

BELGIUM

Table II. Detailed taxes and social contribution receipts

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	191 847	194 461	197 175	206 513	213 744	215 641	207 960 p	227 339 p
2 Total tax receipts and actual social contributions	182 723	185 752	188 242	197 220	204 170	205 879	198 204 p	216 998 p
3 Total tax receipts	125 418	126 868	130 047	137 362	142 982	142 594	135 832 p	151 361 p
4 Taxes on production and imports	54 315	55 192	57 901	59 797	62 020	64 275	60 297 p	67 943 p
5 Taxes on products	45 159	46 149	48 587	50 558	52 636	54 184	50 517 p	57 772 p
6 Value added type taxes	27 804	27 952	29 179	30 255	31 545	32 181	29 761 p	34 783 p
7 Taxes and duties on imports, excluding VAT	1 071	1 108	1 176	1 168	1 220	1 231	1 273 p	1 240 p
8 Import duties	0	0	0	0	0	0	0 p	0 p
9 Taxes on imports, excluding VAT and import duties	1 071	1 108	1 176	1 168	1 220	1 231	1 273 p	1 240 p
10 Levies on imported agricultural products	0	0	0	0	0	0	0 p	0 p
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0 p	0 p
12 Excise duties	1 071	1 108	1 176	1 168	1 220	1 231	1 273 p	1 240 p
13 General sales taxes	0	0	0	0	0	0	0 p	0 p
14 Taxes on specific services	0	0	0	0	0	0	0 p	0 p
15 Profits of import monopolies	0	0	0	0	0	0	0 p	0 p
16 Taxes on products, except VAT, import and export taxes	16 283	17 089	18 232	19 135	19 872	20 772	19 483 p	21 749 p
17 Excise duties and consumption taxes	9 075	9 509	10 371	10 800	11 143	11 099	10 200 p	11 139 p
18 Stamp taxes	0	0	0	0	0	0	0 p	0 p
19 Taxes on financial and capital transactions	4 081	4 358	4 464	4 800	4 899	5 379	4 961 p	5 943 p
20 Car registration taxes	326	349	388	435	473	497	455 p	479 p
21 Taxes on entertainment	0	0	0	0	0	0	0 p	0 p
22 Taxes on lotteries, gambling and betting	76	80	90	94	103	107	93 p	104 p
23 Taxes on insurance premiums	2 263	2 307	2 353	2 382	2 470	2 512	2 566 p	2 653 p
24 Other taxes on specific services	0	0	0	0	0	0	0 p	0 p
25 General sales or turnover taxes	0	0	0	0	0	0	0 p	0 p
26 Profits of fiscal monopolies	206	206	201	185	185	185	185 p	185 p
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0 p	0 p
28 Other taxes on products n.e.c.	257	280	366	439	597	993	1 023 p	1 245 p
29 Other taxes on production	9 156	9 043	9 314	9 239	9 384	10 091	9 781 p	10 172 p
30 Taxes on land, buildings or other structures	5 069	5 148	5 343	5 430	5 360	5 806	5 722 p	5 960 p
31 Taxes on the use of fixed assets	742	745	650	645	663	679	650 p	642 p
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0 p	0 p
33 Taxes on international transactions	0	0	0	0	0	0	0 p	0 p
34 Business and professional licences	573	586	441	440	432	428	435 p	446 p
