

# LUXEMBOURG

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>17 571</b>	<b>18 434</b>	<b>19 382</b>	<b>19 499</b>	<b>20 617</b>	<b>21 999</b>	<b>24 466</b>	<b>25 560</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>17 001</b>	<b>17 842</b>	<b>18 755</b>	<b>18 831</b>	<b>19 914</b>	<b>21 252</b>	<b>23 697</b>	<b>24 757</b>
<b>3 Total tax receipts</b>	<b>12 040</b>	<b>12 676</b>	<b>13 427</b>	<b>13 245</b>	<b>14 136</b>	<b>15 080</b>	<b>17 167</b>	<b>17 854</b>
<b>4 Taxes on production and imports</b>	<b>5 693</b>	<b>6 002</b>	<b>6 557</b>	<b>5 716</b>	<b>6 039</b>	<b>6 430</b>	<b>6 943</b>	<b>7 229</b>
<b>5 Taxes on products</b>	<b>5 005</b>	<b>5 227</b>	<b>5 687</b>	<b>4 713</b>	<b>4 985</b>	<b>5 289</b>	<b>5 755</b>	<b>6 030</b>
<b>6 Value added type taxes</b>	<b>3 196</b>	<b>3 447</b>	<b>3 769</b>	<b>2 961</b>	<b>3 140</b>	<b>3 329</b>	<b>3 600</b>	<b>3 823</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>1 449</b>	<b>1 407</b>	<b>1 487</b>	<b>1 298</b>	<b>1 338</b>	<b>1 385</b>	<b>1 477</b>	<b>1 595</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 449	1 407	1 487	1 298	1 338	1 385	1 477	1 595
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	1 449	1 407	1 487	1 298	1 338	1 385	1 477	1 595
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>360</b>	<b>374</b>	<b>432</b>	<b>454</b>	<b>508</b>	<b>574</b>	<b>678</b>	<b>611</b>
17 Excise duties and consumption taxes	81	77	77	76	76	64	79	79
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	182	203	263	277	321	394	482	407
20 Car registration taxes	8	6	9	8	8	9	9	10
21 Taxes on entertainment	2	2	2	2	2	2	1	1
22 Taxes on lotteries, gambling and betting	25	21	19	19	18	19	20	22
23 Taxes on insurance premiums	42	45	45	46	49	65	59	65
24 Other taxes on specific services	4	4	5	5	6	5	6	7
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
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.	17	15	13	22	27	17	21	20
<b>29 Other taxes on production</b>	<b>688</b>	<b>776</b>	<b>870</b>	<b>1 002</b>	<b>1 054</b>	<b>1 141</b>	<b>1 188</b>	<b>1 200</b>
30 Taxes on land, buildings or other structures	30	30	31	33	33	35	35	35
31 Taxes on the use of fixed assets	25	29	29	29	28	28	28	28
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	0	0	0	0	0	0	0	0
35 Taxes on pollution	1	5	5	7	5	7	18	17
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	632	711	804	934	988	1 072	1 107	1 120
<b>38 Current taxes on income and wealth</b>	<b>6 276</b>	<b>6 602</b>	<b>6 797</b>	<b>7 455</b>	<b>8 011</b>	<b>8 540</b>	<b>10 134</b>	<b>10 511</b>
<b>39 Taxes on income</b>	<b>5 955</b>	<b>6 274</b>	<b>6 467</b>	<b>7 011</b>	<b>7 443</b>	<b>7 958</b>	<b>9 391</b>	<b>9 678</b>
40 Taxes on individual or household income including holding gains	3 698	4 061	4 327	4 716	4 984	5 056	5 599	5 917
41 Taxes on individual or household income excl. holding gains	3 698	4 061	4 327	4 716	4 984	5 056	5 599	5 917
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	2 257	2 213	2 140	2 295	2 459	2 902	3 793	3 761
44 Taxes on income or profits of corporations excl. holding gains	2 257	2 213	2 140	2 295	2 459	2 902	3 793	3 761
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.	0	0	0	0	0	0	0	0
<b>50 Other current taxes</b>	<b>321</b>	<b>328</b>	<b>330</b>	<b>444</b>	<b>567</b>	<b>582</b>	<b>742</b>	<b>833</b>
51 Current taxes on capital	271	273	277	389	513	525	686	775
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	0	0	0	0	0	0
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	50	55	52	55	54	57	56	58
<b>57 Capital taxes</b>	<b>71</b>	<b>72</b>	<b>74</b>	<b>74</b>	<b>86</b>	<b>111</b>	<b>91</b>	<b>114</b>
58 Taxes on capital transfers	71	72	74	74	86	111	91	114
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
<b>61 Actual social contributions</b>	<b>4 960</b>	<b>5 166</b>	<b>5 327</b>	<b>5 587</b>	<b>5 779</b>	<b>6 172</b>	<b>6 529</b>	<b>6 902</b>
62 Employers' actual social contributions	2 113	2 157	2 219	2 335	2 407	2 564	2 707	2 844
63 Compulsory	2 113	2 157	2 219	2 335	2 407	2 564	2 707	2 844
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	2 847	3 008	3 109	3 251	3 372	3 607	3 822	4 058
66 Compulsory	2 814	2 975	3 073	3 213	3 331	3 563	3 776	4 010
<i>of which:</i>								
67 Employees	2 247	2 308	2 372	2 498	2 590	2 786	2 970	3 160
68 Self- and non-employed persons	567 e	667 e	701 e	715 e	741 e	778 e	806 e	851 e
69 Voluntary	33	33	36	38	41	44	46	48
<b>70 Imputed social contributions</b>	<b>570</b>	<b>605</b>	<b>643</b>	<b>669</b>	<b>705</b>	<b>749</b>	<b>775</b>	<b>813</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	0	13	15	1	3	2	6	10

