

LUXEMBOURG

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	14 685	15 629	16 591	17 576	18 453	19 373	19 973	20 897
2 Total tax receipts and actual social contributions	14 201	15 121	16 056	17 004	17 879	18 773	19 347	20 232
3 Total tax receipts	9 934	10 706	11 359	12 017	12 666	13 397	13 705	14 426
4 Taxes on production and imports	4 617	4 925	5 310	5 669	5 991	6 526	6 174	6 327
5 Taxes on products	4 054	4 247	4 653	4 982	5 218	5 656	5 178	5 278
6 Value added type taxes	2 464	2 610	2 891	3 172	3 438	3 737	3 426	3 433
7 Taxes and duties on imports, excluding VAT	1 299	1 326	1 418	1 449	1 406	1 484	1 294	1 332
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 299	1 326	1 418	1 449	1 406	1 484	1 294	1 332
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	1 299	1 326	1 418	1 449	1 406	1 484	1 294	1 332
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	292	311	344	360	374	434	458	513
17 Excise duties and consumption taxes	72	74	81	81	77	79	80	82
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	133	146	173	182	203	263	277	321
20 Car registration taxes	7	7	8	8	6	9	8	8
21 Taxes on entertainment	1	1	2	2	2	2	2	2
22 Taxes on lotteries, gambling and betting	27	26	27	25	21	19	19	18
23 Taxes on insurance premiums	39	40	38	42	45	45	46	49
24 Other taxes on specific services	3	3	3	4	4	5	5	6
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.	8	13	12	17	15	13	22	27
29 Other taxes on production	562	677	657	688	773	870	996	1 049
30 Taxes on land, buildings or other structures	27	27	28	30	30	31	33	33
31 Taxes on the use of fixed assets	30	27	26	25	29	29	29	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	0	3	6	1	0
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	506	623	603	632	711	804	934	987
38 Current taxes on income and wealth	5 264	5 731	6 005	6 277	6 603	6 798	7 456	8 013
39 Taxes on income	4 992	5 467	5 696	5 956	6 275	6 468	7 012	7 445
40 Taxes on individual or household income including holding gains	2 917	3 157	3 547	3 699	4 062	4 329	4 717	4 987
41 Taxes on individual or household income excl. holding gains	2 917	3 157	3 547	3 699	4 062	4 329	4 717	4 987
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	2 075	2 311	2 148	2 257	2 213	2 140	2 295	2 459
44 Taxes on income or profits of corporations excl. holding gains	2 075	2 311	2 148	2 257	2 213	2 140	2 295	2 459
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
50 Other current taxes	273	264	310	321	328	330	444	567
51 Current taxes on capital	214	211	259	271	273	277	389	513
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.	59	52	51	50	55	52	55	54
57 Capital taxes	52	50	43	71	72	74	74	86
58 Taxes on capital transfers	52	50	43	71	72	74	74	86
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
61 Actual social contributions	4 267	4 415	4 698	4 987	5 213	5 376	5 642	5 806
62 Employers' actual social contributions	1 808	1 888	1 999	2 113	2 200	2 261	2 377	2 435
63 Compulsory	1 808	1 888	1 999	2 113	2 200	2 261	2 377	2 435
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	1 932	2 017	2 133	2 274	2 378	2 445	2 569	2 646
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	501	482	535	567	601	633	657	683
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	485	507	535	572	574	600	626	665
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

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	9 877	10 661	11 261	12 054	12 760	13 536	13 817	14 461
2 Total tax receipts and actual social contributions	9 409	10 170	10 744	11 499	12 204	12 956	13 212	13 817
3 Total tax receipts	9 296	10 052	10 615	11 342	12 041	12 785	13 034	13 641
4 Taxes on production and imports	4 571	4 881	5 261	5 618	5 941	6 465	6 116	6 267
5 Taxes on products	4 035	4 230	4 632	4 961	5 198	5 627	5 152	5 251
6 Other taxes on production	536	650	629	657	743	839	964	1 015
7 Current taxes on income and wealth	4 672	5 121	5 310	5 652	6 028	6 246	6 844	7 288
8 Taxes on income	4 407	4 864	5 008	5 339	5 706	5 922	6 406	6 727
9 Other current taxes	266	257	302	313	322	323	438	561
10 Capital taxes	52	50	43	71	72	74	74	86
11 Actual social contributions	113	119	129	158	164	171	178	177
12 Imputed social contributions	468	491	517	554	555	580	605	644
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	642	658	747	679	629	617	675	789
2 Total tax receipts and actual social contributions	638	654	743	676	625	612	671	785
3 Total tax receipts	638	654	743	676	625	612	671	785
4 Taxes on production and imports	46	44	49	51	50	60	59	60
5 Taxes on products	19	17	20	21	20	29	26	27
6 Other taxes on production	27	27	28	30	30	31	33	33
7 Current taxes on income and wealth	592	610	695	625	575	552	612	725
8 Taxes on income	585	603	687	617	569	546	606	718
9 Other current taxes	7	7	7	8	6	6	6	6
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
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	4 166	4 309	4 582	4 843	5 064	5 220	5 481	5 647
2 Total tax receipts and actual social contributions	4 154	4 297	4 569	4 829	5 050	5 205	5 464	5 629
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	4 154	4 297	4 569	4 829	5 050	5 205	5 464	5 629
12 Imputed social contributions	12	12	13	14	14	15	17	18
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/navol4/20180213/48d05>.

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