

# PORTUGAL

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>62 305</b>	<b>58 521</b>	<b>60 436</b>	<b>62 315</b>	<b>57 881</b>	<b>63 182</b>	<b>64 021</b>	<b>66 317</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>56 575</b>	<b>52 329</b>	<b>54 530</b>	<b>56 785</b>	<b>53 360</b>	<b>57 872</b>	<b>59 140</b>	<b>61 744</b>
<b>3 Total tax receipts</b>	<b>41 606</b>	<b>37 331</b>	<b>39 074</b>	<b>41 115</b>	<b>38 739</b>	<b>42 733</b>	<b>43 564</b>	<b>45 542</b>
<b>4 Taxes on production and imports</b>	<b>24 956</b>	<b>22 190</b>	<b>23 777</b>	<b>24 411</b>	<b>23 340</b>	<b>23 320</b>	<b>24 561</b>	<b>26 104</b>
<b>5 Taxes on products</b>	<b>23 214</b>	<b>20 344</b>	<b>21 977</b>	<b>22 331</b>	<b>21 292</b>	<b>20 739</b>	<b>21 918</b>	<b>23 254</b>
<b>6 Value added type taxes</b>	<b>14 424</b>	<b>11 971</b>	<b>13 527</b>	<b>14 265</b>	<b>13 995</b>	<b>13 710</b>	<b>14 682</b>	<b>15 368</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>435</b>	<b>318</b>	<b>1 078</b>	<b>1 130</b>	<b>968</b>	<b>816</b>	<b>924</b>	<b>911</b>
8 Import duties	1	1	1	1	1	0	0	0
9 Taxes on imports, excluding VAT and import duties	434	317	1 077	1 129	967	816	924	911
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	434	317	1 077	1 129	967	816	924	911
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>8 355</b>	<b>8 055</b>	<b>7 372</b>	<b>6 937</b>	<b>6 329</b>	<b>6 213</b>	<b>6 313</b>	<b>6 975</b>
17 Excise duties and consumption taxes	4 239	4 285	3 756	3 594	3 438	3 498	3 423	3 706
18 Stamp taxes	1 485	1 505	1 316	1 268	1 168	1 172	1 114	1 214
19 Taxes on financial and capital transactions	775	635	595	513	417	356	483	569
20 Car registration taxes	946	714	832	644	370	360	476	585
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	151	147	142	140	112	106	103	116
23 Taxes on insurance premiums	199	209	215	214	208	200	196	215
24 Other taxes on specific services	69	71	78	78	77	83	72	69
25 General sales or turnover taxes	..	..	..	..	..	1	1	7
26 Profits of fiscal monopolies	462	467	420	471	522	419	431	478
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	29	23	18	16	16	18	15	16
<b>29 Other taxes on production</b>	<b>1 742</b>	<b>1 847</b>	<b>1 801</b>	<b>2 080</b>	<b>2 048</b>	<b>2 581</b>	<b>2 642</b>	<b>2 850</b>
30 Taxes on land, buildings or other structures	1 110	1 062	1 108	1 212	1 145	1 349	1 478	1 527
31 Taxes on the use of fixed assets	149	188	204	234	262	342	451	482
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	151	238	145	146	136	107	133	128
35 Taxes on pollution	0	7	3	3	10	60	61	93
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	333	351	340	484	495	722	520	621
<b>38 Current taxes on income and wealth</b>	<b>16 641</b>	<b>15 140</b>	<b>15 211</b>	<b>16 703</b>	<b>15 141</b>	<b>19 411</b>	<b>19 003</b>	<b>19 438</b>
<b>39 Taxes on income</b>	<b>15 969</b>	<b>14 521</b>	<b>14 557</b>	<b>16 028</b>	<b>14 414</b>	<b>18 664</b>	<b>18 253</b>	<b>18 742</b>
40 Taxes on individual or household income including holding gains	9 598	9 631	9 626	10 506	9 790	13 119	13 356	13 128
41 Taxes on individual or household income excl. holding gains	9 598	9 631	9 626	10 506	9 790	13 119	13 356	13 128
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	6 286	4 819	4 919	5 521	4 623	5 545	4 897	5 614
44 Taxes on income or profits of corporations excl. holding gains	6 286	4 819	4 919	5 521	4 623	5 545	4 897	5 614
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	86	71	12	2	0	0	0	0
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>672</b>	<b>620</b>	<b>654</b>	<b>675</b>	<b>727</b>	<b>747</b>	<b>751</b>	<b>696</b>
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	3
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	111	140	119	135	145	196	195	188
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	562	480	536	540	583	551	556	505
<b>57 Capital taxes</b>	<b>8</b>	<b>0</b>	<b>85</b>	<b>0</b>	<b>258</b>	<b>2</b>	<b>0</b>	<b>0</b>
58 Taxes on capital transfers	8	0	85	0	258	2	0	0
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>14 970</b>	<b>14 998</b>	<b>15 457</b>	<b>15 671</b>	<b>14 621</b>	<b>15 139</b>	<b>15 576</b>	<b>16 202</b>
62 Employers' actual social contributions	8 258	8 281	8 786	9 005	8 428	8 736	8 767	9 210
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	..	6 102	6 063	5 604	5 913	6 368	6 592
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

