

# GREECE

## Table II. Detailed taxes and social contribution receipts

Million EUR

|   | 2010          | 2011          | 2012          | 2013          | 2014          | 2015          | 2016          | 2017          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>II.1 GENERAL GOVERNMENT</b>  |               |               |               |               |               |               |               |               |
| <b>1 Total receipts</b>   | <b>77 086</b> | <b>74 595</b> | <b>73 992</b> | <b>69 511</b> | <b>69 672</b> | <b>70 372</b> | <b>73 594</b> | <b>74 991</b> |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>72 134</b> | <b>69 461</b> | <b>68 303</b> | <b>64 410</b> | <b>64 159</b> | <b>64 757</b> | <b>67 999</b> | <b>69 771</b> |
| <b>3 Total tax receipts</b>   | <b>47 386</b> | <b>47 323</b> | <b>47 371</b> | <b>45 056</b> | <b>45 584</b> | <b>45 950</b> | <b>48 686</b> | <b>49 025</b> |
| <b>4 Taxes on production and imports</b>                                  | <b>28 454</b> | <b>27 971</b> | <b>26 530</b> | <b>25 960</b> | <b>28 086</b> | <b>28 689</b> | <b>30 420</b> | <b>30 752</b> |
| <b>5 Taxes on products</b>  | <b>26 640</b> | <b>25 608</b> | <b>23 156</b> | <b>22 113</b> | <b>22 071</b> | <b>22 065</b> | <b>23 921</b> | <b>24 103</b> |
| <b>6 Value added type taxes</b>   | <b>15 958</b> | <b>15 021</b> | <b>13 713</b> | <b>12 593</b> | <b>12 676</b> | <b>12 885</b> | <b>14 333</b> | <b>14 642</b> |
| <b>7 Taxes and duties on imports, excluding VAT</b>                       | <b>250</b>    | <b>286</b>    | <b>153</b>    | <b>180</b>    | <b>108</b>    | <b>205</b>    | <b>190</b>    | <b>347</b>    |
| 8 Import duties   | 1             | 4             | 0             | 5             | 5             | 0             | 0             | 0             |
| 9 Taxes on imports, excluding VAT and import duties                       | 249           | 282           | 153           | 175           | 103           | 205           | 190           | 347           |
| 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  | 249           | 282           | 153           | 175           | 103           | 205           | 190           | 347           |
| 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>10 432</b> | <b>10 301</b> | <b>9 290</b>  | <b>9 340</b>  | <b>9 287</b>  | <b>8 975</b>  | <b>9 398</b>  | <b>9 114</b>  |
| 17 Excise duties and consumption taxes                                    | 7 316         | 7 739         | 7 020         | 6 820         | 6 756         | 6 722         | 6 939         | 6 529         |
| 18 Stamp taxes  | 432           | 356           | 340           | 301           | 344           | 340           | 329           | 350           |
| 19 Taxes on financial and capital transactions                            | 714           | 503           | 393           | 314           | 215           | 207           | 214           | 227           |
| 20 Car registration taxes   | 269           | 152           | 99            | 112           | 169           | 201           | 227           | 261           |
| 21 Taxes on entertainment   | 9             | 4             | 5             | 6             | 4             | 3             | 0             | 0             |
| 22 Taxes on lotteries, gambling and betting                               | 92            | 82            | 82            | 100           | 42            | 6             | 4             | 3             |
| 23 Taxes on insurance premiums  | 404           | 379           | 352           | 316           | 304           | 313           | 408           | 373           |
| 24 Other taxes on specific services                                       | 571           | 480           | 426           | 755           | 794           | 778           | 885           | 972           |
| 25 General sales or turnover taxes  | 546           | 530           | 489           | 507           | 555           | 305           | 262           | 263           |
| 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.   | 79            | 76            | 84            | 109           | 104           | 100           | 130           | 136           |
| <b>29 Other taxes on production</b>                                       | <b>1 814</b>  | <b>2 363</b>  | <b>3 374</b>  | <b>3 847</b>  | <b>6 015</b>  | <b>6 624</b>  | <b>6 499</b>  | <b>6 649</b>  |
| 30 Taxes on land, buildings or other structures                           | 446           | 742           | 806           | 785           | 3 001         | 3 318         | 3 480         | 3 491         |
| 31 Taxes on the use of fixed assets                                       | 3             | 3             | 7             | 8             | 9             | 6             | 5             | 3             |
| 32 Total wage bill and payroll taxes                                      | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 33 Taxes on international transactions                                    | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 34 Business and professional licences                                     | 453           | 647           | 645           | 808           | 812           | 984           | 945           | 874           |
| 35 Taxes on pollution   | 127           | 99            | 650           | 1 243         | 1 274         | 1 222         | 1 203         | 1 489         |