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

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>12 048</b>	<b>12 775</b>	<b>13 581</b>	<b>13 372</b>	<b>14 185</b>	<b>15 094</b>	<b>17 006</b>	<b>17 636</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>11 496</b>	<b>12 189</b>	<b>12 957</b>	<b>12 723</b>	<b>13 501</b>	<b>14 368</b>	<b>16 255</b>	<b>16 849</b>
3 Total tax receipts	11 365	12 051	12 815	12 574	13 351	14 209	16 086	16 668
4 Taxes on production and imports	5 642	5 953	6 497	5 657	5 979	6 367	6 868	7 159
5 Taxes on products	4 985	5 207	5 658	4 688	4 958	5 261	5 714	5 995
6 Other taxes on production	658	746	838	970	1 021	1 107	1 153	1 165
7 Current taxes on income and wealth	5 651	6 027	6 245	6 843	7 286	7 732	9 127	9 394
8 Taxes on income	5 338	5 705	5 921	6 405	6 725	7 156	8 392	8 568
9 Other current taxes	313	322	323	438	561	576	736	826
10 Capital taxes	71	72	74	74	86	111	91	114
11 Actual social contributions	131	138	143	150	150	159	169	181
12 Imputed social contributions	552	587	624	648	683	726	751	787
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>679</b>	<b>629</b>	<b>617</b>	<b>675</b>	<b>789</b>	<b>875</b>	<b>1 086</b>	<b>1 190</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>676</b>	<b>625</b>	<b>612</b>	<b>671</b>	<b>785</b>	<b>871</b>	<b>1 082</b>	<b>1 186</b>
3 Total tax receipts	676	625	612	671	785	871	1 082	1 186
4 Taxes on production and imports	51	50	60	59	60	62	76	70
5 Taxes on products	21	20	29	26	27	28	41	35
6 Other taxes on production	30	30	31	33	33	35	35	35
7 Current taxes on income and wealth	625	575	552	612	725	808	1 006	1 116
8 Taxes on income	617	569	546	606	718	802	1 000	1 110
9 Other current taxes	8	6	6	6	6	7	6	7
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	4	4	4	4	4	4	4	4
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>4 843</b>	<b>5 029</b>	<b>5 185</b>	<b>5 453</b>	<b>5 643</b>	<b>6 030</b>	<b>6 375</b>	<b>6 733</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>4 829</b>	<b>5 028</b>	<b>5 185</b>	<b>5 437</b>	<b>5 628</b>	<b>6 013</b>	<b>6 360</b>	<b>6 722</b>
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
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	4 829	5 028	5 185	5 437	5 628	6 013	6 360	6 722
12 Imputed social contributions	14	14	15	17	18	20	21	22
13 Capital transfers for taxes and social cont., unlikely to be collected	0	13	15	1	3	2	6	10

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20210211/9ec14>.

Source: Service central de la statistique et des études économiques (STATEC) via Eurostat.