# PORTUGAL

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

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>43 666</b>	<b>39 995</b>	<b>41 655</b>	<b>43 245</b>	<b>39 514</b>	<b>43 984</b>	<b>44 449</b>	<b>45 911</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>38 648</b>	<b>34 616</b>	<b>36 511</b>	<b>38 428</b>	<b>35 648</b>	<b>39 456</b>	<b>40 226</b>	<b>41 956</b>
3 Total tax receipts	36 760	32 792	34 594	36 520	34 092	37 581	38 170	39 872
4 Taxes on production and imports	21 363	18 903	20 511	20 999	19 952	19 633	20 525	21 871
5 Taxes on products	20 811	18 211	19 892	20 219	19 144	18 512	19 428	20 633
6 Other taxes on production	552	693	620	780	808	1 121	1 097	1 238
7 Current taxes on income and wealth	15 389	13 889	13 998	15 521	13 882	17 946	17 645	18 001
8 Taxes on income	14 837	13 418	13 479	14 992	13 369	17 424	17 086	17 495
9 Other current taxes	552	471	519	528	513	522	559	506
10 Capital taxes	8	..	85	..	258	2	..	0
11 Actual social contributions	1 888	1 823	1 917	1 909	1 556	1 876	2 056	2 084
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>4 703</b>	<b>4 469</b>	<b>4 367</b>	<b>4 401</b>	<b>4 212</b>	<b>4 753</b>	<b>4 867</b>	<b>5 054</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>3 985</b>	<b>3 681</b>	<b>3 630</b>	<b>3 706</b>	<b>3 573</b>	<b>3 995</b>	<b>4 235</b>	<b>4 477</b>
3 Total tax receipts	3 985	3 681	3 630	3 706	3 573	3 995	4 235	4 477
4 Taxes on production and imports	2 734	2 431	2 418	2 525	2 316	2 534	2 881	3 047
5 Taxes on products	1 550	1 282	1 244	1 233	1 085	1 080	1 341	1 442
6 Other taxes on production	1 185	1 148	1 174	1 292	1 230	1 455	1 540	1 605
7 Current taxes on income and wealth	1 251	1 250	1 212	1 181	1 258	1 461	1 354	1 430
8 Taxes on income	1 132	1 103	1 078	1 035	1 045	1 240	1 167	1 246
9 Other current taxes	118	147	134	145	213	220	187	184
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>13 935</b>	<b>14 056</b>	<b>14 414</b>	<b>14 670</b>	<b>14 155</b>	<b>14 444</b>	<b>14 706</b>	<b>15 352</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>13 932</b>	<b>14 022</b>	<b>14 378</b>	<b>14 639</b>	<b>14 130</b>	<b>14 410</b>	<b>14 662</b>	<b>15 292</b>
3 Total tax receipts	861	858	849	889	1 074	1 157	1 159	1 193
4 Taxes on production and imports	859	856	848	887	1 072	1 152	1 155	1 186
5 Taxes on products	853	851	841	879	1 063	1 147	1 150	1 179
6 Other taxes on production	6	6	7	8	9	5	5	7
7 Current taxes on income and wealth	2	1	1	1	2	5	5	7
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	2	1	1	1	2	5	5	7
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	13 071	13 164	13 529	13 751	13 056	13 253	13 503	14 099
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

.. Not available

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20170118/9337>.

Disclaimer: <http://oe.cd/disclaimer>