



# Revenue Statistics

1965-2013

# *Statistiques des recettes publiques*

1965-2013



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1965-2013

SPECIAL FEATURE: TRENDS IN TAX REVENUES  
FOLLOWING THE CRISIS

# Statistiques *des recettes publiques*

1965-2013

ÉTUDE SPÉCIALE :  
TENDANCES DE L'ÉVOLUTION  
DES RECETTES FISCALES APRÈS LA CRISE

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## Foreword

**T**his annual publication provides information on tax levels and tax structures in OECD countries. It was prepared under the auspices of the Working Party on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs and is published under the responsibility of the Secretary-General of the OECD.

## Avant-propos

**C**ette publication annuelle fournit des informations sur les niveaux d'imposition et la structure de la fiscalité dans les pays de l'OCDE. Elle a été préparée sous les auspices du Groupe de travail sur l'analyse des politiques et des statistiques fiscales du Comité des affaires fiscales ; elle est publiée sous la responsabilité du Secrétaire général de l'OCDE.

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## Executive summary

The tax burden continued to rise in OECD countries in 2013, increasing by 0.4 percentage points to an average 34.1% of gross domestic product (GDP). This followed increases of similar size in 2012 and 2011, when the average tax burdens were 33.7% and 33.3%. The tax burden is measured by taking the total tax revenues received as a percentage of GDP. The increase is calculated by applying the unweighted average percentage change for 2013 in the 30 countries providing data for that year to the overall average tax to GDP ratio in 2012.

The increase in tax ratios between 2010 and 2013 is due to a combination of factors. Discretionary tax changes have played a role, as many countries raised tax rates and/or broadened tax bases. It is also not surprising that around half of the increase in tax ratios is the result of rising revenue from personal and corporate income taxes. These components of the tax system are typically designed in such a way that tax revenue rises faster than GDP during a period of economic recovery (which has been the case for most OECD countries). Since personal income tax systems are progressive and usually price-indexed, tax revenue rises more quickly than income during times of real income growth. In addition, corporations are more likely to be profitable, and to have used up losses carried forward from previous years.

The data also show rising revenues in all levels of government between 2011 and 2013. This followed declines for central governments (2008 and 2009) and state and regional (2008 to 2010). The average tax ratio for local governments increased slightly but steadily over the whole period.

The term “taxes” in this publication refers to compulsory, unrequited payments to general government. Taxes are “unrequited” in the sense that the benefits provided by governments to taxpayers are not normally allocated in proportion to their payments, as outlined in the Interpretative guide to the *Revenue Statistics*. The OECD methodology classifies a tax according to its base: income, profits and capital gains; payroll; property; goods and services; and other taxes. Compulsory social security contributions paid to general government are also treated as taxes, and are classified under a separate heading. Detailed information on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the *Interpretative Guide* in Annex A of this report. The report also analyses the share of tax revenue attributed to the various levels of government; federal or central; state (regional); local and social security funds.

The publication includes a special chapter on the trends in tax revenues following the crisis.

## Key findings

### **Tax burdens continued to rise in 2013**

- The average tax burden in OECD countries increased by 0.4 percentage points to 34.1% in 2013. This followed a rise of 1.0 percentage points in between 2009 and 2012, reversing the decline from 34.2% to 32.7% between 2007 and 2009. The 2013 figure is slightly below that for 2007, which was the most recent peak year.
- The ratio of tax revenues to GDP rose in 21 of the OECD countries for which 2013 data are available compared with 2012, and fell in only 9.
- About half of the increase in revenue between 2012 and 2013 is the result of rising revenue from personal income tax and corporate incomes and profits. The average ratio of tax revenue from income and profits to GDP increased from 11.4% in 2012 to 11.6% in 2013.
- The largest tax ratio increases between 2012 and 2013 were in Portugal (2.2 percentage points) and Turkey (1.7). Other countries with substantial rises were the Slovak Republic (1.5), Denmark (1.4) and Finland (1.2).
- The largest falls were in Norway (1.5 percentage points) and Chile (1.2). New Zealand showed a fall of 0.9 percentage points.
- Underlying the OECD average, individual countries show widely differing trends. One OECD country showed a fall of 4.2 percentage points between 2007 and 2013 and another showed an increase of 5.2 percentage points.
- Historically, tax-to-GDP ratios rose through the 1990s, to a peak OECD average of 34.3% in 2000. They fell back slightly between 2001 and 2004, but then rose again between 2005 and 2007 before falling back following the crisis.
- Denmark has the highest tax-to-GDP ratio among OECD countries (48.6% in 2013), followed by France (45.0%) and Belgium (44.6%).
- Mexico (19.7% in 2013) and Chile (20.2%) have the lowest tax-to-GDP ratios among OECD countries. They are followed by Korea, which has the third lowest ratio among OECD countries at 24.3%, and the United States at 25.4%.
- Compared with 2007 (pre-recession) tax to GDP ratios, the ratio in 2013 was still down by more than 3 percentage points in three countries – Iceland, Israel and Spain. The biggest fall has been in Israel – from 34.7% in 2007 to 30.5% of GDP in 2013.
- The tax burden in Turkey increased from 24.1% to 29.3% between 2007 and 2013. Three other countries: Finland, France, and Greece showed increases of more than 2.5 percentage points over the same period.
- Data for 2012, the latest year for which a breakdown of revenues by category of tax is available for all OECD countries, show that revenues from personal and corporate income taxes are now recovering following the sharp falls of 2008 and 2009. However, the share of these taxes in total revenues remains, at 33.6%, somewhat below their 36.0% share in 2007. On the other hand, the share of social security contributions has increased by 1.6 percentage points to an average of 26.2% of total revenue.



## Résumé

**E**n 2013, la pression fiscale dans les pays de l'OCDE a continué d'augmenter de 0.4 point de pourcentage pour atteindre 34.1 % du produit intérieur brut (PIB) en moyenne. Cette augmentation est semblable à celle constatée en 2012 et 2011, où la pression fiscale était de 33.7 % et 33.3 % en moyenne. La pression fiscale correspond au montant total des recettes fiscales recouvrées, exprimé en pourcentage PIB. L'augmentation est calculée en appliquant le pourcentage de variation moyenne non pondérée pour 2013 dans les 30 pays ayant communiqué des données pour cette année aux recettes fiscales globales moyennes rapportées au PIB pour 2012.

La progression de la charge fiscale entre 2010 et 2013 s'explique par la conjugaison de plusieurs facteurs. Les modifications discrétionnaires de la fiscalité ont joué un rôle, de nombreux pays ayant relevé les taux et/ou élargi les bases d'imposition. Il n'est pas surprenant d'ailleurs que l'alourdissement de la charge fiscale résulte approximativement pour moitié d'un accroissement des recettes tirées des impôts sur le revenu des personnes physiques et sur les bénéficiaires des sociétés. Ces deux composantes du système fiscal sont généralement conçues de telle sorte que les recettes fiscales progressent plus vite que le PIB en période de reprise économique (ce qui a été le cas dans la plupart des pays de l'OCDE). L'imposition des revenus des personnes physiques étant progressive et généralement indexée sur les prix, les recettes fiscales croissent à un rythme plus rapide que les revenus pendant les périodes de croissance du revenu réel. De plus, la probabilité est alors plus grande que les sociétés réalisent des bénéfices et qu'elles aient épuisé leurs possibilités de report de déficit des années précédentes.

Les données montrent également une augmentation des recettes allouées à l'ensemble des niveaux d'administration entre 2011 et 2013. Ceci succède à une diminution constatée pour les administrations centrales en 2008 et 2009 et pour les administrations régionales entre 2008 et 2010. La charge fiscale moyenne associée aux administrations locales augmente légèrement, mais régulièrement, entre 2007 et 2013.

Le terme "impôt" fait référence aux versements obligatoires sans contrepartie aux administrations publiques. Comme indiqué dans le Guide d'interprétation des statistiques des recettes publiques, les impôts sont "sans contrepartie" en ce sens que les prestations fournies par les administrations aux contribuables ne sont pas normalement proportionnelles à leurs paiements. Dans la classification de l'OCDE, les impôts sont ventilés en fonction de l'assiette : le revenu, les bénéficiaires et les gains en capital; salaires; le patrimoine; les biens et services et autres impôts. Les cotisations obligatoires de sécurité sociale versées aux administrations publiques sont aussi traitées comme des impôts et classées dans une rubrique spécifique. Des informations plus détaillées sur la notion d'impôt, la classification des impôts et l'enregistrement sur la base des droits constatés sont présentées dans le *Guide d'interprétation* figurant à l'annexe A de cette publication. Ce rapport propose également une analyse de la part des recettes fiscales allouée aux différents niveaux d'administration : État fédéral ou administration centrale, administration d'un État fédéré (ou d'une région), administrations locales et caisses de sécurité sociale.

Cette publication contient également un chapitre spécial concernant les tendances des recettes fiscales depuis le début de la crise.

## Principales conclusions

### **La pression fiscale a continué d'augmenter en 2013**

- La pression fiscale moyenne dans les pays de l'OCDE a augmenté de 0.4 point de pourcentage pour atteindre 34.1 % en 2013. Ce mouvement fait suite à une hausse de 1.0 point de pourcentage en 2009 et 2012 ayant marqué un renversement de la tendance observée entre 2007 et 2009, où la pression fiscale avait été ramenée de 34.2 % à 32.7 %. Le chiffre de 2013 est légèrement inférieur à celui de 2007, dernier record enregistré.
- Dans 21 des 30 pays de l'OCDE pour lesquels on dispose de données concernant 2013, on constate une hausse des recettes fiscales rapportées au PIB par rapport à 2012 et une évolution inverse dans neuf pays seulement.
- Environ 50 % de l'augmentation des recettes entre 2012 et 2013 résulte de l'augmentation des recettes tirées des impôts sur le revenu des personnes physiques et sur les bénéfices des sociétés. Les recettes fiscales ainsi collectées ont augmenté de 11.4 % du PIB en moyenne en 2012 à 11.6 % en 2013.
- Les hausses les plus marquées de la pression fiscale entre 2012 et 2013 ont été enregistrées au Portugal (2.2 points de pourcentage) et en Turquie (1.7 points). Les autres pays où un alourdissement notable de la charge fiscale a été constaté sont la République slovaque, (1.5 points), le Danemark (1.4 points) et la Finlande (1.2 points).
- Les baisses les plus importantes de la charge fiscale ont eu lieu en Norvège (1.5 points de pourcentage) et au Chili (1.2 points). La Nouvelle-Zélande a enregistré une baisse de 0.9 points de pourcentage.
- Les pays intégrés dans la moyenne OCDE se caractérisent par des tendances très différentes. Un pays a eu une baisse de 4.2 points de pourcentage entre 2007 et 2013 alors qu'un autre pays a eu une augmentation de 5.2 points de pourcentage.
- Les rapports impôt/PIB n'ont cessé de monter pendant les années 90, jusqu'à culminer à 34.3 % (moyenne de l'OCDE) en 2000. On a pu observer un léger repli entre 2001 et 2004, suivi d'un rebond entre 2005 et 2007, précédant un nouveau fléchissement après la crise.
- De tous les pays de l'OCDE, le Danemark est celui qui affiche le rapport impôt/PIB le plus élevé (48.6 % en 2013), suivi de la France (45.0 %) et de la Belgique (44.6 %).
- Le Mexique (19.7 % en 2013) et le Chili (20.2 %) sont en revanche les pays de l'OCDE enregistrant les rapports impôt/PIB les plus bas, suivis de la Corée, arrivant en troisième position, avec un taux de 24.3 %, et des États-Unis, affichant un chiffre de 25.4 %.
- Les chiffres de 2013 sont encore inférieurs de plus de 3 points de pourcentage aux rapports impôt/PIB de 2007 (avant la récession) dans trois pays : l'Espagne, l'Islande et Israël. C'est en Israël que le mouvement de recul a été le plus prononcé, le rapport impôt/PIB étant passé de 34.7 % en 2007 à 30.5 % en 2013.
- La pression fiscale en Turquie a été portée de 24.1 % à 29.3 % entre 2007 et 2013. Trois autres pays – la Finlande, la France et la Grèce – ont vu la charge fiscale s'accroître de plus de 2.5 points de pourcentage pendant cette période.
- Les données relatives à 2012, dernière année pour laquelle on dispose d'une ventilation des recettes par catégorie d'impôt pour tous les pays de l'OCDE, font ressortir que les recettes tirées des impôts sur les revenus des personnes physiques et sur les bénéfices des sociétés se redressent désormais, après avoir fortement baissé en 2008 et 2009. La part de ces impôts dans le total des recettes, soit 33.6 %, demeure légèrement inférieure à ce qu'elle était en 2007, soit 36.0 %. La part des cotisations de sécurité sociale s'est en revanche accrue d'1.6 point de pourcentage pour atteindre en moyenne 26.2 % des recettes totales.

## Introduction

The purpose of this annual publication is to provide internationally comparative data on tax levels and tax structures in member countries of the OECD. The taxes imposed in each country are presented in a standardised framework based upon the OECD classification of taxes and its Interpretative guide as contained in Annex A to this Report.

Starting in 2004, the data for recent years in this publication are mainly reported on an accrual basis, rather than the cash basis that has been used in previous editions. The reasons for this change were discussed in Special Feature S.2 of the 2003 edition. Details of the practical implementation of this change were given in Special Feature S.1 of the 2004 edition.

The criteria followed for the grouping of taxes are not affected by this change to accrual reporting and are primarily the basis on which a tax is charged and secondly whether households or other entities pay the tax. Borderline classification cases, where definitional issues and other difficulties arise, are noted in the Interpretative guide. Footnotes which accompany the country tables in Part III record where countries deviate from the guidelines.

The data for the Report has, for the most part, been provided by Delegates to Working Party No. 2 on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs. The OECD acknowledges the co-operation of the International Monetary Fund, whose classification of tax revenues – although in a number of respects less detailed – is in many respects similar to that of the OECD.<sup>1</sup> The most important of the other classifications currently in use is the System of National Accounts (henceforth referred to as SNA) and the European System of Integrated Economic Accounts of EU member states (henceforth referred to as ESA), which is primarily an elaboration of SNA, though differing from it in certain respects. Subject to a few minor exceptions, SNA/ESA figures can be reconciled with the figures in the present Report, since SNA criteria and definitions have been adopted unless the contrary is specifically indicated.

The material is organised in four parts. Part I summarises tax trends of the past 47 years focusing in turn on tax levels (Section I.A), tax structures (Section I.B) and taxes by level of government (Section I.C). Section I.D discusses the treatment of non-wastable tax credits and the impact of GDP revisions. This year's issue also carries a special feature on "Trends in Tax Revenues Following the Crisis". Part II contains a set of comparative statistical tables for years 1965-2012 (Section II.A) and a series of comparative graphs which show the differences between countries as regards tax levels and tax structures (Section II.B). Estimates of 2013 tax revenues are presented in Section II.C for all countries for which such data are available. Part III provides statistical tables with a detailed breakdown of tax revenues by country for years between 1965 and 2012 (Section III.A).<sup>2</sup> A second series of tables shows how countries finance their social benefits (Section III.B), followed by a series of tables detailing taxes and social security contributions paid by

general government (Section III.C). Part IV attributes tax revenues to general government by the following sub-sectors: central, state; local and social security funds.

**Notes**

1. See IMF, *Government Finance Statistics Manual 2001* (Washington, DC, 2001) and IMF, *Government Finance Statistics Manual 2014* (Washington, DC, 2014).
2. Because of space limitations, data are shown for selected years between 1965 and 2011. Data for years not shown are available on CD-ROM.

## Introduction

Le but de cette publication annuelle est de présenter des données permettant d'effectuer des comparaisons internationales sur les niveaux d'imposition et la structure de la fiscalité dans les différents pays membres de l'OCDE. Les impôts perçus dans chaque pays sont présentés sous une forme normalisée selon le modèle de classification des impôts de l'OCDE et son guide d'interprétation qui figure à l'Annexe A de ce rapport.

À partir de l'année 2004, les données de cette publication concernant les années récentes sont surtout enregistrées sur la base des droits constatés et non plus sur la base des décaissements qui était utilisée pour les éditions précédentes. Les motifs de ce changement ont été examinés dans l'Étude spéciale S.2 de l'édition de 2003. On trouvera des précisions sur l'application pratique de ce changement dans l'Étude spéciale S.1 de l'édition 2004.

Les critères retenus pour la classification des impôts ne sont pas affectés par cette adoption de l'enregistrement sur la base des droits constatés et sont constitués essentiellement par l'assiette de l'impôt et en second lieu par la question de savoir si les ménages ou autres entités paient l'impôt. Les cas particuliers de la classification, dans lesquels des questions de définition ainsi que d'autres problèmes se posent, sont mentionnés dans le Guide d'interprétation. Les notes de bas de page qui accompagnent les tableaux par pays de la Partie III enregistrent les cas dans lesquels les pays s'écartent des principes directeurs.

Les données utilisées ont été fournies pour la plupart par les Délégués du Groupe de travail n° 2 du Comité des affaires fiscales sur l'analyse des politiques et les statistiques fiscales. L'OCDE remercie de sa coopération le Fonds monétaire international dont la classification des recettes publiques – bien qu'elle soit, à certains égards, moins détaillée – est à bien des égards semblable à celle de l'OCDE<sup>1</sup>. Parmi les autres classifications actuellement utilisées, les plus importantes sont le Système de comptabilité nationale (appelé ci-après SCN) et le Système européen de comptes économiques intégrés des États membres de l'Union européenne (appelé ci-après SEC) qui constitue essentiellement un approfondissement du SCN, bien qu'il en diffère à certains égards. Sous réserve de quelques exceptions mineures, les chiffres du SCN ou du SEC peuvent être rattachés directement à ceux de la présente étude, car les critères et définitions du SCN ont été adoptées, sauf mention contraire expresse.

Cette publication comprend quatre parties. La partie I indique succinctement l'évolution de la fiscalité au cours des 47 dernières années en mettant l'accent successivement sur les niveaux d'imposition (section I.A), sur les structures fiscales (section I.B) et sur la répartition des impôts par niveau d'administration (section I.C). La section 1.D discute du traitement des crédits d'impôts non-récupérables et l'impact de la révision des données du PIB. La publication de cette année comporte également une étude spéciale sur les « Tendances de l'évolution des recettes fiscales après la crise ». La partie II

contient une série de tableaux statistiques comparatifs pour les années 1965-2012 (section II.A) et une série de graphiques comparatifs qui indiquent les différences entre les pays quant au niveau d'imposition et aux structures fiscales (section II.B). Des estimations des recettes fiscales pour 2013 sont présentées à la section II.C pour tous les pays dans lesquels de telles données sont disponibles. La partie III contient des tableaux statistiques comportant une ventilation détaillée des recettes fiscales par pays pour les années comprises entre 1965 et 2012 (section III.A)<sup>2</sup> et elle indique, en outre, comment les pays financent leurs régimes de prestations sociales (section III.B) ainsi que les cotisations sociales versées par les administrations (section III.C). La partie IV ventile les recettes publiques entre les sous-secteurs ci-après : administration fédérale ou centrale, administration des États, administrations locales et de sécurité sociale.

### **Notes**

1. Voir FMI, *Government Finance Statistics Manual 2001* (Washington, DC, 2001) et FMI, *Government Finance Statistics Manual 2014* (Washington, DC, 2014).
2. En raison du manque de place, les données indiquées concernent une sélection d'années entre 1965 et 2012. Les données portant sur les autres années sont disponibles sur CD-ROM.

PART I

# **Tax revenue trends, 1965-2013**

PARTIE I

# **Tendances des recettes fiscales, 1965-2013**





## PART I

# Tax revenue trends, 1965-2013

## Introduction

This annual *Report* presents detailed internationally comparable data on tax revenues of OECD countries for all levels of government. The latest edition provides outturn (i.e. final) data on tax revenues in 1965-2012. In addition, provisional estimates of tax revenues in 2013 are included for almost all OECD countries.

In this *Report*, taxes are defined as compulsory, unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments.

In the OECD classification, taxes are classified by the base of the tax:

- Income and profits (heading 1000).
- Payroll and workforce (heading 3000).
- Property (heading 4000).
- Goods and services (heading 5000).
- Other (heading 6000).
- Compulsory social security contributions paid to general government are treated as taxes (heading 2000).

Much greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the *OECD Interpretative Guide* at Annex A of this *Report*.

All of the averages presented in this *Report* are unweighted.

## A. Tax Ratios

### a. Provisional data on tax ratios for 2013

New OECD data in the annual *Revenue Statistics* publication show that tax revenues as a percentage of GDP continue to recover gradually from the falls in almost all countries in 2008 and 2009 that stemmed from the financial and economic crisis. The average tax to GDP ratio in OECD countries was 34.1%<sup>1</sup> in 2013 compared with 33.7% in 2012 and 33.3% in 2011. This is still below the most recent peak year of 2007, when tax revenues to GDP ratios averaged 34.2% (Table A, Table 2).


- Denmark had the highest tax to GDP ratio in 2013 (48.6%) and Mexico the lowest (19.7%).
- Of the 30 countries for which data for 2013 are available the ratio of tax revenues to GDP compared to 2012 rose in 21 and fell in only 9.
- Between 2012 and 2013, the largest tax ratio increases were in Portugal (2.2 percentage points explained by an increase in taxes on income and profits as a percentage of GDP) and in Turkey (1.7 due to higher revenues from taxes on goods and services and social security contributions). Other countries with substantial rises in their tax to GDP ratio between 2012 and 2013, were the Slovak Republic (1.5 percentage points), Denmark (1.4) and Finland (1.2).

Table A. Total tax revenue as % of GDP

	1965	1975	1985	1995	2000	2007	2009	2011	2012	2013 p
Australia	20.6	25.4	27.7	28.2	30.4	29.6	25.8	26.3	27.3	n.a.
Austria <sup>1</sup>	33.6	36.4	40.5	41.0	42.1	40.5	41.0	41.0	41.7	42.5
Belgium	30.6	38.8	43.5	42.8	43.8	42.4	42.0	42.9	44.0	44.6
Canada	25.2	31.4	31.9	34.9	34.9	32.3	31.4	30.4	30.7	30.6
Chile	..	..	..	18.4	18.8	22.8	17.2	21.2	21.4	20.2
Czech Republic	..	..	..	34.9	32.5	34.3	32.4	33.4	33.8	34.1
Denmark <sup>1</sup>	29.5	37.8	45.4	48.0	48.1	47.7	46.4	46.6	47.2	48.6
Estonia	..	..	..	36.2	30.9	31.1	34.9	31.9	32.1	31.8
Finland	30.0	36.1	39.1	44.5	45.8	41.5	40.9	42.0	42.8	44.0
France <sup>1</sup>	33.6	34.9	41.9	41.9	43.1	42.4	41.3	42.9	44.0	45.0
Germany <sup>2</sup>	31.6	34.3	36.1	36.2	36.3	34.9	36.1	35.7	36.5	36.7
Greece <sup>1</sup>	17.0	18.6	24.4	27.6	33.1	30.9	29.6	32.5	33.7	33.5
Hungary	..	..	..	41.0	38.7	39.6	39.0	36.9	38.5	38.9
Iceland	25.5	29.2	27.4	30.4	36.2	38.7	32.0	34.5	35.3	35.5
Ireland	24.5	27.9	33.7	31.8	30.9	30.4	27.0	26.7	27.3	28.3
Israel <sup>3</sup>	..	..	..	35.2	35.6	34.7	29.8	30.9	29.6	30.5
Italy	24.7	24.5	32.5	38.6	40.6	41.7	41.9	41.4	42.7	42.6
Japan	17.8	20.4	26.7	26.4	26.6	28.5	27.0	28.6	29.5	n.a.
Korea	..	14.2	15.3	19.0	21.5	24.8	23.6	24.0	24.8	24.3
Luxembourg	26.4	31.2	37.5	35.3	37.2	37.2	39.0	37.5	38.5	39.3
Mexico	..	..	15.2	14.9	16.5	17.6	17.2	19.5	19.6	19.7 <sup>4</sup>
Netherlands	30.9	38.4	39.9	39.0	36.8	36.3	35.4	35.9	36.3	n.a.
New Zealand	23.6	28.0	30.6	35.8	32.9	34.5	31.0	31.4	33.0	32.1
Norway	29.6	39.2	42.6	40.9	42.6	42.9	42.0	42.7	42.3	40.8
Poland	..	..	..	36.1	32.7	34.5	31.3	31.8	32.1	n.a.
Portugal	15.7	18.9	24.1	28.9	30.6	31.3	29.5	32.0	31.2	33.4
Slovak Republic	..	..	..	39.6	33.6	28.8	28.4	28.3	28.1	29.6
Slovenia	..	..	..	38.4	36.6	37.1	36.2	36.3	36.5	36.8
Spain <sup>1</sup>	14.3	18.0	26.8	31.3	33.4	36.4	29.8	31.2	32.1	32.6
Sweden	31.4	38.9	44.8	45.6	49.0	44.9	44.0	42.3	42.3	42.8
Switzerland	16.6	22.5	23.9	25.5	27.6	26.1	27.1	27.0	26.9	27.1
Turkey	10.6	11.9	11.5	16.8	24.2	24.1	24.6	27.8	27.6	29.3
United Kingdom	29.3	33.6	35.6	32.1	34.7	34.1	32.3	33.6	33.0	32.9
United States	23.5	24.6	24.6	26.7	28.4	26.9	23.3	24.0	24.4	25.4
<i>Unweighted average:</i>										
<b>OECD total</b>	<b>24.8</b>	<b>28.6</b>	<b>31.7</b>	<b>33.6</b>	<b>34.3</b>	<b>34.2</b>	<b>32.7</b>	<b>33.3</b>	<b>33.7</b>	<b>34.1<sup>5</sup></b>

n.a.: Not available; p: provisional.

