

PORTUGAL

Table II. Detailed taxes and social contribution receipts

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	63 886	66 232	67 880	71 262	75 481	78 360	74 835	80 321
2 Total tax receipts and actual social contributions	59 005	61 630	63 184	66 524	70 752	73 602	70 179	75 458
3 Total tax receipts	43 429	45 448	46 270	48 568	51 621	53 000	49 236	53 054
4 Taxes on production and imports	24 633	26 173	27 472	29 155	30 942	32 116	29 143	32 347
5 Taxes on products	22 122	23 408	24 669	26 449	27 852	29 005	25 977	29 139
6 Value added type taxes	14 682	15 368	15 767	16 809	17 868	18 786	16 803	19 108
7 Taxes and duties on imports, excluding VAT	924	1 013	943	740	1 258	1 152	1 044	1 050
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	924	1 013	943	740	1 258	1 152	1 044	1 050
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	924	1 013	943	740	1 258	1 152	1 044	1 050
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	6 516	7 028	7 960	8 899	8 726	9 067	8 129	8 981
17 Excise duties and consumption taxes	3 426	3 607	4 168	4 597	4 170	4 278	3 971	4 255
18 Stamp taxes	1 207	1 267	1 329	1 413	1 505	1 612	1 547	1 709
19 Taxes on financial and capital transactions	483	569	640	874	976	1 020	949	1 313
20 Car registration taxes	476	585	687	775	785	743	447	432
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	103	107	122	145	162	221	223	218
23 Taxes on insurance premiums	196	218	230	244	259	277	277	300
24 Other taxes on specific services	71	71	83	91	90	95	46	49
25 General sales or turnover taxes	1	7	12	14	18	24	27	33
26 Profits of fiscal monopolies	539	582	674	731	746	779	628	654
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	15	16	15	15	15	16	15	16
29 Other taxes on production	2 512	2 765	2 802	2 706	3 091	3 111	3 166	3 208
30 Taxes on land, buildings or other structures	1 478	1 551	1 538	1 578	1 666	1 722	1 650	1 639
31 Taxes on the use of fixed assets	412	421	451	426	590	518	636	620
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	111	110	119	122	129	132	129	130
35 Taxes on pollution	56	85	84	108	222	246	227	261
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	454	598	612	473	483	493	524	557
38 Current taxes on income and wealth	18 796	19 274	18 797	19 414	20 679	20 884	20 093	20 708
39 Taxes on income	18 253	18 762	18 287	18 874	20 114	20 262	19 534	20 140
40 Taxes on individual or household income including holding gains	13 322	13 149	12 613	12 603	13 312	13 580	13 994	14 985
41 Taxes on individual or household income excl. holding gains	13 322	13 149	12 613	12 603	13 312	13 580	13 994	14 985
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	4 931	5 614	5 674	6 271	6 802	6 682	5 540	5 155
44 Taxes on income or profits of corporations excl. holding gains	4 931	5 614	5 674	6 271	6 802	6 682	5 540	5 155
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	0	0	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	543	512	510	539	565	623	559	567
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	3	12	19	28	43	15	27
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	233	225	223	238	248	273	245	225
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	310	285	276	283	289	307	300	315
57 Capital taxes	0	..	0	..	0	..	0	..
58 Taxes on capital transfers	0	..	0	..	0	..	0	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	15 576	16 182	16 914	17 955	19 131	20 602	20 943	22 403
62 Employers' actual social contributions	8 767	9 191	9 681	10 341	11 441	12 432	12 653	13 477
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	6 809	6 992	7 233	7 614	7 691	8 170	8 290	8 926
66 Compulsory	6 790	6 972	7 214	7 594	7 669	8 153	8 271	8 908
<i>of which:</i>								
67 Employees	6 368	6 591	6 832	7 221	7 290	7 741	7 854	8 388
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	19	20	19	21	22	18	19	18
70 Imputed social contributions	4 882	4 602	4 696	4 738	4 728	4 758	4 656	4 863
71 Capital transfers for taxes and social cont., unlikely to be collected

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

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	44 322	45 819	46 798	48 979	51 595	52 669	49 159	52 713
2 Total tax receipts and actual social contributions	40 098	41 840	42 741	44 893	47 531	48 597	45 203	48 581
3 Total tax receipts	38 042	39 776	40 647	42 797	45 416	46 492	43 069	46 417
4 Taxes on production and imports	20 636	21 965	23 327	24 810	26 278	27 273	24 561	27 264
5 Taxes on products	19 626	20 782	22 087	23 582	24 752	25 785	22 943	25 626
6 Other taxes on production	1 010	1 182	1 240	1 228	1 526	1 488	1 618	1 638
7 Current taxes on income and wealth	17 406	17 811	17 320	17 987	19 137	19 219	18 508	19 153
8 Taxes on income	17 086	17 516	17 031	17 688	18 830	18 896	18 197	18 818
9 Other current taxes	320	295	289	299	308	323	310	335
10 Capital taxes	..	..	0	..	0	..	0	..
11 Actual social contributions	2 056	2 064	2 094	2 095	2 116	2 105	2 134	2 164
12 Imputed social contributions	4 223	3 979	4 057	4 087	4 064	4 073	3 956	4 132
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 868	5 103	5 241	5 362	5 771	6 056	5 745	6 207
2 Total tax receipts and actual social contributions	4 237	4 494	4 623	4 734	5 140	5 407	5 080	5 510
3 Total tax receipts	4 237	4 494	4 623	4 734	5 140	5 407	5 080	5 510
4 Taxes on production and imports	2 847	3 030	3 145	3 307	3 599	3 741	3 495	3 955
5 Taxes on products	1 345	1 447	1 582	1 829	2 034	2 118	1 946	2 386
6 Other taxes on production	1 502	1 583	1 562	1 478	1 565	1 623	1 549	1 570
7 Current taxes on income and wealth	1 389	1 463	1 478	1 427	1 541	1 665	1 585	1 554
8 Taxes on income	1 167	1 246	1 257	1 186	1 284	1 365	1 336	1 322
9 Other current taxes	223	217	221	241	257	300	249	232
10 Capital taxes	0	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	615	591	607	618	630	650	666	697
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	14 696	15 310	15 841	16 921	18 115	19 634	19 931	21 401
2 Total tax receipts and actual social contributions	14 653	15 278	15 809	16 887	18 081	19 599	19 896	21 367
3 Total tax receipts	1 150	1 179	1 000	1 037	1 065	1 102	1 087	1 127
4 Taxes on production and imports	1 150	1 179	1 000	1 037	1 065	1 102	1 087	1 127
5 Taxes on products	1 150	1 179	1 000	1 037	1 065	1 102	1 087	1 127
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	13 503	14 099	14 809	15 850	17 015	18 497	18 809	20 240
12 Imputed social contributions	44	32	32	33	34	35	35	34
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/4102>.

Source: Instituto Nacional de Estatística (INE) via Eurostat.