

# BELGIUM

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>188 650</b>	<b>191 847</b>	<b>194 461</b>	<b>197 175</b>	<b>206 513</b>	<b>213 745</b>	<b>215 532</b>	<b>207 466 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>179 817</b>	<b>182 723</b>	<b>185 752</b>	<b>188 242</b>	<b>197 220</b>	<b>204 171</b>	<b>205 766</b>	<b>197 728 p</b>
<b>3 Total tax receipts</b>	<b>123 216</b>	<b>125 418</b>	<b>126 868</b>	<b>130 047</b>	<b>137 362</b>	<b>142 983</b>	<b>142 481</b>	<b>135 317 p</b>
<b>4 Taxes on production and imports</b>	<b>53 538</b>	<b>54 315</b>	<b>55 192</b>	<b>57 901</b>	<b>59 797</b>	<b>62 021</b>	<b>64 275</b>	<b>60 291 p</b>
<b>5 Taxes on products</b>	<b>44 642</b>	<b>45 159</b>	<b>46 149</b>	<b>48 587</b>	<b>50 558</b>	<b>52 638</b>	<b>54 184</b>	<b>50 483 p</b>
<b>6 Value added type taxes</b>	<b>27 738</b>	<b>27 804</b>	<b>27 952</b>	<b>29 179</b>	<b>30 255</b>	<b>31 545</b>	<b>32 181</b>	<b>29 761 p</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>1 025</b>	<b>1 071</b>	<b>1 108</b>	<b>1 176</b>	<b>1 168</b>	<b>1 220</b>	<b>1 231</b>	<b>1 273 p</b>
8 Import duties	0	0	0	0	0	0	0	0 p
9 Taxes on imports, excluding VAT and import duties	1 025	1 071	1 108	1 176	1 168	1 220	1 231	1 273 p
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0 p
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0 p
12 Excise duties	1 025	1 071	1 108	1 176	1 168	1 220	1 231	1 273 p
13 General sales taxes	0	0	0	0	0	0	0	0 p
14 Taxes on specific services	0	0	0	0	0	0	0	0 p
15 Profits of import monopolies	0	0	0	0	0	0	0	0 p
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>15 879</b>	<b>16 283</b>	<b>17 089</b>	<b>18 232</b>	<b>19 135</b>	<b>19 873</b>	<b>20 772</b>	<b>19 448 p</b>
17 Excise duties and consumption taxes	8 804	9 075	9 509	10 371	10 800	11 144	11 099	10 202 p
18 Stamp taxes	0	0	0	0	0	0	0	0 p
19 Taxes on financial and capital transactions	3 886	4 081	4 358	4 464	4 800	4 899	5 379	4 961 p
20 Car registration taxes	360	326	349	388	435	473	497	455 p
21 Taxes on entertainment	0	0	0	0	0	0	0	0 p
22 Taxes on lotteries, gambling and betting	73	76	80	90	94	103	107	93 p
23 Taxes on insurance premiums	2 285	2 263	2 307	2 353	2 382	2 470	2 512	2 566 p
24 Other taxes on specific services	0	0	0	0	0	0	0	0 p
25 General sales or turnover taxes	0	0	0	0	0	0	0	0 p
26 Profits of fiscal monopolies	215	206	206	201	185	185	185	185 p
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0 p
28 Other taxes on products n.e.c.	256	257	280	366	439	597	993	987 p
<b>29 Other taxes on production</b>	<b>8 896</b>	<b>9 156</b>	<b>9 043</b>	<b>9 314</b>	<b>9 239</b>	<b>9 384</b>	<b>10 091</b>	<b>9 808 p</b>
30 Taxes on land, buildings or other structures	4 942	5 069	5 148	5 343	5 430	5 360	5 806	5 722 p
31 Taxes on the use of fixed assets	757	742	745	650	645	663	679	654 p
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0 p
33 Taxes on international transactions	0	0	0	0	0	0	0	0 p