1. The total tax revenues have been reduced by the amount of any capital transfer that represents uncollected taxes.
2. Unified Germany beginning in 1991.
3. The data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.
4. Secretariat estimate, including expected revenues collected by state and local governments.
5. Calculated by applying the unweighted average percentage change for 2013 in the 31 countries providing data for that year to the overall average tax to GDP ratio in 2012.

StatLink  <http://dx.doi.org/10.1787/888933164090>

- The largest falls in the tax ratio between 2012 and 2013 were in Norway (1.5 percentage points) and Chile (1.2) both due to a decline in taxes on income and profits. New Zealand showed a fall of 0.9 percentage points.
- Compared with 2007 (pre-recession) tax to GDP ratios, the ratio in 2013 was still down by more than three percentage points in three countries (Iceland, Israel and Spain). The biggest fall has been in Israel, from 34.7% in 2007 to 30.5% of GDP in 2013.

- The tax burden in Turkey increased from 24.1% to 29.3% between 2007 and 2013. Three other countries (Finland, France, and Greece) showed increases of 2.5 percentage points or more over the same period.

### **b. Final data on tax ratios for 2012**

The latest year for which tax to GDP ratios are based on final revenue data and available for all OECD countries is 2012 (Chart A). These data show that tax ratios vary considerably across countries.

- In 2012, Denmark had the highest tax to GDP ratio (47.2%), followed by France, Belgium and Finland.
- In contrast, eleven countries – Australia, Chile, Ireland, Israel, Japan, Korea, Mexico, the Slovak Republic, Switzerland, Turkey and the United States – had tax ratios of below 30%.
- Mexico had the lowest ratio at 19.6% followed by Chile at 21.4%.
- The tax ratio in the OECD area as a whole (unweighted average) rose by 0.4 percentage points from 2011 to 33.7% in 2012 (see Table A).
- Relative to 2011, overall tax ratios rose in 26 OECD member countries, fell in 7 and remained unchanged in 1.
- The largest increases in the ratio were in Hungary and New Zealand (1.6 percentage points) and Italy (1.4).
- Four other countries – Belgium, France, Greece and Italy – saw increases of more than one percentage point between 2011 and 2012.
- The largest reductions were in Israel (1.2 percentage points), and Portugal (0.8).

The key changes in the tax to GDP ratio of the main tax headings between 2011 and 2012 were as follows:

- Revenues from taxes on income (personal and corporate income taxes together) as a percentage of GDP increased from 11.2% in 2011 to 11.4% in 2012 on average. The largest increases were in New Zealand (1.5 percentage points) and Greece (1.2). Twenty-three other countries saw this ratio increase but by less than one percentage point. Portugal and the United Kingdom reported the largest falls in this ratio (by 0.6 percentage points of GDP) (Table B).
- The corresponding ratio for social security contributions remained steady at 8.9-9.0% of GDP in both 2011 and 2012 (Table 13).
- Ratios were essentially unchanged for both payroll taxes (0.4% of GDP in both years) and property taxes (1.7-1.8% of GDP in both years) (Tables 19 and 21).
- The ratio of taxes on goods and services to GDP remained steady at 10.8% in both years (Table 23).

Aggregate tax ratios often figure prominently in policy debates and they are sometimes linked directly to the economic performance of nations. A special feature included in Section S.2 of the 1999 edition of this *Report* explained why figures on tax revenues measured as a percentage of GDP should generally be interpreted with caution. More specifically, the revised guidelines set out in the 2008 System of National Accounts (SNA) that have been used to estimate the value of GDP for 29 of the 34 OECD countries, have resulting in higher GDP levels. As a consequence, the revised tax ratios reported in this publication are lower than tax to GDP ratios before these revisions. To limit any

Table B. **Taxes on income and profits as % of GDP**


	1965	1975	1985	1995	2000	2007	2009	2011	2012	2013 p
Australia	10.4	14.2	15.1	15.6	17.7	17.7	14.4	15.5	15.9	n.a.
Austria <sup>1</sup>	8.6	9.5	10.7	10.8	12.0	12.2	11.5	11.9	12.2	12.5
Belgium	8.5	15.3	17.6	16.3	16.9	15.2	14.2	14.9	15.2	15.8
Canada	9.7	14.8	14.1	16.2	17.5	15.8	14.9	14.3	14.5	14.4
Chile	..	..	..	4.6	4.4	10.4	5.4	8.5	8.3	7.2
Czech Republic	..	..	..	8.7	7.4	8.5	6.9	6.8	6.9	7.0
Denmark <sup>1</sup>	13.8	22.3	26.2	29.6	29.0	28.6	28.3	28.4	29.2	30.7
Estonia	..	..	..	10.9	7.7	7.4	7.4	6.4	6.7	7.2
Finland	12.4	15.6	16.0	16.1	19.7	16.3	14.6	14.9	14.7	15.3
France <sup>1</sup>	5.3	5.5	6.7	6.8	10.7	10.1	8.6	9.8	10.4	10.9
Germany <sup>2</sup>	10.7	11.8	12.6	11.0	10.9	10.9	10.4	10.5	11.1	11.4
Greece <sup>1</sup>	1.6	2.5	4.3	6.2	8.9	7.2	7.3	7.0	8.2	7.7
Hungary	..	..	..	8.6	9.4	10.0	9.6	6.1	6.6	6.4
Iceland	5.5	6.7	6.2	10.4	14.4	17.6	15.1	15.7	16.0	16.4
Ireland	6.3	8.4	11.6	12.8	13.5	12.5	10.7	10.7	11.4	11.7
Israel	..	..	..	12.3	14.1	12.7	9.0	9.3	9.1	9.7
Italy	4.4	5.3	12.0	13.6	13.5	14.1	13.7	13.4	14.0	14.2
Japan	7.8	9.1	12.2	10.1	9.3	10.4	8.0	8.6	9.2	9.5
Korea	..	3.4	4.0	5.7	6.2	7.9	6.8	7.3	7.4	7.1
Luxembourg	9.5	13.4	16.2	13.9	13.4	12.9	13.8	13.4	13.6	13.9
Mexico	..	..	3.4	3.7	4.5	4.9	4.9	5.3	5.2	6.0
Netherlands	11.0	13.3	10.5	10.3	9.3	10.3	10.0	9.6	9.2	n.a.
New Zealand	14.3	18.7	21.2	21.9	19.7	21.7	17.6	16.8	18.3	17.8
Norway	12.9	13.5	16.9	14.4	19.2	20.5	19.2	20.8	20.4	18.6
Poland	..	..	..	11.0	6.8	7.9	6.8	6.4	6.6	n.a.
Portugal	3.9	3.3	6.2	7.6	9.1	8.8	8.3	9.1	8.5	10.9
Slovak Republic	..	..	..	10.1	6.9	5.7	5.1	5.1	5.2	5.3
Slovenia	..	..	..	6.4	6.8	8.7	7.5	7.2	6.9	6.6
Spain <sup>1</sup>	3.5	4.0	6.7	9.1	9.5	12.2	8.9	9.0	9.6	9.6
Sweden	17.2	19.6	18.9	17.9	20.0	17.4	15.5	14.8	14.5	14.8
Switzerland	6.8	10.7	11.0	11.1	12.2	12.1	12.7	12.5	12.3	12.3
Turkey	3.1	5.0	4.3	4.8	7.1	5.7	5.9	5.8	6.0	5.9
United Kingdom	10.8	15.0	13.7	11.8	13.5	13.4	12.4	12.3	11.8	11.7
United States	11.3	11.3	11.2	12.3	14.3	13.1	9.6	11.2	11.7	12.1
<i>Unweighted average:</i>										
<b>OECD total</b>	<b>8.7</b>	<b>10.9</b>	<b>11.9</b>	<b>11.6</b>	<b>12.2</b>	<b>12.4</b>	<b>11.0</b>	<b>11.2</b>	<b>11.4</b>	<b>11.6</b> <sup>3</sup>

n.a.: Not available; p: provisional.

1. The total tax revenues have been reduced by the amount of any capital transfer that represents uncollected taxes.

2. Unified Germany beginning in 1991.

3. Calculated by applying the unweighted average percentage change for 2013 in the 31 countries providing data for that year to the overall average tax to GDP ratio in 2012.

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distortionary impact over the reporting period, the present edition of the Report employs revised GDP estimates for 1965 and later years in those cases where OECD countries have not reported revised GDP figures. The scale of the GDP revisions is considered in greater detail in the “Methodology issues” section below.

### **c. Tax ratios changes between 1965 and 2012**

The evolution of the changes in tax ratios between 1965 and 2012 is as follows:

- The average tax to GDP ratio in the OECD area increased from 24.8% to 33.7% (8.9 percentage points) between 1965 and 2012 (Table 2).

- The historical development of tax ratios for individual OECD countries varies greatly, as shown in Charts B, C, D and E. Each chart relates national changes in the tax ratio to the OECD average, for the periods 1965-75, 1975-85, 1985-95 and 1995-2012, respectively. Despite the increase, on average across the OECD countries total tax revenues as a percentage of GDP have fallen in some countries.
- Between 1965 and 1975, the tax burden in the OECD area increased by 3.8 percentage points (Chart B). Until the first oil shock (1973 to 1974), strong, almost uninterrupted income growth enabled tax levels to rise in all OECD countries. In part, tax levels rose automatically through the effect of fiscal drag on personal income tax schedules.
- Between 1975 and 1985, the tax burden in the OECD area increased by 3.1 percentage points (Chart C). After the mid-1970s, the combination of slower real income growth and higher levels of unemployment apparently limited the revenue raising capacity of governments. But during and after the deep recession following the second oil shock (1980), countries in Europe saw tax levels rise further, to finance higher spending on social security and rein in budget deficits.
- Between 1985 and 1995, the tax burden in the OECD area increased by a further 1.9 percentage points (Chart D). After the mid-1980s, most OECD countries substantially reduced the statutory rates of their personal and corporate income tax, but the negative revenue impact of widespread tax reforms was often offset by reducing or abolishing tax reliefs.
- Between 1995 and 2000, the average OECD tax to GDP ratio rose to its highest recorded level of 34.3%. It fell back slightly between 2001 and 2004, but then rose again between 2005 and 2007 before falling back following the crisis. Taking these changes together the average tax level in the OECD area increased by 0.1 percentage points between 1995 and 2012 (Chart E).
- Such averages for the OECD area as a whole conceal the great variety in national tax burdens. In 1965, measures of tax to GDP ratios in OECD countries ranged from 10.6% in Turkey to 33.6% in France. By 2012, the corresponding range was from 19.6% in Mexico to 47.2% in Denmark. The trend towards higher tax levels over this period reflects the need to finance sizeable increase of public sector outlays in almost all OECD countries.

## B. Tax structures

Tax structures are measured by the share of major taxes in total tax revenue. While, on average, tax levels have generally been rising, the share of main taxes in total revenues – the tax structure or tax “mix” – has been remarkably stable over time. Nevertheless, several trends have emerged up to 2012 (the latest year for which data is available for all 34 OECD countries) (Table C).

### **Taxes on income and profits**

- On average, OECD countries collected 33.6% of their tax revenues through taxes on income and profits (personal and corporate income taxes taken together) (Table 8). Taxes on personal and corporate incomes remain the most important source of revenues used to finance public spending in fifteen OECD countries, and in nine of them – Australia, Canada, Denmark, Iceland, Ireland, New Zealand, Norway, Switzerland and the United States – the share of income taxes in the tax mix exceeds 40% (Table 6).
- Revenues from personal income taxes are 25% of total taxes on average in 2012, compared with around 30% in the 1980s (Table 10). About two percentage points of this

Table C. **Tax structures in the OECD area**<sup>1</sup>


	1965	1975	1985	1995	2005	2010	2012
Personal income tax	26	30	30	26	24	24	25
Corporate income tax	9	8	8	8	10	9	9
Social security contributions <sup>2</sup>	18	22	22	25	25	26	26
( <i>employee</i> )	(6)	(7)	(7)	(9)	(9)	(9)	(10)
( <i>employer</i> )	(10)	(14)	(13)	(14)	(14)	(15)	(15)
Payroll taxes	1	1	1	1	1	1	1
Property taxes	8	6	5	5	6	5	5
General consumption taxes	12	13	16	19	20	20	20
Specific consumption taxes	24	18	16	13	11	11	11
Other taxes <sup>3</sup>	2	2	2	3	3	3	3
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

1. Percentage share of major tax categories in total tax revenue. Data are included from 1965 onwards for Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, Turkey, United Kingdom and United States; from 1972 for Korea; from 1980 for Mexico; from 1990 for Chile; from 1991 for Hungary and Poland; from 1993 for the Czech Republic and from 1995 for Estonia, Israel, the Slovak Republic and Slovenia.

2. Including social security contributions paid by the self-employed and benefit recipients (heading 2300) that are not shown in the breakdown.

3. Including certain taxes on goods and services (heading 5200) and stamp taxes.

Source: OECD (2013), "Revenue Statistics: Comparative Tables", OECD Tax Statistics Database, DOI: <http://dx.doi.org/10.1787/data-00262-en>.

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reduction can be attributed to the impact on the average of a number of relatively new entrants to the OECD from Eastern Europe for which tax revenue data is only available from the 1990s onwards. These countries tend to have relatively low personal income tax revenues and high revenues from social security contributions, but this impact is observed on the post 1990 data only.

- The variation in the share of the personal income tax between countries is considerable. In 2012, it ranged from a low of 9% and 11% in the Slovak Republic and the Czech Republic respectively to 39% in Australia and 51% in Denmark (Table 10).
- The sharp fall in the share of revenues from corporate income taxes in total taxation in 2008 and 2009 did not continue into 2011 and 2012, but the share of these taxes in total revenues remains, at 9% in 2012, below its 11% share in 2007 (Table 12).
- The share of the corporate income tax in total tax revenues shows a considerable spread, from 3% (Greece, Hungary and Slovenia) to 19% (Australia) and 25% (Norway). Apart from the spread in statutory rates of the corporate income tax, these differences are at least partly explained by institutional factors or the exploitation of mineral deposits, for example:
  - ❖ the degree to which firms in a country are incorporated;
  - ❖ taxation of oil revenues;
  - ❖ the erosion of the corporate income tax base, for example as a consequence of generous depreciation schemes; and
  - ❖ other instruments to postpone the taxation of earned profits.

### **Social security contributions**

- OECD countries also show a wide variety in the relative proportions of social security contributions paid by employees and employers (Tables 16 and 18). Social security contributions as a share of total tax revenues in 2012 were highest in the Czech Republic

and the Slovak Republic (44%). In contrast, Australia and New Zealand do not have social security contributions (Table 14).

### **Property taxes**

- Between 1965 and 2012, the share of taxes on property fell from 8% to 5% of total tax revenues on average.
- In relative terms, property taxes have a share exceeding 10% of total tax revenue – in four countries (Canada, Korea, the United Kingdom and the United States) (Table 22).

### **Consumption taxes**

- The share of taxes on consumption (general consumption taxes plus specific consumption taxes) fell from 36% to 31% between 1965 and 2012 (Table 26).
- During this period, the composition of taxes on goods and services has fundamentally changed. A fast-growing revenue source has been general consumption taxes, especially the value-added tax (VAT) which is now found in thirty-three of the thirty-four OECD countries.
- General consumption taxes presently produce 20% of total tax revenue, compared with only 12% in the mid-1960s (Table 28).
- In fact, the substantially increased importance of the value-added tax has served to counteract the diminishing share of specific consumption taxes, such as excises and custom duties.
  - ❖ Between 1965 and 2012, the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, including some newly introduced environment-related taxes) was more than halved.
  - ❖ Rates of taxes on imported goods were considerably reduced everywhere, reflecting a global trend to remove trade barriers.
  - ❖ Nevertheless, countries such as Mexico (around 35%) and Turkey (around 22%) still collect a relatively large part of their tax revenues by way of taxes on specific goods and services (Table 30).

## **C. Taxes by level of government**

Table D shows the relative share of tax revenues attributed to the various sub-sectors of general government and how it has changed between 1975 and 2012.

### **Federal and Regional countries**


- In 2012, the share of central government receipts in the eight federal OECD countries varied from 32% in Germany to 81% in Australia and Mexico.
- In 2012, the share of the states varied from 2% in Austria, 3% in Mexico and 5% in Belgium to 40% in Canada. The share of local government varied from 1% in Mexico to 15% in Switzerland and the United States.
- Between 1975 and 2012, the share of federal government revenues declined by about eight percentage points in Belgium and less rapidly in Canada, Germany and the United States.
- The share of federal government revenues increased in Austria and Switzerland by 15 and five percentage points respectively. There was little change in Australia and Mexico.



Table D. **Attribution of tax revenues to sub-sectors of general government as % of total tax revenue**

	Supranational			Central government			State or regional government			Local government			Social security funds		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries</b>															
Australia	..	..	..	80.1	77.5	81.4	15.7	19.0	15.3	4.2	3.4	3.4	0.0	0.0	0.0
Austria	..	0.0	0.3	51.7	64.8	66.5	10.6	1.8	1.6	12.4	4.1	3.2	25.3	29.3	28.4
Belgium	1.4	1.0	0.8	65.3	60.0	57.0	..	1.8	5.2	4.4	4.8	4.7	28.8	32.4	32.4
Canada	..	..	..	47.6	39.1	41.2	32.5	37.1	40.0	9.9	9.8	9.5	10.0	14.0	9.3
Germany	1.2	0.6	0.4	33.5	31.4	31.5	22.3	21.6	21.6	9.0	7.4	8.2	34.0	39.0	38.3
Mexico	..	..	..	..	80.1	81.0	..	2.1	2.9	..	1.1	1.2	..	16.6	14.9
Switzerland	..	..	..	30.7	31.4	35.3	27.0	23.8	24.6	20.3	17.6	15.3	22.0	27.3	24.9
United States	..	..	..	45.4	42.0	41.9	19.5	19.9	20.6	14.7	13.2	15.2	20.5	24.9	22.3
<i>Unweighted average</i>	<i>1.3</i>	<i>0.5</i>	<i>0.5</i>	<i>50.6</i>	<i>53.3</i>	<i>54.5</i>	<i>21.3</i>	<i>15.9</i>	<i>16.5</i>	<i>10.7</i>	<i>7.7</i>	<i>7.6</i>	<i>20.1</i>	<i>22.9</i>	<i>21.3</i>
<b>Regional country</b>															
Spain <sup>1</sup>	..	0.5	0.4	48.2	50.4	22.3	..	4.8	32.2	4.3	8.5	9.9	47.5	35.8	35.1
<b>Unitary countries</b>															
Chile	..	..	..	..	89.9	88.2	..	..	..	..	6.5	6.7	..	3.6	5.1
Czech Republic	..	..	0.5	..	57.7	54.7	..	..	..	..	0.9	1.3	..	41.4	43.6
Denmark	1.0	0.5	0.3	68.1	65.4	70.9	..	..	..	30.4	31.9	26.9	0.5	2.2	1.9
Estonia	..	..	0.5	..	72.1	69.0	..	..	..	..	13.1	13.1	..	14.8	17.4
Finland	..	0.4	0.2	56.0	46.6	47.5	..	..	..	23.5	22.3	22.7	20.4	30.8	29.6
France	0.7	0.4	0.2	51.2	42.3	33.0	..	..	..	7.6	11.0	13.2	40.6	46.3	53.6
Greece	..	0.6	0.3	67.1	66.8	64.3	..	..	..	3.4	0.9	4.0	29.5	31.7	31.4
Hungary	..	..	0.2	..	63.8	60.3	..	..	..	..	2.5	6.3	..	33.6	33.1
Iceland	..	..	..	81.3	79.2	73.7	..	..	..	18.7	20.8	26.3	0.0	0.0	0.0
Ireland	2.3	1.5	0.5	77.4	83.1	81.2	..	..	..	7.3	2.7	3.8	13.1	12.7	14.4
Israel	..	..	..	..	80.0	75.2	..	..	..	..	5.9	7.7	..	14.1	17.1
Italy	..	0.4	0.3	53.2	62.7	53.0	..	..	..	0.9	5.4	16.4	45.9	31.5	30.3
Japan	..	..	..	45.4	41.2	33.7	..	..	..	25.6	25.3	24.7	29.0	33.5	41.6
Korea	..	..	..	89.0	69.2	59.5	..	..	..	10.1	18.7	15.8	0.9	12.1	24.7
Luxembourg	0.8	0.4	0.1	63.6	67.1	67.5	..	..	..	6.7	6.4	4.0	29.0	26.1	28.4
Netherlands	1.5	1.2	1.0	58.9	54.1	54.1	..	..	..	1.2	2.7	3.7	38.4	42.0	41.2
New Zealand	..	..	..	92.3	94.7	93.2	..	..	..	7.7	5.3	6.8	0.0	0.0	0.0
Norway	..	..	..	50.6	58.4	87.5	..	..	..	22.4	19.6	12.5	27.0	22.0	0.0
Poland	..	..	0.3	..	62.1	49.2	..	..	..	..	7.5	12.7	..	30.4	37.8
Portugal	..	0.8	0.3	65.4	73.5	66.7	..	..	..	0.0	4.2	6.7	34.6	21.5	26.3
Slovak Republic	..	..	0.6	..	62.5	53.1	..	..	..	..	1.3	3.0	..	36.2	43.2
Slovenia	..	..	0.4	..	51.8	48.1	..	..	..	..	6.3	11.2	..	41.9	40.4
Sweden	..	0.4	0.3	51.3	46.9	49.8	..	..	..	29.2	30.9	36.9	19.5	21.8	12.9
Turkey	..	..	..	..	75.1	63.9	..	..	..	..	12.8	8.9	..	12.1	27.2
United Kingdom	1.0	1.0	0.5	70.5	77.5	75.5	..	..	..	11.1	3.7	4.9	17.5	17.8	19.1
<i>Unweighted average</i>	<i>1.2</i>	<i>0.7</i>	<i>0.4</i>	<i>65.1</i>	<i>65.8</i>	<i>62.9</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>12.9</i>	<i>10.7</i>	<i>12.0</i>	<i>21.6</i>	<i>23.2</i>	<i>24.8</i>

1. Spain is constitutionally a non-federal country with a highly decentralised political structure.

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- Of the seven federal countries with social security funds, the share increased in five, the exceptions being Canada and Mexico, where it slightly declined.
- Spain is now classified as a regional rather than a unitary country because of its highly decentralised political structure. In 2012, the share of central government receipts was 22%, compared with 32% for the regional government. Between 1975 and 2012, the share of local government receipts increased from 4% to 10% and the share of social security funds declined from 48% to 35%.