35 Taxes on pollution	320	259	355	309	422	629	560 p	610 p
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0 p	0 p
37 Other taxes on production n.e.c.	2 452	2 306	2 526	2 415	2 507	2 548	2 413 p	2 514 p
38 Current taxes on income and wealth	67 205	68 038	68 799	73 949	77 190	74 927	72 247 p	79 338 p
39 Taxes on income	65 348	66 108	66 755	71 979	75 049	72 773	70 304 p	76 973 p
40 Taxes on individual or household income including holding gains	51 753	51 494	51 064	52 860	54 131	53 858	54 083 p	56 691 p
41 Taxes on individual or household income excl. holding gains	51 753	51 494	51 064	52 860	54 131	53 858	54 083 p	56 691 p
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	12 585	13 644	14 640	18 098	19 788	17 730	14 942 p	19 094 p
44 Taxes on income or profits of corporations excl. holding gains	12 585	13 644	14 640	18 098	19 788	17 730	14 942 p	19 094 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 p	0 p
49 Other taxes on income n.e.c.	1 010	971	1 051	1 021	1 129	1 186	1 279 p	1 188 p
50 Other current taxes	1 857	1 929	2 044	1 970	2 141	2 155	1 943 p	2 365 p
51 Current taxes on capital	583	603	735	617	849	861	660 p	1 062 p
52 Poll taxes	44	40	0	0	0	0	0 p	0 p
53 Expenditure taxes	0	0	0	0	0	0	0 p	0 p
54 Payments by households for licences	1 218	1 265	1 287	1 331	1 269	1 270	1 260 p	1 279 p
55 Taxes on international transactions	0	0	0	0	0	0	0 p	0 p
56 Other current taxes n.e.c.	13	22	22	22	23	23	24 p	24 p
57 Capital taxes	3 898	3 639	3 347	3 617	3 772	3 391	3 288 p	4 079 p
58 Taxes on capital transfers	2 760	2 996	2 928	3 119	3 196	2 936	2 967 p	3 663 p
59 Capital levies	1 138	643	418	497	576	456	321 p	416 p
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0 p	0 p
61 Actual social contributions	57 305	58 884	58 195	59 858	61 188	63 285	62 372 p	65 638 p
62 Employers' actual social contributions	35 324	36 240	35 197	36 119	36 585	37 902	37 349 p	39 387 p
63 Compulsory	35 324	36 240	35 197	36 119	36 585	37 902	37 349 p	39 387 p
64 Voluntary	0	0	0	0	0	0	0 p	0 p
65 Households' actual social contributions	21 981	22 644	22 999	23 738	24 603	25 383	25 022 p	26 250 p
66 Compulsory	21 908	22 573	22 927	23 665	24 520	25 301	24 942 p	26 169 p
<i>of which:</i>								
67 <i>Employees</i>	16 682	17 036	17 174	17 744	18 418	19 071	18 838 p	19 841 p
68 <i>Self- and non-employed persons</i>	5 226 e	5 537 e	5 753 e	5 921 e	6 102 e	6 230 e	6 104 e	6 328 e
69 Voluntary	73	72	72	73	83	82	81 p	82 p
70 Imputed social contributions	9 612	9 259	9 551	9 937	10 188	10 394	10 726 p	11 011 p
71 Capital transfers for taxes and social cont., unlikely to be collected	483	547	619	643	614	632	970 p	670 p

