

PORTUGAL

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	62 115	57 660	63 080	63 886	66 232	67 880	71 262	75 472
2 Total tax receipts and actual social contributions	56 585	53 139	57 769	59 005	61 630	63 184	66 524	70 764
3 Total tax receipts	40 913	38 518	42 630	43 429	45 448	46 270	48 568	51 637
4 Taxes on production and imports	24 320	23 258	23 365	24 633	26 173	27 472	29 155	30 956
5 Taxes on products	22 371	21 336	20 928	22 122	23 408	24 669	26 449	27 869
6 Value added type taxes	14 265	13 995	13 710	14 682	15 368	15 767	16 809	17 865
7 Taxes and duties on imports, excluding VAT	1 129	967	816	924	1 013	943	740	763
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	1 129	967	816	924	1 013	943	740	763
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	1 129	967	816	924	1 013	943	740	763
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	6 977	6 375	6 403	6 516	7 028	7 960	8 899	9 241
17 Excise duties and consumption taxes	3 584	3 426	3 500	3 426	3 607	4 168	4 597	4 665
18 Stamp taxes	1 311	1 208	1 242	1 207	1 267	1 329	1 413	1 506
19 Taxes on financial and capital transactions	513	428	356	483	569	640	874	976
20 Car registration taxes	644	370	360	476	585	687	775	785
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	140	112	106	103	107	122	145	198
23 Taxes on insurance premiums	214	208	200	196	218	230	244	254
24 Other taxes on specific services	76	76	82	71	71	83	91	90
25 General sales or turnover taxes	2	1	1	1	7	12	14	18
26 Profits of fiscal monopolies	477	528	538	539	582	674	731	735
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	18	17	18	15	16	15	15	15
29 Other taxes on production	1 949	1 922	2 437	2 512	2 765	2 802	2 706	3 087
30 Taxes on land, buildings or other structures	1 219	1 150	1 354	1 478	1 551	1 538	1 578	1 668
31 Taxes on the use of fixed assets	207	240	303	412	421	451	426	589
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	115	110	88	111	110	119	122	129
35 Taxes on pollution	6	13	40	56	85	84	108	223
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	402	409	653	454	598	612	473	477
38 Current taxes on income and wealth	16 593	15 001	19 263	18 796	19 274	18 797	19 414	20 681
39 Taxes on income	16 036	14 419	18 664	18 253	18 762	18 287	18 874	20 114
40 Taxes on individual or household income including holding gains	10 509	9 790	13 119	13 322	13 149	12 613	12 603	13 312
41 Taxes on individual or household income excl. holding gains	10 509	9 790	13 119	13 322	13 149	12 613	12 603	13 312
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	5 526	4 629	5 545	4 931	5 614	5 674	6 271	6 802
44 Taxes on income or profits of corporations excl. holding gains	5 526	4 629	5 545	4 931	5 614	5 674	6 271	6 802
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	2	0	0	0	0	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	556	582	599	543	512	510	539	567
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	3	12	19	29
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	174	221	243	233	225	223	238	245
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	383	361	356	310	285	276	283	293
57 Capital taxes	0	258	2	0	..	0	..	0
58 Taxes on capital transfers	0	258	2	0	..	0	..	0
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	15 672	14 621	15 139	15 576	16 182	16 914	17 955	19 128
62 Employers' actual social contributions	9 006	8 428	8 736	8 767	9 191	9 681	10 341	11 437
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	6 666	6 194	6 403	6 809	6 992	7 233	7 614	7 691
66 Compulsory	6 649	6 177	6 384	6 790	6 972	7 214	7 594	7 669
<i>of which:</i>								
67 Employees	6 063	5 604	5 913	6 368	6 591	6 832	7 221	7 290
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	16	17	19	19	20	19	21	22
70 Imputed social contributions	5 531	4 521	5 311	4 882	4 602	4 696	4 738	4 708
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

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	43 062	39 314	43 894	44 322	45 819	46 798	48 979	51 580
2 Total tax receipts and actual social contributions	38 245	35 449	39 365	40 098	41 840	42 741	44 893	47 536
3 Total tax receipts	36 336	33 892	37 490	38 042	39 776	40 647	42 797	45 424
4 Taxes on production and imports	20 951	19 901	19 723	20 636	21 965	23 327	24 810	26 291
5 Taxes on products	20 265	19 186	18 697	19 626	20 782	22 087	23 582	24 770
6 Other taxes on production	686	715	1 025	1 010	1 182	1 240	1 228	1 520
7 Current taxes on income and wealth	15 386	13 733	17 765	17 406	17 811	17 320	17 987	19 134
8 Taxes on income	15 001	13 369	17 424	17 086	17 516	17 031	17 688	18 829
9 Other current taxes	385	364	341	320	295	289	299	304
10 Capital taxes	..	258	2	..	..	0	..	0
11 Actual social contributions	1 909	1 556	1 876	2 056	2 064	2 094	2 095	2 112
12 Imputed social contributions	4 817	3 866	4 528	4 223	3 979	4 057	4 087	4 044
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 392	4 201	4 751	4 868	5 103	5 241	5 362	5 778
2 Total tax receipts and actual social contributions	3 698	3 562	3 993	4 237	4 494	4 623	4 734	5 147
3 Total tax receipts	3 698	3 562	3 993	4 237	4 494	4 623	4 734	5 147
4 Taxes on production and imports	2 491	2 294	2 495	2 847	3 030	3 145	3 307	3 600
5 Taxes on products	1 228	1 087	1 083	1 345	1 447	1 582	1 829	2 034
6 Other taxes on production	1 263	1 207	1 412	1 502	1 583	1 562	1 478	1 566
7 Current taxes on income and wealth	1 207	1 268	1 498	1 389	1 463	1 478	1 427	1 547
8 Taxes on income	1 035	1 050	1 240	1 167	1 246	1 257	1 186	1 284
9 Other current taxes	172	218	258	223	217	221	241	263
10 Capital taxes	0	0	0	0	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	683	630	748	615	591	607	618	631
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	14 661	14 144	14 435	14 696	15 310	15 841	16 921	18 114
2 Total tax receipts and actual social contributions	14 631	14 119	14 401	14 653	15 278	15 809	16 887	18 081
3 Total tax receipts	879	1 063	1 147	1 150	1 179	1 000	1 037	1 065
4 Taxes on production and imports	879	1 063	1 147	1 150	1 179	1 000	1 037	1 065
5 Taxes on products	879	1 063	1 147	1 150	1 179	1 000	1 037	1 065
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	13 752	13 056	13 253	13 503	14 099	14 809	15 850	17 015
12 Imputed social contributions	31	25	34	44	32	32	33	33
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/72a7>.

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