### **Unitary countries**

- In unitary OECD countries, the share of central government receipts in 2012 varied from 33% in France and 34% in Japan to 93% in New Zealand.
- The local government share varied from no more than 1% in the Czech Republic to 37% in Sweden.
- Between 1975 and 2012, there have been shifts to local government of 5 percentage points or more in six countries – France, Iceland, Italy, Korea, Portugal and Sweden – and smaller increase in the Netherlands. Shifts of 5 percentage points or more in the other direction occurred in two countries – Norway and the United Kingdom.
- Between 1975 and 2012, there were increases in the share of social security funds of 7 or more percentage points in four countries – Finland, France, Japan and Korea – and corresponding decreases in three others – Italy, Norway and Portugal. In three other countries – Poland, the Slovak Republic and Turkey – the data showed an increase of 7 percentage points or more between 1995 and 2012.
- The guidelines for attributing these revenue shares to the different levels of government are based on the final version of the 2008 System of National Accounts. These guidelines are discussed in the Special feature S.1 in the 2011 edition of *OECD Revenue Statistics*.

### **EU member states in the OECD**

- The “supranational” column of Table D reports taxes collected on behalf of the European Union (EU) by the twenty-one EU member states that are members of the OECD. For years prior 1998, custom duties collected on behalf of the EU by national tax administrations of the EU member states are included under heading 5123. From 1998 onwards, these custom duties are shown as a “memorandum” item since they represent a tax imposed by the EU and collected by national administrations. However, they continue to be part of the aggregate revenue figures which represent all taxes imposed within the territory of EU member states. This approach ensures consistency of the time series, and ensures that the tax to GDP ratio measures are immune to changes in the relative share of customs duties in: 1) the composition of EU financing resources; and 2) national tax mixes of EU member states. The amounts of customs duties concerned are shown in Table E.

## **D. Methodology issues**

### **a. The impact of GDP revisions on reported tax levels**

The tax ratios shown in this Report express aggregate tax revenues as a percentage of GDP. It is important to recognise that the value of this ratio depends on its denominator (GDP) as well as its numerator (tax revenue), and that the denominator is subject to historical revision.

#### ***The numerator (tax revenue)***

- For the numerator, the OECD Secretariat uses revenue figures that are submitted annually by correspondents from national Ministries of Finance, Tax Administrations or National Statistics Offices. Although provisional figures for most countries become available with a lag of about six months, finalised data become available with a lag of around one and a half years. Final revenue data for 2012 were received during the period May-August 2014.
- In thirty OECD countries, the reporting year coincides with the calendar year. In four countries – Australia, Canada, Japan and New Zealand – have different reporting years. Reporting year 2012 includes Q2/2012-Q1/2013 (Canada, Japan) and Q3/2012-Q2/2013 (Australia, New Zealand) respectively (Q = quarter).

Table E. **Customs duties collected on behalf of the European Union**  
In millions of national currency<sup>1</sup>

	2000	2005	2008	2009	2010	2011	2012	2013 <sup>2</sup>
Austria <sup>1</sup>	356	325	371	320	339	378	344	328
Belgium <sup>1</sup>	960	1 208	1 420	1 147	1 234	1 316	1 284	1 230
Czech Republic	..	5 586	6 323	5 548	6 573	6 961	6 172	5 544
Denmark	2 388	3 160	3 106	2 647	3 241	3 177	2 962	2 926
Estonia <sup>1</sup>	..	22	33	20	24	29	29	29
Finland <sup>1</sup>	129	148	205	152	151	190	184	166
France <sup>1</sup>	1 513	1 583	1 615	1 461	1 752	1 866	1 883	1 842
Germany <sup>1</sup>	3 394	3 433	4 036	3 778	4 234	4 556	4 417	4 251
Greece <sup>1</sup>	210	262	305	252	279	186	162	150
Hungary	..	26 572	26 689	25 657	25 004	27 468	27 207	26 342
Ireland <sup>1</sup>	208	226	245	208	229	240	242	247
Italy <sup>1</sup>	1 536	1 785	2 200	2 008	2 225	2 319	2 077	1 890
Luxembourg <sup>1</sup>	27	21	18	13	18	17	15	15
Netherlands <sup>1</sup>	1 310	1 265	1 788	1 518	1 727	1 997	2 159	n.a.
Poland	..	1 098	1 572	1 308	1 274	1 447	1 611	n.a.
Portugal <sup>1</sup>	204	145	177	154	177	168	160	146
Slovak Republic <sup>1</sup>	..	75	156	111	143	157	129	115
Slovenia <sup>1</sup>	..	34	76	57	59	62	54	52
Spain <sup>1</sup>	970	1 436	1 578	1 328	1 509	1 554	1 436	1 316
Sweden	3 450	4 327	5 212	4 764	5 412	5 399	4 995	4 976
United Kingdom	1 800	1 908	2 297	2 435	2 933	2 925	2 885	2 914

n.a. indicates not available.

1. For euro area countries, the figures are in euros for all years.

2. Estimates.

StatLink  <http://dx.doi.org/10.1787/888933164177>

### The denominator (GDP)

- For the denominator, the GDP figures used for this Report are the most recently available on 3 October 2014. By that time, the 2012 and 2013 GDP figures were available for all OECD countries.
- Using these GDP figures ensures a maximum of consistency and international comparability for the reported tax to GDP ratios.
- The GDP figures are based on the OECD Annual National Accounts (ANA-SNA) for the thirty OECD countries where the reporting year is the actual calendar year.
- Where the reporting year differs from the calendar year, the annual GDP estimates are obtained by aggregating quarterly GDP estimates provided by the OECD Statistics Directorate for those quarters corresponding to each country's fiscal (tax) year. For example, in the case of Canada Q2/2013-Q1/2014.

### Revisions to the numerator and denominator

Both the numerator (tax revenues) and the denominator (the GDP figure) are subject to revisions, as more accurate estimates of the amounts involved become available. Such revisions will directly impact on published tax ratios.

- If the tax figure is revised upward and the GDP figure remains unchanged, the tax ratio will increase.
- If the GDP figure is revised downward, the tax ratio will also go up, even though aggregate tax revenues have not increased.

- Conversely, a higher GDP estimate implies a lower tax ratio, even if the amount collected in taxes has not changed.
- Revenue data, especially for recent years, can be subject to infrequent and usually minor revisions. GDP figures are revised and updated more frequently, though not necessarily for all countries at the same time, reflecting better data sources and improved estimation procedures. Generally these revisions have a rather limited impact on tax ratios.
- Occasionally, however, GDP figures may change in a more fundamental way when internationally agreed guidelines to measure the value of GDP are changed. The latest such change relates to the System of National Accounts 2008 (2008 SNA) which has now largely replaced its predecessor, the System of National Accounts 1993 (1993 SNA). An earlier version of the System of National Accounts was set up in 1968.
- The twenty-one OECD countries that are member states of the EU have to adhere to the European System of Integrated Economic Accounts (ESA) for computing their GDP figures. The ESA is primarily an elaboration of SNA, though differing from it in several minor aspects which are not pertinent to this *Report*. Following the 2008 revision to the System of National Accounts, the 1995 ESA was replaced by the 2010 ESA.
- So far, the 2008 SNA applies to the GDP figures presented in this publication for 29 countries. The exceptions are Chile, Japan, New Zealand, Norway and Turkey, which will follow over the next few months. The GDP figures for these twenty nine countries are, with the exception of odd figures in particular years, higher following the application of the new SNA because of both methodological changes and the impact of improved data sources. The levels of these changes are as follows:
  - ❖ Australia: increase of between 1.4% and 4.7% from 1965 to 2008.
  - ❖ Austria: increase of between 0.8% and 3.6% from 1970 to 2013.
  - ❖ Belgium: increase of between 1.6% and 3.3% from 1970 to 2013.
  - ❖ Canada: increase of between 1.4% and 2.7% from 1981 to 2012.
  - ❖ Czech Republic: increase of between 2.9% and 5.2% from 1990 to 2013.
  - ❖ Denmark: increase of between 1.7% and 3.1% from 1966 to 2013.
  - ❖ Estonia: variation of between -0.2% and 2.3% from 1993 to 2013.
  - ❖ Finland: increase of between 1.3% and 5.1% from 1970 to 2013.
  - ❖ France: increase of between 1.5% and 3.3% from 1965 to 2013.
  - ❖ Germany: increase of between 2.6% and 3.6% from 1970 to 2013.
  - ❖ Greece: variation of between -0.4% and 7.4% from 1965 to 2013.
  - ❖ Hungary: increase of between 1.1% and 2.6% from 1991 to 2013.
  - ❖ Iceland: increase of between 2.4% and 5.8% from 1970 to 2013.
  - ❖ Ireland: increase of between 1.7% and 6.5% from 1970 to 2013.
  - ❖ Israel: increase of between 4.0% and 6.9% from 1970 to 2012.
  - ❖ Italy: increase of between 3.4% and 3.9% from 1970 to 2013.
  - ❖ Korea: increase of between 5.3% and 8.3% from 1970 to 2013.
  - ❖ Luxembourg: variation of between -4.1% and 5.1% from 1970 to 2013.
  - ❖ Mexico: increase of between 0.9% and 2.2% from 1970 to 2012.
  - ❖ Netherlands: increase of between 5.3% and 7.7% from 1969 to 2013.

- ❖ Poland: increase of between 0.1% and 1.9% from 1990 to 2013.
- ❖ Portugal: increase of between 0.8% and 4.1% from 1970 to 2013.
- ❖ Slovak Republic: increase of between 1.3% and 2.3% from 1990 to 2013.
- ❖ Slovenia: increase of between 1.6% and 2.5% from 1990 to 2013.
- ❖ Spain: increase of between 2.3% and 3.4% from 1970 to 2013.
- ❖ Sweden: increase of between 3.7% and 5.9% from 1965 to 2013.
- ❖ Switzerland: increase of between 5.0% and 6.1% from 1970 to 2013.
- ❖ United Kingdom: increase of between 2.6% and 6.2% from 1970 to 2013.
- ❖ United States: increase of between 3.4% and 5.0% from 1970 to 2012.
- Since the tax figures reported in *OECD Revenue Statistics* have hardly been affected by these changes, the tax ratios have generally fallen for those countries that have implemented the revised statistical framework.
- One particular problem raised by the 2008 SNA/2010 ESA revisions is that countries have varied in the period for which they have revised their GDP figures. To limit this distortionary impact, the OECD Statistics Directorate/Centre for Tax Policy and Administration have estimated revised GDP estimates for 1965 and later years in those cases where OECD countries have not reported revised GDP figures.

#### **b. Treatment of non-wastable tax credits**

Non-wastable tax credits are tax credits that can give rise to a payment to taxpayers when the credit exceeds their liability for that tax. They are sometimes referred to as “payable” or “refundable” tax credits. The impact of the treatment of these non-wastable tax credits on the level of tax to GDP ratios is shown in Table F.

Paragraphs 20 and 21 of the *OECD Revenue Statistics Interpretative guide* indicate that:

- Only that portion of a non-wastable tax credit that is used to reduce or eliminate a taxpayer’s tax liability should be deducted in the reporting of tax revenues. For convenience, this may be referred to as the “tax expenditure component” of the credit.<sup>2</sup>
- The part of the tax credit that exceeds the taxpayer’s tax liability and is paid to that taxpayer should be treated as an expenditure item and not be deducted in the reporting of tax revenues. This part may be referred to as the “transfer component”.
- In Table F, the “split basis” as shown in Columns (5) and (8) represents the treatment consistent with the *Interpretative Guide* and the OECD tax revenue figures.

Historically, there have been significant practical difficulties in implementing these paragraphs of the *Interpretative guide*, resulting in some lack of uniformity of reporting. In addition, distinguishing between tax and expenditure provisions is conceptually difficult and there are valid arguments for alternative treatments.<sup>3</sup> Consequently, there is no ideal solution to the problem of how these tax credits should be treated. Two alternatives to the split basis are presented in Table F:

- The “net basis” treats non-wastable tax credits entirely as tax provisions, so that the full value of the tax credit reduces reported tax revenues, as shown in Columns (4) and (7).
- The “gross basis” is the exact opposite, treating non-wastable tax credits entirely as expenditure provisions, with neither the transfer component nor the tax expenditure component being deducted from tax revenue, as shown in Columns (6) and (9).

Table F. **Effect of alternative treatment of non-wastable tax credits, 2000-12**

	Non-wastable tax credits in millions of national currency <sup>1</sup>			Total tax revenues in millions of national currency <sup>1, 2</sup>			Total tax revenues as a percentage of GDP <sup>2</sup>		
	Total value	Transfer component	Tax expenditure component	Per current guidance					
				Net basis	Split basis	Gross basis	Net basis	Split basis	Gross basis
(1)	(2)	(3)	(4) = (5) - (2)	(5)	(6) = (5) + (3)	(7)	(8)	(9)	
Australia 2000	195	20	175	214 623	<b>214 643</b>	214 818	30.4	<b>30.4</b>	30.4
Australia 2005	2 396	2 162	234	296 319	<b>298 481</b>	298 715	29.7	<b>29.9</b>	29.9
Australia 2012	7 544	4 727	2 817	411 161	<b>415 888</b>	418 705	27.0	<b>27.3</b>	27.5
Austria 2000	n.a.	n.a.	n.a.	<b>89 733</b>			<b>42.1</b>		
Austria 2005	650	137	513	103 144	<b>103 281</b>	103 794	40.8	<b>40.8</b>	41.0
Austria 2012	560	230	330	131 942	<b>132 172</b>	132 502	41.6	<b>41.7</b>	41.8
Belgium 2000	n.a.	n.a.	n.a.	<b>112 772</b>			<b>43.8</b>		
Belgium 2005	n.a.	n.a.	n.a.	<b>134 9 28</b>			<b>43.4</b>		
Belgium 2012	1 636	438	1 198	170 217	<b>170 655</b>	171 853	43.8	<b>44.0</b>	44.3
Canada 2000	3 391	3 095	296	387 139	<b>390 234</b>	390 530	34.6	<b>34.9</b>	34.9
Canada 2005	7 824	7 142	682	457 158	<b>464 300</b>	464 982	31.8	<b>32.3</b>	32.4
Canada 2012	10 869	9 907	962	552 815	<b>562 722</b>	563 684	30.1	<b>30.7</b>	30.7
Czech Republic 2000	n.a.	n.a.	n.a.		<b>771 596</b>			<b>32.5</b>	
Czech Republic 2005	15 029	1 485	13 544	1 123 316	<b>1 124 801</b>	1 138 346	34.5	<b>34.5</b>	34.9
Czech Republic 2012	33 077	8 571	24 506	1 358 838	<b>1 367 409</b>	1 391 915	33.6	<b>33.8</b>	34.4
France 2000	457	n.a.	n.a.		<b>639 427</b>			<b>43.1</b>	
France 2005	4 043	n.a.	n.a.		<b>758 069</b>			<b>42.8</b>	
France 2012	14 249	n.a.	n.a.		<b>920 101</b>			<b>44.0</b>	
Germany 2000	39 318	n.a.	n.a.	767 045			<b>36.3</b>		
Germany 2005	47 814	15 138	32 678	764 079	<b>779 217</b>	811 895	33.3	33.9	35.3
Germany 2012	43 342	16 321	27 022	986 021	<b>1 002 342</b>	1 029 364	35.9	36.5	37.4
Iceland 2000	n.a.	n.a.	n.a.			<b>254 556</b>			<b>36.2</b>
Iceland 2005	n.a.	n.a.	n.a.			<b>417 327</b>			<b>39.4</b>
Iceland 2012	n.a.	n.a.	n.a.			<b>626 450</b>			<b>35.3</b>
Mexico 2000	n.a.	n.a.	n.a.		<b>1 014 625</b>			<b>16.5</b>	
Mexico 2005	n.a.	n.a.	n.a.		<b>1 667 424</b>			<b>17.7</b>	
Mexico 2012	n.a.	n.a.	n.a.		<b>3 048 560</b>			<b>19.6</b>	
New Zealand 2000	1 057	746	311	39 019	<b>39 765</b>	40 076	32.3	<b>32.9</b>	33.2
New Zealand 2005	1 525	1 006	519	58 352	<b>59 358</b>	59 877	35.8	<b>36.4</b>	36.7
New Zealand 2012	2 636	1 740	896	68 363	<b>70 103</b>	70 999	32.2	<b>33.0</b>	33.4
Norway 2000	n.a.	n.a.	n.a.		<b>631 581</b>			<b>42.6</b>	
Norway 2005	1 220	908	312	845 427	<b>846 335</b>	846 647	43.2	<b>43.2</b>	43.2
Norway 2012	n.a.	n.a.	n.a.		<b>1 230 430</b>			<b>42.3</b>	
United Kingdom 2000	4 652	3 419	1 233	351 687	<b>355 106</b>	356 339	34.4	<b>34.7</b>	34.8
United Kingdom 2005	17 388	12 570	4 818	435 292	<b>447 862</b>	452 680	32.8	<b>33.8</b>	34.1
United Kingdom 2012	31 278	27 078	4 200	519 986	<b>547 064</b>	551 264	31.4	<b>33.0</b>	33.3
United States 2000	36 511	26 909	9 602	2 894 657	<b>2 921 566</b>	2 931 168	28.1	<b>28.4</b>	28.5
United States 2005	96 004	49 269	46 735	3 363 059	<b>3 412 328</b>	3 459 063	25.7	<b>26.1</b>	26.4
United States 2012	132 252	84 160	48 092	3 856 773	<b>3 940 933</b>	3 989 025	23.9	<b>24.4</b>	24.7

Notes: The Austrian children's tax credit is not regarded as a tax credit in the OECD Revenue Statistics and is treated entirely as an expenditure provision. For Austria and France, the total tax revenues have been reduced by the amount of any capital transfer that represents uncollected taxes. Some non-wastable tax credits in Canada cannot be split into the transfer and tax expenditure components. Their total values have been added to the transfer component.  
n.a. indicates not available.

1. For euro area countries, the figures are in euros for all years.

2. The figures shown in bold correspond to the figures for total tax revenues and tax revenues as a percentage of GDP contained in this Report.

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Table F reports the values of the non-wastable tax credits and their two components for the years 2000, 2005 and 2012, and shows the results of using them to calculate tax revenue values and their associated tax to GDP ratios on the three possible bases. In making any comparison of tax to GDP ratios based on these alternative treatments of non-wastable tax credits, the reader should be aware of their potential drawbacks.

- While the gross basis provides comparability between the treatment of public expenditure on in-work income related benefits and non-wastable tax credits, it does not provide comparability between wastable and non-wastable credits. Changing a wastable tax credit into a non-wastable tax credit, even if it involves minimal fiscal cost or impact on taxpayers, could produce a large increase in reported revenue. This is because amounts previously deducted from tax revenues would be treated as an expenditure provision and no longer be deducted.
- The most serious drawback of the net basis is that it does not ensure comparability between countries with and without non-wastable tax credits. This is because it reduces tax revenues for countries with non-wastable tax credits by amounts that would be treated as expenditure in countries that use comparable expenditure programmes to deliver transfers to those who do not pay taxes. Even between countries with non-wastable tax credits, reporting on a net basis would produce lower tax revenues (everything else being the same) for countries that are giving greater assistance to non-taxpayers with these credits. Arguably, this may give a misleading impression of the extent of the tax system.

However, with some exceptions, the choice of method for reporting non-wastable tax credits has only a small impact on the ratio of total tax revenue to GDP (Table F). For the countries with available data, the differences between the ratios on a net basis and on a gross basis are:

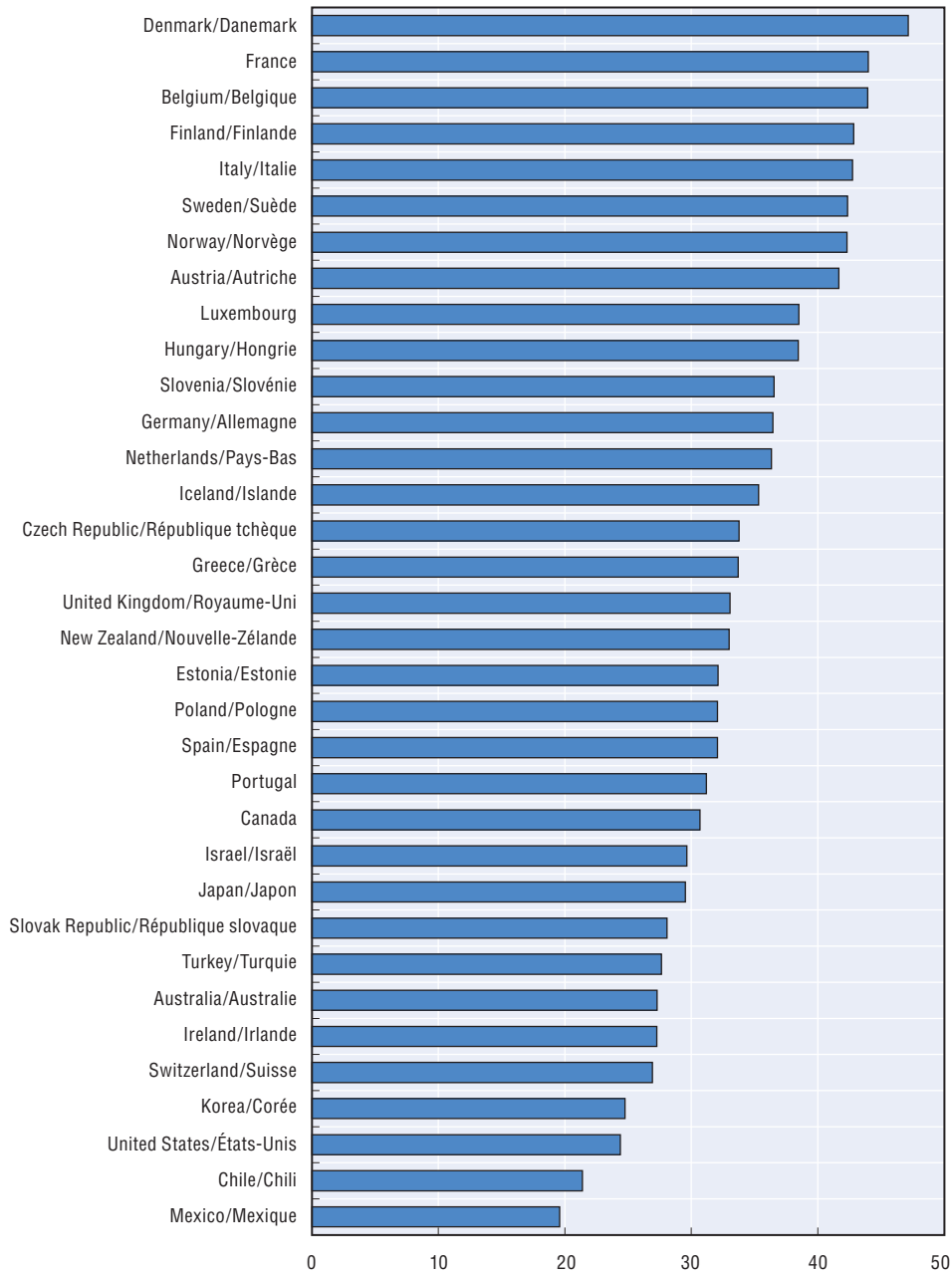
- One percentage point or more in only Germany, New Zealand, and the United Kingdom.
- Between half of and one percentage point in Australia, Belgium, Canada, the Czech Republic and the United States.
- Less than half a percentage point in Austria and Norway.

### Notes

1. Calculated by applying the unweighted average percentage change for 2013 in the 30 countries providing data for that year to the overall average tax to GDP ratio in 2012.
2. This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country, or preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.
3. This issue was examined in a *Special Feature* in the 2001 edition of *Revenue Statistics*.



Chart A. Total tax revenue as % of GDP, 2012  
 Graphique A. Total des recettes fiscales en % du PIB, 2012



Note: Countries have been ranked by their total tax revenue to GDP ratios./Les pays sont classés en fonction du total des recettes fiscales par rapport au PIB.

