

# FRANCE

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>881 621</b>	<b>849 425</b>	<b>878 612</b>	<b>929 084</b>	<b>968 165</b>	<b>1 000 351</b>	<b>1 020 180</b>	<b>1 041 968</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>851 434</b>	<b>818 352</b>	<b>845 340</b>	<b>895 831</b>	<b>932 182</b>	<b>965 543</b>	<b>984 178</b>	<b>1 004 654</b>
<b>3 Total tax receipts</b>	<b>535 645</b>	<b>500 792</b>	<b>521 524</b>	<b>559 236</b>	<b>586 045</b>	<b>608 609</b>	<b>617 840</b>	<b>634 523</b>
<b>4 Taxes on production and imports</b>	<b>293 318</b>	<b>289 318</b>	<b>293 174</b>	<b>310 735</b>	<b>319 613</b>	<b>328 769</b>	<b>336 793</b>	<b>347 670</b>
<b>5 Taxes on products</b>	<b>210 453</b>	<b>201 442</b>	<b>211 213</b>	<b>223 368</b>	<b>228 145</b>	<b>232 553</b>	<b>238 151</b>	<b>247 909</b>
<b>6 Value added type taxes</b>	<b>137 737</b>	<b>130 303</b>	<b>135 578</b>	<b>140 552</b>	<b>142 527</b>	<b>144 490</b>	<b>148 208</b>	<b>151 345</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>214</b>	<b>212</b>	<b>263</b>	<b>606</b>	<b>490</b>	<b>598</b>	<b>561</b>	<b>563</b>
8 Import duties	203	202	253	597	481	589	552	553
9 Taxes on imports, excluding VAT and import duties	11	10	10	9	9	9	9	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	11	10	10	9	9	9	9	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
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>72 502</b>	<b>70 927</b>	<b>75 372</b>	<b>82 210</b>	<b>85 128</b>	<b>87 465</b>	<b>89 382</b>	<b>96 001</b>
17 Excise duties and consumption taxes	40 332	40 643	41 927	44 185	45 344	47 794	48 219	52 629
18 Stamp taxes	0	0	0	0	0	547	549	593
19 Taxes on financial and capital transactions	9 691	7 188	9 567	10 909	10 718	10 283	10 995	12 678
20 Car registration taxes	1 968	1 917	1 917	2 080	2 117	2 042	2 077	2 086
21 Taxes on entertainment	899	926	1 068	1 138	1 050	1 025	998	984
22 Taxes on lotteries, gambling and betting	3 383	3 202	3 302	3 824	3 717	3 598	3 720	3 754
23 Taxes on insurance premiums	2 010	2 954	3 139	3 234	3 589	3 623	3 717	3 775
24 Other taxes on specific services	13 320	13 140	13 369	15 756	17 613	17 673	18 161	18 594
25 General sales or turnover taxes	429	284	367	362	385	292	383	335
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.	470	673	716	722	595	588	563	573
<b>29 Other taxes on production</b>	<b>82 865</b>	<b>87 876</b>	<b>81 961</b>	<b>87 367</b>	<b>91 468</b>	<b>96 216</b>	<b>98 642</b>	<b>99 761</b>
30 Taxes on land, buildings or other structures	48 942	51 999	46 030	50 319	51 982	53 074	54 545	55 840
31 Taxes on the use of fixed assets	1 480	1 442	1 331	1 278	1 340	1 236	1 179	1 121
32 Total wage bill and payroll taxes	24 625	26 405	27 730	28 710	30 578	34 127	35 074	35 340
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	435	404	440	347	574	509	556	458
35 Taxes on pollution	314	347	297	335	424	447	422	379
36 Under-compensation of VAT (flat rate system)	335	330	330	376	406	462	360	439
37 Other taxes on production n.e.c.	6 734	6 949	5 803	6 002	6 164	6 361	6 506	6 184
<b>38 Current taxes on income and wealth</b>	<b>234 433</b>	<b>204 012</b>	<b>220 612</b>	<b>238 163</b>	<b>256 816</b>	<b>269 384</b>	<b>270 774</b>	<b>274 555</b>
<b>39 Taxes on income</b>	<b>216 740</b>	<b>185 678</b>	<b>200 544</b>	<b>217 078</b>	<b>233 583</b>	<b>246 222</b>	<b>246 414</b>	<b>249 996</b>
40 Taxes on individual or household income including holding gains	157 280	151 169	153 779	162 566	177 480	187 217	189 127	192 032
41 Taxes on individual or household income excl. holding gains	157 280	151 169	153 779	162 566	177 480	187 217	189 127	192 032
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	59 450	34 496	46 753	54 479	55 913	58 736	57 063	57 699
44 Taxes on income or profits of corporations excl. holding gains	59 450	34 496	46 753	54 479	55 913	58 736	57 063	57 699
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.	10	13	12	33	190	269	224	265
<b>50 Other current taxes</b>	<b>17 693</b>	<b>18 334</b>	<b>20 068</b>	<b>21 085</b>	<b>23 233</b>	<b>23 162</b>	<b>24 360</b>	<b>24 559</b>
51 Current taxes on capital	17 633	18 250	19 983	20 514	22 129	22 171	23 303	23 898
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	37	39	39	37	37	37	37
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	23	47	46	532	1 067	954	1 020	624
<b>57 Capital taxes</b>	<b>7 894</b>	<b>7 462</b>	<b>7 738</b>	<b>10 338</b>	<b>9 616</b>	<b>10 456</b>	<b>10 273</b>	<b>12 298</b>
58 Taxes on capital transfers	7 779	7 357	7 682	8 474	8 987	9 521	10 198	12 152
59 Capital levies	0	0	0	1 670	0	0	0	0
60 Other capital taxes n.e.c.	115	105	56	194	629	935	75	146
<b>61 Actual social contributions</b>	<b>315 789</b>	<b>317 560</b>	<b>323 816</b>	<b>336 595</b>	<b>346 137</b>	<b>356 934</b>	<b>366 338</b>	<b>370 131</b>
62 Employers' actual social contributions	214 356	215 326	219 687	229 873	235 530	240 672	246 351	247 780
63 Compulsory	214 356	215 326	219 687	229 873	235 530	240 672	246 351	247 780
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	77 478	77 172	78 268	80 987	83 669	88 097	91 057	93 718
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>34 875</b>	<b>36 723</b>	<b>38 028</b>	<b>39 560</b>	<b>40 980</b>	<b>41 947</b>	<b>42 466</b>	<b>42 683</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	4 687	5 650	4 756	6 307	4 997	7 139	6 464	5 369