34 Business and professional licences	776	573	586	441	440	432	428	435 p
35 Taxes on pollution	206	320	259	355	309	422	629	560 p
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0 p
37 Other taxes on production n.e.c.	2 214	2 452	2 306	2 526	2 415	2 507	2 548	2 437 p
<b>38 Current taxes on income and wealth</b>	<b>65 705</b>	<b>67 205</b>	<b>68 038</b>	<b>68 799</b>	<b>73 949</b>	<b>77 190</b>	<b>74 815</b>	<b>71 740 p</b>
<b>39 Taxes on income</b>	<b>63 839</b>	<b>65 348</b>	<b>66 108</b>	<b>66 755</b>	<b>71 979</b>	<b>75 049</b>	<b>72 660</b>	<b>69 789 p</b>
40 Taxes on individual or household income including holding gains	50 768	51 753	51 494	51 064	52 860	54 131	53 738	53 579 p
41 Taxes on individual or household income excl. holding gains	50 768	51 753	51 494	51 064	52 860	54 131	53 738	53 579 p
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	12 192	12 585	13 644	14 640	18 098	19 788	17 736	14 943 p
44 Taxes on income or profits of corporations excl. holding gains	12 192	12 585	13 644	14 640	18 098	19 788	17 736	14 943 p
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 p
49 Other taxes on income n.e.c.	879	1 010	971	1 051	1 021	1 129	1 186	1 266 p
<b>50 Other current taxes</b>	<b>1 866</b>	<b>1 857</b>	<b>1 929</b>	<b>2 044</b>	<b>1 970</b>	<b>2 141</b>	<b>2 155</b>	<b>1 952 p</b>
51 Current taxes on capital	553	583	603	735	617	849	861	660 p
52 Poll taxes	46	44	40	0	0	0	0	0 p
53 Expenditure taxes	0	0	0	0	0	0	0	0 p
54 Payments by households for licences	1 256	1 218	1 265	1 287	1 331	1 269	1 270	1 268 p
55 Taxes on international transactions	0	0	0	0	0	0	0	0 p
56 Other current taxes n.e.c.	10	13	22	22	22	23	23	24 p
<b>57 Capital taxes</b>	<b>3 973</b>	<b>3 898</b>	<b>3 639</b>	<b>3 347</b>	<b>3 617</b>	<b>3 772</b>	<b>3 391</b>	<b>3 286 p</b>
58 Taxes on capital transfers	3 096	2 760	2 996	2 928	3 119	3 196	2 936	2 965 p
59 Capital levies	877	1 138	643	418	497	576	456	322 p
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0 p
<b>61 Actual social contributions</b>	<b>56 601</b>	<b>57 305</b>	<b>58 884</b>	<b>58 195</b>	<b>59 858</b>	<b>61 188</b>	<b>63 285</b>	<b>62 410 p</b>
62 Employers' actual social contributions	34 915	35 324	36 240	35 197	36 119	36 585	37 902	37 284 p
63 Compulsory	34 915	35 324	36 240	35 197	36 119	36 585	37 902	37 284 p
64 Voluntary	0	0	0	0	0	0	0	0 p
65 Households' actual social contributions	21 687	21 981	22 644	22 999	23 738	24 603	25 383	25 126 p
66 Compulsory	21 612	21 908	22 573	22 927	23 665	24 520	25 301	25 045 p
<i>of which:</i>								
67 <i>Employees</i>	16 476	16 682	17 036	17 174	17 744	18 418	19 071	18 832 p
68 <i>Self- and non-employed persons</i>	5 136 e	5 226 e	5 537 e	5 753 e	5 921 e	6 102 e	6 230 e	6 213 e
69 Voluntary	74	73	72	72	73	83	82	81 p
<b>70 Imputed social contributions</b>	<b>9 567</b>	<b>9 612</b>	<b>9 259</b>	<b>9 551</b>	<b>9 937</b>	<b>10 188</b>	<b>10 398</b>	<b>10 708 p</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	730	483	547	619	643	614	632	970 p

