

BELGIUM

Table II. Detailed taxes and social contribution receipts

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
II.1 GENERAL GOVERNMENT								
1 Total receipts	182 315	188 650	191 847	194 461	197 175	206 503	213 712	215 217
2 Total tax receipts and actual social contributions	173 991	179 817	182 723	185 752	188 242	197 210	204 153	205 438
3 Total tax receipts	118 637	123 216	125 418	126 868	130 047	137 352	142 965	142 232
4 Taxes on production and imports	52 736	53 538	54 315	55 192	57 901	59 792	62 015	64 208
5 Taxes on products	43 720	44 642	45 159	46 149	48 587	50 553	52 630	54 147
6 Value added type taxes	27 420	27 738	27 804	27 952	29 179	30 255	31 545	32 181
7 Taxes and duties on imports, excluding VAT	949	1 025	1 071	1 108	1 176	1 168	1 220	1 231
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	949	1 025	1 071	1 108	1 176	1 168	1 220	1 231
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	949	1 025	1 071	1 108	1 176	1 168	1 220	1 231
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	15 352	15 879	16 283	17 089	18 232	19 131	19 865	20 735
17 Excise duties and consumption taxes	8 437	8 804	9 075	9 509	10 371	10 795	11 137	11 082
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	3 782	3 886	4 081	4 358	4 464	4 800	4 899	5 379
20 Car registration taxes	371	360	326	349	388	435	473	471
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	63	73	76	80	90	94	103	107
23 Taxes on insurance premiums	2 223	2 285	2 263	2 307	2 353	2 382	2 470	2 512
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	242	215	206	206	201	185	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.	235	256	257	280	366	439	597	998
29 Other taxes on production	9 015	8 896	9 156	9 043	9 314	9 239	9 386	10 061
30 Taxes on land, buildings or other structures	4 665	4 942	5 069	5 148	5 343	5 430	5 360	5 806
31 Taxes on the use of fixed assets	717	757	742	745	650	645	663	679
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	1 239	776	573	586	441	440	432	428
35 Taxes on pollution	176	206	320	259	355	309	422	601
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	2 219	2 214	2 452	2 306	2 526	2 415	2 509	2 546
38 Current taxes on income and wealth	62 583	65 705	67 205	68 038	68 799	73 944	77 178	74 634
39 Taxes on income	60 642	63 839	65 348	66 108	66 755	71 979	75 036	72 468
40 Taxes on individual or household income including holding gains	48 164	50 768	51 753	51 494	51 064	52 860	54 196	53 634
41 Taxes on individual or household income excl. holding gains	48 164	50 768	51 753	51 494	51 064	52 860	54 196	53 634
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	11 624	12 192	12 585	13 644	14 640	18 098	19 735	17 685
44 Taxes on income or profits of corporations excl. holding gains	11 624	12 192	12 585	13 644	14 640	18 098	19 735	17 685
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.	853	879	1 010	971	1 051	1 021	1 105	1 150
50 Other current taxes	1 941	1 866	1 857	1 929	2 044	1 965	2 141	2 166
51 Current taxes on capital	552	553	583	603	735	617	849	862
52 Poll taxes	45	46	44	40	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 232	1 256	1 218	1 265	1 287	1 326	1 269	1 281
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	113	10	13	22	22	22	23	23
57 Capital taxes	3 318	3 973	3 898	3 639	3 347	3 617	3 772	3 391
58 Taxes on capital transfers	2 728	3 096	2 760	2 996	2 928	3 119	3 196	2 936
59 Capital levies	590	877	1 138	643	418	497	576	455
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	55 355	56 601	57 305	58 884	58 195	59 858	61 188	63 206
62 Employers' actual social contributions	34 116	34 915	35 324	36 240	35 197	36 119	36 585	37 842
63 Compulsory	34 116	34 915	35 324	36 240	35 197	36 119	36 585	37 842
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	21 239	21 687	21 981	22 644	22 999	23 738	24 603	25 365
66 Compulsory	21 167	21 612	21 908	22 573	22 927	23 665	24 520	25 234
<i>of which:</i>								
67 <i>Employees</i>	16 239	16 476	16 682	17 036	17 174	17 744	18 418	19 005
68 <i>Self- and non-employed persons</i>	4 929 e	5 136 e	5 226 e	5 537 e	5 753 e	5 921 e	6 102 e	6 229 e
69 Voluntary	71	74	73	72	72	73	83	131
70 Imputed social contributions	9 158	9 567	9 612	9 259	9 551	9 937	10 188	10 403
71 Capital transfers for taxes and social cont., unlikely to be collected	831	730	483	547	619	643	629	625