BELGIUM

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

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	107 209	103 173	97 578	103 686	109 667	107 199	100 400 p	116 031 p
2 Total tax receipts and actual social contributions	105 038	101 221	95 625	101 730	107 583	105 023	98 349 p	113 659 p
3 Total tax receipts	102 711	98 885	95 553	101 661	107 515	104 958	98 288 p	113 599 p
4 Taxes on production and imports	40 212	40 749	42 641	43 900	45 907	46 660	43 541 p	49 628 p
5 Taxes on products	38 229	38 975	40 675	42 052	43 984	44 718	41 597 p	47 694 p
6 Other taxes on production	1 983	1 774	1 966	1 848	1 923	1 942	1 945 p	1 934 p
7 Current taxes on income and wealth	61 695	57 573	52 497	57 275	61 086	57 863	54 446 p	63 582 p
8 Taxes on income	61 656	57 532	52 334	57 231	60 813	57 599	54 368 p	63 152 p
9 Other current taxes	39	41	163	45	273	264	77 p	430 p
10 Capital taxes	804	563	415	486	522	435	301 p	389 p
11 Actual social contributions	2 327	2 336	72	69	68	65	62 p	60 p
12 Imputed social contributions	2 503	2 358	2 428	2 498	2 623	2 701	2 821 p	2 921 p
13 Capital transfers for taxes and social cont., unlikely to be collected	333	406	475	542	539	525	770 p	550 p
II.3 STATE GOVERNMENT								
1 Total receipts	16 888	21 342	27 692	28 961	28 876	29 940	30 087 p	30 324 p
2 Total tax receipts and actual social contributions	11 302	15 919	22 063	23 072	22 864	23 828	23 828 p	23 910 p
3 Total tax receipts	11 291	15 909	21 838	22 842	22 610	23 572	23 572 p	23 650 p
4 Taxes on production and imports	7 038	7 216	7 851	8 306	8 454	9 072	8 380 p	9 389 p
5 Taxes on products	5 664	5 877	6 508	7 014	6 981	7 375	6 774 p	7 684 p
6 Other taxes on production	1 374	1 339	1 344	1 292	1 473	1 697	1 606 p	1 705 p
7 Current taxes on income and wealth	1 159	5 617	11 055	11 406	10 905	11 545	12 206 p	10 572 p
8 Taxes on income	0	4 418	9 874	10 185	9 748	10 390	11 060 p	9 409 p
9 Other current taxes	1 159	1 199	1 181	1 221	1 157	1 155	1 145 p	1 163 p
10 Capital taxes	3 094	3 075	2 932	3 131	3 250	2 956	2 987 p	3 690 p
11 Actual social contributions	11	11	225	230	255	255	256 p	260 p
12 Imputed social contributions	5 589	5 424	5 629	5 889	6 011	6 112	6 259 p	6 414 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	10 009	10 570	11 006	11 191	10 949	11 752	11 736 p	11 517 p
2 Total tax receipts and actual social contributions	8 498	9 095	9 512	9 641	9 395	10 172	10 090 p	9 842 p
3 Total tax receipts	8 471	9 068	9 493	9 621	9 382	10 153	10 071 p	9 824 p
4 Taxes on production and imports	5 545	5 644	5 766	5 855	5 733	6 205	5 995 p	6 288 p
5 Taxes on products	0	0	0	0	0	0	0 p	0 p
6 Other taxes on production	5 545	5 644	5 766	5 855	5 733	6 205	5 995 p	6 288 p
7 Current taxes on income and wealth	2 926	3 424	3 727	3 767	3 649	3 948	4 076 p	3 536 p
8 Taxes on income	2 576	3 052	3 349	3 355	3 234	3 517	3 653 p	3 085 p
9 Other current taxes	350	372	377	412	414	431	423 p	452 p
10 Capital taxes	0	0	0	0	0	0	0 p	0 p
11 Actual social contributions	27	27	19	20	14	19	19 p	18 p
12 Imputed social contributions	1 513	1 477	1 494	1 550	1 554	1 581	1 646 p	1 675 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	57 742	59 376	60 899	62 676	64 253	66 750	65 737 p	69 467 p
2 Total tax receipts and actual social contributions	57 885	59 517	61 043	62 777	64 327	66 857	65 937 p	69 587 p
3 Total tax receipts	2 945	3 007	3 163	3 238	3 476	3 911	3 902 p	4 287 p
4 Taxes on production and imports	1 520	1 583	1 643	1 736	1 926	2 339	2 381 p	2 639 p
5 Taxes on products	1 266	1 297	1 404	1 492	1 671	2 092	2 146 p	2 394 p
6 Other taxes on production	254	287	239	244	255	247	235 p	245 p
7 Current taxes on income and wealth	1 425	1 424	1 520	1 501	1 550	1 572	1 520 p	1 648 p
8 Taxes on income	1 116	1 106	1 198	1 209	1 253	1 267	1 223 p	1 328 p
9 Other current taxes	309	318	323	293	297	305	297 p	321 p
10 Capital taxes	0	0	0	0	0	0	0 p	0 p
11 Actual social contributions	54 940	56 510	57 879	59 539	60 852	62 946	62 035 p	65 299 p
12 Imputed social contributions	7	0	0	0	0	0	0 p	0 p
13 Capital transfers for taxes and social cont., unlikely to be collected	150	141	144	101	75	107	200 p	120 p

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/82bc>.

Source: National Statistical Office Belgium via Eurostat.