Source: Table 1./Tableau 1.


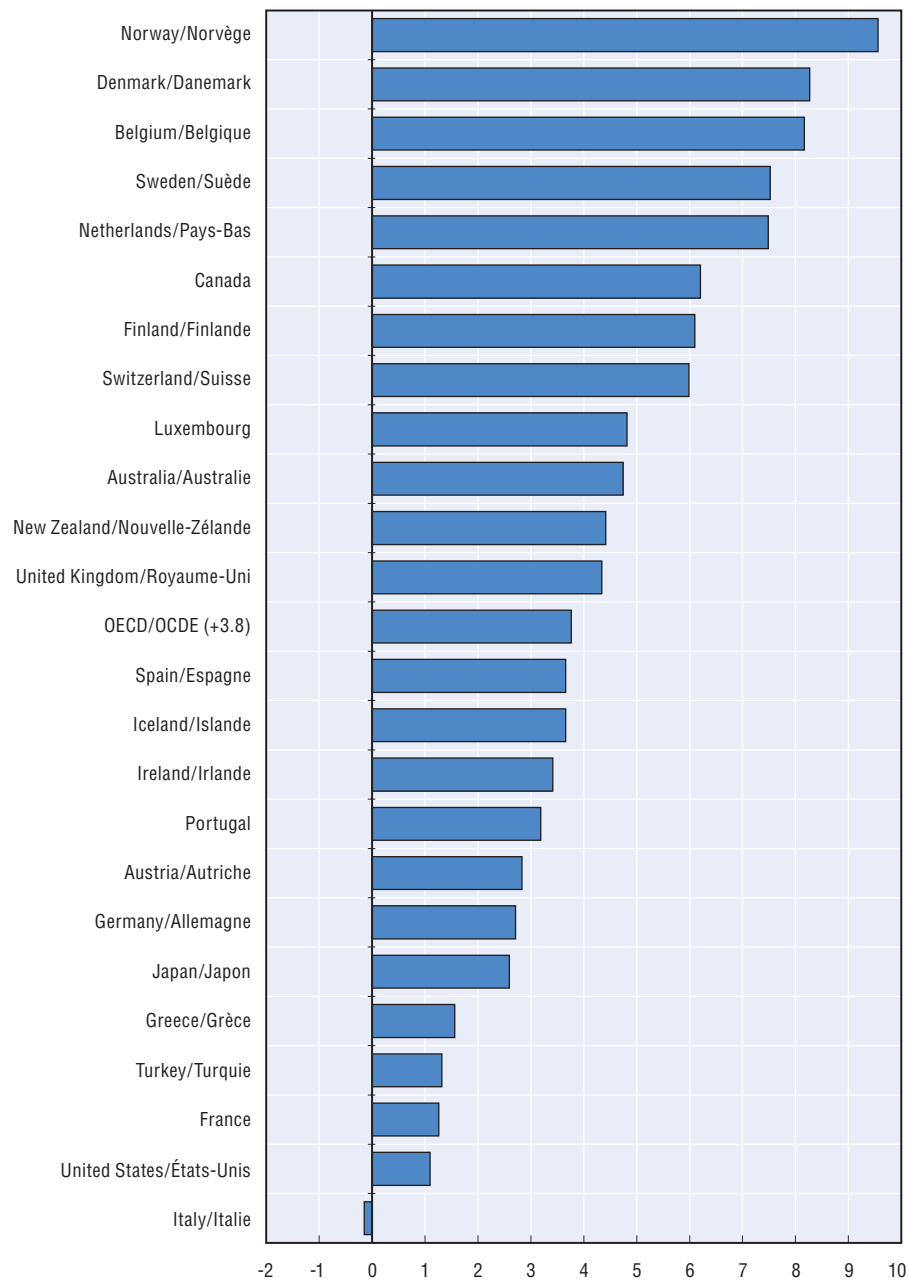
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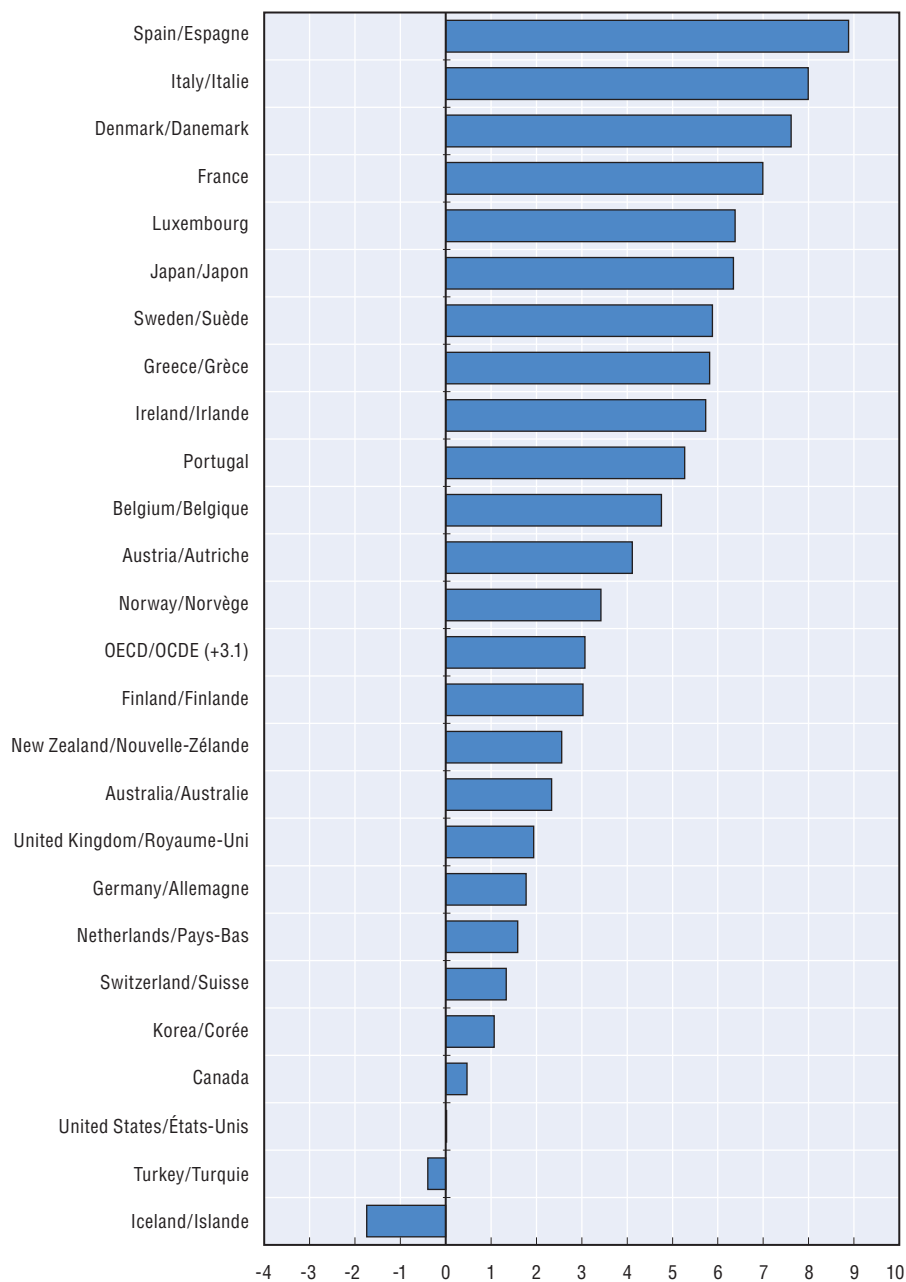
Chart B. **Changes in tax to GDP ratio (in % points)**  
 Graphique B. **Variations du niveau d'imposition (en points de %)**  
 1965-75



Source: Table 2./Tableau 2.

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Chart C. **Changes in tax to GDP ratio (in % points)**  
 Graphique C. **Variations du niveau d'imposition (en points de %)**  
 1975-85



Source: Table 2./Tableau 2.


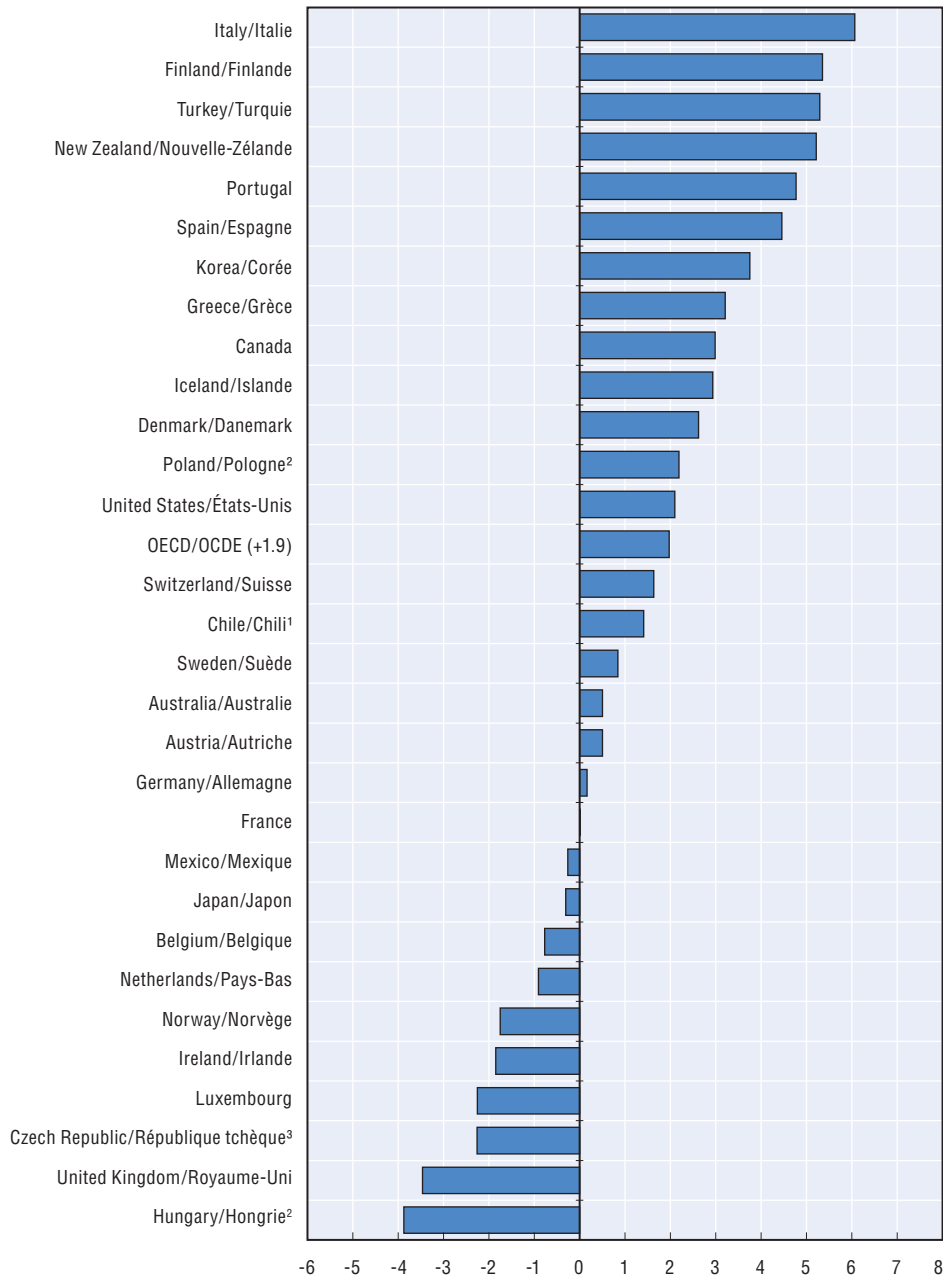
StatLink  <http://dx.doi.org/10.1787/888933163904>

Chart D. **Changes in tax to GDP ratio (in % points)**  
 Graphique D. **Variations du niveau d'imposition (en points de %)**  
 1985-95



1. 1990-95.

2. 1991-95.

3. 1993-95.

Source: Table 2./Tableau 2.


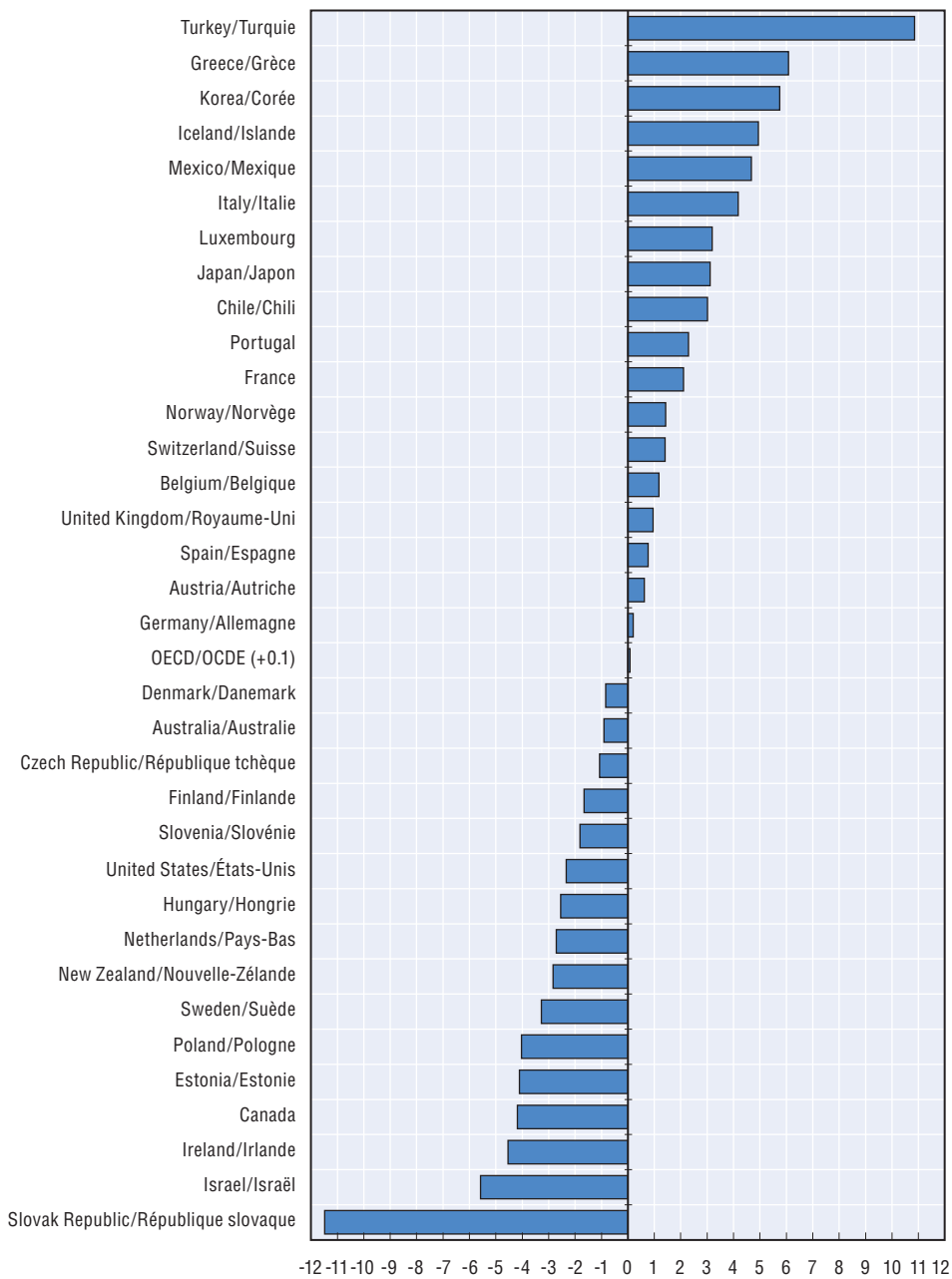
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Chart E. **Changes in tax to GDP ratio (in % points)**  
 Graphique E. **Variations du niveau d'imposition (en points de %)**  
 1995-2012



Source: Table 2./Tableau 2.

StatLink <http://dx.doi.org/10.1787/888933163929>

## Special feature

### S.1. Trends in tax revenues following the crisis

This Special feature examines the trends in the tax to Gross Domestic Product (GDP) ratios of OECD countries since the onset of the economic and financial crisis. It focusses largely on data relating to the years between 2007 and 2013. Some of the patterns observed are:

- The average OECD tax to GDP ratio\* fell sharply in the two years following the crisis but started to rise again in 2010.
- Underlying the average, individual OECD countries show widely differing trends. One OECD country showed a fall of 4.2 percentage points in tax to GDP ratio between 2007 and 2013 and another showed an increase of 5.2 percentage points.
- Only three OECD countries showed increases in corporate income tax revenues to GDP over the period.
- OECD countries can be allocated to 4 distinct groups according to their tax to GDP trend during the period and there are different trends in the composition of tax revenues across the groups.
- All except two OECD countries showed declines in the money value of tax revenues in 2009 and over three quarters also showed declines in money GDP.

\* In this paper, the average OECD tax to GDP ratio refers to the unweighted average of the results for the 34 OECD countries. This measure assumes that each country has an equal weight in the calculation.

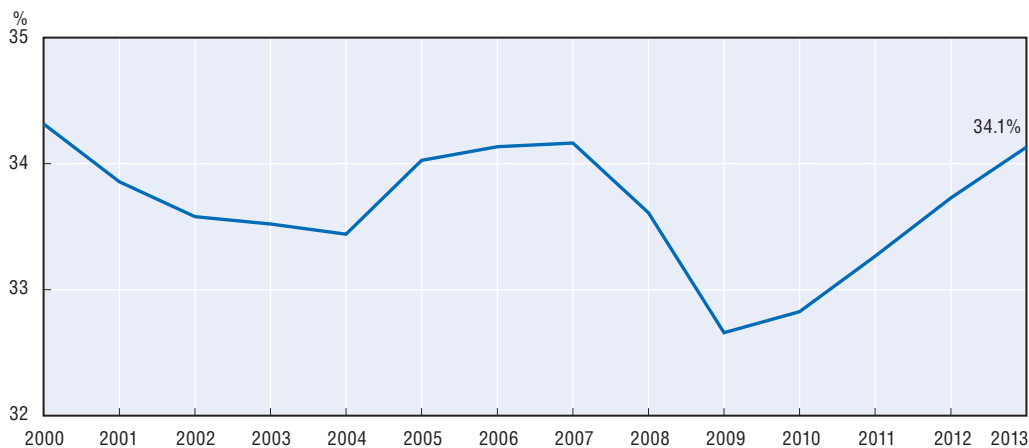
## 1. Introduction

It is now more than six years since the onset of the economic and financial crisis. The height of the crisis is now well past but the aftermath is still ongoing with many countries some way from restoring strong and sustainable economic growth. These developments have directly impacted on both the levels and the composition of tax revenues across OECD countries. The special feature describes:


- Some of the variety of trends in the ratios of tax to GDP and their composition observed in OECD countries since the financial crisis.
- The direction of change in the accrued measures of tax revenues and GDP over the period.

Figure S1 describes the trend in the OECD average tax to GDP ratio since the year 2000. Table A in Part I (page 23) describes the source figures for the years 2000, 2005 and 2007 to 2013 and the corresponding figures for each OECD country.

Figure S1. **Average OECD total tax revenue, as % of GDP 2000-13<sup>1</sup>**



1. The figure for 2013 is provisional. It is calculated by applying the unweighted average percentage change for 2013 in the 30 countries, providing data for that year to the overall average tax to GDP ratio in 2012.

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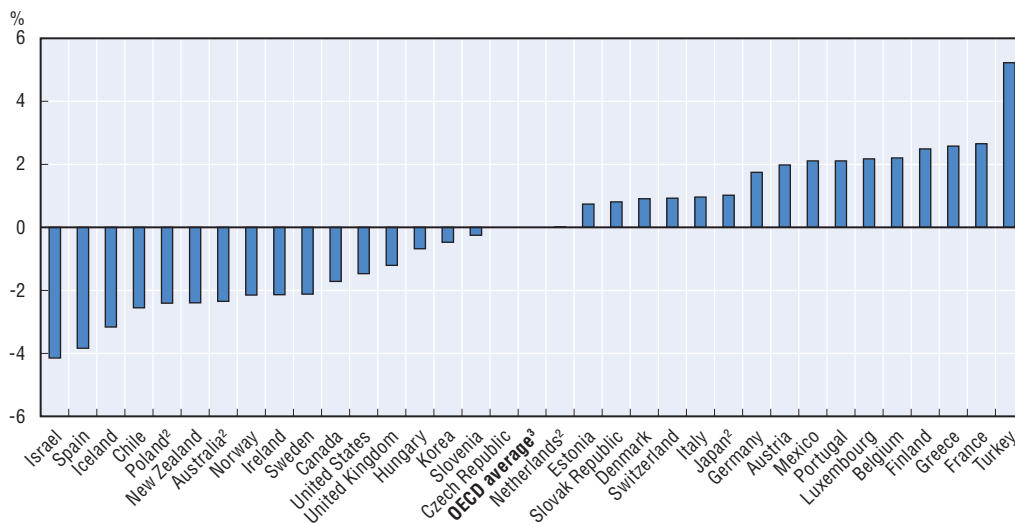
In the year 2000, the OECD average tax to GDP ratio reached its peak level of 34.3%. From there, the trend can be considered in three phases:

- It declined to 33.4% in 2004 before rising again to 34.2% in 2007, slightly below the 2000 peak.
- At the onset of the crisis, there was a decline of 1.5 percentage points to 32.7% over the two years to 2009.
- The average started to increase again from 2009 and had reached 34.1%, a little below the pre-crisis level by 2013.


## 2. Overall tax to GDP ratio trends in individual OECD countries between 2007 and 2013

Underlying the trend in the average OECD tax to GDP ratio, individual OECD countries exhibited a range of different experiences. Figure S2 shows that there were eighteen OECD countries with 2013 tax to GDP ratios that were lower than the corresponding levels for 2007. In another fifteen countries, there was an increase in the tax to GDP ratio between these two years and in one country the level was unchanged (comparison was made with 2012 for Australia, Japan, the Netherlands and Poland as the data for 2013 was unavailable).

Figure S2. **Change in total tax revenue, as % of GDP for OECD countries between 2007 and 2013<sup>1</sup>**



1. The data for 2013 are provisional.
2. Change from 2007 to 2012 for Australia, Japan, Netherlands, Poland. The 2013 figures for these countries were not available at the time of the Report.
3. The OECD 2013 average is calculated by applying the unweighted average percentage change for 2013 in the 30 countries, providing data for that year to the overall average tax to GDP ratio in 2012.

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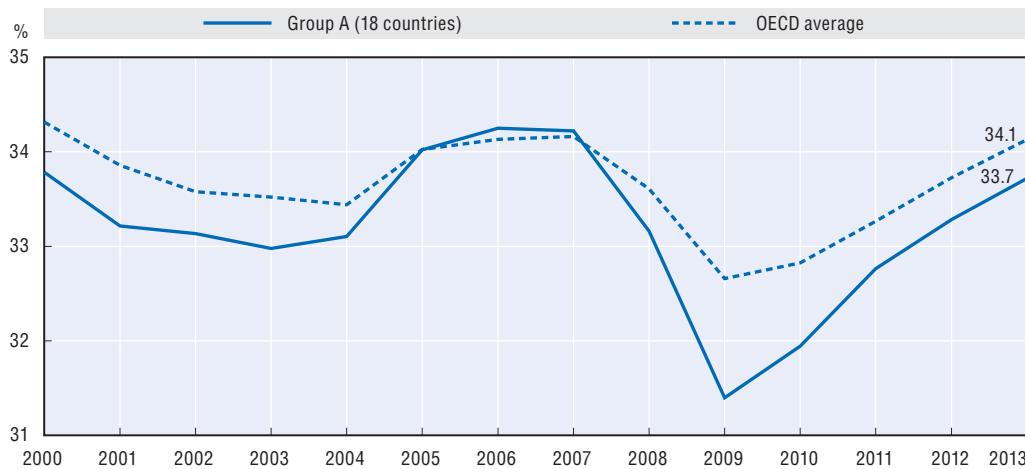
The most notable changes between 2007 and 2013 were as follows:

- Israel showed the largest decline – by 4.2 percentage points of GDP – from 34.7% to 30.5%. The four other countries exhibiting the largest declines were Spain (3.8 percentage points), Iceland (3.2), Chile (2.7) and New Zealand (2.4).
- In contrast, the largest increase was in Turkey – by 5.2 percentage points – from 24.1% to 29.3%. The four other countries with the largest increases were France (2.7 percentage points), Greece (2.6), Finland (2.5) and Belgium (2.2).
- The Netherlands was the only country with an unchanged tax to GDP ratio between the 2 years at 36.3%.


