

PORTUGAL

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	58 521	60 436	62 315	57 881	63 182	64 021	66 381	68 037
2 Total tax receipts and actual social contributions	52 329	54 530	56 785	53 360	57 872	59 140	61 780	63 357
3 Total tax receipts	37 331	39 074	41 115	38 739	42 733	43 564	45 598	46 428
4 Taxes on production and imports	22 190	23 777	24 411	23 340	23 320	24 561	26 069	27 347
5 Taxes on products	20 344	21 977	22 331	21 292	20 739	21 918	23 188	24 450
6 Value added type taxes	11 971	13 527	14 265	13 995	13 710	14 682	15 368	15 770
7 Taxes and duties on imports, excluding VAT	318	1 078	1 130	968	816	924	1 013	1 111
8 Import duties	1	1	1	1	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	317	1 077	1 129	967	816	924	1 013	1 111
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	317	1 077	1 129	967	816	924	1 013	1 111
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	8 055	7 372	6 937	6 329	6 213	6 313	6 808	7 569
17 Excise duties and consumption taxes	4 285	3 756	3 594	3 438	3 498	3 423	3 605	3 998
18 Stamp taxes	1 505	1 316	1 268	1 168	1 172	1 114	1 143	1 188
19 Taxes on financial and capital transactions	635	595	513	417	356	483	569	639
20 Car registration taxes	714	832	644	370	360	476	585	687
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	147	142	140	112	106	103	107	139
23 Taxes on insurance premiums	209	215	214	208	200	196	218	228
24 Other taxes on specific services	71	78	78	77	83	72	71	84
25 General sales or turnover taxes	..	..	..	..	1	1	7	12
26 Profits of fiscal monopolies	467	420	471	522	419	431	489	579
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	23	18	16	16	18	15	16	15
29 Other taxes on production	1 847	1 801	2 080	2 048	2 581	2 642	2 880	2 897
30 Taxes on land, buildings or other structures	1 062	1 108	1 212	1 145	1 349	1 478	1 543	1 526
31 Taxes on the use of fixed assets	188	204	234	262	342	451	458	484
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	238	145	146	136	107	133	131	150
35 Taxes on pollution	7	3	3	10	60	61	86	66
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	351	340	484	495	722	520	662	671
38 Current taxes on income and wealth	15 140	15 211	16 703	15 141	19 411	19 003	19 529	19 081
39 Taxes on income	14 521	14 557	16 028	14 414	18 664	18 253	18 762	18 303
40 Taxes on individual or household income including holding gains	9 631	9 626	10 506	9 790	13 119	13 322	13 149	12 629
41 Taxes on individual or household income excl. holding gains	9 631	9 626	10 506	9 790	13 119	13 322	13 149	12 629
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	4 819	4 919	5 521	4 623	5 545	4 931	5 614	5 674
44 Taxes on income or profits of corporations excl. holding gains	4 819	4 919	5 521	4 623	5 545	4 931	5 614	5 674
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	71	12	2	0	0	0	0	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	620	654	675	727	747	751	767	778
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	3	12
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	140	119	135	145	196	195	188	187
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	480	536	540	583	551	556	576	579
57 Capital taxes	0	85	0	258	2	0	..	0
58 Taxes on capital transfers	0	85	0	258	2	0	..	0
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	14 998	15 457	15 671	14 621	15 139	15 576	16 182	16 929
62 Employers' actual social contributions	8 281	8 786	9 005	8 428	8 736	8 767	9 191	9 696
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	6 102	6 063	5 604	5 913	6 368	6 591	6 832
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	6 192	5 906	5 530	4 521	5 310	4 881	4 601	4 679
72 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

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	39 995	41 655	43 245	39 514	43 984	44 449	45 955	46 926
2 Total tax receipts and actual social contributions	34 616	36 511	38 428	35 648	39 456	40 226	41 977	42 889
3 Total tax receipts	32 792	34 594	36 520	34 092	37 581	38 170	39 913	40 780
4 Taxes on production and imports	18 903	20 511	20 999	19 952	19 633	20 525	21 822	23 171
5 Taxes on products	18 211	19 892	20 219	19 144	18 512	19 428	20 569	21 876
6 Other taxes on production	693	620	780	808	1 121	1 097	1 253	1 295
7 Current taxes on income and wealth	13 889	13 998	15 521	13 882	17 946	17 645	18 091	17 609
8 Taxes on income	13 418	13 479	14 992	13 369	17 424	17 086	17 516	17 031
9 Other current taxes	471	519	528	513	522	559	575	578
10 Capital taxes	..	85	..	258	2	..	..	0
11 Actual social contributions	1 823	1 917	1 909	1 556	1 876	2 056	2 064	2 109
12 Imputed social contributions	5 380	5 144	4 816	3 865	4 528	4 223	3 978	4 037
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 469	4 367	4 401	4 212	4 753	4 867	5 102	5 256
2 Total tax receipts and actual social contributions	3 681	3 630	3 706	3 573	3 995	4 235	4 492	4 635
3 Total tax receipts	3 681	3 630	3 706	3 573	3 995	4 235	4 492	4 635
4 Taxes on production and imports	2 431	2 418	2 525	2 316	2 534	2 881	3 061	3 169
5 Taxes on products	1 282	1 244	1 233	1 085	1 080	1 341	1 441	1 574
6 Other taxes on production	1 148	1 174	1 292	1 230	1 455	1 540	1 621	1 595
7 Current taxes on income and wealth	1 250	1 212	1 181	1 258	1 461	1 354	1 431	1 465
8 Taxes on income	1 103	1 078	1 035	1 045	1 240	1 167	1 246	1 272
9 Other current taxes	147	134	145	213	220	187	185	193
10 Capital taxes	0	0	0	0	0	0	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	778	726	683	630	748	615	591	610
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	14 056	14 414	14 670	14 155	14 444	14 706	15 324	15 854
2 Total tax receipts and actual social contributions	14 022	14 378	14 639	14 130	14 410	14 662	15 292	15 822
3 Total tax receipts	858	849	889	1 074	1 157	1 159	1 193	1 013
4 Taxes on production and imports	856	848	887	1 072	1 152	1 155	1 186	1 006
5 Taxes on products	851	841	879	1 063	1 147	1 150	1 179	1 000
6 Other taxes on production	6	7	8	9	5	5	7	7
7 Current taxes on income and wealth	1	1	1	2	5	5	7	7
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	1	1	1	2	5	5	7	7
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	13 164	13 529	13 751	13 056	13 253	13 503	14 099	14 809
12 Imputed social contributions	35	36	31	25	34	44	32	32
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/17fa4>.

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