

FRANCE

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	849 040	878 232	929 212	967 837	999 708	1 019 871	1 040 607	1 056 589
2 Total tax receipts and actual social contributions	818 352	845 340	895 831	932 182	965 543	984 853	1 004 240	1 021 060
3 Total tax receipts	500 792	521 524	559 236	586 045	608 609	618 515	634 304	645 592
4 Taxes on production and imports	289 318	293 174	310 735	319 613	328 769	337 061	347 466	355 646
5 Taxes on products	201 442	211 213	223 368	228 145	232 553	238 390	247 831	254 674
6 Value added type taxes	130 303	135 578	140 552	142 527	144 490	148 454	151 622	154 203
7 Taxes and duties on imports, excluding VAT	212	263	606	490	598	561	568	591
8 Import duties	202	253	597	481	589	552	558	581
9 Taxes on imports, excluding VAT and import duties	10	10	9	9	9	9	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	10	9	9	9	9	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	70 927	75 372	82 210	85 128	87 465	89 375	95 641	99 880
17 Excise duties and consumption taxes	40 643	41 927	44 185	45 344	47 794	48 213	52 241	54 580
18 Stamp taxes	0	0	0	0	547	549	593	632
19 Taxes on financial and capital transactions	7 188	9 567	10 909	10 718	10 283	10 996	12 660	13 608
20 Car registration taxes	1 917	1 917	2 080	2 117	2 042	2 077	2 086	2 188
21 Taxes on entertainment	926	1 068	1 138	1 050	1 025	998	984	999
22 Taxes on lotteries, gambling and betting	3 202	3 302	3 824	3 717	3 598	3 718	3 755	3 974
23 Taxes on insurance premiums	2 954	3 139	3 234	3 589	3 623	3 716	3 796	3 828
24 Other taxes on specific services	13 140	13 369	15 756	17 613	17 673	18 161	18 614	19 178
25 General sales or turnover taxes	284	367	362	385	292	383	335	292
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.	673	716	722	595	588	564	577	601
29 Other taxes on production	87 876	81 961	87 367	91 468	96 216	98 671	99 635	100 972
30 Taxes on land, buildings or other structures	51 999	46 030	50 319	51 982	53 074	54 566	55 635	58 458
31 Taxes on the use of fixed assets	1 442	1 331	1 278	1 340	1 236	1 179	1 121	1 056
32 Total wage bill and payroll taxes	26 405	27 730	28 710	30 578	34 127	35 074	35 267	35 458
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	404	440	347	574	509	553	458	548
35 Taxes on pollution	347	297	335	424	447	422	379	378
36 Under-compensation of VAT (flat rate system)	330	330	376	406	462	367	385	368
37 Other taxes on production n.e.c.	6 949	5 803	6 002	6 164	6 361	6 510	6 390	4 706
38 Current taxes on income and wealth	204 012	220 612	238 163	256 816	269 384	271 079	274 521	277 584
39 Taxes on income	185 678	200 544	217 078	233 583	246 222	246 524	249 825	253 019
40 Taxes on individual or household income including holding gains	151 169	153 779	162 566	177 480	187 217	189 219	192 369	193 930
41 Taxes on individual or household income excl. holding gains	151 169	153 779	162 566	177 480	187 217	189 219	192 369	193 930
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	34 496	46 753	54 479	55 913	58 736	57 081	57 205	58 804
44 Taxes on income or profits of corporations excl. holding gains	34 496	46 753	54 479	55 913	58 736	57 081	57 205	58 804
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.	13	12	33	190	269	224	251	285
50 Other current taxes	18 334	20 068	21 085	23 233	23 162	24 555	24 696	24 565
51 Current taxes on capital	18 250	19 983	20 514	22 129	22 171	23 498	24 025	23 966
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	37	39	39	37	37	37	37	38
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	47	46	532	1 067	954	1 020	634	561
57 Capital taxes	7 462	7 738	10 338	9 616	10 456	10 375	12 317	12 362
58 Taxes on capital transfers	7 357	7 682	8 474	8 987	9 521	10 300	12 167	12 188
59 Capital levies	0	0	1 670	0	0	0	0	0
60 Other capital taxes n.e.c.	105	56	194	629	935	75	150	174
61 Actual social contributions	317 560	323 816	336 595	346 137	356 934	366 338	369 936	375 468
62 Employers' actual social contributions	215 326	219 687	229 873	235 530	240 672	246 351	247 880	250 573
63 Compulsory	215 326	219 687	229 873	235 530	240 672	246 351	247 880	250 573
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	77 172	78 268	80 987	83 669	88 097	91 057	93 621	96 656
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	36 723	38 028	39 560	40 980	41 947	42 464	42 655	42 873
72 Capital transfers for taxes and social cont., unlikely to be collected	6 034	5 136	6 178	5 325	7 782	7 446	6 288	7 344

