

# CANADA

## Table II. Detailed taxes and social contribution receipts

Million CAD

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>634 090</b>	<b>664 406</b>	<b>684 239</b>	<b>718 757</b>	<b>759 949</b>	<b>776 268</b>	<b>776 792</b>	<b>863 006</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>634 090</b>	<b>664 406</b>	<b>684 239</b>	<b>718 757</b>	<b>759 949</b>	<b>776 268</b>	<b>776 792</b>	<b>863 006</b>
<b>3 Total tax receipts</b>	<b>541 932</b>	<b>568 789</b>	<b>586 604</b>	<b>621 205</b>	<b>657 689</b>	<b>669 384</b>	<b>670 653</b>	<b>745 663</b>
<b>4 Taxes on production and imports</b>	<b>229 447</b>	<b>240 836</b>	<b>249 288</b>	<b>265 131</b>	<b>274 574</b>	<b>280 246</b>	<b>266 251</b>	<b>295 291</b>
<b>5 Taxes on products</b>	<b>146 799</b>	<b>154 196</b>	<b>159 554</b>	<b>169 506</b>	<b>175 931</b>	<b>177 162</b>	<b>163 675</b>	<b>186 908</b>
<b>6 Value added type taxes</b>	<b>86 117</b>	<b>90 332</b>	<b>93 242</b>	<b>100 620</b>	<b>105 279</b>	<b>106 692</b>	<b>100 720</b>	<b>113 936</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>4 512</b>	<b>5 169</b>	<b>5 449</b>	<b>5 583</b>	<b>6 629</b>	<b>5 481</b>	<b>4 013</b>	<b>5 374</b>
8 Import duties	4 512	5 169	5 449	5 583	6 629	5 481	4 013	5 374
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>56 170</b>	<b>58 695</b>	<b>60 863</b>	<b>63 303</b>	<b>64 023</b>	<b>64 989</b>	<b>58 942</b>	<b>67 598</b>
17 Excise duties and consumption taxes	25 955	26 199	27 087	27 391	27 477	27 238	24 586	24 652
18 Stamp taxes	0	0	0	..	..	..	..	..
19 Taxes on financial and capital transactions	9 553	10 963	12 133	13 594	13 856	13 421	13 188	17 383
20 Car registration taxes	1 420	1 552	1 581	1 656	1 708	1 723	1 708	1 743
21 Taxes on entertainment	294	314	337	348	345	326	97	135
22 Taxes on lotteries, gambling and betting	7 143	7 708	7 832	8 117	8 366	8 238	4 000	5 486
23 Taxes on insurance premiums	984	866	964	976	955	939	891	1 392
24 Other taxes on specific services	956	719	505	516	620	651	482	592
25 General sales or turnover taxes	60	63	67	70	73	82	47	47
26 Profits of fiscal monopolies	5 450	5 710	6 056	6 193	6 394	6 476	6 749	7 232
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	4 355	4 601	4 301	4 442	4 229	5 895	7 194	8 936
<b>29 Other taxes on production</b>	<b>82 648</b>	<b>86 640</b>	<b>89 734</b>	<b>95 625</b>	<b>98 643</b>	<b>103 084</b>	<b>102 576</b>	<b>108 383</b>
30 Taxes on land, buildings or other structures	61 700	64 514	66 920	68 772	70 563	73 456	73 957	76 168
31 Taxes on the use of fixed assets	0	0	0	..	..	..	..	..
32 Total wage bill and payroll taxes	12 934	13 256	13 682	14 301	14 867	17 382	17 196	18 821
33 Taxes on international transactions	0	0	0	..	..	..	..	..
34 Business and professional licences	1 673	2 474	2 151	4 298	3 931	3 099	2 688	3 488
35 Taxes on pollution	1 612	1 427	1 441	2 431	2 945	2 495	2 001	2 417
36 Under-compensation of VAT (flat rate system)	0	0	0	..	..	..	..	..
37 Other taxes on production n.e.c.	4 729	4 969	5 540	5 823	6 337	6 652	6 734	7 489
<b>38 Current taxes on income and wealth</b>	<b>312 485</b>	<b>327 953</b>	<b>337 316</b>	<b>356 074</b>	<b>383 115</b>	<b>389 138</b>	<b>404 402</b>	<b>450 372</b>
<b>39 Taxes on income</b>	<b>301 620</b>	<b>316 486</b>	<b>325 829</b>	<b>344 233</b>	<b>371 010</b>	<b>377 024</b>	<b>393 067</b>	<b>438 566</b>
40 Taxes on individual or household income including holding gains	227 362	241 166	242 139	252 525	269 486	279 343	287 983	311 393
41 Taxes on individual or household income excl. holding gains	227 362	241 166	242 139	252 525	269 486	279 343	287 983	311 393
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	67 613	68 677	76 918	84 229	92 599	87 576	97 605	117 209
44 Taxes on income or profits of corporations excl. holding gains	67 613	68 677	76 918	84 229	92 599	87 576	97 605	117 209
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	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	6 645	6 643	6 772	7 479	8 925	10 105	7 479	9 964
<b>50 Other current taxes</b>	<b>10 865</b>	<b>11 467</b>	<b>11 487</b>	<b>11 841</b>	<b>12 105</b>	<b>12 114</b>	<b>11 335</b>	<b>11 806</b>
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	2 373	2 478	2 631	2 854	2 921	2 994	2 984	2 966
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	8 492	8 989	8 856	8 987	9 184	9 120	8 351	8 840
<b>57 Capital taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>92 158 e</b>	<b>95 617 e</b>	<b>97 635 e</b>	<b>97 552 e</b>	<b>102 260 e</b>	<b>106 884 e</b>	<b>106 139 e</b>	<b>117 343 e</b>
62 Employers' actual social contributions	92 158	95 617	97 635	97 552	102 260	106 884	106 139	117 343
63 Compulsory	92 158	95 617	97 635	97 552	102 260	106 884	106 139	117 343
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	..	..	..	..	..	..	..
<i>of which:</i>								
67 Employees	..	..	..	..	..	..	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
<b>70 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

