

FRANCE

Table II. Detailed taxes and social contribution receipts

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	880 698	932 262	969 812	1 004 052	1 023 882	1 044 603	1 059 906	1 105 724
2 Total tax receipts and actual social contributions	848 083	898 439	934 877	968 409	987 826	1 008 617	1 023 517	1 069 324
3 Total tax receipts	524 267	561 844	588 740	611 475	621 488	638 242	648 356	680 960
4 Taxes on production and imports	293 445	310 735	319 613	328 769	337 061	347 527	355 991	372 288
5 Taxes on products	211 213	223 368	228 145	232 553	238 390	247 885	254 926	268 897
6 Value added type taxes	135 578	140 552	142 527	144 490	148 454	151 680	154 430	161 986
7 Taxes and duties on imports, excluding VAT	263	606	490	598	561	568	603	577
8 Import duties	253	597	481	589	552	558	593	567
9 Taxes on imports, excluding VAT and import duties	10	9	9	9	9	10	10	10
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	10	9	9	9	9	10	10	10
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	75 372	82 210	85 128	87 465	89 375	95 637	99 893	106 334
17 Excise duties and consumption taxes	41 927	44 185	45 344	47 794	48 213	52 228	54 585	57 714
18 Stamp taxes	0	0	0	547	549	593	632	702
19 Taxes on financial and capital transactions	9 567	10 909	10 718	10 283	10 996	12 662	13 500	16 049
20 Car registration taxes	1 917	2 080	2 117	2 042	2 077	2 086	2 187	2 245
21 Taxes on entertainment	1 068	1 138	1 050	1 025	998	984	999	994
22 Taxes on lotteries, gambling and betting	3 302	3 824	3 717	3 598	3 718	3 756	3 972	4 046
23 Taxes on insurance premiums	3 139	3 234	3 589	3 623	3 716	3 798	3 828	4 398
24 Other taxes on specific services	13 369	15 756	17 613	17 673	18 161	18 613	19 270	19 411
25 General sales or turnover taxes	367	362	385	292	383	335	319	195
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
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.	716	722	595	588	564	582	601	580
29 Other taxes on production	82 232	87 367	91 468	96 216	98 671	99 642	101 065	103 391
30 Taxes on land, buildings or other structures	46 030	50 319	51 982	53 074	54 566	55 647	58 672	59 726
31 Taxes on the use of fixed assets	1 331	1 278	1 340	1 236	1 179	1 121	1 055	945
32 Total wage bill and payroll taxes	27 730	28 710	30 578	34 127	35 074	35 267	35 447	36 581
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	440	347	574	509	553	457	548	572
35 Taxes on pollution	297	335	424	447	641	594	692	616
36 Under-compensation of VAT (flat rate system)	330	376	406	462	367	381	366	352
37 Other taxes on production n.e.c.	6 074	6 002	6 164	6 361	6 291	6 175	4 285	4 599
38 Current taxes on income and wealth	223 084	240 771	259 511	272 250	274 052	278 398	280 003	294 464
39 Taxes on income	200 544	217 078	233 583	246 222	246 524	250 690	252 295	265 988
40 Taxes on individual or household income including holding gains	153 779	162 566	177 480	187 217	189 219	192 371	194 516	198 929
41 Taxes on individual or household income excl. holding gains	153 779	162 566	177 480	187 217	189 219	192 371	194 516	198 929
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	46 753	54 479	55 913	58 736	57 081	58 068	57 529	66 836
44 Taxes on income or profits of corporations excl. holding gains	46 753	54 479	55 913	58 736	57 081	58 068	57 529	66 836
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	12	33	190	269	224	251	250	223
50 Other current taxes	22 540	23 693	25 928	26 028	27 528	27 708	27 708	28 476
51 Current taxes on capital	19 983	20 514	22 129	22 171	23 498	24 024	23 917	24 701
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	2 511	2 647	2 732	2 903	3 010	3 049	3 249	3 300
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	46	532	1 067	954	1 020	635	542	475
57 Capital taxes	7 738	10 338	9 616	10 456	10 375	12 317	12 362	14 208
58 Taxes on capital transfers	7 682	8 474	8 987	9 521	10 300	12 167	12 188	14 095
59 Capital levies	0	1 670	0	0	0	0	0	0
60 Other capital taxes n.e.c.	56	194	629	935	75	150	174	113
61 Actual social contributions	323 816	336 595	346 137	356 934	366 338	370 375	375 161	388 364
62 Employers' actual social contributions	219 687	229 873	235 530	240 672	246 351	248 173	250 597	259 200
63 Compulsory	219 687	229 873	235 530	240 672	246 351	248 173	250 597	259 200
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	78 268	80 987	83 669	88 097	91 057	93 767	96 661	100 900
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	38 028	39 560	40 980	41 947	42 464	42 655	42 928	42 951
72 Capital transfers for taxes and social cont., unlikely to be collected	5 413	5 737	6 045	6 304	6 408	6 669	6 539	6 551

