

LUXEMBOURG

Table II. Detailed taxes and social contribution receipts

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
II.1 GENERAL GOVERNMENT								
1 Total receipts	14 307	14 510	15 387	16 555	17 564	18 434	19 373	20 005
2 Total tax receipts and actual social contributions	13 996	14 171	15 026	16 020	16 992	17 861	18 773	19 379
3 Total tax receipts	10 010	9 926	10 658	11 325	12 009	12 651	13 409	13 768
4 Taxes on production and imports	4 688	4 602	4 870	5 278	5 661	5 976	6 538	6 238
5 Taxes on products	4 077	4 040	4 192	4 621	4 973	5 206	5 673	5 243
6 Value added type taxes	2 343	2 457	2 562	2 859	3 164	3 426	3 755	3 491
7 Taxes and duties on imports, excluding VAT	1 370	1 299	1 326	1 418	1 449	1 406	1 484	1 294
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 370	1 299	1 326	1 418	1 449	1 406	1 484	1 294
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	1 370	1 299	1 326	1 418	1 449	1 406	1 484	1 294
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	364	284	304	344	360	374	434	459
17 Excise duties and consumption taxes	68	72	74	81	81	77	79	80
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	221	133	146	173	182	203	263	277
20 Car registration taxes	0	0	0	8	8	6	9	8
21 Taxes on entertainment	2	1	1	2	2	2	2	2
22 Taxes on lotteries, gambling and betting	26	27	26	27	25	21	19	19
23 Taxes on insurance premiums	36	39	40	38	42	45	45	46
24 Other taxes on specific services	3	3	3	3	4	4	5	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.	8	8	13	12	17	15	13	22
29 Other taxes on production	610	562	677	657	688	770	864	995
30 Taxes on land, buildings or other structures	25	27	27	28	30	30	31	33
31 Taxes on the use of fixed assets	28	30	27	26	25	29	29	29
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	0	0	0	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.	558	506	623	603	632	711	804	934
38 Current taxes on income and wealth	5 269	5 272	5 738	6 004	6 277	6 603	6 798	7 456
39 Taxes on income	5 040	4 992	5 467	5 694	5 956	6 275	6 468	7 012
40 Taxes on individual or household income including holding gains	3 036	2 917	3 157	3 546	3 699	4 062	4 329	4 717
41 Taxes on individual or household income excl. holding gains	3 036	2 917	3 157	3 546	3 699	4 062	4 329	4 717
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	2 003	2 075	2 311	2 148	2 257	2 213	2 140	2 295
44 Taxes on income or profits of corporations excl. holding gains	2 003	2 075	2 311	2 148	2 257	2 213	2 140	2 295
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	230	280	271	310	321	328	330	444
51 Current taxes on capital	171	214	211	259	271	273	277	389
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.	58	66	59	51	50	55	52	55
57 Capital taxes	53	52	50	43	71	72	74	74
58 Taxes on capital transfers	53	52	50	43	71	72	74	74
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	3 986	4 245	4 368	4 695	4 983	5 209	5 364	5 611
62 Employers' actual social contributions	1 695	1 809	1 877	2 002	2 113	2 200	2 261	2 373
63 Compulsory	1 695	1 809	1 877	2 002	2 113	2 200	2 261	2 373
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	2 271	2 411	2 463	2 137	2 273	2 378	2 444	2 563
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	0	0	0	525	565	598	622	636
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	311	339	361	535	572	574	600	626
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

LUXEMBOURG

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

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
II.2 CENTRAL GOVERNMENT								
1 Total receipts	9 765	9 710	10 452	11 228	12 045	12 745	13 548	13 878
2 Total tax receipts and actual social contributions	9 469	9 387	10 107	10 711	11 491	12 190	12 968	13 274
3 Total tax receipts	9 379	9 288	10 004	10 582	11 333	12 026	12 797	13 097
4 Taxes on production and imports	4 640	4 556	4 826	5 230	5 610	5 927	6 477	6 179
5 Taxes on products	4 055	4 020	4 175	4 601	4 953	5 186	5 644	5 217
6 Other taxes on production	585	536	650	629	657	741	833	963
7 Current taxes on income and wealth	4 685	4 680	5 128	5 309	5 652	6 028	6 246	6 844
8 Taxes on income	4 463	4 407	4 864	5 007	5 339	5 706	5 922	6 406
9 Other current taxes	222	273	264	302	313	322	323	438
10 Capital taxes	53	52	50	43	71	72	74	74
11 Actual social contributions	91	99	103	129	158	164	171	176
12 Imputed social contributions	295	323	345	517	554	555	580	605
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	635	642	658	747	679	629	617	675
2 Total tax receipts and actual social contributions	631	638	654	743	676	625	612	671
3 Total tax receipts	631	638	654	743	676	625	612	671
4 Taxes on production and imports	48	46	44	49	51	50	60	59
5 Taxes on products	22	19	17	20	21	20	29	26
6 Other taxes on production	25	27	27	28	30	30	31	33
7 Current taxes on income and wealth	584	592	610	695	625	575	552	612
8 Taxes on income	576	585	603	687	617	569	546	606
9 Other current taxes	8	7	7	7	8	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	3 907	4 159	4 277	4 580	4 840	5 060	5 208	5 451
2 Total tax receipts and actual social contributions	3 895	4 147	4 264	4 566	4 826	5 046	5 193	5 434
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	3 895	4 147	4 264	4 566	4 826	5 046	5 193	5 434
12 Imputed social contributions	12	12	12	13	14	14	15	17
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

.. Not available

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20170118/794e>.

Disclaimer: <http://oe.cd/disclaimer>