

LUXEMBOURG

Table II. Detailed taxes and social contribution receipts

Million EUR

	2005	2006	2007	2008	2009	2010	2011	2012
II.1 GENERAL GOVERNMENT								
1 Total receipts	11 583	12 377	13 598	14 274	14 417	15 270	16 168	17 179
2 Total tax receipts and actual social contributions	11 325	12 106	13 307	13 963	14 078	14 909	15 783	16 778
3 Total tax receipts	8 151	8 730	9 598	9 973	9 831	10 538	11 082	11 861
4 Taxes on production and imports	3 991	4 266	4 662	4 651	4 507	4 749	5 033	5 510
5 Taxes on products	3 421	3 576	3 904	4 039	3 945	4 072	4 375	4 828
6 Value added type taxes	1 824	1 915	2 106	2 305	2 362	2 441	2 621	3 029
7 Taxes and duties on imports, excluding VAT	1 270	1 301	1 335	1 370	1 299	1 326	1 423	1 453
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 270	1 301	1 335	1 370	1 299	1 326	1 423	1 453
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	1 270	1 301	1 335	1 370	1 299	1 326	1 423	1 453
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	327	360	463	364	284	304	332	347
17 Excise duties and consumption taxes	0	0	0	0	0	0	0	0
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	261	297	394	288	205	220	249	258
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	2	2	2	2	1	1	2	2
22 Taxes on lotteries, gambling and betting	21	24	24	26	27	26	27	25
23 Taxes on insurance premiums	31	30	32	36	39	40	38	42
24 Other taxes on specific services	2	2	3	3	3	3	3	4
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.	9	4	8	8	8	13	12	16
29 Other taxes on production	570	690	759	611	563	678	658	681
30 Taxes on land, buildings or other structures	23	24	25	25	27	27	28	28
31 Taxes on the use of fixed assets	13	15	27	28	30	27	26	25
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.	534	652	707	558	506	624	603	628
38 Current taxes on income and wealth	4 116	4 416	4 889	5 269	5 272	5 738	6 005	6 280
39 Taxes on income	3 914	4 226	4 655	5 040	4 992	5 467	5 688	5 952
40 Taxes on individual or household income including holding gains	2 162	2 546	2 678	3 036	2 917	3 157	3 539	3 695
41 Taxes on individual or household income excl. holding gains	2 162	2 546	2 678	3 036	2 917	3 157	3 539	3 695
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	1 753	1 680	1 977	2 003	2 075	2 311	2 148	2 257
44 Taxes on income or profits of corporations excl. holding gains	1 753	1 680	1 977	2 003	2 075	2 311	2 148	2 257
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
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	202	190	234	230	280	271	317	328
51 Current taxes on capital	167	152	174	171	214	211	259	271
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.	34	38	60	58	66	59	58	58
57 Capital taxes	44	47	47	53	52	50	43	71
58 Taxes on capital transfers	44	47	47	53	52	50	43	71
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	3 174	3 375	3 709	3 990	4 247	4 371	4 701	4 917
62 Employers' actual social contributions	1 379	1 456	1 580	1 695	1 809	1 877	2 011	2 153
63 Compulsory	1 379	1 456	1 580	1 695	1 809	1 877	2 011	2 153
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	1 397	1 508	1 675	1 816	1 917	1 991	2 127	2 283
66 Compulsory	1 397	1 508	1 675	1 816	1 917	1 991	2 127	2 283
67 Voluntary	0	0	0	0	0	0	0	0
68 Social contributions by self- and non-employed persons	398	412	454	478	521	503	564	481
69 Compulsory	387	399	440	459	496	475	532	460
70 Voluntary	12	13	14	20	25	28	31	21
71 Imputed social contributions	257	272	291	311	339	361	385	401
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

	2005	2006	2007	2008	2009	2010	2011	2012
II.2 CENTRAL GOVERNMENT								
1 Total receipts	7 963	8 534	9 362	9 727	9 614	10 331	10 819	11 709
2 Total tax receipts and actual social contributions	7 722	8 277	9 087	9 432	9 292	9 987	10 451	11 323
3 Total tax receipts	7 646	8 196	9 002	9 342	9 193	9 883	10 338	11 191
4 Taxes on production and imports	3 952	4 219	4 612	4 603	4 462	4 705	4 985	5 464
5 Taxes on products	3 405	3 552	3 878	4 017	3 925	4 054	4 355	4 810
6 Other taxes on production	547	667	734	586	536	651	629	654
7 Current taxes on income and wealth	3 650	3 930	4 344	4 685	4 680	5 128	5 311	5 656
8 Taxes on income	3 454	3 746	4 117	4 463	4 407	4 864	5 001	5 335
9 Other current taxes	196	184	227	222	273	264	310	321
10 Capital taxes	44	47	47	53	52	50	43	71
11 Actual social contributions	77	81	85	91	98	103	113	132
12 Imputed social contributions	241	256	275	295	323	345	368	386
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	509	537	600	635	642	658	747	674
2 Total tax receipts and actual social contributions	505	534	596	631	638	654	743	670
3 Total tax receipts	505	534	596	631	638	654	743	670
4 Taxes on production and imports	40	48	51	48	46	44	49	46
5 Taxes on products	16	24	26	22	19	17	20	18
6 Other taxes on production	23	24	25	25	27	27	28	28
7 Current taxes on income and wealth	466	486	546	584	592	610	695	624
8 Taxes on income	460	480	538	576	585	603	687	617
9 Other current taxes	5	6	8	8	7	7	7	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
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	3 110	3 306	3 636	3 911	4 161	4 280	4 602	4 796
2 Total tax receipts and actual social contributions	3 098	3 295	3 624	3 899	4 148	4 268	4 588	4 786
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	3 098	3 295	3 624	3 899	4 148	4 268	4 588	4 786
12 Imputed social contributions	13	12	12	12	12	12	13	11
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/navo14/20140404/ed70>.