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

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
II.2 CENTRAL GOVERNMENT								
1 Total receipts	101 557	104 739	107 209	103 173	97 578	103 680	109 658	106 974
2 Total tax receipts and actual social contributions	99 864	102 811	105 038	101 221	95 625	101 725	107 574	104 803
3 Total tax receipts	97 510	100 475	102 711	98 885	95 553	101 656	107 506	104 738
4 Taxes on production and imports	40 034	39 947	40 212	40 749	42 641	43 895	45 898	46 650
5 Taxes on products	37 353	37 892	38 229	38 975	40 675	42 047	43 973	44 704
6 Other taxes on production	2 682	2 056	1 983	1 774	1 966	1 848	1 925	1 945
7 Current taxes on income and wealth	56 897	59 890	61 695	57 573	52 497	57 275	61 087	57 654
8 Taxes on income	56 860	59 851	61 656	57 532	52 334	57 231	60 813	57 389
9 Other current taxes	37	39	39	41	163	45	273	264
10 Capital taxes	579	638	804	563	415	486	522	435
11 Actual social contributions	2 353	2 336	2 327	2 336	72	69	68	65
12 Imputed social contributions	2 314	2 464	2 503	2 358	2 428	2 498	2 623	2 696
13 Capital transfers for taxes and social cont., unlikely to be collected	621	536	333	406	475	542	539	525
II.3 STATE GOVERNMENT								
1 Total receipts	15 472	16 801	16 888	21 342	27 692	28 956	28 868	29 815
2 Total tax receipts and actual social contributions	10 259	11 328	11 302	15 919	22 063	23 067	22 857	23 694
3 Total tax receipts	10 248	11 316	11 291	15 909	21 838	22 837	22 602	23 439
4 Taxes on production and imports	6 335	6 784	7 038	7 216	7 851	8 306	8 459	9 019
5 Taxes on products	5 157	5 497	5 664	5 877	6 508	7 014	6 986	7 345
6 Other taxes on production	1 178	1 287	1 374	1 339	1 344	1 292	1 473	1 673
7 Current taxes on income and wealth	1 174	1 197	1 159	5 617	11 055	11 401	10 893	11 464
8 Taxes on income	0	0	0	4 418	9 874	10 185	9 736	10 299
9 Other current taxes	1 174	1 197	1 159	1 199	1 181	1 216	1 157	1 165
10 Capital taxes	2 739	3 335	3 094	3 075	2 932	3 131	3 250	2 956
11 Actual social contributions	11	11	11	11	225	230	255	255
12 Imputed social contributions	5 215	5 476	5 589	5 424	5 629	5 889	6 011	6 121
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	9 687	10 109	10 009	10 570	11 006	11 191	10 949	11 747
2 Total tax receipts and actual social contributions	8 067	8 491	8 498	9 095	9 512	9 641	9 395	10 161
3 Total tax receipts	8 042	8 465	8 471	9 068	9 493	9 621	9 382	10 144
4 Taxes on production and imports	4 941	5 273	5 545	5 644	5 766	5 855	5 733	6 195
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	4 941	5 273	5 545	5 644	5 766	5 855	5 733	6 195
7 Current taxes on income and wealth	3 101	3 193	2 926	3 424	3 727	3 767	3 649	3 949
8 Taxes on income	2 688	2 871	2 576	3 052	3 349	3 355	3 234	3 517
9 Other current taxes	413	321	350	372	377	412	414	432
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	25	26	27	27	19	20	14	17
12 Imputed social contributions	1 621	1 619	1 513	1 477	1 494	1 550	1 554	1 586
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	55 600	57 000	57 742	59 376	60 899	62 676	64 237	66 681
2 Total tax receipts and actual social contributions	55 802	57 188	57 885	59 517	61 043	62 777	64 327	66 781
3 Total tax receipts	2 837	2 959	2 945	3 007	3 163	3 238	3 476	3 912
4 Taxes on production and imports	1 426	1 534	1 520	1 583	1 643	1 736	1 926	2 345
5 Taxes on products	1 211	1 254	1 266	1 297	1 404	1 492	1 671	2 098
6 Other taxes on production	214	280	254	287	239	244	255	247
7 Current taxes on income and wealth	1 412	1 425	1 425	1 424	1 520	1 501	1 550	1 567
8 Taxes on income	1 094	1 117	1 116	1 106	1 198	1 209	1 253	1 262
9 Other current taxes	318	309	309	318	323	293	297	305
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	52 965	54 228	54 940	56 510	57 879	59 539	60 852	62 869
12 Imputed social contributions	7	7	7	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	210	194	150	141	144	101	90	100

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20210211/00a55>.

Source: Banque Nationale de Belgique via Eurostat.