

# LUXEMBOURG

## 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>15 629</b>	<b>16 591</b>	<b>17 576</b>	<b>18 453</b>	<b>19 362</b>	<b>19 966</b>	<b>20 911</b>	<b>22 155</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>15 121</b>	<b>16 056</b>	<b>17 004</b>	<b>17 879</b>	<b>18 765</b>	<b>19 342</b>	<b>20 247</b>	<b>21 406</b>
<b>3 Total tax receipts</b>	<b>10 706</b>	<b>11 359</b>	<b>12 017</b>	<b>12 666</b>	<b>13 421</b>	<b>13 735</b>	<b>14 450</b>	<b>15 238</b>
<b>4 Taxes on production and imports</b>	<b>4 925</b>	<b>5 310</b>	<b>5 669</b>	<b>5 991</b>	<b>6 550</b>	<b>6 205</b>	<b>6 352</b>	<b>6 585</b>
<b>5 Taxes on products</b>	<b>4 247</b>	<b>4 653</b>	<b>4 982</b>	<b>5 218</b>	<b>5 680</b>	<b>5 202</b>	<b>5 298</b>	<b>5 444</b>
<b>6 Value added type taxes</b>	<b>2 610</b>	<b>2 891</b>	<b>3 172</b>	<b>3 438</b>	<b>3 762</b>	<b>3 450</b>	<b>3 453</b>	<b>3 485</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>1 326</b>	<b>1 418</b>	<b>1 449</b>	<b>1 406</b>	<b>1 486</b>	<b>1 298</b>	<b>1 338</b>	<b>1 372</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 326	1 418	1 449	1 406	1 486	1 298	1 338	1 372
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	1 326	1 418	1 449	1 406	1 486	1 298	1 338	1 372
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>311</b>	<b>344</b>	<b>360</b>	<b>374</b>	<b>432</b>	<b>454</b>	<b>508</b>	<b>587</b>
17 Excise duties and consumption taxes	74	81	81	77	77	76	76	77
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	146	173	182	203	263	277	321	394
20 Car registration taxes	7	8	8	6	9	8	8	9
21 Taxes on entertainment	1	2	2	2	2	2	2	2
22 Taxes on lotteries, gambling and betting	26	27	25	21	19	19	18	19
23 Taxes on insurance premiums	40	38	42	45	45	46	49	65
24 Other taxes on specific services	3	3	4	4	5	5	6	5
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.	13	12	17	15	13	22	27	17
<b>29 Other taxes on production</b>	<b>677</b>	<b>657</b>	<b>688</b>	<b>773</b>	<b>870</b>	<b>1 003</b>	<b>1 055</b>	<b>1 141</b>
30 Taxes on land, buildings or other structures	27	28	30	30	31	33	33	35
31 Taxes on the use of fixed assets	27	26	25	29	29	29	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	0	0	0	3	5	7	5	7
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	623	603	632	711	804	934	988	1 072
<b>38 Current taxes on income and wealth</b>	<b>5 731</b>	<b>6 005</b>	<b>6 277</b>	<b>6 603</b>	<b>6 798</b>	<b>7 456</b>	<b>8 012</b>	<b>8 542</b>
<b>39 Taxes on income</b>	<b>5 467</b>	<b>5 696</b>	<b>5 956</b>	<b>6 275</b>	<b>6 468</b>	<b>7 012</b>	<b>7 445</b>	<b>7 960</b>
40 Taxes on individual or household income including holding gains	3 157	3 547	3 699	4 062	4 329	4 717	4 986	5 058
41 Taxes on individual or household income excl. holding gains	3 157	3 547	3 699	4 062	4 329	4 717	4 986	5 058
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	2 311	2 148	2 257	2 213	2 140	2 295	2 459	2 902
44 Taxes on income or profits of corporations excl. holding gains	2 311	2 148	2 257	2 213	2 140	2 295	2 459	2 902
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>264</b>	<b>310</b>	<b>321</b>	<b>328</b>	<b>330</b>	<b>444</b>	<b>567</b>	<b>582</b>
51 Current taxes on capital	211	259	271	273	277	389	513	525
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.	52	51	50	55	52	55	54	57
<b>57 Capital taxes</b>	<b>50</b>	<b>43</b>	<b>71</b>	<b>72</b>	<b>74</b>	<b>74</b>	<b>86</b>	<b>111</b>
58 Taxes on capital transfers	50	43	71	72	74	74	86	111
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>4 415</b>	<b>4 698</b>	<b>4 987</b>	<b>5 213</b>	<b>5 344</b>	<b>5 606</b>	<b>5 797</b>	<b>6 167</b>
62 Employers' actual social contributions	1 888	1 999	2 113	2 200	2 217	2 334	2 406	2 555
63 Compulsory	1 888	1 999	2 113	2 200	2 217	2 334	2 406	2 555
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	2 017	2 133	2 274	2 378	2 393	2 520	2 610	2 776
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	482	535	567	601	698	715	740	792
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>507</b>	<b>535</b>	<b>572</b>	<b>574</b>	<b>596</b>	<b>625</b>	<b>664</b>	<b>749</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