### 3. The different overall trend lines between 2007 and 2011 in individual countries

This section describes an exercise to group countries together according to their overall tax to GDP ratios between the years of 2007 and 2011. In doing this, we can identify a group of eighteen countries which roughly follow the overall OECD tax to GDP ratio trend between 2007 and 2011. Figure S3 shows that the trend in the average tax to GDP ratio for these eighteen countries (denoted as Group A) shows a close resemblance to the average for the OECD as a whole not just between 2007 and 2011 but also the whole period between 2000 and 2013.

Figure S3. **Average total tax revenue, as % of GDP 2000-13<sup>1</sup> OECD average and Group A countries**



1. The figures for 2013 are provisional. They are calculated by applying the unweighted average percentage change for 2013 for the countries providing data for that year to the comparable average tax to GDP ratio in 2012. The numbers of countries are 30 for the OECD average and 15 for the Group A countries.

StatLink  <http://dx.doi.org/10.1787/888933163956>

The **Group A countries** comprise the following: Australia, Belgium, Chile, the Czech Republic, Denmark, Finland, France, Greece, Iceland, Israel, Japan, Korea, New Zealand, Poland, Portugal, Spain, the United Kingdom and the United States. Despite the close match with the trend of the OECD average, there are some small caveats to the definition of the grouping which are as follows:

- Four Group A countries follow the OECD shape between 2007 and 2011, but have the minimum point in 2010 as opposed to 2009 – Australia, Finland, Korea and Poland.
- Two countries – Belgium and Greece – show a small increase as opposed to a decline in 2008 and two others – Japan and Portugal – show no change.
- Spain shows a small decline in 2011.

The other sixteen OECD countries are separated into three groups for the purposes of this comparative analysis:

- **Group B** comprises four countries – Canada, Hungary, Ireland and Sweden – showing a continual decline between 2007 and 2011. There is a small caveat in that Sweden shows a slight increase in 2009 before continuing the decline in 2010 and 2011.



- **Group C** comprises five countries – Estonia, Germany, Luxembourg, Mexico and Turkey – with significant increases in the tax to GDP ratio between 2007 and 2012.
- **Group D** comprises seven countries – Austria, Italy, the Netherlands, Norway, the Slovak Republic, Slovenia and Switzerland – where the overall change in the tax to GDP ratio between 2007 and 2011 was fairly stable and the largest annual change was 1.5 percentage points per year or less.

#### 4. Analysis of trends by type of tax in country Groups A, B, C and D by type of tax

Figure S4 shows a graphical presentation of the trends between 2007 and 2013 in the overall tax to GDP ratio and four different tax types for each of the OECD as a whole and the four country Groups A, B, C and D. The four tax types to be identified are:

- Taxes on corporate income, profits and gains (CIT) (OECD code 1200).
- Taxes on personal income profits and gains (OECD code 1100).
- Social security contributions (OECD code 2000).
- Taxes on goods and services (OECD code 5000).

The top row of graphs in Figure S4 reflects the discussion in paragraphs 6 and 7, where the allocation of countries to the four groups is defined. The second row describes the trends in revenues from CIT as percentage of GDP. A common thread emerges from the latter in that the trends are downward in all the groups, though the gradients and/or the shapes of the downward trend over time are different. This common trend for CIT is re-enforced by the contents of Figure S5, which shows the changes in CIT to GDP between 2007 and 2013 for each OECD country. The most notable changes were as follows:

- The corporate income tax to GDP ratio was lower in 2013 compared with 2007 in 30 of the 34 OECD countries.
- Spain showed the largest decline – by 2.5 percentage points of GDP – from 4.5% to 2.0%. The four other countries exhibiting the largest declines were Norway (2.5 percentage points), Slovenia (1.9), Australia (1.6) and Hungary (1.4).
- The country with the largest increase in ratio between 2007 and 2013 was Turkey – by 0.2 percentage points. Estonia and Switzerland showed smaller increases and there was no change in Austria.

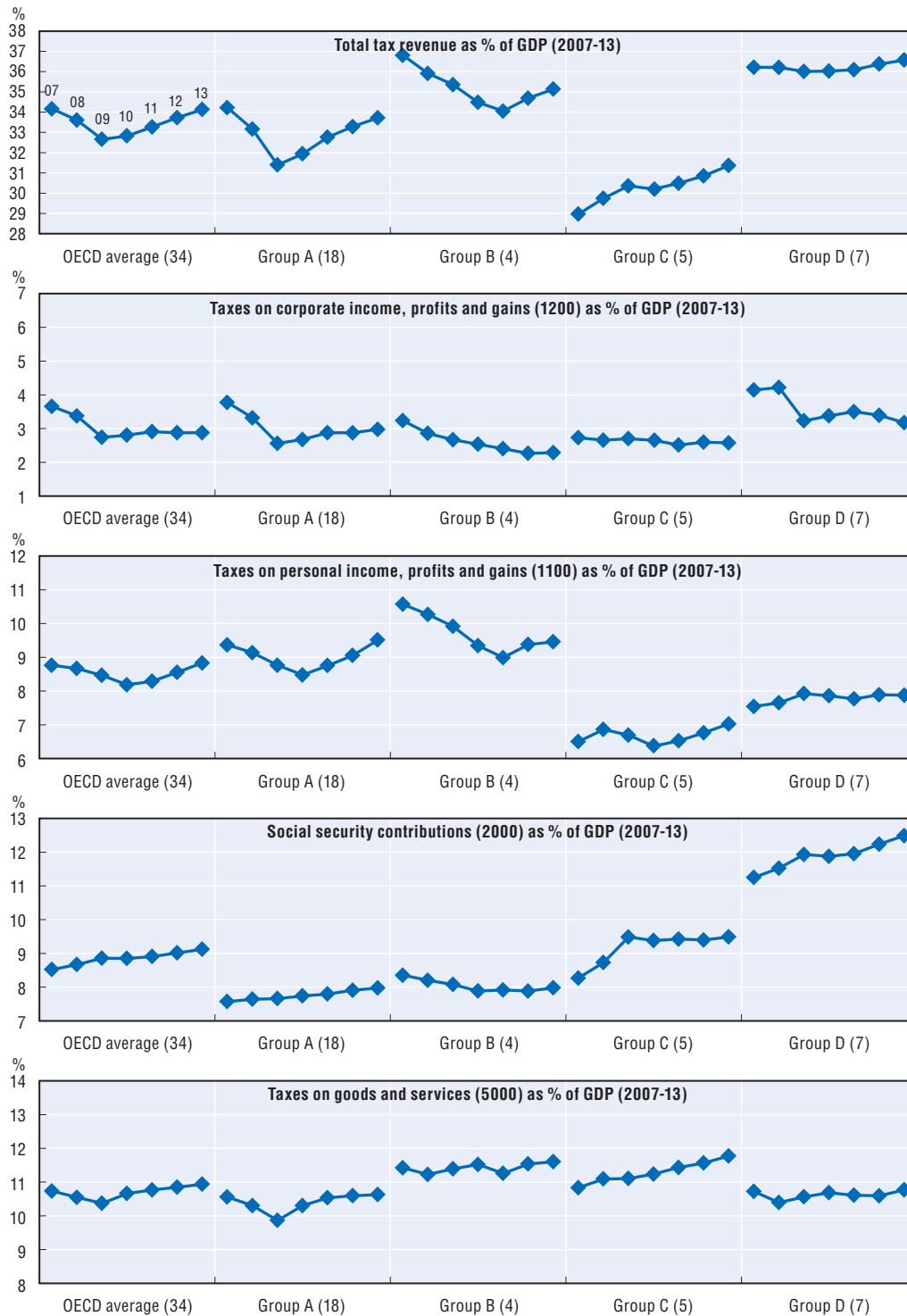
The graphs in Rows 3 to 5 of Figure S4 shed some further light on how tax composition affects the differing tax to GDP ratio trends for the countries in Groups A-D. The graphs in Row 3 show that revenue from personal income tax has also been a principal driver in falling tax revenues. The Group C countries are the only group with rising revenues over the period and the graphs in Row 4 demonstrate the contribution of revenue from social security contributions to that trend. The trends in these graphs are worthy of further investigation.

The broad conclusions are:

##### **Group A countries**

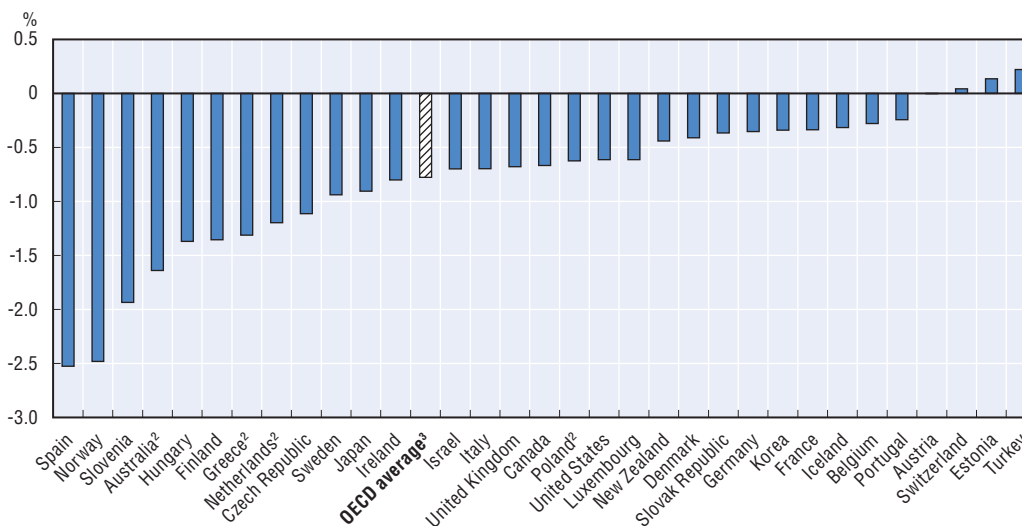
- Revenues from personal incomes taxes and taxes on goods and services follow similar trends to corporate income taxes.
- Revenues from social security contributions as a percentage of GDP for these countries show a slight increase on average.

Figure S4. **Tax revenue, as % of GDP 2007-13**  
Breakdown into country groups<sup>1,2</sup> and type of tax




1. Country groups defined by shape of trend (see paragraphs 6-7).  
 2. The charts in Rows 2-5 have identical scale intervals and the shapes are directly comparable. The scale intervals on the Row 1 charts are different and therefore the shapes are not directly comparable with the others.

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Figure S5. **Change in CIT revenues, as % of GDP for OECD countries between 2007 and 2013<sup>1</sup>**

1. Data for 2013 are provisional. Figures are not included for Chile and Mexico, since revenues from taxes on income, profits and gains cannot be fully allocated between personal and corporate taxes.
2. Change from 2007 to 2012 for Australia, Greece, the Netherlands and Poland. The 2013 figures for these countries were not available at the time of the report.
3. The OECD 2013 average is calculated by applying the unweighted average percentage change for 2013 in the 28 countries providing figures for corporate income tax revenues for that year to the overall average corporate income tax to GDP ratio in 2012.

StatLink  <http://dx.doi.org/10.1787/888933163970>

- Revenues from taxes on goods and services show a decline down to 2009 and a recovery thereafter.

#### **Group B countries**

- Revenues from social security contributions declined but a slower rate compared with corporate income taxes.
- There was a sharper decline for personal income taxes.
- There is a slight upward trend in revenue from taxes on goods and services.

#### **Group C countries**

- Revenues from social security contributions show a strong upward trend between 2007 and 2009 and were stable thereafter.
- The trends in corporate income tax were relatively stable. Revenues from personal income rose following a decline down to 2010.
- There is an upward trend in revenue from taxes on goods and services.

#### **Group D countries**

- Revenues from social security contributions follow an upward trend over the whole period, offsetting the decline in CIT.
- There is a slight upward trend for personal income taxes.
- The trend in revenues from taxes on goods and services for these countries follows the overall trend and remains relatively stable.

## 5. Changes in the tax to GDP ratio – the relative movements in tax revenues and GDP in money terms

The tax ratio figures in this paper express aggregate tax revenues as a percentage of GDP. Both of these variables are expressed in money as opposed to real terms. Therefore the direction of change in the ratio in any given year depends on the relative movements in these two items. Typically, the movement in both these items is upwards for most OECD countries in a normal year. If this is the case the ratio moves upwards if tax revenues are rising faster than GDP and downwards if the opposite is true.

Although the general trend of tax revenues and GDP in money terms is upward in OECD countries, it is possible for either of them to fall in particular countries even in a normal year. However, at the height of the financial crisis, both these amounts were falling in a wide range of countries as is illustrated in Table S1:

- In 2009, the money value of tax revenues fell in 32 of 34 OECD countries, the exceptions being Luxembourg and Turkey. The money value of GDP also fell in 25 of these 32 countries. The latter also fell in Luxembourg, making 26 countries in total.
- Tax revenues also fell in 8 OECD countries in 2008. The corresponding numbers in the years 2010 to 2013 were 4, 2, 3 and 3.
- Seven OECD countries showed falling money GDP in 2012. The number varied between 2 and 4 in the years 2008, 2010, 2011 and 2013.

If both tax revenues and GDP are falling, then tax ratios move downwards if tax revenues are falling faster than GDP and upwards if the opposite is true. If GDP is falling while tax revenues rise then the tax to GDP ratio will increase. If tax revenues fall while GDP is rising then the tax ratio will decrease.

Table S1. **OECD countries with an annual decrease in tax revenue and/or GDP, in money terms 2008-13**

	2008		2009		2010		2011		2012		2013	
	Tax revenue	GDP	Tax revenue	GDP	Tax revenue	GDP	Tax revenue	GDP	Tax revenue	GDP	Tax revenue	GDP
Australia	▼		▼									
Austria			▼	↓								
Belgium			▼	↓								
Canada			▼	↓								
Chile	▼		▼									
Czech Republic			▼	↓								
Denmark			▼	↓								
Estonia			▼	↓	▼							
Finland			▼	↓								
France			▼	↓								
Germany			▼	↓								
Greece			▼	↓	▼	↓	▼	↓	▼	↓	▼	↓
Hungary			▼	↓	▼							
Iceland			▼									
Ireland	▼	↓	▼	↓	▼	↓						
Israel	▼		▼									
Italy			▼	↓						↓	▼	↓
Japan	▼	↓	▼	↓				↓		↓		
Korea			▼									
Luxembourg				↓								
Mexico			▼	↓								
Netherlands			▼	↓						↓		
New Zealand	▼		▼									
Norway			▼	↓								▼
Poland			▼									
Portugal			▼	↓				↓	▼	↓		
Slovak Republic			▼	↓								
Slovenia			▼	↓					▼	↓		
Spain	▼		▼	↓			▼	↓		↓		↓
Sweden			▼	↓								
Switzerland			▼	↓								
Turkey												
United Kingdom			▼	↓								
United States	▼		▼	↓								
<b>Total</b>	<b>8</b>	<b>2</b>	<b>32</b>	<b>26</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>7</b>	<b>3</b>	<b>3</b>

▼ denotes declines of tax revenues in money terms.

↓ denotes declines of GDP in money terms.

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PARTIE I

**Tendances des recettes fiscales,  
1965-2013**

## Introduction

Les *Statistiques des recettes publiques* sont une publication annuelle qui présente des données détaillées permettant de comparer, à l'échelle internationale, les recettes fiscales perçues par tous les niveaux d'administration dans les pays de l'OCDE. La dernière édition fournit des informations sur les recettes fiscales au cours de la période 1965-2012. En outre, des estimations provisoires relatives aux recettes fiscales pour l'année 2013 sont indiquées pour la plupart des pays de l'OCDE.

Dans ce rapport, les impôts désignent les versements obligatoires sans contrepartie aux administrations publiques. Les impôts sont sans contrepartie en ce sens que les prestations fournies par les administrations ne sont pas normalement proportionnelles à leurs paiements.

Dans la classification de l'OCDE, les impôts sont ventilés en fonction de leur base :

- revenus et bénéfices (rubrique 1000) ;
- salaire et main-d'œuvre (rubrique 3000) ;
- patrimoine (rubrique 4000) ;
- biens et services (rubrique 5000) ;
- autres impôts (rubrique 6000) ;
- les cotisations obligatoires de sécurité sociale versées aux administrations publiques sont traitées comme des impôts (rubrique 2000).

On trouvera des précisions sur la notion d'impôt, la classification des impôts et l'enregistrement sur la base des droits constatés dans le *Guide d'interprétation de l'OCDE* qui figure à l'annexe A du présent *Rapport*.

Les moyennes présentées dans ce rapport ne sont pas pondérées.

## A. Niveau d'imposition

### a. Données provisoires relatives aux ratios fiscaux pour 2013

Les nouvelles données de l'OCDE qui figurent dans la publication annuelle *Statistiques des recettes publiques* montrent que les recettes fiscales exprimées en pourcentage du PIB continuent de se rétablir progressivement, après les baisses enregistrées dans pratiquement tous les pays en 2008 et 2009 sous l'effet de la crise économique et financière. Le ratio moyen des recettes fiscales rapportées au PIB dans les pays de l'OCDE était de 34.1 %<sup>1</sup> en 2013, contre 33.7 % en 2012 et 33.3 % en 2011. Ce niveau reste inférieur à celui de 2007, année où il a atteint son maximum au cours de la période récente, soit 34.2 % (Tableau A et Tableau 2).

- En 2013, le Danemark enregistrait le ratio le plus élevé (48.6 %) et le Mexique celui le plus faible (19.7 %).
- Sur les 30 pays pour lesquels on dispose de données se rapportant à 2013, le ratio des recettes fiscales au PIB a augmenté depuis 2012 dans 21 pays et diminué dans 9 pays seulement.



- Entre 2012 et 2013, les hausses les plus prononcées du ratio ont été constatées au Portugal (2.2 points de pourcentage, en raison de la hausse des impôts sur le revenu en pourcentage du PIB) et en Turquie (1.7 points, principalement causée par la hausse des recettes provenant des impôts sur les biens et services et l'augmentation des cotisations sociales). Les autres pays dont le ratio impôts/PIB a connu une augmentation substantielle entre 2012 et 2013 sont la République slovaque (1.5 points), le Danemark (1.4 points) et la Finlande (1.2 points).
- Entre 2012 et 2013, les diminutions les plus importantes du ratio concernent la Norvège (1.5 points de pourcentage) et le Chili (1.2 points) en raison de la baisse des impôts sur le revenu et les bénéfices. La Nouvelle-Zélande a vu son ratio décliner de 0.9 points de pourcentage.
- Le ratio fiscal en 2013 était encore inférieur de plus de 3 points de pourcentage à son niveau de 2007 (avant la récession) dans trois pays : Espagne, Islande et Israël. La baisse la plus forte s'est produite en Israël, où le ratio est passé de 34.7 % du PIB en 2007 à 30.5 % en 2013.
- La charge fiscale en Turquie a augmenté de 24.1 % à 29.3 % entre 2007 et 2013. Trois autres pays – Finlande, France et Grèce – ont enregistré des hausses de 2.5 points, voire plus, au cours de la même période.

#### **b. Données définitives relatives aux ratios fiscaux pour 2012**

La dernière année pour laquelle on dispose de ratios des recettes fiscales rapportées au PIB fondés sur des recettes fiscales définitives pour tous les pays de l'OCDE est 2012 (Graphique A). Les chiffres montrent que ces ratios diffèrent fortement selon les pays.

- En 2012, le Danemark avait le ratio des recettes fiscales rapportées au PIB le plus élevé (47.2 %), suivi par la France, la Belgique et la Finlande.
- Au contraire, onze pays – l'Australie, le Chili, la Corée, les États-Unis, l'Irlande, Israël, le Japon, le Mexique, la République slovaque, la Suisse et la Turquie – enregistraient des niveaux d'imposition inférieurs à 30 %.
- Le Mexique avait le ratio le plus faible (19.6 %), suivi du Chili (21.4 %).
- Depuis 2011, le ratio des recettes fiscales rapportées au PIB dans la zone OCDE (moyenne non pondérée) a augmenté de 0.4 points pour atteindre 33.7 % en 2012 (voir le Tableau A).
- Par rapport à 2011, la charge fiscale a augmenté dans 26 pays membres de l'OCDE, a diminué dans 7 pays et est restée stable dans un pays.
- Les augmentations les plus importantes ont été constatées en Hongrie et en Nouvelle-Zélande (1.6 points de pourcentage), puis en Italie (1.4 points).
- Quatre autres pays – Belgique, France, Grèce et Italie – ont enregistré des augmentations de plus d'un point de pourcentage entre 2011 et 2012.
- Les diminutions les plus marquées ont été constatées en Israël (1.2 points de pourcentage) et au Portugal (0.8 points).

Les principaux changements affectant le ratio des recettes fiscales rapportées au PIB pour les grandes rubriques d'impôt entre 2011 et 2012 sont les suivants :

- Les recettes des impôts sur le revenu des personnes physiques et sur les bénéfices des sociétés exprimées en pourcentage du PIB ont en moyenne augmenté de 11.2 % en 2011 à 11.4 % en 2012. Les augmentations les plus importantes ont eu lieu en Nouvelle-Zélande (1.5 points) et en Grèce (1.2 points). Vingt-trois autres pays ont vu ce ratio

Tableau A. Total des recettes fiscales en % du PIB

	1965	1975	1985	1995	2000	2007	2009	2011	2012	2013 p
Australie	20.6	25.4	27.7	28.2	30.4	29.6	25.8	26.3	27.3	n.d.
Autriche <sup>1</sup>	33.6	36.4	40.5	41.0	42.1	40.5	41.0	41.0	41.7	42.5
Belgique	30.6	38.8	43.5	42.8	43.8	42.4	42.0	42.9	44.0	44.6
Canada	25.2	31.4	31.9	34.9	34.9	32.3	31.4	30.4	30.7	30.6
Chili	..	..	..	18.4	18.8	22.8	17.2	21.2	21.4	20.2
République tchèque	..	..	..	34.9	32.5	34.3	32.4	33.4	33.8	34.1
Danemark <sup>1</sup>	29.5	37.8	45.4	48.0	48.1	47.7	46.4	46.6	47.2	48.6
Estonie	..	..	..	36.2	30.9	31.1	34.9	31.9	32.1	31.8
Finlande	30.0	36.1	39.1	44.5	45.8	41.5	40.9	42.0	42.8	44.0
France <sup>1</sup>	33.6	34.9	41.9	41.9	43.1	42.4	41.3	42.9	44.0	45.0
Allemagne <sup>2</sup>	31.6	34.3	36.1	36.2	36.3	34.9	36.1	35.7	36.5	36.7
Grèce	17.0	18.6	24.4	27.6	33.1	30.9	29.6	32.5	33.7	33.5
Hongrie	..	..	..	41.0	38.7	39.6	39.0	36.9	38.5	38.9
Islande	25.5	29.2	27.4	30.4	36.2	38.7	32.0	34.5	35.3	35.5
Irlande	24.5	27.9	33.7	31.8	30.9	30.4	27.0	26.7	27.3	28.3
Israël <sup>3</sup>	..	..	..	35.2	35.6	34.7	29.8	30.9	29.6	30.5
Italie	24.7	24.5	32.5	38.6	40.6	41.7	41.9	41.4	42.7	42.6
Japon	17.8	20.4	26.7	26.4	26.6	28.5	27.0	28.6	29.5	n.d.
Corée	..	14.2	15.3	19.0	21.5	24.8	23.6	24.0	24.8	24.3
Luxembourg	26.4	31.2	37.5	35.3	37.2	37.2	39.0	37.5	38.5	39.3
Mexique	..	..	15.2	14.9	16.5	17.6	17.2	19.5	19.6	19.7 <sup>4</sup>
Pays-Bas	30.9	38.4	39.9	39.0	36.8	36.3	35.4	35.9	36.3	n.d.
Nouvelle-Zélande	23.6	28.0	30.6	35.8	32.9	34.5	31.0	31.4	33.0	32.1
Norvège	29.6	39.2	42.6	40.9	42.6	42.9	42.0	42.7	42.3	40.8
Pologne	..	..	..	36.1	32.7	34.5	31.3	31.8	32.1	n.d.
Portugal	15.7	18.9	24.1	28.9	30.6	31.3	29.5	32.0	31.2	33.4
République slovaque	..	..	..	39.6	33.6	28.8	28.4	28.3	28.1	29.6
Slovénie	..	..	..	38.4	36.6	37.1	36.2	36.3	36.5	36.8
Espagne <sup>1</sup>	14.3	18.0	26.8	31.3	33.4	36.4	29.8	31.2	32.1	32.6
Suède	31.4	38.9	44.8	45.6	49.0	44.9	44.0	42.3	42.3	42.8
Suisse	16.6	22.5	23.9	25.5	27.6	26.1	27.1	27.0	26.9	27.1
Turquie	10.6	11.9	11.5	16.8	24.2	24.1	24.6	27.8	27.6	29.3
Royaume-Uni	29.3	33.6	35.6	32.1	34.7	34.1	32.3	33.6	33.0	32.9
États-Unis	23.5	24.6	24.6	26.7	28.4	26.9	23.3	24.0	24.4	25.4
<i>Moyenne non pondérée</i>										
<b>Total OCDE</b>	<b>24.8</b>	<b>28.6</b>	<b>31.7</b>	<b>33.6</b>	<b>34.3</b>	<b>34.2</b>	<b>32.7</b>	<b>33.3</b>	<b>33.7</b>	<b>34.1<sup>5</sup></b>

n.d. signifie non disponible ; p : provisoire.


