

# CANADA

## Table II. Detailed taxes and social contribution receipts

Million CAD

	2006	2007	2008	2009	2010	2011	2012	2013
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>484 024</b>	<b>506 411</b>	<b>508 219</b>	<b>495 170</b>	<b>509 961</b>	<b>538 209</b>	<b>563 570</b>	<b>580 587</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>484 024</b>	<b>506 411</b>	<b>508 219</b>	<b>495 170</b>	<b>509 961</b>	<b>538 209</b>	<b>563 570</b>	<b>580 587</b>
<b>3 Total tax receipts</b>	<b>415 902</b>	<b>436 017</b>	<b>436 324</b>	<b>420 846</b>	<b>434 003</b>	<b>458 658</b>	<b>478 715</b>	<b>491 523</b>
<b>4 Taxes on production and imports</b>	<b>177 396</b>	<b>183 273</b>	<b>182 726</b>	<b>183 114</b>	<b>192 741</b>	<b>200 949</b>	<b>208 026</b>	<b>212 393</b>
<b>5 Taxes on products</b>	<b>116 340</b>	<b>119 536</b>	<b>116 454</b>	<b>115 900</b>	<b>123 065</b>	<b>129 871</b>	<b>135 688</b>	<b>138 820</b>
<b>6 Value added type taxes</b>	<b>34 772</b>	<b>34 565</b>	<b>30 121</b>	<b>29 621</b>	<b>31 237</b>	<b>31 838</b>	<b>33 049</b>	<b>34 428</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>3 517</b>	<b>3 794</b>	<b>3 983</b>	<b>3 639</b>	<b>3 427</b>	<b>3 683</b>	<b>3 888</b>	<b>4 066</b>
8 Import duties	3 517	3 794	3 983	3 639	3 427	3 683	3 888	4 066
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>78 051</b>	<b>81 177</b>	<b>82 350</b>	<b>82 640</b>	<b>88 401</b>	<b>94 350</b>	<b>98 751</b>	<b>100 326</b>
17 Excise duties and consumption taxes	3 777	3 678	3 776	3 797	4 216	4 414	4 372	4 515
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	4 487	5 239	4 891	4 613	5 556	5 835	6 215	6 064
20 Car registration taxes	1 154	1 242	1 218	1 204	1 225	1 245	1 326	1 411
21 Taxes on entertainment	524	559	569	550	417	316	302	320
22 Taxes on lotteries, gambling and betting	7 059	7 214	6 847	6 769	6 871	6 903	7 045	6 953
23 Taxes on insurance premiums	486	646	697	826	628	846	811	857
24 Other taxes on specific services	2 489	2 660	3 438	3 646	3 738	4 161	4 576	4 686
25 General sales or turnover taxes	34 750	35 993	37 275	37 180	40 761	44 787	48 006	48 507
26 Profits of fiscal monopolies	4 269	4 461	4 655	4 835	4 966	5 167	5 349	5 498
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	19 056	19 485	18 984	19 220	20 023	20 676	20 749	21 515
<b>29 Other taxes on production</b>	<b>61 056</b>	<b>63 737</b>	<b>66 272</b>	<b>67 214</b>	<b>69 676</b>	<b>71 078</b>	<b>72 338</b>	<b>73 573</b>
30 Taxes on land, buildings or other structures	43 265	45 584	48 076	49 471	51 588	52 401	53 498	54 300
31 Taxes on the use of fixed assets	..	..	..	..	..	..	..	..
32 Total wage bill and payroll taxes	9 606	10 038	10 364	10 412	10 758	11 557	11 939	12 293
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1 379	1 606	1 639	1 548	1 694	1 830	1 859	1 885
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	6 806	6 509	6 193	5 783	5 636	5 290	5 042	5 095
<b>38 Current taxes on income and wealth</b>	<b>238 506</b>	<b>252 744</b>	<b>253 598</b>	<b>237 732</b>	<b>241 262</b>	<b>257 709</b>	<b>270 689</b>	<b>279 130</b>
<b>39 Taxes on income</b>	<b>238 506</b>	<b>252 744</b>	<b>253 598</b>	<b>237 732</b>	<b>241 262</b>	<b>257 709</b>	<b>270 689</b>	<b>279 130</b>
40 Taxes on individual or household income including holding gains	174 368	190 567	191 052	178 545	180 133	194 430	206 016	214 227
41 Taxes on individual or household income excl. holding gains	174 368	190 567	191 052	178 545	180 133	194 430	206 016	214 227
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	57 177	55 284	54 760	53 319	55 163	57 375	58 464	57 619
44 Taxes on income or profits of corporations excl. holding gains	57 177	55 284	54 760	53 319	55 163	57 375	58 464	57 619
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.	6 961	6 893	7 786	5 868	5 966	5 904	6 209	7 284
<b>50 Other current taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
<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>68 122</b>	<b>70 394</b>	<b>71 895</b>	<b>74 324</b>	<b>75 958</b>	<b>79 551</b>	<b>84 855</b>	<b>89 064</b>
62 Employers' actual social contributions	..	..	..	..	..	..	..	..
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