| 36 Under-compensation of VAT (flat rate system)                           | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 37 Other taxes on production n.e.c.                                       | 785           | 872           | 1 266         | 1 003         | 919           | 1 094         | 866           | 792           |
| <b>38 Current taxes on income and wealth</b>                              | <b>18 682</b> | <b>19 102</b> | <b>20 680</b> | <b>18 934</b> | <b>17 361</b> | <b>17 095</b> | <b>18 130</b> | <b>18 094</b> |
| <b>39 Taxes on income</b>   | <b>15 953</b> | <b>14 952</b> | <b>16 229</b> | <b>14 015</b> | <b>15 154</b> | <b>14 904</b> | <b>15 988</b> | <b>15 965</b> |
| 40 Taxes on individual or household income including holding gains        | 8 948         | 9 823         | 13 242        | 10 698        | 10 478        | 10 047        | 10 320        | 11 148        |
| 41 Taxes on individual or household income excl. holding gains            | 8 948         | 9 823         | 13 242        | 10 698        | 10 478        | 10 047        | 10 320        | 11 148        |
| 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     | 5 717         | 4 283         | 2 088         | 2 071         | 3 349         | 3 800         | 4 388         | 3 510         |
| 44 Taxes on income or profits of corporations excl. holding gains         | 5 717         | 4 283         | 2 088         | 2 071         | 3 349         | 3 800         | 4 388         | 3 510         |
| 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                             | 67            | 65            | 72            | 82            | 78            | 108           | 84            | 79            |
| 49 Other taxes on income n.e.c.   | 1 221         | 781           | 827           | 1 164         | 1 249         | 949           | 1 196         | 1 228         |
| <b>50 Other current taxes</b>   | <b>2 729</b>  | <b>4 150</b>  | <b>4 451</b>  | <b>4 919</b>  | <b>2 207</b>  | <b>2 191</b>  | <b>2 142</b>  | <b>2 129</b>  |
| 51 Current taxes on capital   | 1 295         | 2 968         | 3 187         | 2 872         | 1 307         | 1 327         | 1 316         | 1 303         |
| 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                                    | 830           | 872           | 978           | 783           | 771           | 804           | 810           | 817           |
| 55 Taxes on international transactions                                    | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 56 Other current taxes n.e.c.   | 604           | 310           | 286           | 1 264         | 129           | 60            | 16            | 9             |
| <b>57 Capital taxes</b>   | <b>250</b>    | <b>250</b>    | <b>161</b>    | <b>162</b>    | <b>137</b>    | <b>166</b>    | <b>136</b>    | <b>179</b>    |
| 58 Taxes on capital transfers   | 165           | 123           | 92            | 99            | 111           | 134           | 115           | 154           |
| 59 Capital levies   | 84            | 68            | 43            | 46            | 25            | 30            | 20            | 25            |
| 60 Other capital taxes n.e.c.   | 1             | 59            | 26            | 17            | 1             | 2             | 1             | 0             |
| <b>61 Actual social contributions</b>                                     | <b>24 748</b> | <b>22 138</b> | <b>20 932</b> | <b>19 354</b> | <b>18 575</b> | <b>18 807</b> | <b>19 313</b> | <b>20 746</b> |
| 62 Employers' actual social contributions                                 | 11 456        | 9 928         | 9 270         | 8 473         | 7 985         | 7 712         | 7 716         | 8 545         |
| 63 Compulsory   | 11 456        | 9 928         | 9 270         | 8 473         | 7 985         | 7 712         | 7 716         | 8 545         |
| 64 Voluntary  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 65 Employees' actual social contributions                                 | 13 292        | 12 210        | 11 662        | 10 881        | 10 590        | 11 095        | 11 597        | 12 201        |
| 66 Compulsory   | 13 292        | 12 210        | 11 662        | 10 881        | 10 590        | 11 095        | 11 597        | 12 201        |
| 67 Voluntary  | ..            | ..            | ..            | ..            | ..            | ..            | ..            | ..            |
| 68 Social contributions by self- and non-employed persons                 | ..            | ..            | ..            | ..            | ..            | ..            | ..            | ..            |
| 69 Compulsory   | ..            | ..            | ..            | ..            | ..            | ..            | ..            | ..            |
| 70 Voluntary  | ..            | ..            | ..            | ..            | ..            | ..            | ..            | ..            |
| <b>71 Imputed social contributions</b>                                    | <b>4 952</b>  | <b>5 134</b>  | <b>5 689</b>  | <b>5 101</b>  | <b>5 513</b>  | <b>5 615</b>  | <b>5 595</b>  | <b>5 220</b>  |
| 72 Capital transfers for taxes and social cont., unlikely to be collected | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |

# GREECE

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

Million EUR

|   | 2010          | 2011          | 2012          | 2013          | 2014          | 2015          | 2016          | 2017          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>II.2 CENTRAL GOVERNMENT</b>  |               |               |               |               |               |               |               |               |
| <b>1 Total receipts</b>   | <b>51 402</b> | <b>51 533</b> | <b>51 783</b> | <b>48 815</b> | <b>49 831</b> | <b>50 477</b> | <b>53 198</b> | <b>52 511</b> |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>46 454</b> | <b>46 402</b> | <b>46 097</b> | <b>43 717</b> | <b>44 320</b> | <b>44 863</b> | <b>47 604</b> | <b>47 292</b> |
| 3 Total tax receipts  | 45 139        | 45 117        | 45 231        | 42 961        | 43 578        | 44 118        | 46 869        | 47 221        |
| 4 Taxes on production and imports   | 27 315        | 26 858        | 25 476        | 24 929        | 27 083        | 27 874        | 29 677        | 30 050        |
| 5 Taxes on products   | 25 972        | 24 982        | 22 603        | 21 592        | 21 561        | 21 721        | 23 675        | 23 906        |
| 6 Other taxes on production   | 1 343         | 1 876         | 2 873         | 3 337         | 5 522         | 6 153         | 6 002         | 6 144         |
| 7 Current taxes on income and wealth                                      | 17 658        | 18 077        | 19 637        | 17 916        | 16 383        | 16 108        | 17 076        | 17 017        |
| 8 Taxes on income   | 15 923        | 14 913        | 16 208        | 14 005        | 15 144        | 14 895        | 15 980        | 15 956        |
| 9 Other current taxes   | 1 735         | 3 164         | 3 429         | 3 911         | 1 239         | 1 213         | 1 096         | 1 061         |
| 10 Capital taxes  | 166           | 182           | 118           | 116           | 112           | 136           | 116           | 154           |
| 11 Actual social contributions  | 1 315         | 1 285         | 866           | 756           | 742           | 745           | 735           | 71            |
| 12 Imputed social contributions   | 4 948         | 5 131         | 5 686         | 5 098         | 5 511         | 5 614         | 5 594         | 5 219         |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>II.4 LOCAL GOVERNMENT</b>  |               |               |               |               |               |               |               |               |
| <b>1 Total receipts</b>   | <b>1 696</b>  | <b>1 624</b>  | <b>1 654</b>  | <b>1 662</b>  | <b>1 564</b>  | <b>1 545</b>  | <b>1 649</b>  | <b>1 696</b>  |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>1 696</b>  | <b>1 624</b>  | <b>1 654</b>  | <b>1 662</b>  | <b>1 564</b>  | <b>1 545</b>  | <b>1 649</b>  | <b>1 696</b>  |
| 3 Total tax receipts  | 1 696         | 1 624         | 1 654         | 1 662         | 1 564         | 1 545         | 1 649         | 1 696         |
| 4 Taxes on production and imports   | 618           | 570           | 589           | 608           | 571           | 537           | 583           | 603           |
| 5 Taxes on products   | 156           | 112           | 105           | 117           | 99            | 82            | 94            | 101           |
| 6 Other taxes on production   | 462           | 458           | 484           | 491           | 472           | 455           | 489           | 502           |
| 7 Current taxes on income and wealth                                      | 994           | 986           | 1 022         | 1 008         | 968           | 978           | 1 046         | 1 068         |
| 8 Taxes on income   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 9 Other current taxes   | 994           | 986           | 1 022         | 1 008         | 968           | 978           | 1 046         | 1 068         |
| 10 Capital taxes  | 84            | 68            | 43            | 46            | 25            | 30            | 20            | 25            |
| 11 Actual social contributions  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 12 Imputed social contributions   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 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>23 988</b> | <b>21 438</b> | <b>20 555</b> | <b>19 034</b> | <b>18 277</b> | <b>18 350</b> | <b>18 747</b> | <b>20 784</b> |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>23 984</b> | <b>21 435</b> | <b>20 552</b> | <b>19 031</b> | <b>18 275</b> | <b>18 349</b> | <b>18 746</b> | <b>20 783</b> |
| 3 Total tax receipts  | 551           | 582           | 486           | 433           | 442           | 287           | 168           | 108           |
| 4 Taxes on production and imports   | 521           | 543           | 465           | 423           | 432           | 278           | 160           | 99            |
| 5 Taxes on products   | 512           | 514           | 448           | 404           | 411           | 262           | 152           | 96            |
| 6 Other taxes on production   | 9             | 29            | 17            | 19            | 21            | 16            | 8             | 3             |
| 7 Current taxes on income and wealth                                      | 30            | 39            | 21            | 10            | 10            | 9             | 8             | 9             |
| 8 Taxes on income   | 30            | 39            | 21            | 10            | 10            | 9             | 8             | 9             |
| 9 Other current taxes   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 10 Capital taxes  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| 11 Actual social contributions  | 23 433        | 20 853        | 20 066        | 18 598        | 17 833        | 18 062        | 18 578        | 20 675        |
| 12 Imputed social contributions   | 4             | 3             | 3             | 3             | 2             | 1             | 1             | 1             |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/530c>.

Source: Hellenic Statistical Authority (ELSTAT) via Eurostat.