

GREECE

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 | 70 710 | 77 621 | 81 372 | 77 791 | 76 705 | 74 418 | 72 392 | 67 485 |
| 2 Total tax receipts and actual social contributions | 67 169 | 73 664 | 76 708 | 72 589 | 71 752 | 69 284 | 66 906 | 62 513 |
| 3 Total tax receipts | 44 820 | 48 724 | 50 722 | 48 439 | 47 004 | 47 146 | 45 974 | 43 154 |
| 4 Taxes on production and imports | 26 568 | 29 147 | 30 326 | 27 733 | 28 245 | 27 914 | 25 293 | 24 262 |
| 5 Taxes on products | 25 278 | 27 804 | 28 325 | 25 409 | 26 633 | 25 622 | 23 169 | 22 118 |
| 6 Value added type taxes | 14 755 | 16 510 | 16 978 | 14 876 | 15 958 | 15 021 | 13 712 | 12 594 |
| 7 Taxes and duties on imports, excluding VAT | 161 | 154 | 360 | 347 | 250 | 286 | 153 | 181 |
| 8 Import duties | 0 | 7 | 1 | 0 | 0 | 0 | 0 | 0 |
| 9 Taxes on imports, excluding VAT and import duties | 161 | 147 | 359 | 347 | 250 | 286 | 153 | 181 |
| 10 Levies on imported agricultural products | 4 | 0 | 1 | 1 | 1 | 2 | 0 | 0 |
| 11 Monetary compensatory amounts on imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Excise duties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 General sales taxes | 157 | 147 | 358 | 346 | 249 | 284 | 153 | 181 |
| 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 | 10 362 | 11 140 | 10 987 | 10 186 | 10 425 | 10 315 | 9 304 | 9 343 |
| 17 Excise duties and consumption taxes | 5 208 | 5 747 | 5 391 | 5 957 | 7 317 | 7 740 | 7 022 | 6 822 |
| 18 Stamp taxes | 680 | 681 | 865 | 527 | 431 | 377 | 357 | 309 |
| 19 Taxes on financial and capital transactions | 1 591 | 1 854 | 1 773 | 1 411 | 714 | 503 | 392 | 313 |
| 20 Car registration taxes | 924 | 1 023 | 826 | 522 | 269 | 152 | 100 | 111 |
| 21 Taxes on entertainment | 9 | 8 | 8 | 9 | 9 | 4 | 5 | 6 |
| 22 Taxes on lotteries, gambling and betting | 104 | 95 | 114 | 96 | 92 | 82 | 82 | 100 |
| 23 Taxes on insurance premiums | 296 | 339 | 344 | 358 | 404 | 379 | 352 | 316 |
| 24 Other taxes on specific services | 655 | 775 | 838 | 746 | 571 | 480 | 426 | 755 |
| 25 General sales or turnover taxes | 824 | 511 | 738 | 475 | 546 | 530 | 489 | 507 |
| 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. | 71 | 107 | 90 | 85 | 72 | 68 | 79 | 104 |
| 29 Other taxes on production | 1 290 | 1 343 | 2 001 | 2 324 | 1 612 | 2 292 | 2 124 | 2 144 |
| 30 Taxes on land, buildings or other structures | 603 | 630 | 696 | 704 | 446 | 742 | 806 | 784 |
| 31 Taxes on the use of fixed assets | 157 | 159 | 181 | 174 | 3 | 3 | 7 | 8 |
| 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 | 346 | 364 | 425 | 483 | 451 | 644 | 643 | 808 |
| 35 Taxes on pollution | 0 | 0 | 0 | 0 | 0 | 114 | 61 | 107 |
| 36 Under-compensation of VAT (flat rate system) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 Other taxes on production n.e.c. | 184 | 190 | 699 | 963 | 712 | 789 | 607 | 437 |
| 38 Current taxes on income and wealth | 17 942 | 19 244 | 19 797 | 20 182 | 18 510 | 18 982 | 20 520 | 18 730 |