# CANADA

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

Million CAD

	2006	2007	2008	2009	2010	2011	2012	2013
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>216 339</b>	<b>226 344</b>	<b>221 524</b>	<b>208 894</b>	<b>213 762</b>	<b>225 741</b>	<b>234 843</b>	<b>243 357</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>216 339</b>	<b>226 344</b>	<b>221 524</b>	<b>208 894</b>	<b>213 762</b>	<b>225 741</b>	<b>234 843</b>	<b>243 357</b>
3 Total tax receipts	199 390	209 343	204 861	192 104	196 396	207 122	214 701	221 683
4 Taxes on production and imports	48 315	48 768	44 445	43 759	45 712	46 957	48 313	50 082
5 Taxes on products	48 039	48 475	44 144	43 332	45 216	46 453	47 836	49 610
6 Other taxes on production	276	293	301	427	496	504	477	472
7 Current taxes on income and wealth	151 075	160 575	160 416	148 345	150 684	160 165	166 388	171 601
8 Taxes on income	151 075	160 575	160 416	148 345	150 684	160 165	166 388	171 601
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	16 949	17 001	16 663	16 790	17 366	18 619	20 142	21 674
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>183 699</b>	<b>191 230</b>	<b>193 861</b>	<b>190 337</b>	<b>196 677</b>	<b>210 417</b>	<b>221 982</b>	<b>227 938</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>183 699</b>	<b>191 230</b>	<b>193 861</b>	<b>190 337</b>	<b>196 677</b>	<b>210 417</b>	<b>221 982</b>	<b>227 938</b>
3 Total tax receipts	173 513	180 913	183 274	179 695	185 721	198 801	209 956	215 550
4 Taxes on production and imports	86 082	88 744	90 092	90 308	95 143	101 257	105 655	108 021
5 Taxes on products	65 803	68 112	69 245	69 839	74 379	79 866	83 913	85 616
6 Other taxes on production	20 279	20 632	20 847	20 469	20 764	21 391	21 742	22 405
7 Current taxes on income and wealth	87 431	92 169	93 182	89 387	90 578	97 544	104 301	107 529
8 Taxes on income	87 431	92 169	93 182	89 387	90 578	97 544	104 301	107 529
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	10 186	10 317	10 587	10 642	10 956	11 616	12 026	12 388
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>42 999</b>	<b>45 761</b>	<b>48 189</b>	<b>49 047</b>	<b>51 886</b>	<b>52 735</b>	<b>54 058</b>	<b>54 290</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>42 999</b>	<b>45 761</b>	<b>48 189</b>	<b>49 047</b>	<b>51 886</b>	<b>52 735</b>	<b>54 058</b>	<b>54 290</b>
3 Total tax receipts	42 999	45 761	48 189	49 047	51 886	52 735	54 058	54 290
4 Taxes on production and imports	42 999	45 761	48 189	49 047	51 886	52 735	54 058	54 290
5 Taxes on products	2 498	2 949	3 065	2 729	3 470	3 552	3 939	3 594
6 Other taxes on production	40 501	42 812	45 124	46 318	48 416	49 183	50 119	50 696
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
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>40 987</b>	<b>43 076</b>	<b>44 645</b>	<b>46 892</b>	<b>47 636</b>	<b>49 316</b>	<b>52 687</b>	<b>55 002</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>40 987</b>	<b>43 076</b>	<b>44 645</b>	<b>46 892</b>	<b>47 636</b>	<b>49 316</b>	<b>52 687</b>	<b>55 002</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	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	40 987	43 076	44 645	46 892	47 636	49 316	52 687	55 002
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20150626/ae1f>.