

FRANCE

Table II. Detailed taxes and social contribution receipts

Million EUR

	2006	2007	2008	2009	2010	2011	2012	2013
II.1 GENERAL GOVERNMENT								
1 Total receipts	829 675	860 715	881 621	849 425	878 612	929 084	967 104	999 688
2 Total tax receipts and actual social contributions	801 099	831 488	851 434	818 352	845 340	895 831	931 273	964 928
3 Total tax receipts	504 132	523 830	535 645	500 792	521 524	559 236	585 232	608 134
4 Taxes on production and imports	279 823	290 189	293 318	289 318	293 174	310 735	319 158	328 216
5 Taxes on products	204 046	209 596	210 453	201 442	211 213	223 368	227 353	232 027
6 Value added type taxes	131 693	136 542	137 737	130 303	135 578	140 552	142 526	144 414
7 Taxes and duties on imports, excluding VAT	73	236	214	212	263	606	495	597
8 Import duties	61	225	203	202	253	597	486	588
9 Taxes on imports, excluding VAT and import duties	12	11	11	10	10	9	9	9
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	12	11	11	10	10	9	9	9
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	72 280	72 818	72 502	70 927	75 372	82 210	84 332	87 016
17 Excise duties and consumption taxes	40 857	40 349	40 332	40 643	41 927	44 185	44 714	47 466
18 Stamp taxes	0	0	0	0	0	0	0	547
19 Taxes on financial and capital transactions	10 044	10 667	9 691	7 188	9 567	10 909	10 731	10 295
20 Car registration taxes	1 832	1 939	1 968	1 917	1 917	2 080	2 117	2 039
21 Taxes on entertainment	884	908	899	926	1 068	1 138	1 050	1 024
22 Taxes on lotteries, gambling and betting	3 368	3 723	3 383	3 202	3 302	3 824	3 729	3 597
23 Taxes on insurance premiums	1 864	1 890	2 010	2 954	3 139	3 234	3 396	3 419
24 Other taxes on specific services	12 247	12 485	13 320	13 140	13 369	15 756	17 615	17 699
25 General sales or turnover taxes	431	301	429	284	367	362	385	345
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.	753	556	470	673	716	722	595	585
29 Other taxes on production	75 777	80 593	82 865	87 876	81 961	87 367	91 805	96 189
30 Taxes on land, buildings or other structures	46 310	48 615	48 942	51 999	46 030	50 319	52 123	53 034
31 Taxes on the use of fixed assets	1 520	1 513	1 480	1 442	1 331	1 278	1 340	1 236
32 Total wage bill and payroll taxes	21 221	22 906	24 625	26 405	27 730	28 710	30 578	34 101
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	420	436	435	404	440	347	574	509
35 Taxes on pollution	265	307	314	347	297	335	424	447
36 Under-compensation of VAT (flat rate system)	330	386	335	330	330	376	407	426
37 Other taxes on production n.e.c.	5 711	6 430	6 734	6 949	5 803	6 002	6 359	6 436
38 Current taxes on income and wealth	215 963	224 731	234 433	204 012	220 612	238 163	256 458	269 458
39 Taxes on income	199 946	207 425	216 740	185 678	200 544	217 078	233 224	246 301
40 Taxes on individual or household income including holding gains	146 453	150 652	160 121	153 664	156 246	165 513	180 767	189 910
41 Taxes on individual or household income excl. holding gains	146 453	150 652	160 121	153 664	156 246	165 513	180 767	189 830
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	80
43 Taxes on income or profits of corporations including holding gains	53 485	56 765	56 609	32 001	44 286	51 532	52 267	56 120
44 Taxes on income or profits of corporations excl. holding gains	53 485	56 765	56 609	32 001	44 286	51 532	52 267	56 120
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	80
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	8	8	10	13	12	33	190	271
50 Other current taxes	16 017	17 306	17 693	18 334	20 068	21 085	23 234	23 157
51 Current taxes on capital	15 960	17 260	17 633	18 250	19 983	20 514	22 130	22 163
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	0	0	37	37	39	39	37	37
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	57	46	23	47	46	532	1 067	957
57 Capital taxes	8 346	8 910	7 894	7 462	7 738	10 338	9 616	10 460
58 Taxes on capital transfers	8 277	8 851	7 779	7 357	7 682	8 474	8 987	9 521
59 Capital levies	0	0	0	0	0	1 670	0	4
60 Other capital taxes n.e.c.	69	59	115	105	56	194	629	935
61 Actual social contributions	296 967	307 658	315 789	317 560	323 816	336 595	346 041	356 794
62 Employers' actual social contributions	200 958	208 319	214 356	215 326	219 687	229 873	235 411	240 305
63 Compulsory	200 958	208 319	214 356	215 326	219 687	229 873	235 411	240 305
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	74 089	76 767	77 478	77 172	78 268	80 987	83 680	87 852
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	31 782	33 510	34 875	36 723	38 028	39 560	41 069	42 068
72 Capital transfers for taxes and social cont., unlikely to be collected	3 206	4 283	4 687	5 650	4 756	6 307	5 238	7 308

