2 835	2 889	2 886	2 888
4 Taxes on production and imports	1 320	1 292	1 346	1 425	1 424	1 464	1 461	1 464
5 Taxes on products	1 102	1 119	1 148	1 217	1 209	1 246	1 241	1 242
6 Other taxes on production	217	173	197	208	214	218	220	222
7 Current taxes on income and wealth	1 247	1 316	1 326	1 350	1 412	1 425	1 425	1 424
8 Taxes on income	970	1 048	1 032	1 069	1 094	1 117	1 116	1 106
9 Other current taxes	277	269	294	281	318	309	309	318
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	46 000	46 914	47 978	50 508	52 795	54 060	54 811	56 165
12 Imputed social contributions	7	7	7	7	7	7	7	0
13 Capital transfers for taxes and social cont., unlikely to be collected

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