# BELGIUM

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

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>104 739</b>	<b>107 209</b>	<b>103 173</b>	<b>97 578</b>	<b>103 686</b>	<b>109 667</b>	<b>107 120</b>	<b>100 023 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>102 811</b>	<b>105 038</b>	<b>101 221</b>	<b>95 625</b>	<b>101 730</b>	<b>107 583</b>	<b>104 954</b>	<b>97 994 p</b>
3 Total tax receipts	100 475	102 711	98 885	95 553	101 661	107 515	104 889	97 932 p
4 Taxes on production and imports	39 947	40 212	40 749	42 641	43 900	45 907	46 660	43 541 p
5 Taxes on products	37 892	38 229	38 975	40 675	42 052	43 984	44 718	41 595 p
6 Other taxes on production	2 056	1 983	1 774	1 966	1 848	1 923	1 942	1 946 p
7 Current taxes on income and wealth	59 890	61 695	57 573	52 497	57 275	61 086	57 794	54 090 p
8 Taxes on income	59 851	61 656	57 532	52 334	57 231	60 813	57 530	54 013 p
9 Other current taxes	39	39	41	163	45	273	264	77 p
10 Capital taxes	638	804	563	415	486	522	435	301 p
11 Actual social contributions	2 336	2 327	2 336	72	69	68	65	62 p
12 Imputed social contributions	2 464	2 503	2 358	2 428	2 498	2 623	2 690	2 800 p
13 Capital transfers for taxes and social cont., unlikely to be collected	536	333	406	475	542	539	525	770 p
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>16 801</b>	<b>16 888</b>	<b>21 342</b>	<b>27 692</b>	<b>28 961</b>	<b>28 877</b>	<b>29 910</b>	<b>29 953 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>11 328</b>	<b>11 302</b>	<b>15 919</b>	<b>22 063</b>	<b>23 072</b>	<b>22 865</b>	<b>23 783</b>	<b>23 683 p</b>
3 Total tax receipts	11 316	11 291	15 909	21 838	22 842	22 611	23 528	23 427 p
4 Taxes on production and imports	6 784	7 038	7 216	7 851	8 306	8 455	9 071	8 388 p
5 Taxes on products	5 497	5 664	5 877	6 508	7 014	6 982	7 374	6 778 p
6 Other taxes on production	1 287	1 374	1 339	1 344	1 292	1 473	1 697	1 611 p
7 Current taxes on income and wealth	1 197	1 159	5 617	11 055	11 406	10 905	11 500	12 054 p
8 Taxes on income	0	0	4 418	9 874	10 185	9 748	10 346	10 902 p
9 Other current taxes	1 197	1 159	1 199	1 181	1 221	1 157	1 155	1 152 p
10 Capital taxes	3 335	3 094	3 075	2 932	3 131	3 250	2 956	2 985 p
11 Actual social contributions	11	11	11	225	230	255	255	256 p
12 Imputed social contributions	5 476	5 589	5 424	5 629	5 889	6 011	6 127	6 270 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>10 109</b>	<b>10 009</b>	<b>10 570</b>	<b>11 006</b>	<b>11 191</b>	<b>10 949</b>	<b>11 752</b>	<b>11 754 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>8 491</b>	<b>8 498</b>	<b>9 095</b>	<b>9 512</b>	<b>9 641</b>	<b>9 395</b>	<b>10 172</b>	<b>10 115 p</b>
3 Total tax receipts	8 465	8 471	9 068	9 493	9 621	9 382	10 153	10 096 p
4 Taxes on production and imports	5 273	5 545	5 644	5 766	5 855	5 733	6 205	6 017 p
5 Taxes on products	0	0	0	0	0	0	0	0 p
6 Other taxes on production	5 273	5 545	5 644	5 766	5 855	5 733	6 205	6 017 p
7 Current taxes on income and wealth	3 193	2 926	3 424	3 727	3 767	3 649	3 948	4 079 p
8 Taxes on income	2 871	2 576	3 052	3 349	3 355	3 234	3 517	3 653 p
9 Other current taxes	321	350	372	377	412	414	431	426 p
10 Capital taxes	0	0	0	0	0	0	0	0 p
11 Actual social contributions	26	27	27	19	20	14	19	19 p
12 Imputed social contributions	1 619	1 513	1 477	1 494	1 550	1 554	1 581	1 639 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>57 000</b>	<b>57 742</b>	<b>59 376</b>	<b>60 899</b>	<b>62 676</b>	<b>64 253</b>	<b>66 750</b>	<b>65 736 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>57 188</b>	<b>57 885</b>	<b>59 517</b>	<b>61 043</b>	<b>62 777</b>	<b>64 327</b>	<b>66 857</b>	<b>65 936 p</b>
3 Total tax receipts	2 959	2 945	3 007	3 163	3 238	3 476	3 911	3 862 p
4 Taxes on production and imports	1 534	1 520	1 583	1 643	1 736	1 926	2 339	2 345 p
5 Taxes on products	1 254	1 266	1 297	1 404	1 492	1 671	2 092	2 110 p
6 Other taxes on production	280	254	287	239	244	255	247	235 p
7 Current taxes on income and wealth	1 425	1 425	1 424	1 520	1 501	1 550	1 572	1 517 p
8 Taxes on income	1 117	1 116	1 106	1 198	1 209	1 253	1 267	1 222 p
9 Other current taxes	309	309	318	323	293	297	305	296 p
10 Capital taxes	0	0	0	0	0	0	0	0 p
11 Actual social contributions	54 228	54 940	56 510	57 879	59 539	60 852	62 946	62 074 p
12 Imputed social contributions	7	7	0	0	0	0	0	0 p
13 Capital transfers for taxes and social cont., unlikely to be collected	194	150	141	144	101	75	107	200 p

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/6034>.

Source: Banque Nationale de Belgique via Eurostat.