FRANCE

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

Million EUR

	2006	2007	2008	2009	2010	2011	2012	2013
II.2 CENTRAL GOVERNMENT								
1 Total receipts	335 859	341 176	341 765	305 544	343 170	340 697	357 123	374 222
2 Total tax receipts and actual social contributions	305 508	310 655	309 451	272 771	308 287	305 505	318 959	336 925
3 Total tax receipts	296 754	302 428	301 496	264 983	300 622	298 197	311 621	329 393
4 Taxes on production and imports	170 735	171 729	167 970	159 961	181 249	166 790	167 753	173 319
5 Taxes on products	160 910	161 734	158 467	149 911	156 999	157 812	160 111	165 875
6 Other taxes on production	9 825	9 995	9 503	10 050	24 250	8 978	7 642	7 444
7 Current taxes on income and wealth	117 673	121 789	125 632	97 560	111 635	122 739	134 252	145 618
8 Taxes on income	113 953	117 349	121 397	93 895	107 088	117 816	128 066	140 172
9 Other current taxes	3 720	4 440	4 235	3 665	4 547	4 923	6 186	5 446
10 Capital taxes	8 346	8 910	7 894	7 462	7 738	8 668	9 616	10 456
11 Actual social contributions	8 754	8 227	7 955	7 788	7 665	7 308	7 338	7 532
12 Imputed social contributions	30 490	32 198	33 496	35 196	36 426	37 935	39 411	40 382
13 Capital transfers for taxes and social cont., unlikely to be collected	139	1 678	1 182	2 423	1 543	2 743	1 247	3 085
II.4 LOCAL GOVERNMENT								
1 Total receipts	87 606	94 508	97 303	100 497	84 241	110 569	115 841	117 080
2 Total tax receipts and actual social contributions	87 011	93 886	96 639	99 790	83 519	109 838	115 086	116 306
3 Total tax receipts	87 011	93 886	96 639	99 790	83 519	109 838	115 086	116 306
4 Taxes on production and imports	74 714	81 020	83 181	85 047	67 932	93 614	97 968	98 523
5 Taxes on products	24 824	28 546	30 259	28 738	31 698	37 637	38 081	37 037
6 Other taxes on production	49 890	52 474	52 922	56 309	36 234	55 977	59 887	61 486
7 Current taxes on income and wealth	12 297	12 866	13 458	14 743	15 587	16 224	17 118	17 783
8 Taxes on income	0	0	0	74	66	62	70	72
9 Other current taxes	12 297	12 866	13 458	14 669	15 521	16 162	17 048	17 711
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	595	622	664	707	722	731	755	774
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	406 210	425 032	442 553	443 384	451 201	477 818	494 140	508 386
2 Total tax receipts and actual social contributions	408 580	426 947	445 344	445 791	453 534	480 488	497 228	511 697
3 Total tax receipts	120 367	127 516	137 510	136 019	137 383	151 201	158 525	162 435
4 Taxes on production and imports	34 374	37 440	42 167	44 310	43 993	50 331	53 437	56 374
5 Taxes on products	18 312	19 316	21 727	22 793	22 516	27 919	29 161	29 115
6 Other taxes on production	16 062	18 124	20 440	21 517	21 477	22 412	24 276	27 259
7 Current taxes on income and wealth	85 993	90 076	95 343	91 709	93 390	99 200	105 088	106 057
8 Taxes on income	85 993	90 076	95 343	91 709	93 390	99 200	105 088	106 057
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	1 670	0	4
11 Actual social contributions	288 213	299 431	307 834	309 772	316 151	329 287	338 703	349 262
12 Imputed social contributions	697	690	715	820	880	894	903	912
13 Capital transfers for taxes and social cont., unlikely to be collected	3 067	2 605	3 505	3 227	3 213	3 564	3 991	4 223

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20150626/4607>.