FRANCE

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

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	305 570	343 241	340 720	358 242	373 706	375 989	386 446	389 826
2 Total tax receipts and actual social contributions	272 771	308 287	305 505	319 893	336 740	338 386	347 365	351 427
3 Total tax receipts	264 983	300 622	298 197	312 435	329 055	330 611	339 424	343 376
4 Taxes on production and imports	159 961	181 249	166 790	168 316	173 492	175 538	184 333	187 841
5 Taxes on products	149 911	156 999	157 812	160 658	166 176	167 620	175 512	180 206
6 Other taxes on production	10 050	24 250	8 978	7 658	7 316	7 918	8 821	7 635
7 Current taxes on income and wealth	97 560	111 635	122 739	134 503	145 107	144 698	142 774	143 173
8 Taxes on income	93 895	107 088	117 816	128 318	139 721	138 241	136 822	137 744
9 Other current taxes	3 665	4 547	4 923	6 185	5 386	6 457	5 952	5 429
10 Capital taxes	7 462	7 738	8 668	9 616	10 456	10 375	12 317	12 362
11 Actual social contributions	7 788	7 665	7 308	7 458	7 685	7 775	7 941	8 051
12 Imputed social contributions	35 196	36 426	37 935	39 320	40 248	40 716	40 860	41 064
13 Capital transfers for taxes and social cont., unlikely to be collected	2 397	1 472	2 719	971	3 282	3 113	1 779	2 665
II.4 LOCAL GOVERNMENT								
1 Total receipts	100 485	84 161	110 484	115 515	117 316	120 696	125 206	130 373
2 Total tax receipts and actual social contributions	99 790	83 519	109 838	114 947	116 716	120 208	124 670	129 787
3 Total tax receipts	99 790	83 519	109 838	114 947	116 716	120 208	124 670	129 787
4 Taxes on production and imports	85 047	67 932	93 614	97 829	98 863	102 094	105 906	110 661
5 Taxes on products	28 738	31 698	37 637	38 295	37 318	38 477	41 153	42 799
6 Other taxes on production	56 309	36 234	55 977	59 534	61 545	63 617	64 753	67 862
7 Current taxes on income and wealth	14 743	15 587	16 224	17 118	17 853	18 114	18 764	19 126
8 Taxes on income	74	66	62	70	77	16	20	18
9 Other current taxes	14 669	15 521	16 162	17 048	17 776	18 098	18 744	19 108
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	707	722	731	757	778	799	826	830
13 Capital transfers for taxes and social cont., unlikely to be collected	12	80	85	189	178	311	290	244
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	442 986	450 830	478 008	494 080	508 686	523 186	528 955	536 390
2 Total tax receipts and actual social contributions	445 791	453 534	480 488	497 342	512 087	526 259	532 205	539 846
3 Total tax receipts	136 019	137 383	151 201	158 663	162 838	167 696	170 210	172 429
4 Taxes on production and imports	44 310	43 993	50 331	53 468	56 414	59 429	57 227	57 144
5 Taxes on products	22 793	22 516	27 919	29 192	29 059	32 293	31 166	31 669
6 Other taxes on production	21 517	21 477	22 412	24 276	27 355	27 136	26 061	25 475
7 Current taxes on income and wealth	91 709	93 390	99 200	105 195	106 424	108 267	112 983	115 285
8 Taxes on income	91 709	93 390	99 200	105 195	106 424	108 267	112 983	115 257
9 Other current taxes	0	0	0	0	0	0	0	28
10 Capital taxes	0	0	1 670	0	0	0	0	0
11 Actual social contributions	309 772	316 151	329 287	338 679	349 249	358 563	361 995	367 417
12 Imputed social contributions	820	880	894	903	921	949	969	979
13 Capital transfers for taxes and social cont., unlikely to be collected	3 625	3 584	3 374	4 165	4 322	4 022	4 219	4 435

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/74009>.

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