| 39 Taxes on income | 16 028 | 17 228 | 17 788 | 17 693 | 15 847 | 14 832 | 16 069 | 13 805 |
| 40 Taxes on individual or household income including holding gains | 9 673 | 10 767 | 11 226 | 11 469 | 9 868 | 9 993 | 13 521 | 11 010 |
| 41 Taxes on individual or household income excl. holding gains | 9 673 | 10 767 | 11 226 | 11 469 | 9 868 | 9 993 | 13 521 | 11 010 |
| 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 | 5 997 | 6 042 | 6 231 | 5 960 | 5 706 | 4 589 | 2 314 | 2 429 |
| 44 Taxes on income or profits of corporations excl. holding gains | 5 997 | 6 042 | 6 231 | 5 960 | 5 706 | 4 589 | 2 314 | 2 429 |
| 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 | 48 | 54 | 58 | 59 | 67 | 65 | 72 | 84 |
| 49 Other taxes on income n.e.c. | 310 | 365 | 273 | 205 | 206 | 185 | 162 | 282 |
| 50 Other current taxes | 1 914 | 2 016 | 2 009 | 2 489 | 2 663 | 4 150 | 4 451 | 4 925 |
| 51 Current taxes on capital | 1 113 | 1 192 | 1 265 | 1 306 | 1 295 | 2 968 | 3 187 | 2 869 |
| 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 | 578 | 606 | 737 | 1 129 | 1 056 | 872 | 978 | 1 430 |
| 55 Taxes on international transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 Other current taxes n.e.c. | 223 | 218 | 7 | 54 | 312 | 310 | 286 | 626 |
| 57 Capital taxes | 310 | 333 | 599 | 524 | 249 | 250 | 161 | 162 |
| 58 Taxes on capital transfers | 225 | 224 | 149 | 147 | 162 | 123 | 92 | 99 |
| 59 Capital levies | 66 | 95 | 90 | 77 | 84 | 68 | 43 | 46 |
| 60 Other capital taxes n.e.c. | 19 | 14 | 360 | 300 | 3 | 59 | 26 | 17 |
| 61 Actual social contributions | 22 349 | 24 940 | 25 986 | 24 150 | 24 748 | 22 138 | 20 932 | 19 359 |
| 62 Employers' actual social contributions | 10 172 | 11 523 | 12 212 | 11 049 | 11 456 | 9 930 | 9 271 | 8 474 |
| 63 Compulsory | 10 172 | 11 523 | 12 212 | 11 049 | 11 456 | 9 930 | 9 271 | 8 474 |
| 64 Voluntary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 Employees' actual social contributions | 12 177 | 13 417 | 13 774 | 13 101 | 13 292 | 12 208 | 11 661 | 10 885 |
| 66 Compulsory | 12 177 | 13 417 | 13 774 | 13 101 | 13 292 | 12 208 | 11 661 | 10 885 |
| 67 Voluntary | .. | .. | .. | .. | .. | .. | .. | .. |
| 68 Social contributions by self- and non-employed persons | .. | .. | .. | .. | .. | .. | .. | .. |
| 69 Compulsory | .. | .. | .. | .. | .. | .. | .. | .. |
| 70 Voluntary | .. | .. | .. | .. | .. | .. | .. | .. |
| 71 Imputed social contributions | 3 541 | 3 957 | 4 664 | 5 202 | 4 953 | 5 134 | 5 486 | 4 972 |
| 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

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| II.2 CENTRAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 46 354 | 50 597 | 53 069 | 51 560 | 51 021 | 51 356 | 50 183 | 46 787 |
| 2 Total tax receipts and actual social contributions | 42 816 | 46 644 | 48 410 | 46 362 | 46 072 | 46 225 | 44 700 | 41 818 |