1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les recettes non collectées.

2. Allemagne unifiée à partir de 1991.

3. Les données statistiques concernant Israël sont fournies par et sous la responsabilité des autorités israéliennes compétentes. L'utilisation de ces données par l'OCDE est sans préjudice du statut des hauteurs du Golan, de Jérusalem Est et des colonies de peuplement israéliennes en Cisjordanie aux termes du droit international.

4. Estimation du Secrétariat, incluant les recettes escomptées collectées par les administrations d'État et locales.

5. Calculé en appliquant le pourcentage moyen non pondéré de variation pour 2013 dans les 30 pays qui ont communiqué des données pour cette année au ratio moyen global impôts/PIB en 2012.

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augmenter, mais de moins d'un point de pourcentage. Le Portugal et le Royaume-Uni ont enregistré la diminution la plus forte de ce taux (0.6 points de PIB) (Tableau B).

- Les ratios relatifs aux contributions de sécurité sociale restent stables à 8.9-9.0 % du PIB en 2011 et 2012 (Tableau 13).
- Les ratios n'ont pas évolué en ce qui concerne les impôts sur les salaires (0.4 % du PIB en 2011 et 2012) et les impôts sur le patrimoine (1.7-1.8 % du PIB en 2011 et 2012) (Tableaux 19 et 21).
- Le ratio des impôts sur les biens et services en pourcentage du PIB reste stable à 10.8 % (Tableau 23).

Tableau B. Impôts sur le revenu et les bénéfices en % du PIB


	1965	1975	1985	1995	2000	2007	2009	2011	2012	2013 p
Australie	10.4	14.2	15.1	15.6	17.7	17.7	14.4	15.5	15.9	n.d.
Autriche <sup>1</sup>	8.6	9.5	10.7	10.8	12.0	12.2	11.5	11.9	12.2	12.5
Belgique	8.5	15.3	17.6	16.3	16.9	15.2	14.2	14.9	15.2	15.8
Canada	9.7	14.8	14.1	16.2	17.5	15.8	14.9	14.3	14.5	14.4
Chili	..	..	..	4.6	4.4	10.4	5.4	8.5	8.3	7.2
République tchèque	..	..	..	8.7	7.4	8.5	6.9	6.8	6.9	7.0
Danemark <sup>1</sup>	13.8	22.3	26.2	29.6	29.0	28.6	28.3	28.4	29.2	30.7
Estonie	..	..	..	10.9	7.7	7.4	7.4	6.4	6.7	7.2
Finlande	12.4	15.6	16.0	16.1	19.7	16.3	14.6	14.9	14.7	15.3
France <sup>1</sup>	5.3	5.5	6.7	6.8	10.7	10.1	8.6	9.8	10.4	10.9
Allemagne <sup>2</sup>	10.7	11.8	12.6	11.0	10.9	10.9	10.4	10.5	11.1	11.4
Grèce <sup>1</sup>	1.6	2.5	4.3	6.2	8.9	7.2	7.3	7.0	8.2	7.7
Hongrie	..	..	..	8.6	9.4	10.0	9.6	6.1	6.6	6.4
Islande	5.5	6.7	6.2	10.4	14.4	17.6	15.1	15.7	16.0	16.4
Irlande	6.3	8.4	11.6	12.8	13.5	12.5	10.7	10.7	11.4	11.7
Israël	..	..	..	12.3	14.1	12.7	9.0	9.3	9.1	9.7
Italie	4.4	5.3	12.0	13.6	13.5	14.1	13.7	13.4	14.0	14.2
Japon	7.8	9.1	12.2	10.1	9.3	10.4	8.0	8.6	9.2	9.5
Corée	..	3.4	4.0	5.7	6.2	7.9	6.8	7.3	7.4	7.1
Luxembourg	9.5	13.4	16.2	13.9	13.4	12.9	13.8	13.4	13.6	13.9
Mexique	..	..	3.4	3.7	4.5	4.9	4.9	5.3	5.2	6.0
Pays-Bas	11.0	13.3	10.5	10.3	9.3	10.3	10.0	9.6	9.2	n.d.
Nouvelle-Zélande	14.3	18.7	21.2	21.9	19.7	21.7	17.6	16.8	18.3	17.8
Norvège	12.9	13.5	16.9	14.4	19.2	20.5	19.2	20.8	20.4	18.6
Pologne	..	..	..	11.0	6.8	7.9	6.8	6.4	6.6	n.d.
Portugal	3.9	3.3	6.2	7.6	9.1	8.8	8.3	9.1	8.5	10.9
République slovaque	..	..	..	10.1	6.9	5.7	5.1	5.1	5.2	5.3
Slovénie	..	..	..	6.4	6.8	8.7	7.5	7.2	6.9	6.6
Espagne <sup>1</sup>	3.5	4.0	6.7	9.1	9.5	12.2	8.9	9.0	9.6	9.6
Suède	17.2	19.6	18.9	17.9	20.0	17.4	15.5	14.8	14.5	14.8
Suisse	6.8	10.7	11.0	11.1	12.2	12.1	12.7	12.5	12.3	12.3
Turquie	3.1	5.0	4.3	4.8	7.1	5.7	5.9	5.8	6.0	5.9
Royaume-Uni	10.8	15.0	13.7	11.8	13.5	13.4	12.4	12.3	11.8	11.7
États-Unis	11.3	11.3	11.2	12.3	14.3	13.1	9.6	11.2	11.7	12.1
<i>Moyenne non pondérée</i>										
<b>Total OCDE</b>	<b>8.7</b>	<b>10.9</b>	<b>11.9</b>	<b>11.6</b>	<b>12.2</b>	<b>12.4</b>	<b>11.0</b>	<b>11.2</b>	<b>11.4</b>	<b>11.6<sup>3</sup></b>

n.d. signifie non disponible ; p : provisoire.

1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les recettes non collectées.

2. Allemagne unifiée à partir de 1991.

3. Calculé en appliquant le pourcentage moyen non pondéré de variation pour 2013 dans les 31 pays qui ont communiqué des données pour cette année au ratio moyen global impôts/PIB en 2012.

StatLink  <http://dx.doi.org/10.1787/888933164127>

Les niveaux globaux d'imposition tiennent souvent une place essentielle dans les débats politiques et sont parfois directement associés à l'efficacité économique des nations. Une Étude spéciale qui figurait dans la Section S.2 de l'édition 1999 de ce Rapport expliquait pourquoi les chiffres relatifs aux niveaux d'imposition doivent être interprétés avec prudence. Plus précisément, les directives révisées énoncées dans le Système des comptes nationaux (SCN) de 2008 qui sont utilisées pour estimer le PIB de 29 des 34 pays membres de l'OCDE ont eu pour effet d'accroître son niveau. En conséquence, les ratios impôts/PIB révisés présentés dans cette publication sont systématiquement inférieurs aux ratios rapportés avant ces changements. Afin de limiter cet effet de distorsion pour la

période concernée, on a utilisé dans la présente édition du *Rapport* des estimations du PIB révisé pour 1965 et les années suivantes quand les pays de l'OCDE n'ont pas fourni de chiffres révisés du PIB. La section « Questions méthodologiques » ci-dessous examine plus en détail l'ampleur des révisions du PIB.

### **c. Variations de la pression fiscale entre 1965 et 2012**

L'évolution des coefficients de pression fiscale entre 1965 et 2012 est la suivante :

- Le coefficient moyen dans la zone OCDE a augmenté de 24.8 % à 33.7 % (8.9 points) entre 1965 et 2012 (Tableau 2).
- L'évolution historique des ratios d'imposition dans les différents pays de l'OCDE varie fortement, comme le montrent les Graphiques B, C, D et E. Chaque graphique rapproche les évolutions observées dans les différents pays du niveau d'imposition moyen de la zone OCDE respectivement pour les périodes 1965-75, 1975-85, 1985-95 et 1995-2012. Bien que les recettes fiscales totales exprimées en pourcentage du PIB aient augmenté en moyenne dans les pays de l'OCDE, le ratio d'imposition a baissé dans certains pays.
- Entre 1965 et 1975, la charge fiscale dans la zone OCDE a augmenté de 3.8 points (Graphique B). Jusqu'au premier choc pétrolier (1973-74), une croissance des revenus forte et presque ininterrompue a permis aux niveaux d'imposition d'augmenter dans tous les pays de l'OCDE. Les niveaux d'imposition ont augmenté automatiquement sous l'effet de la progressivité des barèmes de l'impôt sur le revenu des personnes physiques.
- Entre 1975 et 1985, la charge fiscale dans la zone OCDE a augmenté de 3.1 points (Graphique C). Après le milieu des années 70, le ralentissement de la croissance des revenus réels, combiné à l'augmentation du chômage, ont limité la capacité des pouvoirs publics à prélever des recettes. Cependant, à partir de la profonde récession qui a suivi le second choc pétrolier (1980), les pays européens ont été amenés à augmenter leurs impôts pour financer la hausse des dépenses de sécurité sociale et s'efforcer de maîtriser les déficits budgétaires.
- Entre 1985 et 1995, la charge fiscale dans la zone OCDE a de nouveau augmenté de 1.9 points (Graphique D). Après le milieu des années 80, la plupart des pays de l'OCDE ont sensiblement réduit les taux de leurs impôts sur le revenu des personnes physiques et sur les bénéfices des sociétés, mais l'incidence sur les recettes publiques des vastes réformes fiscales qui ont été engagées est restée limitée dans la mesure où, en même temps, la base de ces impôts était élargie par une réduction ou une suppression des déductions fiscales.
- Entre 1995 et 2000, le taux moyen d'imposition dans la zone OCDE a atteint son plus haut niveau, à 34.3 %. Il s'est ensuite légèrement replié entre 2001 et 2004, avant de repartir à la hausse entre 2005 et 2007, puis de retomber sous l'effet de la crise. En résumé, la charge fiscale moyenne dans la zone OCDE a augmenté de 0.1 point entre 1995 et 2012 (Graphique E).
- Ces moyennes concernant l'ensemble de la zone OCDE dissimulent la grande variété des charges fiscales nationales. En 1965, les niveaux d'imposition étaient compris entre 10.6 % en Turquie et 33.6 % en France. En 2012, ces niveaux oscillaient entre 19.6 % au Mexique et 47.2 % au Danemark. La tendance continue à l'augmentation des niveaux d'imposition reflète le besoin de financer la hausse marquée des dépenses du secteur public dans presque tous les pays de l'OCDE.

## B. Structures fiscales


Les structures fiscales sont mesurées par la part des principaux impôts dans les recettes fiscales totales. Si, en moyenne, les niveaux d'imposition ont généralement augmenté, la part des principaux impôts dans les recettes totales – la structure fiscale ou le « dosage » des impôts – a fait preuve d'une stabilité remarquable dans le temps. Néanmoins, plusieurs tendances se manifestent jusqu'en 2012 (dernière année pour laquelle on dispose de données concernant les 34 pays de l'OCDE) (Tableau C).

Tableau C. **Structure fiscale dans la zone OCDE**<sup>1</sup>

	1965	1975	1985	1995	2005	2010	2012
Impôts sur le revenu des personnes physiques	26	30	30	26	24	24	25
Impôts sur les bénéfices des sociétés	9	8	8	8	10	9	9
Cotisation de sécurité sociale <sup>2</sup>	18	22	22	25	25	26	26
( <i>employé</i> )	(6)	(7)	(7)	(9)	(9)	(9)	(10)
( <i>employeur</i> )	(10)	(14)	(13)	(14)	(14)	(15)	(15)
Impôts sur les salaires et la main-d'œuvre	1	1	1	1	1	1	1
Impôts sur le patrimoine	8	6	5	5	6	5	5
Impôts généraux sur la consommation	12	13	16	19	20	20	20
Impôts sur des biens et services déterminés	24	18	16	13	11	11	11
Autres <sup>3</sup>	2	2	2	3	3	3	3
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

1. Part des principales catégories d'impôts dans les recettes fiscales totales (en pourcentage). Les données sont incluses depuis 1965 pour l'Australie, l'Autriche, la Belgique, le Canada, le Danemark, la Finlande, la France, l'Allemagne, la Grèce, l'Islande, l'Irlande, l'Italie, le Japon, le Luxembourg, les Pays-Bas, la Nouvelle-Zélande, la Norvège, le Portugal, l'Espagne, la Suède, la Suisse, la Turquie, le Royaume-Uni et les États-Unis. Les données sont incluses depuis 1972 pour la Corée, depuis 1980 pour le Mexique, depuis 1990 pour le Chili, depuis 1991 pour la Hongrie et la Pologne, depuis 1993 pour la République tchèque, depuis 1995 pour l'Estonie, Israël, la République slovaque et la Slovénie.
2. Y compris les cotisations de sécurité sociale versées par les travailleurs indépendants et les bénéficiaires (rubrique 2300) qui n'apparaissent pas dans la ventilation entre salariés et employeurs.
3. Y compris certaines taxes sur les biens et services (rubrique 5200) et droits de timbre.

Source : OCDE (2013), « Recettes fiscales : Tableaux comparatifs », Base de données des Statistiques fiscales de l'OCDE, DOI : <http://dx.doi.org/10.1787/data-00262-fr>.

StatLink  <http://dx.doi.org/10.1787/888933164141>

### Impôts sur le revenu et les bénéfices

- En moyenne, les pays de l'OCDE collectent 33.6 % de leurs recettes fiscales via les impôts sur le revenu et les bénéfices (somme des impôts sur le revenu des personnes physiques et sur les bénéfices des sociétés, Tableau 8). Ces impôts restent la principale source de recettes utilisées pour financer les dépenses publiques dans quinze des pays de l'OCDE, tandis que dans neuf d'entre eux – Australie, Canada, Danemark, États-Unis, Irlande, Islande, Norvège, Nouvelle-Zélande et Suisse – leur part dans le total des impôts excède 40 % (Tableau 6).
- En 2012, les recettes issues de l'impôt sur le revenu des personnes physiques représentent en moyenne 25 % du total des recettes, contre 30 % environ au cours des années 80 (Tableau 10). Dans cette baisse, deux points environ peuvent être attribués à l'inclusion dans la zone OCDE de pays d'Europe de l'Est pour lesquels les données relatives aux recettes fiscales ne sont disponibles qu'à partir des années 90. Dans ces pays, les recettes générées par l'impôt sur le revenu sont relativement faibles, alors que celles liées aux cotisations de sécurité sociale sont plus élevées, mais l'effet de l'inclusion de ces pays concerne seulement les données postérieures à l'année 1990.

- Les différences observées entre les pays sont considérables pour ce qui est de l'importance de l'impôt sur le revenu des personnes physiques. En 2012, la part de cet impôt allait d'un minimum de 9 % à 11 % respectivement, en République tchèque et en République slovaque, à 39 % en Australie et 51 % au Danemark (Tableau 10).
- La forte baisse de la part des recettes tirées des impôts sur les bénéfices des sociétés dans le total des recettes fiscales constatée en 2008 et 2009 ne s'est pas poursuivie en 2011 et 2012, mais la part de ces impôts dans le total des prélèvements en 2012, soit 9 %, reste inférieure à leur niveau de 2007, lorsqu'elle s'établissait à 11 % (Tableau 12).
- La part des impôts sur les bénéfices des sociétés dans les recettes fiscales totales affiche une dispersion considérable, de 3 % (Grèce, Hongrie et Slovaquie) à 19 % (Australie) et 25 % (Norvège). Hormis la dispersion des taux légaux d'imposition des sociétés, ces différences sont au moins partiellement imputables à des facteurs institutionnels ou à l'exploitation des gisements de minerai, par exemple :
  - ❖ la proportion des entreprises constituées sous forme de sociétés ;
  - ❖ la taxation des recettes pétrolières ;
  - ❖ l'érosion de la base d'imposition des sociétés consécutive, par exemple, à des méthodes généreuses de calcul de l'amortissement ;
  - ❖ d'autres instruments permettant de différer l'imposition des bénéfices.

### **Cotisations de sécurité sociale**

- On observe par ailleurs de grandes différences entre les pays de l'OCDE pour ce qui est des parts relatives des cotisations de sécurité sociale versées par les salariés et par les employeurs (voir les Tableaux 16 et 18). En 2012, les cotisations de sécurité sociale exprimées en pourcentage du total des recettes fiscales étaient les plus élevées en République tchèque et en République slovaque (44 %). L'Australie et la Nouvelle-Zélande ne collectent pas de cotisations de sécurité sociale (Tableau 14).

### **Impôts sur le patrimoine**

- Entre 1965 et 2012, la part des impôts sur le patrimoine a été ramenée en moyenne de 8 % à 5 % du total des recettes fiscales.
- En termes relatifs, la part des impôts sur le patrimoine est supérieure à 10 % du total des recettes fiscales dans quatre pays : Canada, Corée, États-Unis et Royaume-Uni (Tableau 22).

### **Impôts sur la consommation**

- La part des impôts sur la consommation (impôts généraux sur la consommation plus impôts spécifiques sur la consommation) a diminué de 36 % à 31 % entre 1965 et 2012 (Tableau 26).
- Pendant cette période, la composition des taxes sur les biens et services s'est profondément modifiée. Les impôts généraux sur la consommation ont vu leur importance en tant que source de recettes s'affirmer rapidement, notamment pour la taxe sur la valeur ajoutée (TVA) qui est désormais appliquée dans 33 des 34 pays de l'OCDE.
- Les impôts généraux sur la consommation représentent actuellement 20 % des recettes fiscales totales, contre seulement 12 % au milieu des années 60 (Tableau 28).



- En fait, la montée en puissance de la taxe sur la valeur ajoutée a contribué à compenser la diminution de la part des impôts spécifiques sur la consommation, tels que les droits d'accise et les droits de douane.
- ❖ Entre 1965 et 2012, la part des impôts spécifiques sur la consommation (surtout sur le tabac, les boissons alcoolisées et le carburant, y compris certaines taxes environnementales récemment instaurées) a été réduite de plus de la moitié.
- ❖ Les taux des impôts sur les produits importés ont fortement baissé dans tous les pays, ce qui s'explique par la tendance générale à la suppression des obstacles aux échanges.
- ❖ Néanmoins, le Mexique (environ 35 %) et la Turquie (environ 22 %) collectent encore une part relativement importante de leurs recettes fiscales totales sous forme de taxes sur des biens et services spécifiques (Tableau 30).

### C. Répartition des impôts par niveaux d'administration

Le Tableau D indique la part relative des recettes fiscales attribuées aux différents sous-secteurs des administrations publiques et son évolution au cours de la période 1975-2012.

#### **Pays fédéraux et régionaux**

- En 2012, dans les huit pays fédéraux de l'OCDE, la part des recettes de l'administration centrale variait de 32 % en Allemagne à 81 % en Australie et au Mexique.
- En 2012, la part des collectivités régionales ou provinciales s'échelonnait entre 2 % en Autriche, 3 % au Mexique, 5 % en Belgique et 40 % au Canada. La part des collectivités locales était comprise entre 1 % au Mexique et 15 % en Suisse et aux États-Unis.
- Entre 1975 et 2012, la part des recettes de l'administration fédérale a reculé d'environ huit points de pourcentage en Belgique, tandis qu'elle a décliné moins rapidement en Allemagne, au Canada et aux États-Unis.
- La part des recettes de l'administration fédérale a augmenté en Autriche et en Suisse respectivement de 15 et 5 points. Il y a eu peu de changement en Australie et au Mexique.
- La part des caisses de sécurité sociale a augmenté dans cinq des sept pays fédéraux, à l'exception du Canada et du Mexique où elle a légèrement diminué.
- L'Espagne est maintenant classée dans la catégorie « pays régional » plutôt que dans celle des « pays unitaires » à cause de sa structure politique fortement décentralisée. En 2012, la part des recettes de l'administration centrale était de 22 %, contre 32 % pour les collectivités régionales. Entre 1975 et 2012, la part des recettes des collectivités locales a augmenté de 4 % à 10 % et la part des caisses de sécurité sociale a baissé de 48 % à 35 %.