# CANADA

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

Million CAD

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>257 915</b>	<b>269 672</b>	<b>276 644</b>	<b>290 220</b>	<b>313 702</b>	<b>317 501</b>	<b>321 912</b>	<b>356 242</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>257 915</b>	<b>269 672</b>	<b>276 644</b>	<b>290 220</b>	<b>313 702</b>	<b>317 501</b>	<b>321 912</b>	<b>356 242</b>
3 Total tax receipts	235 167	246 219	252 725	269 525	291 491	294 268	299 517	332 481
4 Taxes on production and imports	51 928	54 220	55 877	59 496	62 596	63 595	60 519	69 980
5 Taxes on products	51 137	53 362	54 972	58 489	61 471	62 394	59 325	68 285
6 Other taxes on production	791	858	905	1 007	1 125	1 201	1 194	1 695
7 Current taxes on income and wealth	183 239	191 999	196 848	210 029	228 895	230 673	238 998	262 501
8 Taxes on income	183 114	191 856	196 705	209 914	228 735	230 568	238 855	262 341
9 Other current taxes	125	143	143	115	160	105	143	160
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	22 748 e	23 453 e	23 919 e	20 695 e	22 211 e	23 233 e	22 395 e	23 761 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>253 211</b>	<b>266 191</b>	<b>275 785</b>	<b>291 047</b>	<b>304 860</b>	<b>310 158</b>	<b>305 928</b>	<b>346 004</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>253 211</b>	<b>266 191</b>	<b>275 785</b>	<b>291 047</b>	<b>304 860</b>	<b>310 158</b>	<b>305 928</b>	<b>346 004</b>
3 Total tax receipts	240 681	253 427	262 337	277 785	290 606	296 881	293 630	333 196
4 Taxes on production and imports	112 728	118 759	123 199	133 064	137 753	139 834	129 312	146 495
5 Taxes on products	88 020	92 427	96 172	101 899	104 471	105 044	95 653	109 215
6 Other taxes on production	24 708	26 332	27 027	31 165	33 282	34 790	33 659	37 280
7 Current taxes on income and wealth	127 953	134 668	139 138	144 721	152 853	157 047	164 318	186 701
8 Taxes on income	118 506	124 630	129 124	134 319	142 275	146 456	154 212	176 225
9 Other current taxes	9 447	10 038	10 014	10 402	10 578	10 591	10 106	10 476
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	12 530 e	12 764 e	13 448 e	13 262 e	14 254 e	13 262 e	12 355 e	12 230 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>66 084</b>	<b>69 143</b>	<b>71 542</b>	<b>73 895</b>	<b>75 592</b>	<b>78 235</b>	<b>77 506</b>	<b>79 986</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>66 084</b>	<b>69 143</b>	<b>71 542</b>	<b>73 895</b>	<b>75 592</b>	<b>78 235</b>	<b>77 506</b>	<b>79 986</b>
3 Total tax receipts	66 084	69 143	71 542	73 895	75 592	78 235	77 506	79 986
4 Taxes on production and imports	64 791	67 857	70 212	72 571	74 225	76 817	76 420	78 816
5 Taxes on products	7 642	8 407	8 410	9 118	9 989	9 724	8 697	9 408
6 Other taxes on production	57 149	59 450	61 802	63 453	64 236	67 093	67 723	69 408
7 Current taxes on income and wealth	1 293	1 286	1 330	1 324	1 367	1 418	1 086	1 170
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	1 293	1 286	1 330	1 324	1 367	1 418	1 086	1 170
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
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>56 880</b>	<b>59 400</b>	<b>60 268</b>	<b>63 595</b>	<b>65 795</b>	<b>70 374</b>	<b>71 446</b>	<b>80 774</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>56 880</b>	<b>59 400</b>	<b>60 268</b>	<b>63 595</b>	<b>65 795</b>	<b>70 374</b>	<b>71 446</b>	<b>80 774</b>
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	0	0	0	0 e	0 e	0 e	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/17bd>.

Source: Statistics Canada.