FRANCE

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

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	345 522	343 950	359 633	377 420	379 632	389 542	393 445	416 864
2 Total tax receipts and actual social contributions	311 030	308 113	322 588	339 606	341 359	351 295	354 857	378 519
3 Total tax receipts	303 365	300 805	315 130	331 921	333 584	343 354	346 806	370 183
4 Taxes on production and imports	181 520	166 790	168 316	173 492	175 538	184 386	187 975	199 401
5 Taxes on products	156 999	157 812	160 658	166 176	167 620	175 570	180 443	192 002
6 Other taxes on production	24 521	8 978	7 658	7 316	7 918	8 816	7 532	7 399
7 Current taxes on income and wealth	114 107	125 347	137 198	147 973	147 671	146 651	146 469	156 574
8 Taxes on income	107 088	117 816	128 318	139 721	138 241	137 687	137 827	147 738
9 Other current taxes	7 019	7 531	8 880	8 252	9 430	8 964	8 642	8 836
10 Capital taxes	7 738	8 668	9 616	10 456	10 375	12 317	12 362	14 208
11 Actual social contributions	7 665	7 308	7 458	7 685	7 775	7 941	8 051	8 336
12 Imputed social contributions	36 426	37 935	39 320	40 248	40 716	40 859	41 099	41 082
13 Capital transfers for taxes and social cont., unlikely to be collected	1 934	2 098	2 275	2 434	2 443	2 612	2 511	2 737
II.4 LOCAL GOVERNMENT								
1 Total receipts	84 241	110 569	115 704	117 494	121 007	125 505	130 763	135 440
2 Total tax receipts and actual social contributions	83 519	109 838	114 947	116 716	120 208	124 678	129 930	134 595
3 Total tax receipts	83 519	109 838	114 947	116 716	120 208	124 678	129 930	134 595
4 Taxes on production and imports	67 932	93 614	97 829	98 863	102 094	105 914	110 846	114 965
5 Taxes on products	31 698	37 637	38 295	37 318	38 477	41 149	42 797	45 281
6 Other taxes on production	36 234	55 977	59 534	61 545	63 617	64 765	68 049	69 684
7 Current taxes on income and wealth	15 587	16 224	17 118	17 853	18 114	18 764	19 084	19 630
8 Taxes on income	66	62	70	77	16	20	18	18
9 Other current taxes	15 521	16 162	17 048	17 776	18 098	18 744	19 066	19 612
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	722	731	757	778	799	827	833	845
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	450 935	477 743	494 475	509 138	523 243	529 556	535 698	553 420
2 Total tax receipts and actual social contributions	453 534	480 488	497 342	512 087	526 259	532 644	538 730	556 210
3 Total tax receipts	137 383	151 201	158 663	162 838	167 696	170 210	171 620	176 182
4 Taxes on production and imports	43 993	50 331	53 468	56 414	59 429	57 227	57 170	57 922
5 Taxes on products	22 516	27 919	29 192	29 059	32 293	31 166	31 686	31 614
6 Other taxes on production	21 477	22 412	24 276	27 355	27 136	26 061	25 484	26 308
7 Current taxes on income and wealth	93 390	99 200	105 195	106 424	108 267	112 983	114 450	118 260
8 Taxes on income	93 390	99 200	105 195	106 424	108 267	112 983	114 450	118 232
9 Other current taxes	0	0	0	0	0	0	0	28
10 Capital taxes	0	1 670	0	0	0	0	0	0
11 Actual social contributions	316 151	329 287	338 679	349 249	358 563	362 434	367 110	380 028
12 Imputed social contributions	880	894	903	921	949	969	996	1 024
13 Capital transfers for taxes and social cont., unlikely to be collected	3 479	3 639	3 770	3 870	3 965	4 057	4 028	3 814

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/e51f>.

Source: Institut National de la Statistique et des Etudes Economiques (INSEE) via Eurostat.