#### **Pays unitaires**

- Dans les pays unitaires de l'OCDE, la part des recettes de l'administration centrale en 2012 se situait entre 33 % en France et 34 % au Japon, et 93 % en Nouvelle-Zélande.
- La part des collectivités locales variait de 1 % en République tchèque à 37 % en Suède.
- Entre 1975 et 2012, les transferts aux collectivités locales ont augmenté de 5 points ou plus dans six pays – Corée, France, Islande, Italie, Portugal et Suède – mais ont moins progressé aux Pays-Bas. Une diminution des transferts de 5 points ou plus s'est produite dans deux pays – Norvège et Royaume-Uni.
- Entre 1975 et 2012, la part des caisses de sécurité sociale a progressé de 7 points ou plus dans quatre pays – Corée, Finlande, France et Japon - tandis qu'elle enregistrait des

Tableau D. Répartition des recettes fiscales entre les sous-secteurs de l'Administration en % du total des recettes fiscales

	Supranationale			Administration centrale			Administration d'un État/Régions			Administrations locales			Administrations de sécurité sociale		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Pays fédéraux</b>															
Australie	..	..	..	80.1	77.5	81.4	15.7	19.0	15.3	4.2	3.4	3.4	0.0	0.0	0.0
Autriche	..	0.0	0.3	51.7	64.8	66.5	10.6	1.8	1.6	12.4	4.1	3.2	25.3	29.3	28.4
Belgique	1.4	1.0	0.8	65.3	60.0	57.0	..	1.8	5.2	4.4	4.8	4.7	28.8	32.4	32.4
Canada	..	..	..	47.6	39.1	41.2	32.5	37.1	40.0	9.9	9.8	9.5	10.0	14.0	9.3
Allemagne	1.2	0.6	0.4	33.5	31.4	31.5	22.3	21.6	21.6	9.0	7.4	8.2	34.0	39.0	38.3
Mexique	..	..	..	..	80.1	81.0	..	2.1	2.9	..	1.1	1.2	..	16.6	14.9
Suisse	..	..	..	30.7	31.4	35.3	27.0	23.8	24.6	20.3	17.6	15.3	22.0	27.3	24.9
États-Unis	..	..	..	45.4	42.0	41.9	19.5	19.9	20.6	14.7	13.2	15.2	20.5	24.9	22.3
<i>Moyenne non pondérée</i>	<i>1.3</i>	<i>0.5</i>	<i>0.5</i>	<i>50.6</i>	<i>53.3</i>	<i>54.5</i>	<i>21.3</i>	<i>15.9</i>	<i>16.5</i>	<i>10.7</i>	<i>7.7</i>	<i>7.6</i>	<i>20.1</i>	<i>22.9</i>	<i>21.3</i>
<b>Pays régional</b>															
Espagne <sup>1</sup>	..	0.5	0.4	48.2	50.4	22.3	..	4.8	32.2	4.3	8.5	9.9	47.5	35.8	35.1
<b>Pays unitaires</b>															
Chili	..	..	..	..	89.9	88.2	..	..	..	..	6.5	6.7	..	3.6	5.1
République tchèque	..	..	0.5	..	57.7	54.7	..	..	..	..	0.9	1.3	..	41.4	43.6
Danemark	1.0	0.5	0.3	68.1	65.4	70.9	..	..	..	30.4	31.9	26.9	0.5	2.2	1.9
Finlande	..	..	0.5	..	72.1	69.0	..	..	..	..	13.1	13.1	..	14.8	17.4
Estonie	..	0.4	0.2	56.0	46.6	47.5	..	..	..	23.5	22.3	22.7	20.4	30.8	29.6
France	0.7	0.4	0.2	51.2	42.3	33.0	..	..	..	7.6	11.0	13.2	40.6	46.3	53.6
Grèce	..	0.6	0.3	67.1	66.8	64.3	..	..	..	3.4	0.9	4.0	29.5	31.7	31.4
Hongrie	..	..	0.2	..	63.8	60.3	..	..	..	..	2.5	6.3	..	33.6	33.1
Islande	..	..	..	81.3	79.2	73.7	..	..	..	18.7	20.8	26.3	0.0	0.0	0.0
Irlande	2.3	1.5	0.5	77.4	83.1	81.2	..	..	..	7.3	2.7	3.8	13.1	12.7	14.4
Israël	..	..	..	..	80.0	75.2	..	..	..	..	5.9	7.7	..	14.1	17.1
Italie	..	0.4	0.3	53.2	62.7	53.0	..	..	..	0.9	5.4	16.4	45.9	31.5	30.3
Japon	..	..	..	45.4	41.2	33.7	..	..	..	25.6	25.3	24.7	29.0	33.5	41.6
Corée	..	..	..	89.0	69.2	59.5	..	..	..	10.1	18.7	15.8	0.9	12.1	24.7
Luxembourg	0.8	0.4	0.1	63.6	67.1	67.5	..	..	..	6.7	6.4	4.0	29.0	26.1	28.4
Pays-Bas	1.5	1.2	1.0	58.9	54.1	54.1	..	..	..	1.2	2.7	3.7	38.4	42.0	41.2
Nouvelle-Zélande	..	..	..	92.3	94.7	93.2	..	..	..	7.7	5.3	6.8	0.0	0.0	0.0
Norvège	..	..	..	50.6	58.4	87.5	..	..	..	22.4	19.6	12.5	27.0	22.0	0.0
Pologne	..	..	0.3	..	62.1	49.2	..	..	..	..	7.5	12.7	..	30.4	37.8
Portugal	..	0.8	0.3	65.4	73.5	66.7	..	..	..	0.0	4.2	6.7	34.6	21.5	26.3
République slovaque	..	..	0.6	..	62.5	53.1	..	..	..	..	1.3	3.0	..	36.2	43.2
Slovénie	..	..	0.4	..	51.8	48.1	..	..	..	..	6.3	11.2	..	41.9	40.4
Suède	..	0.4	0.3	51.3	46.9	49.8	..	..	..	29.2	30.9	36.9	19.5	21.8	12.9
Turquie	..	..	..	..	75.1	63.9	..	..	..	..	12.8	8.9	..	12.1	27.2
Royaume-Uni	1.0	1.0	0.5	70.5	77.5	75.5	..	..	..	11.1	3.7	4.9	17.5	17.8	19.1
<i>Moyenne non pondérée</i>	<i>1.2</i>	<i>0.7</i>	<i>0.4</i>	<i>65.1</i>	<i>65.8</i>	<i>62.9</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>12.9</i>	<i>10.7</i>	<i>12.0</i>	<i>21.6</i>	<i>23.2</i>	<i>24.8</i>

1. L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.

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baisses du même ordre de grandeur dans trois pays – Italie, Norvège et Portugal. Entre 1995 et 2012, cette part a augmenté de 7 points ou plus dans trois autres pays (Pologne, République slovaque et Turquie).

- Les directives suivies pour attribuer ces parts des recettes aux différents niveaux d'administration s'appuient sur la version finale du Système des comptes nationaux de 2008. Ces directives sont examinées dans l'Étude spéciale S.1 de l'édition 2011 des *Statistiques des recettes publiques de l'OCDE*.



### États membres de l'UE dans l'OCDE

- Dans le Tableau D, la colonne « supranationale » donne le montant des impôts collectés pour le compte de l'Union européenne par les 21 États membres de l'UE qui sont membres de l'OCDE. Pour les années antérieures à 1998, les droits de douane collectés pour le compte de l'Union européenne par les administrations fiscales des États membres de l'UE figurent dans la rubrique 5123. À partir de 1998, ces droits de douane sont indiqués en tant que poste « pour mémoire » car ils sont en fait imposés par l'Union européenne et collectés pour son compte par les administrations fiscales nationales. Toutefois, ils continuent de faire partie du total des recettes fiscales collectées dans les États membres de l'UE. Cette approche permet d'assurer la cohérence des séries chronologiques et évite que les ratios des recettes fiscales aux PIB subissent les effets des changements de la part relative des droits de douane dans : 1) la composition des ressources de financement de l'UE ; et 2) la composition des différents impôts des États membres de l'UE. Le Tableau E résume les montants de ces droits de douane.

Tableau E. **Droits de douanes collectés pour le compte de l'Union européenne**

En millions de monnaie nationale<sup>1</sup>

	2000	2005	2008	2009	2010	2011	2012	2013 <sup>2</sup>
Autriche <sup>1</sup>	356	325	371	320	339	378	344	328
Belgique <sup>1</sup>	960	1 208	1 420	1 147	1 234	1 316	1 284	1 230
République tchèque	..	5 586	6 323	5 548	6 573	6 961	6 172	5 544
Danemark	2 388	3 160	3 106	2 647	3 241	3 177	2 962	2 926
Estonie <sup>1</sup>	..	22	33	20	24	29	29	29
Finlande <sup>1</sup>	129	148	205	152	151	190	184	166
France <sup>1</sup>	1 513	1 583	1 615	1 461	1 752	1 866	1 883	1 842
Allemagne <sup>1</sup>	3 394	3 433	4 036	3 778	4 234	4 556	4 417	4 251
Grèce <sup>1</sup>	210	262	305	252	279	186	162	150
Hongrie	..	26 572	26 689	25 657	25 004	27 468	27 207	26 342
Irlande <sup>1</sup>	208	226	245	208	229	240	242	247
Italie <sup>1</sup>	1 536	1 785	2 200	2 008	2 225	2 319	2 077	1 890
Luxembourg <sup>1</sup>	27	21	18	13	18	17	15	15
Pays-Bas <sup>1</sup>	1 310	1 265	1 788	1 518	1 727	1 997	2 159	n.d.
Pologne	..	1 098	1 572	1 308	1 274	1 447	1 611	n.d.
Portugal <sup>1</sup>	204	145	177	154	177	168	160	146
République slovaque <sup>1</sup>	..	75	156	111	143	157	129	115
Slovénie <sup>1</sup>	..	34	76	57	59	62	54	52
Espagne <sup>1</sup>	970	1 436	1 578	1 328	1 509	1 554	1 436	1 316
Suède	3 450	4 327	5 212	4 764	5 412	5 399	4 995	4 976
Royaume-Uni	1 800	1 908	2 297	2 435	2 933	2 925	2 885	2 914

n.d. signifie non disponible.

1. Pour les pays de la zone euro, les montants sont exprimés en euros pour toutes les années.

2. Estimations.

StatLink  <http://dx.doi.org/10.1787/888933164189>

## D. Questions méthodologiques

### a. Impact de la révision des données du PIB sur les niveaux d'imposition déclarés

Les coefficients de pression fiscale qui figurent dans ce rapport expriment les recettes fiscales globales en pourcentage du PIB. Il est important de tenir compte du fait que la valeur de ce ratio dépend de son dénominateur (PIB) et de son numérateur (recettes fiscales), le dénominateur étant sujet à des révisions historiques.

**Le numérateur (recettes fiscales)**

- En ce qui concerne le numérateur, le Secrétariat de l'OCDE utilise pour ce rapport les données relatives aux recettes fiscales qui lui sont fournies annuellement par les correspondants des ministères des Finances, des administrations fiscales nationales ou des services nationaux de statistiques. Bien que pour la plupart des pays, des chiffres provisoires soient disponibles avec un décalage d'environ six mois, les données finalisées le sont dans un délai d'environ dix-huit mois. Ainsi, les données définitives pour 2012 ont été reçues entre mai et août 2014.
- Dans trente pays de l'OCDE, l'année fiscale coïncide avec l'année civile. Elle en diffère dans quatre pays : Australie, Canada, Japon et Nouvelle-Zélande. Les déclarations pour l'année 2012 couvrent respectivement T2/2012-T1/2013 (Canada, Japon) et T3/2012-T2/2013 (Australie, Nouvelle-Zélande) (T = trimestre).

**Le dénominateur (PIB)**

- En ce qui concerne le dénominateur, ce rapport utilise les chiffres du PIB les plus récents dont on disposait au 3 octobre 2014. À cette date, les chiffres du PIB pour 2012 et 2013 étaient disponibles pour tous les pays de l'OCDE.
- L'utilisation de ces PIB harmonisés assure un maximum de cohérence et de comparabilité internationale aux ratios impôts/PIB.
- Les chiffres du PIB proviennent des Comptes nationaux annuels des pays membres de l'OCDE (CNA-SCN) pour les trente pays où l'année fiscale coïncide avec l'année civile.
- Lorsque l'année fiscale diffère de l'année civile, les estimations annuelles du PIB sont obtenues par l'agrégation des données fournies par la Direction des statistiques de l'OCDE pour les trimestres correspondants aux années fiscales de chacun des pays. Par exemple, dans le cas du Canada : T2/2013-T1/2014.

**Révisions du numérateur et du dénominateur**

Le numérateur (recettes fiscales) et le dénominateur du ratio (PIB) sont tous deux sujets à révision lorsque des données plus récentes sont disponibles. Une telle révision influe directement sur les coefficients de pression fiscale publiés.

- Si les recettes fiscales sont révisées à la hausse alors que le PIB demeure inchangé, le coefficient augmente.
- Si le montant du PIB est révisé à la baisse, le coefficient augmente aussi même si les recettes fiscales n'ont pas augmenté.
- À l'inverse, un PIB plus élevé entraîne un coefficient plus faible même si le montant des impôts collectés n'a pas varié.
- Pour les années les plus récentes en particulier, les montants des recettes ont pu faire l'objet de révisions peu fréquentes et de faible ampleur. Les données concernant le PIB sont révisées et mises à jour plus fréquemment, mais pas nécessairement pour tous les pays en même temps, reflétant l'utilisation de sources et de procédures d'estimation plus fiables. En général, ces révisions ont une incidence assez limitée sur les ratios impôts/PIB.
- Toutefois, les chiffres du PIB peuvent parfois changer de façon plus fondamentale lorsque sont introduites au plan international de nouvelles procédures de calcul du PIB. Le changement le plus récent est la mise en œuvre du Système de comptabilité nationale de 2008 (SCN 2008) qui a maintenant largement remplacé son prédécesseur, le Système

de comptabilité nationale de 1993 (SCN 1993). Une version plus ancienne du Système de comptabilité nationale a été mise en place en 1968.

- Les 21 pays de l'OCDE qui sont membres de l'UE sont tenus de se conformer au Système européen de comptes économiques intégrés (SEC) pour le calcul de leur PIB. Le SEC constitue essentiellement un approfondissement du SCN, bien qu'il en diffère sur certains points mineurs sans importance pour ce rapport. À la suite de la révision du SCN en 2008, le SEC de 1995 a été remplacé par le SEC de 2010.
- Jusqu'à présent, les chiffres du PIB présentés dans cette publication se fondent sur le SCN 2008 pour 29 pays. Les exceptions sont le Chili, le Japon, la Norvège, la Nouvelle-Zélande et la Turquie qui suivront lors des prochains mois. À l'exception de quelques chiffres concernant certaines années, les montants du PIB pour ces vingt-neuf pays sont plus élevés suite à l'application du nouveau SCN. Ceci s'explique par les changements méthodologiques et aussi par l'amélioration des sources des données. Les changements intervenus sont les suivants :
  - ❖ Allemagne : augmentation du PIB variant entre 2.6 % et 3.6 % de 1970 à 2013.
  - ❖ Australie : augmentation du PIB variant entre 1.4 % et 4.7 % de 1965 à 2008.
  - ❖ Autriche : augmentation du PIB variant entre 0.8 % et 3.6 % de 1970 à 2013.
  - ❖ Belgique : augmentation du PIB variant entre 1.6 % et 3.3 % de 1970 à 2013.
  - ❖ Canada : augmentation du PIB variant entre 1.4 % et 2.7 % de 1981 à 2012.
  - ❖ Corée : augmentation du PIB variant entre 5.3 % et 8.3 % de 1970 à 2013.
  - ❖ Danemark : augmentation du PIB variant entre 1.7 % et 3.1 % de 1966 à 2013.
  - ❖ Espagne : augmentation du PIB variant entre 2.3 % et 3.4 % de 1970 à 2013.
  - ❖ Estonie : évolution du PIB variant entre -0.2 % et 2.3 % de 1993 à 2013.
  - ❖ États-Unis : augmentation du PIB variant entre 3.4 % et 5.0 % de 1970 à 2012.
  - ❖ Finlande : augmentation du PIB variant entre 1.3 % et 5.1 % de 1970 à 2013.
  - ❖ France : augmentation du PIB variant entre 1.5 % et 3.3 % de 1965 à 2013.
  - ❖ Grèce : évolution du PIB variant entre -0.4 % et 7.4 % de 1965 à 2013.
  - ❖ Hongrie : augmentation du PIB variant entre 1.1 % et 2.6 % de 1991 à 2013.
  - ❖ Irlande : augmentation du PIB variant entre 1.7 % et 6.5 % de 1970 à 2013.
  - ❖ Islande : augmentation du PIB variant entre 2.4 % et 5.8 % de 1970 à 2013.
  - ❖ Israël : augmentation du PIB variant entre 4.0 % et 6.9 % de 1970 à 2012.
  - ❖ Italie : augmentation du PIB variant entre 3.4 % et 3.9 % de 1970 à 2013.
  - ❖ Luxembourg : évolution du PIB variant entre -4.1 % et 5.1 % de 1970 à 2013.
  - ❖ Mexique : augmentation du PIB variant entre 0.9 % et 2.2 % de 1970 à 2012.
  - ❖ Pays-Bas : augmentation du PIB variant entre 5.3 % et 7.7 % de 1969 à 2013.
  - ❖ Pologne : augmentation du PIB variant entre 0.1 % et 1.9 % de 1990 à 2013.
  - ❖ Portugal : augmentation du PIB variant entre 0.8 % et 4.1 % de 1970 à 2013.
  - ❖ République slovaque : augmentation du PIB variant entre 1.3 % et 2.3 % de 1990 à 2013.
  - ❖ République tchèque : augmentation du PIB variant entre 2.9 % et 5.2 % de 1990 à 2013.
  - ❖ Royaume-Uni : augmentation du PIB variant entre 2.6 % et 6.2 % de 1970 à 2013.
  - ❖ Slovaquie : augmentation du PIB variant entre 1.6 % et 2.5 % de 1990 à 2013.

- ❖ Suède : augmentation du PIB variant entre 3.7 % et 5.9 % de 1965 à 2013.
- ❖ Suisse : augmentation du PIB variant entre 5.0 % et 6.1 % de 1970 à 2013.
- Étant donné que les recettes fiscales indiquées dans les *Statistiques des recettes publiques* ont été peu affectées par ces changements, les ratios ont en règle générale diminué pour les pays qui ont appliqué le système révisé.
- Un problème particulier soulevé par la révision des systèmes SCN 2008/SEC 2010 est que la période couverte par les révisions du PIB varie selon les pays. Afin de limiter cet effet de distorsion, la Direction des statistiques de l'OCDE et le Centre de politique et d'administration fiscales ont calculé des estimations du PIB révisées pour 1965 et les années suivantes quand les pays de l'OCDE n'ont pas fourni de chiffres révisés du PIB.

### **b. Traitement des crédits d'impôt récupérables**

Les crédits d'impôt récupérables sont des crédits d'impôt qui peuvent donner lieu à un versement aux contribuables lorsque le montant du crédit excède le montant de l'impôt à leur charge. Ils sont parfois appelés crédits d'impôt « payables » ou « remboursables ». Le Tableau F indique la manière dont le traitement de ces crédits d'impôts récupérables peut affecter le niveau des ratios impôts/PIB.

Les paragraphes 20 et 21 du Guide d'interprétation des *Statistiques des recettes publiques* disposent que :

- Seule la part d'un crédit d'impôt récupérable qui est utilisée pour réduire ou supprimer le montant d'impôt dû par un contribuable doit être déduite lors de la déclaration des recettes fiscales. Dans un souci de commodité, cette part peut être désignée sous le nom « d'élément de dépense fiscale » du crédit d'impôt<sup>2</sup>.
- La part du crédit d'impôt qui excède l'impôt dû par le contribuable et qui lui est versée doit être traitée comme un élément de dépense et non déduite dans la déclaration des recettes fiscales. Cette part peut être désignée sous le nom « d'élément de transfert » du crédit d'impôt.
- Dans le Tableau F, la « base décomposée » indiquée dans les Colonnes (5) et (8) représente le traitement qui est conforme au *Guide d'interprétation* et les chiffres des recettes fiscales de la zone OCDE.

Dans le passé, l'application de ces paragraphes du *Guide d'interprétation* a donné lieu à des difficultés pratiques importantes aboutissant à l'absence d'uniformité des déclarations. En outre, la distinction entre les dispositions concernant les impôts et les dépenses est conceptuellement difficile et il existe des arguments valables en faveur d'autres traitements<sup>3</sup>. En conséquence, il n'existe pas de solution idéale au problème de savoir comment ces crédits d'impôts doivent être traités. Deux solutions autres que la base décomposée sont présentées dans le Tableau F :

- La « base nette » traite entièrement les crédits d'impôt récupérables comme des dispositions fiscales, de sorte que la valeur totale du crédit d'impôt réduit les recettes fiscales déclarées, comme l'indiquent les Colonnes (4) et (7).
- La « base brute » est exactement l'inverse, puisqu'elle traite entièrement les crédits d'impôt récupérables comme des dépenses directes, dans lesquelles ni l'élément de transfert ni l'élément de dépense fiscale ne sont déduits des recettes fiscales, comme l'indiquent les Colonnes (6) et (9).

Tableau F. Effets des différents traitements possibles des crédits d'impôts récupérables, 2000-12


	Crédits d'impôts récupérables en millions de monnaie nationale <sup>1</sup>			Recettes fiscales totales en millions de monnaie nationale <sup>1, 2</sup>			Recettes fiscales totales en pourcentage du PIB <sup>2</sup>		
	Valeur totale	Élément de transfert	Élément de dépense fiscale	Selon la recommandation actuelle					
				Base nette	Base décomposée	Base brute	Base nette	Base décomposée	Base brute
(1)	(2)	(3)	(4) = (5) - (2)	(5)	(6) = (5) + (3)	(7)	(8)	(9)	
Australie 2000	195	20	175	214 623	<b>214 643</b>	214 818	30.4	<b>30.4</b>	30.4
Australie 2005	2 396	2 162	234	296 319	<b>298 481</b>	298 715	29.7	<b>29.9</b>	29.9
Australie 2012	7 544	4 727	2 817	411 161	<b>415 888</b>	418 705	27.0	<b>27.3</b>	27.5
Autriche 2000	n.d.	n.d.	n.d.	<b>89 733</b>			<b>42.1</b>		
Autriche 2005	650	137	513	103 144	<b>103 281</b>	103 794	40.8	<b>40.8</b>	41.0
Autriche 2012	560	230	330	131 942	<b>132 172</b>	132 502	41.6	<b>41.7</b>	41.8
Belgique 2000	n.d.	n.d.	n.d.	<b>112 772</b>			<b>43.8</b>		
Belgique 2005	n.d.	n.d.	n.d.	<b>134 928</b>			<b>43.4</b>		
Belgique 2012	1 636	438	1 198	170 217	<b>170 655</b>	171 853	43.8	<b>44.0</b>	44.3
Canada 2000	3 391	3 095	296	387 139	<b>390 234</b>	390 530	34.6	<b>34.9</b>	34.9
Canada 2005	7 824	7 142	682	457 158	<b>464 300</b>	464 982	31.8	<b>32.3</b>	32.4
Canada 2012	10 869	9 907	962	552 815	<b>562 722</b>	563 684	30.1	<b>30.7</b>	30.7
République tchèque 2000	n.d.	n.d.	n.d.		<b>771 596</b>			<b>32.5</b>	
République tchèque 2005	15 029	1 485	13 544	1 123 316	<b>1 124 801</b>	1 138 346	34.5	<b>34.5</b>	34.9
République tchèque 2012	33 077	8 571	24 506	1 358 838	<b>1 367 409</b>	1 391 915	33.6	<b>33.8</b>	34.4
France 2000	457	n.d.	n.d.		<b>639 427</b>			<b>43.1</b>	
France 2005	4 043	n.d.	n.d.		<b>758 069</b>			<b>42.8</b>	
France 2012	14 249	n.d.	n.d.		<b>920 101</b>			<b>44.0</b>	
Allemagne 2000	39 318	n.d.	n.d.	<b>767 045</b>			<b>36.3</b>		
Allemagne 2005	47 814	15 138	32 678	764 079	<b>779 217</b>	811 895	33.3	<b>33.9</b>	35.3
Allemagne 2012	43 342	16 321	27 022	986 021	<b>1 002 342</b>	1 029 364	35.9	<b>36.5</b>	37.4
Islande 2000	n.d.	n.d.	n.d.			<b>254 556</b>			<b>36.2</b>
Islande 2005	n.d.	n.d.	n.d.			<b>417 327</b>			<b>39.4</b>
Islande 2012	n.d.	n.d.	n.d.			<b>626 450</b>			<b>35.3</b>
Mexique 2000	n.d.	n.d.	n.d.		<b>1 014 625</b>			<b>16.5</b>	
Mexique 2005	n.d.	n.d.	n.d.		<b>1 667 424</b>			<b>17.7</b>	
Mexique 2012	n.d.	n.d.	n.d.		<b>3 048 560</b>			<b>19.6</b>	
Nouvelle-Zélande 2000	1 057	746	311	39 019	<b>39 765</b>	40 076	32.3	<b>32.9</b>	33.2
Nouvelle-Zélande 2005	1 525	1 006	519	58 352	<b>59 358</b>	59 877	35.8	<b>36.4</b>	36.7
Nouvelle-Zélande 2012	2 636	1 740	896	68 363	<b>70 103</b>	70 999	32.2	<b>33.0</b>	33.4
Norvège 2000	n.d.	n.d.	n.d.		<b>631 581</b>			<b>42.6</b>	
Norvège 2005	1 220	908	312	845 427	<b>846 335</b>	846 647	43.2	<b>43.2</b>	43.2
Norvège 2012	n.d.	n.d.	n.d.		<b>1 230 430</b>			<b>42.3</b>	
Royaume-Uni 2000	4 652	3 419	1 233	351 687	<b>355 106</b>	356 339	34.4	<b>34.7</b>	34.8
Royaume-Uni 2005	17 388	12 570	4 818	435 292	<b>447 862</b>	452 680	32.8	<b>33.8</b>	34.1
Royaume-Uni 2012	31 278	27 078	4 200	519 986	<b>547 064</b>	551 264	31.4	<b>33.0</b>	33.3
États-Unis 2000	36 511	26 909	9 602	2 894 657	<b>2 921 566</b>	2 931 168	28.1	<b>28.4</b>	28.5
États-Unis 2005	96 004	49 269	46 735	3 363 059	<b>3 412 328</b>	3 459 063	25.7	<b>26.1</b>	26.4
États-Unis 2012	132 252	84 160	48 092	3 856 773	<b>3 940 933</b>	3 989 025	23.9	<b>24.4</b>	24.7

Notes : En Autriche, le crédit d'impôt pour enfant à charge n'est pas considéré comme un crédit d'impôt dans les Statistiques des recettes publiques et est traité entièrement comme une provision de dépense. Pour l'Autriche et la France, le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les recettes non collectées. Certains crédits d'impôts récupérables au Canada ne peuvent pas être ventilés entre l'élément de transfert et l'élément de dépense fiscale. Leur valeur totale a été ajoutée à l'élément de transfert.

n.d. signifie non disponible.

