

# SWITZERLAND

## Table II. Detailed taxes and social contribution receipts

Million CHF

	2004	2005	2006	2007	2008	2009	2010	2011
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>130 124</b>	<b>135 552</b>	<b>142 831</b>	<b>149 442</b>	<b>158 760</b>	<b>159 098</b>	<b>160 880</b>	<b>166 551</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>130 366</b>	<b>135 812</b>	<b>143 102</b>	<b>149 717</b>	<b>159 248</b>	<b>159 552</b>	<b>161 321</b>	<b>167 046</b>
<b>3 Total tax receipts</b>	<b>98 874</b>	<b>103 513</b>	<b>109 764</b>	<b>114 806</b>	<b>122 596</b>	<b>121 691</b>	<b>123 139</b>	<b>127 098</b>
<b>4 Taxes on production and imports</b>	<b>32 232</b>	<b>33 284</b>	<b>34 809</b>	<b>35 987</b>	<b>37 177</b>	<b>36 100</b>	<b>37 883</b>	<b>38 563</b>
<b>5 Taxes on products</b>	<b>30 027</b>	<b>30 497</b>	<b>31 990</b>	<b>33 071</b>	<b>33 977</b>	<b>32 864</b>	<b>34 210</b>	<b>34 920</b>
<b>6 Value added type taxes</b>	<b>17 613</b>	<b>18 062</b>	<b>18 976</b>	<b>19 648</b>	<b>20 481</b>	<b>19 804</b>	<b>20 657</b>	<b>21 617</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>6 322</b>	<b>6 291</b>	<b>6 372</b>	<b>6 511</b>	<b>6 628</b>	<b>6 519</b>	<b>6 611</b>	<b>6 504</b>
8 Import duties	1 054	974	1 027	1 040	1 017	1 033	1 079	1 046
9 Taxes on imports, excluding VAT and import duties	5 267	5 317	5 345	5 470	5 611	5 486	5 532	5 458
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	4 956	5 007	5 025	5 112	5 247	5 174	5 159	5 049
13 General sales taxes	312	310	320	358	363	312	373	408
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
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>6 093</b>	<b>6 144</b>	<b>6 642</b>	<b>6 913</b>	<b>6 869</b>	<b>6 540</b>	<b>6 942</b>	<b>6 799</b>
17 Excise duties and consumption taxes	2 198	2 206	2 320	2 350	2 352	2 148	2 529	2 378
18 Stamp taxes	3 080	3 006	3 208	3 327	3 316	3 151	3 204	3 204
19 Taxes on financial and capital transactions	17	11	12	13	14	13	13	13
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	37	53	56	53	48	66	57	58
22 Taxes on lotteries, gambling and betting	670	745	843	937	972	959	921	908
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	36	37	38	36	17	17	17	18
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.	57	87	167	197	151	186	200	221
<b>29 Other taxes on production</b>	<b>2 204</b>	<b>2 787</b>	<b>2 819</b>	<b>2 916</b>	<b>3 200</b>	<b>3 236</b>	<b>3 674</b>	<b>3 643</b>
30 Taxes on land, buildings or other structures	395	414	414	453	466	477	497	500
31 Taxes on the use of fixed assets	1 248	1 785	1 848	1 892	1 998	2 016	2 066	2 104
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	204	212	206	211	146	156	149	156
35 Taxes on pollution	159	174	152	159	385	374	751	663
36 Under-compensation of VAT (flat rate system)	126	129	125	128	131	133	133	141
37 Other taxes on production n.e.c.	73	74	75	75	76	81	79	79
<b>38 Current taxes on income and wealth</b>	<b>65 526</b>	<b>69 326</b>	<b>74 114</b>	<b>77 950</b>	<b>84 544</b>	<b>84 596</b>	<b>84 295</b>	<b>87 619</b>
<b>39 Taxes on income</b>	<b>57 048</b>	<b>60 827</b>	<b>65 182</b>	<b>68 391</b>	<b>74 664</b>	<b>74 622</b>	<b>74 225</b>	<b>77 285</b>
40 Taxes on individual or household income including holding gains	42 756	44 387	45 283	48 121	49 862	51 256	52 077	52 436
41 Taxes on individual or household income excl. holding gains	42 756	44 387	45 283	48 121	49 862	51 256	52 077	52 436
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	10 629	11 363	14 745	16 117	17 611	16 562	16 260	17 244
44 Taxes on income or profits of corporations excl. holding gains	10 629	11 363	14 745	16 117	17 611	16 562	16 260	17 244
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	1 035	1 078	1 208	1 424	1 430	1 525	1 565	1 656
47 Taxes on holding gains	1 035	1 078	1 208	1 424	1 430	1 525	1 565	1 656
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	2 629	4 000	3 947	2 730	5 760	5 280	4 323	5 950
<b>50 Other current taxes</b>	<b>8 478</b>	<b>8 499</b>	<b>8 932</b>	<b>9 559</b>	<b>9 881</b>	<b>9 974</b>	<b>10 070</b>	<b>10 334</b>
51 Current taxes on capital	6 528	6 512	6 910	7 483	7 761	7 786	7 870	8 107
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	270	276	282	290	300	314	313	324
54 Payments by households for licences	1 489	1 516	1 542	1 588	1 617	1 645	1 674	1 689
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	191	196	199	199	204	230	212	214
<b>57 Capital taxes</b>	<b>1 116</b>	<b>903</b>	<b>841</b>	<b>869</b>	<b>875</b>	<b>995</b>	<b>961</b>	<b>916</b>
58 Taxes on capital transfers	1 116	903	841	869	875	995	961	916
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
<b>61 Actual social contributions</b>	<b>31 492</b>	<b>32 299</b>	<b>33 338</b>	<b>34 911</b>	<b>36 652</b>	<b>37 861</b>	<b>38 181</b>	<b>39 947</b>
62 Employers' actual social contributions	14 208	14 606	15 172	15 927	16 810	17 346	17 493	18 392
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	14 198	14 596	15 161	15 916	16 798	17 332	17 480	18 377
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	3 087	3 097	3 005	3 068	3 044	3 184	3 209	3 178
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>274</b>	<b>278</b>	<b>294</b>	<b>328</b>	<b>346</b>	<b>362</b>	<b>372</b>	<b>353</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	516	537	565	604	834	816	813	848

