

LUXEMBOURG

Table II. Detailed taxes and social contribution receipts

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	18 435	19 382	19 529	20 624	22 007	24 429	25 499	25 299
2 Total tax receipts and actual social contributions	17 843	18 754	18 861	19 921	21 260	23 659	24 696	24 459
3 Total tax receipts	12 678	13 427	13 274	14 143	15 088	17 130	17 794	17 197
4 Taxes on production and imports	6 004	6 557	5 746	6 046	6 438	6 906	7 169	7 070
5 Taxes on products	5 229	5 687	4 743	4 992	5 297	5 718	5 970	5 859
6 Value added type taxes	3 448	3 769	2 991	3 147	3 338	3 563	3 763	3 760
7 Taxes and duties on imports, excluding VAT	1 407	1 487	1 298	1 338	1 385	1 477	1 595	1 437
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 407	1 487	1 298	1 338	1 385	1 477	1 595	1 437
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	1 407	1 487	1 298	1 338	1 385	1 477	1 595	1 437
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	374	432	454	508	574	678	611	662
17 Excise duties and consumption taxes	77	77	76	76	64	79	79	79
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	203	263	277	321	394	482	407	473
20 Car registration taxes	6	9	8	8	9	9	10	9
21 Taxes on entertainment	2	2	2	2	2	1	1	0
22 Taxes on lotteries, gambling and betting	21	19	19	18	19	20	22	12
23 Taxes on insurance premiums	45	45	46	49	65	59	65	67
24 Other taxes on specific services	4	5	5	6	5	6	7	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.	15	13	22	27	17	21	20	18
29 Other taxes on production	776	870	1 002	1 054	1 141	1 188	1 200	1 211
30 Taxes on land, buildings or other structures	30	31	33	33	35	35	35	36
31 Taxes on the use of fixed assets	29	29	29	28	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	5	5	7	5	7	18	17	18
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	711	804	934	988	1 072	1 107	1 120	1 128
38 Current taxes on income and wealth	6 602	6 797	7 455	8 011	8 540	10 134	10 511	10 043
39 Taxes on income	6 274	6 467	7 011	7 443	7 958	9 391	9 678	9 206
40 Taxes on individual or household income including holding gains	4 061	4 327	4 716	4 984	5 056	5 599	5 917	6 251
41 Taxes on individual or household income excl. holding gains	4 061	4 327	4 716	4 984	5 056	5 599	5 917	6 251
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	2 213	2 140	2 295	2 459	2 902	3 793	3 761	2 955
44 Taxes on income or profits of corporations excl. holding gains	2 213	2 140	2 295	2 459	2 902	3 793	3 761	2 955
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	328	330	444	567	582	742	833	837
51 Current taxes on capital	273	277	389	513	525	686	775	777
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.	55	52	55	54	57	56	58	59
57 Capital taxes	72	74	74	86	111	91	114	84
58 Taxes on capital transfers	72	74	74	86	111	91	114	84
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	5 166	5 327	5 587	5 779	6 172	6 529	6 902	7 262
62 Employers' actual social contributions	2 157	2 219	2 335	2 407	2 564	2 707	2 844	2 982
63 Compulsory	2 157	2 219	2 335	2 407	2 564	2 707	2 844	2 982
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	3 008	3 109	3 251	3 372	3 607	3 822	4 058	4 279
66 Compulsory	2 975	3 073	3 213	3 331	3 563	3 776	4 010	4 229
<i>of which:</i>								
67 <i>Employees</i>	2 308	2 372	2 498	2 590	2 786	2 970	3 159	3 334
68 <i>Self- and non-employed persons</i>	667 e	701 e	715 e	741 e	778 e	806 e	851 e	895 e
69 Voluntary	33	36	38	41	44	46	48	51
70 Imputed social contributions	605	643	669	705	749	775	813	854
71 Capital transfers for taxes and social cont., unlikely to be collected	13	15	1	3	2	6	10	14

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

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	12 777	13 581	13 401	14 192	15 102	16 968	17 575	17 219
2 Total tax receipts and actual social contributions	12 191	12 957	12 753	13 508	14 376	16 217	16 788	16 392
3 Total tax receipts	12 053	12 815	12 603	13 358	14 218	16 048	16 608	16 195
4 Taxes on production and imports	5 954	6 496	5 687	5 986	6 375	6 830	7 099	7 007
5 Taxes on products	5 209	5 658	4 717	4 965	5 269	5 677	5 934	5 833
6 Other taxes on production	746	838	970	1 021	1 107	1 153	1 165	1 175
7 Current taxes on income and wealth	6 027	6 245	6 843	7 286	7 732	9 127	9 394	9 104
8 Taxes on income	5 705	5 921	6 405	6 725	7 156	8 392	8 568	8 274
9 Other current taxes	322	323	438	561	576	736	826	830
10 Capital taxes	72	74	74	86	111	91	114	84
11 Actual social contributions	138	143	150	150	159	169	180	197
12 Imputed social contributions	587	624	648	683	726	751	787	827
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	629	617	675	789	875	1 086	1 190	1 006
2 Total tax receipts and actual social contributions	625	612	671	785	871	1 082	1 186	1 002
3 Total tax receipts	625	612	671	785	871	1 082	1 186	1 002
4 Taxes on production and imports	50	60	59	60	62	76	70	63
5 Taxes on products	20	29	26	27	28	41	35	27
6 Other taxes on production	30	31	33	33	35	35	35	36
7 Current taxes on income and wealth	575	552	612	725	808	1 006	1 116	939
8 Taxes on income	569	546	606	718	802	1 000	1 110	932
9 Other current taxes	6	6	6	6	7	6	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	5 029	5 185	5 453	5 643	6 030	6 375	6 733	7 074
2 Total tax receipts and actual social contributions	5 028	5 185	5 437	5 628	6 013	6 360	6 722	7 065
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	5 028	5 185	5 437	5 628	6 013	6 360	6 722	7 065
12 Imputed social contributions	14	15	17	18	20	21	22	24
13 Capital transfers for taxes and social cont., unlikely to be collected	13	15	1	3	2	6	10	14

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/ea2f>.

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