| 3 Total tax receipts | 41 721 | 45 449 | 47 081 | 44 966 | 44 757 | 44 940 | 43 834 | 41 062 |
| 4 Taxes on production and imports | 24 372 | 26 865 | 27 741 | 25 341 | 27 106 | 26 801 | 24 239 | 23 231 |
| 5 Taxes on products | 23 864 | 26 335 | 26 646 | 23 924 | 25 965 | 24 996 | 22 616 | 21 597 |
| 6 Other taxes on production | 508 | 530 | 1 095 | 1 417 | 1 141 | 1 805 | 1 623 | 1 634 |
| 7 Current taxes on income and wealth | 17 105 | 18 346 | 18 831 | 19 178 | 17 486 | 17 957 | 19 477 | 17 715 |
| 8 Taxes on income | 16 028 | 17 228 | 17 788 | 17 693 | 15 817 | 14 793 | 16 048 | 13 795 |
| 9 Other current taxes | 1 077 | 1 118 | 1 043 | 1 485 | 1 669 | 3 164 | 3 429 | 3 920 |
| 10 Capital taxes | 244 | 238 | 509 | 447 | 165 | 182 | 118 | 116 |
| 11 Actual social contributions | 1 095 | 1 195 | 1 329 | 1 396 | 1 315 | 1 285 | 866 | 756 |
| 12 Imputed social contributions | 3 538 | 3 953 | 4 659 | 5 198 | 4 949 | 5 131 | 5 483 | 4 969 |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| II.4 LOCAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 1 495 | 1 639 | 1 752 | 1 668 | 1 696 | 1 624 | 1 654 | 1 659 |
| 2 Total tax receipts and actual social contributions | 1 495 | 1 639 | 1 752 | 1 668 | 1 696 | 1 624 | 1 654 | 1 659 |
| 3 Total tax receipts | 1 495 | 1 639 | 1 752 | 1 668 | 1 696 | 1 624 | 1 654 | 1 659 |
| 4 Taxes on production and imports | 592 | 646 | 696 | 587 | 618 | 570 | 589 | 608 |
| 5 Taxes on products | 199 | 229 | 247 | 117 | 156 | 112 | 105 | 117 |
| 6 Other taxes on production | 393 | 417 | 449 | 470 | 462 | 458 | 484 | 491 |
| 7 Current taxes on income and wealth | 837 | 898 | 966 | 1 004 | 994 | 986 | 1 022 | 1 005 |
| 8 Taxes on income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 Other current taxes | 837 | 898 | 966 | 1 004 | 994 | 986 | 1 022 | 1 005 |
| 10 Capital taxes | 66 | 95 | 90 | 77 | 84 | 68 | 43 | 46 |
| 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 |
| II.5 SOCIAL SECURITY FUNDS | | | | | | | | |
| 1 Total receipts | 22 861 | 25 385 | 26 551 | 24 563 | 23 988 | 21 438 | 20 555 | 19 039 |
| 2 Total tax receipts and actual social contributions | 22 858 | 25 381 | 26 546 | 24 559 | 23 984 | 21 435 | 20 552 | 19 036 |
| 3 Total tax receipts | 1 604 | 1 636 | 1 889 | 1 805 | 551 | 582 | 486 | 433 |
| 4 Taxes on production and imports | 1 604 | 1 636 | 1 889 | 1 805 | 521 | 543 | 465 | 423 |
| 5 Taxes on products | 1 215 | 1 240 | 1 432 | 1 368 | 512 | 514 | 448 | 404 |
| 6 Other taxes on production | 389 | 396 | 457 | 437 | 9 | 29 | 17 | 19 |
| 7 Current taxes on income and wealth | 0 | 0 | 0 | 0 | 30 | 39 | 21 | 10 |
| 8 Taxes on income | 0 | 0 | 0 | 0 | 30 | 39 | 21 | 10 |
| 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 | 21 254 | 23 745 | 24 657 | 22 754 | 23 433 | 20 853 | 20 066 | 18 603 |
| 12 Imputed social contributions | 3 | 4 | 5 | 4 | 4 | 3 | 3 | 3 |
| 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/navo14/20150626/40cd>.