## FRANCE

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

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>341 765</b>	<b>305 544</b>	<b>343 170</b>	<b>340 697</b>	<b>358 208</b>	<b>373 767</b>	<b>375 640</b>	<b>386 433</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>309 451</b>	<b>272 771</b>	<b>308 287</b>	<b>305 505</b>	<b>319 893</b>	<b>336 740</b>	<b>337 749</b>	<b>347 363</b>
3 Total tax receipts	301 496	264 983	300 622	298 197	312 435	329 055	329 974	339 414
4 Taxes on production and imports	167 970	159 961	181 249	166 790	168 316	173 492	175 281	184 130
5 Taxes on products	158 467	149 911	156 999	157 812	160 658	166 176	167 382	175 446
6 Other taxes on production	9 503	10 050	24 250	8 978	7 658	7 316	7 899	8 684
7 Current taxes on income and wealth	125 632	97 560	111 635	122 739	134 503	145 107	144 420	142 986
8 Taxes on income	121 397	93 895	107 088	117 816	128 318	139 721	138 158	137 067
9 Other current taxes	4 235	3 665	4 547	4 923	6 185	5 386	6 262	5 919
10 Capital taxes	7 894	7 462	7 738	8 668	9 616	10 456	10 273	12 298
11 Actual social contributions	7 955	7 788	7 665	7 308	7 458	7 685	7 775	7 949
12 Imputed social contributions	33 496	35 196	36 426	37 935	39 320	40 248	40 717	40 893
13 Capital transfers for taxes and social cont., unlikely to be collected	1 182	2 423	1 543	2 743	1 005	3 221	2 826	1 823
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>97 303</b>	<b>100 497</b>	<b>84 241</b>	<b>110 569</b>	<b>115 704</b>	<b>117 494</b>	<b>120 999</b>	<b>125 687</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>96 639</b>	<b>99 790</b>	<b>83 519</b>	<b>109 838</b>	<b>114 947</b>	<b>116 716</b>	<b>120 199</b>	<b>124 861</b>
3 Total tax receipts	96 639	99 790	83 519	109 838	114 947	116 716	120 199	124 861
4 Taxes on production and imports	83 181	85 047	67 932	93 614	97 829	98 863	102 085	106 201
5 Taxes on products	30 259	28 738	31 698	37 637	38 295	37 318	38 477	41 188
6 Other taxes on production	52 922	56 309	36 234	55 977	59 534	61 545	63 608	65 013
7 Current taxes on income and wealth	13 458	14 743	15 587	16 224	17 118	17 853	18 114	18 660
8 Taxes on income	0	74	66	62	70	77	16	20
9 Other current taxes	13 458	14 669	15 521	16 162	17 048	17 776	18 098	18 640
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	664	707	722	731	757	778	800	826
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>442 553</b>	<b>443 384</b>	<b>451 201</b>	<b>477 818</b>	<b>494 253</b>	<b>509 090</b>	<b>523 541</b>	<b>529 848</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>445 344</b>	<b>445 791</b>	<b>453 534</b>	<b>480 488</b>	<b>497 342</b>	<b>512 087</b>	<b>526 230</b>	<b>532 430</b>
3 Total tax receipts	137 510	136 019	137 383	151 201	158 663	162 838	167 667	170 248
4 Taxes on production and imports	42 167	44 310	43 993	50 331	53 468	56 414	59 427	57 339
5 Taxes on products	21 727	22 793	22 516	27 919	29 192	29 059	32 292	31 275
6 Other taxes on production	20 440	21 517	21 477	22 412	24 276	27 355	27 135	26 064
7 Current taxes on income and wealth	95 343	91 709	93 390	99 200	105 195	106 424	108 240	112 909
8 Taxes on income	95 343	91 709	93 390	99 200	105 195	106 424	108 240	112 909
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	1 670	0	0	0	0
11 Actual social contributions	307 834	309 772	316 151	329 287	338 679	349 249	358 563	362 182
12 Imputed social contributions	715	820	880	894	903	921	949	964
13 Capital transfers for taxes and social cont., unlikely to be collected	3 505	3 227	3 213	3 564	3 992	3 918	3 638	3 546

.. Not available

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