

LUXEMBOURG

Table II. Detailed taxes and social contribution receipts

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	16 585	17 546	18 413	19 358	19 955	20 899	22 103	24 297
2 Total tax receipts and actual social contributions	16 052	16 976	17 822	18 730	19 287	20 196	21 356	23 527
3 Total tax receipts	11 358	12 016	12 657	13 405	13 702	14 419	15 186	16 998
4 Taxes on production and imports	5 310	5 669	5 983	6 535	6 173	6 323	6 535	7 073
5 Taxes on products	4 653	4 980	5 208	5 665	5 171	5 268	5 394	5 885
6 Value added type taxes	2 891	3 171	3 428	3 747	3 419	3 423	3 435	3 729
7 Taxes and duties on imports, excluding VAT	1 418	1 449	1 407	1 487	1 298	1 338	1 385	1 477
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 418	1 449	1 407	1 487	1 298	1 338	1 385	1 477
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	1 418	1 449	1 407	1 487	1 298	1 338	1 385	1 477
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	344	360	374	432	454	508	574	678
17 Excise duties and consumption taxes	81	81	77	77	76	76	64	79
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	173	182	203	263	277	321	394	482
20 Car registration taxes	8	8	6	9	8	8	9	9
21 Taxes on entertainment	2	2	2	2	2	2	2	1
22 Taxes on lotteries, gambling and betting	27	25	21	19	19	18	19	20
23 Taxes on insurance premiums	38	42	45	45	46	49	65	59
24 Other taxes on specific services	3	4	4	5	5	6	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.	12	17	15	13	22	27	17	21
29 Other taxes on production	657	688	776	870	1 003	1 055	1 141	1 188
30 Taxes on land, buildings or other structures	28	30	30	31	33	33	35	35
31 Taxes on the use of fixed assets	26	25	29	29	29	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	0	1	5	5	7	5	7	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.	603	632	711	804	934	988	1 072	1 107
38 Current taxes on income and wealth	6 005	6 276	6 602	6 797	7 455	8 011	8 540	9 835
39 Taxes on income	5 695	5 955	6 274	6 467	7 011	7 443	7 958	9 093
40 Taxes on individual or household income including holding gains	3 547	3 698	4 061	4 327	4 716	4 984	5 056	5 599
41 Taxes on individual or household income excl. holding gains	3 547	3 698	4 061	4 327	4 716	4 984	5 056	5 599
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	2 148	2 257	2 213	2 140	2 295	2 459	2 902	3 494
44 Taxes on income or profits of corporations excl. holding gains	2 148	2 257	2 213	2 140	2 295	2 459	2 902	3 494
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	310	321	328	330	444	567	582	742
51 Current taxes on capital	259	271	273	277	389	513	525	686
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.	51	50	55	52	55	54	57	56
57 Capital taxes	43	71	72	74	74	86	111	91
58 Taxes on capital transfers	43	71	72	74	74	86	111	91
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	4 693	4 960	5 164	5 325	5 585	5 777	6 170	6 529
62 Employers' actual social contributions	1 999	2 113	2 157	2 218	2 335	2 407	2 565	2 708
63 Compulsory	1 999	2 113	2 157	2 218	2 335	2 407	2 565	2 708
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	2 694	2 847	3 007	3 107	3 250	3 370	3 605	3 821
66 Compulsory	2 663	2 814	2 974	3 071	3 211	3 329	3 561	3 774
<i>of which:</i>								
67 Employees	2 128	2 247	2 308	2 372	2 498	2 590	2 786	2 972
68 Self- and non-employed persons	535 e	567 e	666 e	699 e	714 e	739 e	775 e	802 e
69 Voluntary	31	33	33	36	38	41	44	46
70 Imputed social contributions	533	570	605	643	669	705	749	775
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	13	15	1	3	2	6

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

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	11 255	12 023	12 757	13 559	13 829	14 468	15 200	16 837
2 Total tax receipts and actual social contributions	10 740	11 472	12 170	12 935	13 181	13 785	14 474	16 086
3 Total tax receipts	10 615	11 340	12 032	12 793	13 031	13 635	14 315	15 917
4 Taxes on production and imports	5 261	5 618	5 934	6 474	6 115	6 263	6 473	6 997
5 Taxes on products	4 632	4 960	5 188	5 636	5 145	5 242	5 366	5 844
6 Other taxes on production	629	658	746	838	970	1 021	1 107	1 153
7 Current taxes on income and wealth	5 310	5 651	6 027	6 245	6 843	7 286	7 732	8 829
8 Taxes on income	5 008	5 338	5 705	5 921	6 405	6 725	7 156	8 093
9 Other current taxes	302	313	322	323	438	561	576	736
10 Capital taxes	43	71	72	74	74	86	111	91
11 Actual social contributions	125	131	138	143	150	150	159	169
12 Imputed social contributions	516	552	587	624	648	683	726	751
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	747	679	629	617	675	789	875	1 086
2 Total tax receipts and actual social contributions	743	676	625	612	671	785	871	1 082
3 Total tax receipts	743	676	625	612	671	785	871	1 082
4 Taxes on production and imports	49	51	50	60	59	60	62	76
5 Taxes on products	20	21	20	29	26	27	28	41
6 Other taxes on production	28	30	30	31	33	33	35	35
7 Current taxes on income and wealth	695	625	575	552	612	725	808	1 006
8 Taxes on income	687	617	569	546	606	718	802	1 000
9 Other current taxes	7	8	6	6	6	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	4 582	4 843	5 028	5 182	5 451	5 642	6 029	6 375
2 Total tax receipts and actual social contributions	4 569	4 829	5 026	5 183	5 435	5 627	6 011	6 360
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	4 569	4 829	5 026	5 183	5 435	5 627	6 011	6 360
12 Imputed social contributions	13	14	14	15	17	18	20	21
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	13	15	1	3	2	6

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20200203/ca9c>.

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