# SWITZERLAND

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

Million CHF

	2004	2005	2006	2007	2008	2009	2010	2011
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>45 661</b>	<b>48 390</b>	<b>51 916</b>	<b>52 971</b>	<b>59 185</b>	<b>57 908</b>	<b>58 735</b>	<b>61 009</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>45 633</b>	<b>48 362</b>	<b>51 892</b>	<b>52 945</b>	<b>59 367</b>	<b>58 068</b>	<b>58 888</b>	<b>61 181</b>
3 Total tax receipts	45 633	48 362	51 892	52 945	59 367	58 068	58 888	61 181
4 Taxes on production and imports	30 698	31 709	33 171	34 235	35 469	34 315	36 090	36 761
5 Taxes on products	29 514	29 970	31 398	32 422	33 331	32 169	33 527	34 244
6 Other taxes on production	1 184	1 739	1 772	1 813	2 138	2 146	2 563	2 517
7 Current taxes on income and wealth	14 934	16 653	18 721	18 710	23 898	23 753	22 799	24 420
8 Taxes on income	14 665	16 377	18 439	18 420	23 598	23 439	22 485	24 095
9 Other current taxes	270	276	282	290	300	314	313	324
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	28	28	24	26	25	26	24	22
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>31 919</b>	<b>33 526</b>	<b>35 198</b>	<b>37 785</b>	<b>38 644</b>	<b>38 701</b>	<b>39 310</b>	<b>40 521</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>32 057</b>	<b>33 679</b>	<b>35 357</b>	<b>37 940</b>	<b>38 828</b>	<b>38 875</b>	<b>39 460</b>	<b>40 698</b>
3 Total tax receipts	32 057	33 679	35 357	37 940	38 828	38 875	39 460	40 698
4 Taxes on production and imports	997	1 045	1 102	1 202	1 229	1 285	1 283	1 282
5 Taxes on products	469	490	553	614	602	645	633	625
6 Other taxes on production	528	556	550	587	628	639	650	657
7 Current taxes on income and wealth	30 084	31 810	33 513	35 965	36 828	36 680	37 291	38 572
8 Taxes on income	24 852	26 472	27 949	29 974	30 792	30 676	31 198	32 311
9 Other current taxes	5 233	5 338	5 564	5 991	6 036	6 005	6 094	6 261
10 Capital taxes	976	824	742	773	771	910	886	844
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	170	172	184	213	198	209	237	223
13 Capital transfers for taxes and social cont., unlikely to be collected	308	325	343	368	382	382	387	400
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>21 050</b>	<b>21 336</b>	<b>22 378</b>	<b>23 773</b>	<b>24 276</b>	<b>24 625</b>	<b>24 652</b>	<b>25 072</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>21 185</b>	<b>21 472</b>	<b>22 515</b>	<b>23 922</b>	<b>24 402</b>	<b>24 749</b>	<b>24 791</b>	<b>25 219</b>
3 Total tax receipts	21 185	21 472	22 515	23 922	24 402	24 749	24 791	25 219
4 Taxes on production and imports	537	530	536	551	479	501	511	520
5 Taxes on products	45	38	39	34	44	50	50	50
6 Other taxes on production	492	493	497	516	435	451	461	470
7 Current taxes on income and wealth	20 507	20 863	21 880	23 276	23 819	24 163	24 205	24 628
8 Taxes on income	17 532	17 978	18 794	19 997	20 274	20 508	20 543	20 879
9 Other current taxes	2 976	2 885	3 087	3 278	3 545	3 656	3 663	3 749
10 Capital taxes	141	79	99	96	104	85	75	72
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	74	76	84	87	120	125	110	106
13 Capital transfers for taxes and social cont., unlikely to be collected	208	212	222	236	245	249	249	253
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>31 494</b>	<b>32 300</b>	<b>33 340</b>	<b>34 913</b>	<b>36 654</b>	<b>37 863</b>	<b>38 184</b>	<b>39 949</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>31 492</b>	<b>32 299</b>	<b>33 338</b>	<b>34 911</b>	<b>36 652</b>	<b>37 861</b>	<b>38 181</b>	<b>39 947</b>
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	31 492	32 299	33 338	34 911	36 652	37 861	38 181	39 947
12 Imputed social contributions	2	2	2	2	2	2	2	2
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20121212/f29b>.

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