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## 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>10 661</b>	<b>11 261</b>	<b>12 054</b>	<b>12 760</b>	<b>13 552</b>	<b>13 841</b>	<b>14 479</b>	<b>15 251</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>10 170</b>	<b>10 744</b>	<b>11 499</b>	<b>12 204</b>	<b>12 975</b>	<b>13 237</b>	<b>13 837</b>	<b>14 526</b>
3 Total tax receipts	10 052	10 615	11 342	12 041	12 809	13 064	13 665	14 367
4 Taxes on production and imports	4 881	5 261	5 618	5 941	6 490	6 146	6 292	6 523
5 Taxes on products	4 230	4 632	4 961	5 198	5 651	5 176	5 271	5 416
6 Other taxes on production	650	629	657	743	838	970	1 021	1 107
7 Current taxes on income and wealth	5 121	5 310	5 652	6 028	6 246	6 844	7 288	7 734
8 Taxes on income	4 864	5 008	5 339	5 706	5 922	6 406	6 726	7 158
9 Other current taxes	257	302	313	322	323	438	561	576
10 Capital taxes	50	43	71	72	74	74	86	111
11 Actual social contributions	119	129	158	164	166	173	171	159
12 Imputed social contributions	491	517	554	555	577	604	642	725
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>658</b>	<b>747</b>	<b>679</b>	<b>629</b>	<b>617</b>	<b>675</b>	<b>789</b>	<b>875</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>654</b>	<b>743</b>	<b>676</b>	<b>625</b>	<b>612</b>	<b>671</b>	<b>785</b>	<b>871</b>
3 Total tax receipts	654	743	676	625	612	671	785	871
4 Taxes on production and imports	44	49	51	50	60	59	60	63
5 Taxes on products	17	20	21	20	29	26	27	28
6 Other taxes on production	27	28	30	30	31	33	33	35
7 Current taxes on income and wealth	610	695	625	575	552	612	725	808
8 Taxes on income	603	687	617	569	546	606	718	802
9 Other current taxes	7	7	8	6	6	6	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>4 309</b>	<b>4 582</b>	<b>4 843</b>	<b>5 064</b>	<b>5 193</b>	<b>5 450</b>	<b>5 643</b>	<b>6 028</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>4 297</b>	<b>4 569</b>	<b>4 829</b>	<b>5 050</b>	<b>5 178</b>	<b>5 433</b>	<b>5 625</b>	<b>6 009</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	4 297	4 569	4 829	5 050	5 178	5 433	5 625	6 009
12 Imputed social contributions	12	13	14	14	15	17	18	20
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/navol4/20181221/4e6d>.

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