1. Pour les pays de la zone euro, les montants sont exprimés en euros pour toutes les années.

2. Les chiffres en gras correspondent aux recettes fiscales totales et aux recettes fiscales en pourcentage du PIB figurant dans ce rapport.

StatLink  <http://dx.doi.org/10.1787/888933164209>

Le Tableau F, qui recense les valeurs des crédits d'impôt récupérables et de leurs deux composantes pour les années 2000, 2005 et 2012, fait apparaître les résultats de leur utilisation pour le calcul de la valeur des recettes fiscales et des ratios impôts/PIB en fonction de ces trois bases. Si le lecteur souhaite comparer les ratios impôts/PIB selon les différents traitements possibles des crédits d'impôt récupérables, il doit être conscient de leurs inconvénients potentiels.

- Alors que la base brute permet de comparer le traitement des dépenses publiques relatives aux prestations liées au revenu du travail et celui des crédits d'impôt récupérables, elle ne permet pas de comparer les crédits d'impôt non récupérables aux crédits d'impôt récupérables. Le passage d'un crédit d'impôt non récupérable à un crédit d'impôt récupérable, même si le coût budgétaire qu'il comporte ou son incidence sur les revenus du contribuable est minime, peut entraîner une forte augmentation des recettes déclarées. En effet, les montants déduits antérieurement des recettes fiscales seraient considérés comme une dépense directe qui n'est plus déductible des recettes.
- Le principal inconvénient de la base nette est qu'elle interdit les comparaisons entre les pays qui appliquent des crédits d'impôt récupérables et ceux qui n'en appliquent pas. En effet, la base nette réduit les recettes fiscales pour les pays utilisant des crédits d'impôt récupérables d'un montant qui serait assimilé à une dépense dans les pays qui utilisent des programmes de dépenses comparables pour effectuer des transferts au profit de ceux qui ne paient pas d'impôt. Même entre les pays qui appliquent des crédits d'impôt récupérables, la déclaration sur une base nette aboutirait à des recettes fiscales moindres (toutes choses étant égales par ailleurs) pour les pays qui accordent une aide plus importante aux personnes exonérées d'impôt grâce à ces crédits. On peut soutenir que cette méthode risque de donner une impression trompeuse de l'importance du système fiscal.

Toutefois, à de rares exceptions près, le choix de la méthode de déclaration des crédits d'impôt récupérables n'a qu'une faible incidence sur le rapport entre les recettes fiscales totales et le PIB (Tableau F). En ce qui concerne les pays pour lesquels des données sont disponibles, les différences entre les ratios sur une base nette et les ratios sur une base brute représentent :

- un point de pourcentage ou plus en Allemagne, en Nouvelle-Zélande et au Royaume-Uni ;
- entre un demi-point et un point de pourcentage en Australie, en Belgique, au Canada, aux États-Unis et en République tchèque.
- moins d'un demi-point de pourcentage en Autriche et en Norvège.

### Notes

1. Calculé en appliquant le pourcentage moyen non pondéré de variation pour 2013 dans les 30 pays qui ont communiqué des données pour cette année au ratio moyen global impôts/PIB en 2012.
2. Il ne s'agit pas vraiment d'une dépense fiscale au sens strict. De telles dépenses fiscales nécessitent l'identification d'un système fiscal de référence pour chaque pays ou, de préférence, une norme commune internationale. En pratique, il n'a pas été possible de parvenir à un accord sur une norme internationale commune.
3. Cette question a été examinée dans une *Étude spéciale* de l'édition de 2001 des *Statistiques des recettes publiques*.

## Étude spéciale

### S.1. Tendances des recettes fiscales depuis le début de la crise

Cette Étude spéciale examine l'évolution des ratios recettes fiscales-produit intérieur brut (PIB) dans les pays de l'OCDE depuis le début de la crise économique et financière. Elle s'appuie largement sur les données portant sur les années comprises entre 2007 et 2013. Voici quelques-uns des phénomènes observés :

- Dans la zone OCDE, le ratio moyen recettes fiscales-PIB\* a fortement baissé au cours des deux années qui ont suivi le déclenchement de la crise, mais s'est redressé en 2010.
- Cette tendance générale masque de grandes disparités entre les différents pays de l'OCDE. Ainsi, un pays a enregistré une diminution de 4.2 points de pourcentage du ratio impôts-PIB entre 2007 et 2013, tandis qu'un autre a vu ce ratio progresser de 5.2 points.
- Trois pays de l'OCDE seulement ont accusé une augmentation des recettes de l'impôt sur les bénéfices des sociétés en pourcentage du PIB au cours de la période.
- Les pays de l'OCDE se divisent en quatre groupes distincts en fonction de l'évolution de leur ratio impôts-PIB au cours de la période, et la composition des recettes fiscales évolue différemment entre ces groupes.
- Tous les pays de l'OCDE sauf deux ont enregistré une baisse de la valeur nominale de leurs recettes fiscales en 2009, et plus des trois quarts ont également vu leur PIB nominal reculer.

\* Dans ce document, le ratio moyen recettes fiscales-PIB pour la zone OCDE désigne la moyenne non pondérée des résultats pour les 34 pays de l'OCDE. Cet indicateur suppose que chaque pays fait l'objet d'une pondération identique dans les calculs.



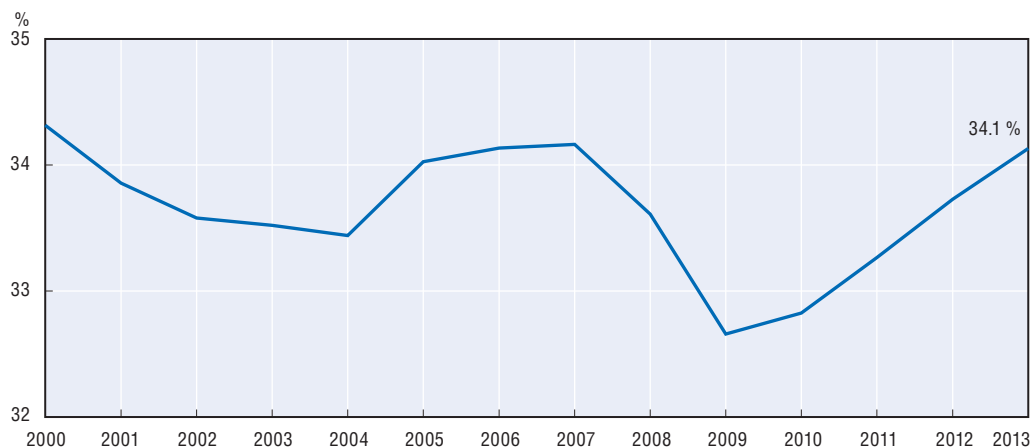
## 1. Introduction

Voici plus de six ans que la crise économique et financière a éclaté. Le point culminant de la crise est désormais passé, mais ses répercussions se font toujours sentir et de nombreux pays n'ont pas encore renoué avec une croissance économique forte et durable. Ces événements ont eu des répercussions directes à la fois sur le niveau et sur la composition des recettes fiscales dans les pays de l'OCDE. Cette étude spéciale décrit :

- Quelques-unes des diverses tendances qui sous-tendent les coefficients de pression fiscale et leur composition observées dans les pays de l'OCDE depuis la crise financière.
- L'orientation des changements observés dans les mesures cumulées des recettes fiscales et du PIB sur la période.

Le Graphique S1 présente l'évolution du ratio moyen recettes fiscales-PIB dans la zone OCDE depuis l'année 2000. Le Tableau A dans la Partie I de ce rapport (page 56) indique la moyenne pour l'ensemble des pays de l'OCDE pour les années 2000, 2005 et 2007 à 2013, ainsi que les chiffres correspondants pour chacun des pays.

Graphique S1. **Moyenne des recettes fiscales totales dans la zone OCDE, en % du PIB, 2000-13<sup>1</sup>**



1. Le chiffre pour 2013 est provisoire. Il est calculé en appliquant le pourcentage de variation moyen non pondéré pour 2013 dans les 30 pays qui ont communiqué des données pour cette année au ratio moyen impôts-PIB de 2012.

StatLink  <http://dx.doi.org/10.1787/888933163980>

En 2000, le ratio moyen impôts-PIB dans la zone OCDE a culminé à 34.3 %. Ensuite, l'évolution suit trois phases :

- Le ratio se replie à 33.4 % en 2004 avant de se redresser à 34.2 % en 2007, soit un niveau légèrement inférieur au pic de 2000.
- Au cours des deux premières années de la crise, le ratio diminue de 1.5 points pour se situer à 32.7 % en 2009.

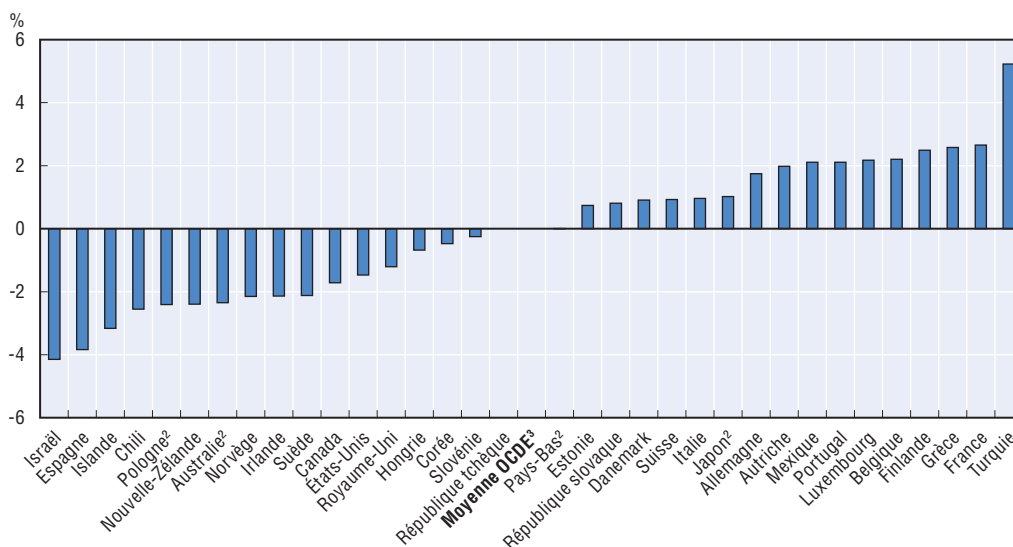


- Le ratio moyen entame un redressement à partir de 2009 et atteint 34.1 % en 2013, soit un peu moins que son niveau d'avant la crise.


## 2. Évolution globale du ratio impôts-PIB dans les différents pays de l'OCDE entre 2007 et 2013

L'évolution globale du ratio moyen impôts-PIB dans la zone de l'OCDE masque une grande variété de situations d'un pays à l'autre. Le Graphique S2 montre que, en 2013, ce ratio était inférieur à son niveau de 2007 dans 18 pays de l'OCDE. Dans 15 autres pays, ce ratio a augmenté entre ces deux années et il est resté inchangé dans un pays (la comparaison portait sur l'année 2012 pour l'Australie, le Japon, les Pays-Bas et la Pologne, en l'absence de données pour 2013).

Graphique S2. **Variation du total des recettes fiscales, en % du PIB pour les pays de l'OCDE entre 2007 et 2013<sup>1</sup>**



1. Les données pour 2013 sont provisoires.
2. Variation de 2007 à 2012 pour l'Australie, le Japon, les Pays-Bas et la Pologne. Les chiffres de 2013 pour ces pays n'étaient pas disponibles au moment du rapport.
3. La moyenne de 2013 pour la zone OCDE est calculée en appliquant le pourcentage de variation moyen non pondéré pour 2013 dans les 30 pays qui ont communiqué des données pour cette année au ratio moyen impôts-PIB de 2012.

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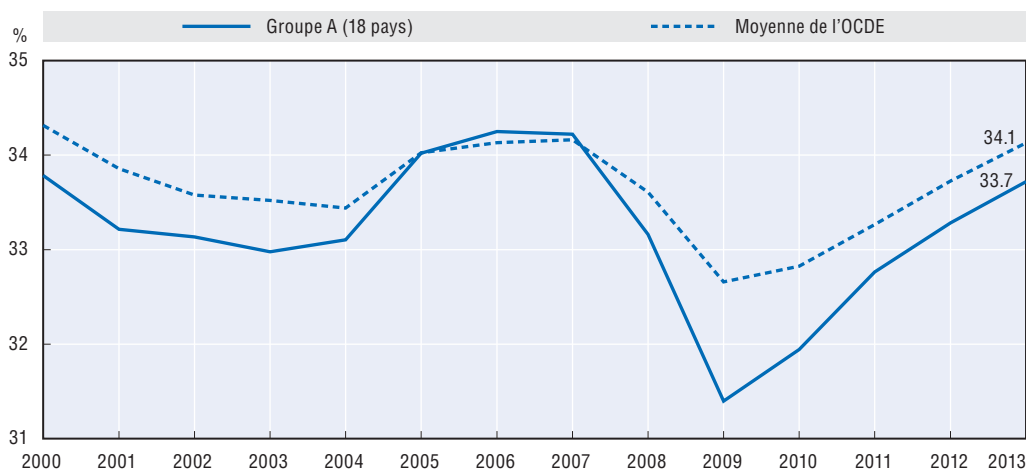
Les changements les plus significatifs intervenus entre 2007 et 2013 sont les suivants :

- La plus forte baisse a été enregistrée en Israël, où le ratio a perdu 4.2 points de PIB, passant de 34.7 % à 30.5 %. Les quatre autres pays où le ratio a reculé le plus sont l'Espagne (3.8 points), l'Islande (3.2 points), le Chili (2.7 points) et la Nouvelle-Zélande (2.4 points).
- À l'inverse, la hausse la plus marquée est observée en Turquie (5.2 points), avec un ratio qui progresse de 24.1 % à 29.3 %. Les quatre autres pays qui ont enregistré les augmentations les plus fortes sont la France (2.7 points), la Grèce (2.6 points), la Finlande (2.5 points) et la Belgique (2.2 points).
- Les Pays-Bas sont le seul pays où le ratio impôts-PIB est resté inchangé entre les deux années, soit 36.3 %.


### 3. Diversité des tendances observées entre 2007 et 2011 dans les différents pays

Cette section s'efforce de regrouper les pays en fonction de leur ratio global impôts-PIB entre 2007 et 2011. Cet exercice met en lumière l'existence d'un groupe de 18 pays qui suivent globalement l'évolution générale du ratio de la zone OCDE entre 2007 et 2011. Le Graphique S3 montre que la tendance pour ces 18 pays (Groupe A) est très similaire à la moyenne de l'OCDE dans son ensemble, non seulement entre 2007 et 2011, mais aussi sur toute la période allant de 2000 à 2013.

Graphique S3. **Moyenne des recettes fiscales totales, en % du PIB, 2000-13<sup>1</sup>, moyenne de l'OCDE et pays du Groupe A**



1. Les chiffres pour 2013 sont provisoires. Ils sont calculés en appliquant le pourcentage de variation moyen non pondéré pour 2013 dans les pays qui ont communiqué des données pour cette année au ratio moyen impôts-PIB de 2012. La moyenne de l'OCDE est calculée à partir de 30 pays et celle du Groupe A à partir de 15 pays.

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Les **pays du Groupe A** sont les suivants : Australie, Belgique, Chili, Corée, Danemark, Espagne, États-Unis, Finlande, France, Grèce, Islande, Israël, Japon, Nouvelle-Zélande, Pologne, Portugal, République tchèque et Royaume-Uni. Malgré la grande similitude avec la tendance de la moyenne de l'OCDE, on constate des différences minimales entre les pays de ce groupe, à savoir :

- 4 pays du Groupe A suivent la même tendance que la moyenne de l'OCDE entre 2007 et 2011, mais atteignent le point bas en 2010 et non en 2009 – Australie, Corée, Finlande et Pologne.
- 2 pays – Belgique et Grèce – enregistrent une légère hausse et non une baisse en 2008, et 2 autres – Japon et Portugal – voient leur ratio inchangé.
- L'Espagne accuse une légère baisse en 2011.

Les 16 autres pays de l'OCDE sont ventilés en trois groupes aux fins de cette analyse comparative :

- **Le Groupe B** comprend 4 pays – Canada, Hongrie, Irlande et Suède – qui affichent une baisse continue entre 2007 et 2011. Toutefois, la Suède se distingue en ce qu'elle enregistre une légère augmentation en 2009, avant de fléchir à nouveau en 2010 et en 2011.
- **Le Groupe C** comprend 5 pays – Allemagne, Estonie, Luxembourg, Mexique et Turquie – où le ratio impôts-PIB a nettement augmenté entre 2007 et 2012.

- **Le Groupe D** comprend 7 pays – Autriche, Italie, Norvège, Pays-Bas, République slovaque, Slovénie et Suisse – où le ratio impôts-PIB est resté assez stable entre 2007 et 2011 et où la variation annuelle la plus marquée n’a pas dépassé 1.5 point.

#### 4. Analyse des tendances par type d’impôt dans les groupes de pays A, B, C et D

Le Graphique S4 représente graphiquement les tendances observées entre 2007 et 2013 pour le ratio global impôts-PIB et pour quatre différents types d’impôt, pour l’ensemble de l’OCDE et pour les quatre groupes de pays A, B, C et D. Les quatre types d’impôt étudiés sont les suivants :

- Impôts sur le revenu, les bénéfices et les gains en capital des sociétés (IS) (code OCDE 1200).
- Impôts sur le revenu, les bénéfices et les gains en capital des personnes physiques (code OCDE 1100).
- Cotisations de sécurité sociale (code OCDE 2000).
- Impôts sur les biens et services (code OCDE 5000).

La ligne supérieure des diagrammes du Graphique S4 reflète le contenu des paragraphes 6 et 7 qui expliquent la répartition des pays entre les quatre groupes. La deuxième ligne décrit l’évolution des recettes tirées de l’IS en pourcentage du PIB. On constate une tendance commune à la baisse dans tous les groupes, bien que les gradients et/ou les formes de cette tendance baissière diffèrent dans la durée. Cette tendance commune concernant l’IS est renforcée par le contenu du Graphique S5 qui illustre l’évolution des recettes de l’IS en pourcentage du PIB entre 2007 et 2013 pour chacun des pays de l’OCDE.

Les variations les plus significatives sont les suivantes :

- Le ratio de l’impôt sur les bénéfices des sociétés au PIB était plus faible en 2013 qu’en 2007 dans 30 des 34 pays de l’OCDE.
- L’Espagne enregistre la plus forte baisse, avec un ratio qui décline de 4.5 à 2.0 % – soit 2.5 points de PIB. Les quatre autres pays qui affichent les reculs les plus marqués sont la Norvège (2.5 points), la Slovénie (1.9 points), l’Australie (1.6 points) et la Hongrie (1.4 points).
- La Turquie est le pays dont le ratio a le plus progressé entre 2007 et 2013 avec une hausse de 0.2 point. L’Estonie et le Suisse ont vu une augmentation plus faible de leur ratio. Il n’y a pas eu de changement du ratio en Autriche.

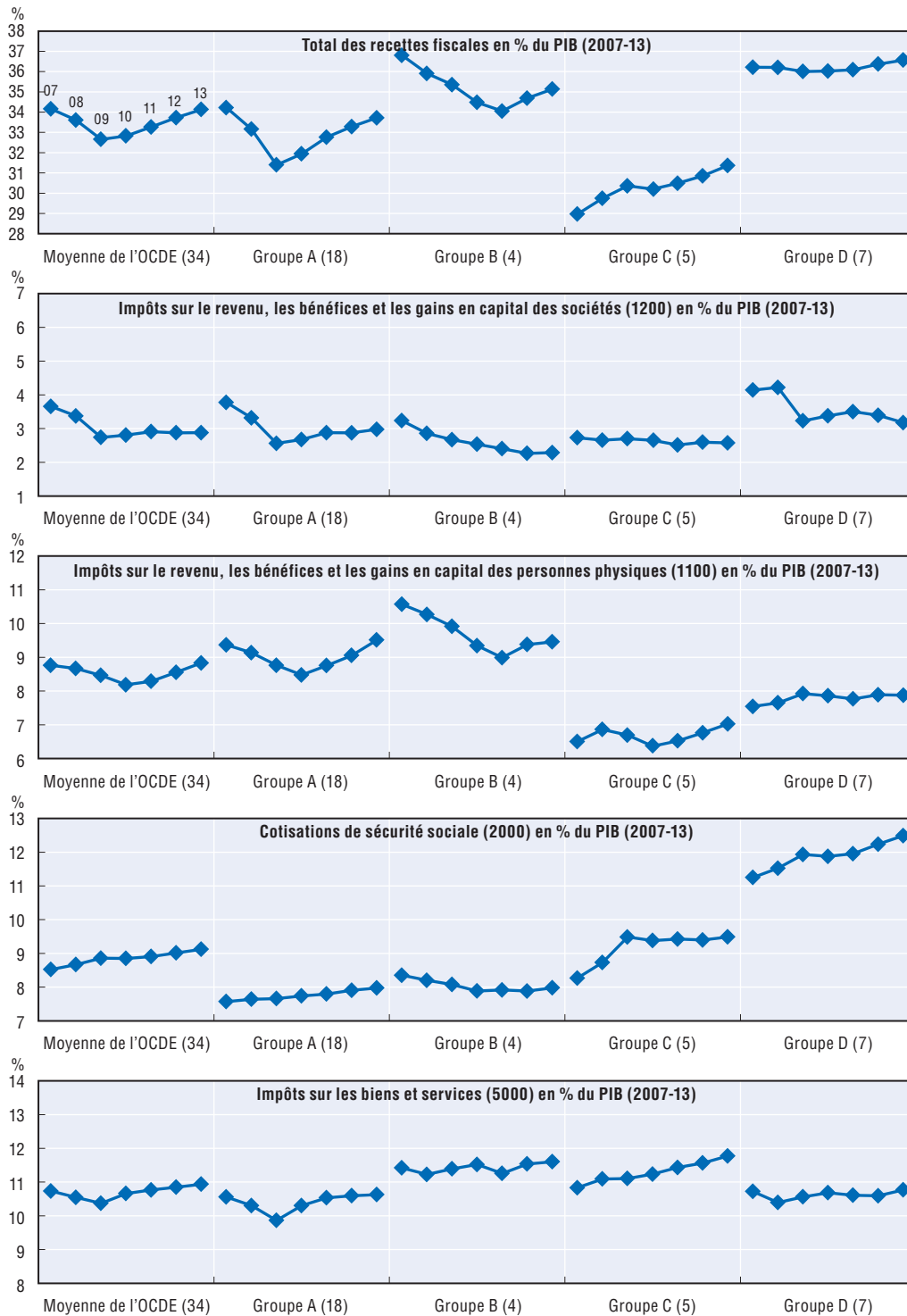
Les diagrammes représentés lignes 3 à 5 du Graphique S4 montrent en quoi la composition des impôts influe sur les différences d’évolution du ratio impôts/PIB pour les pays des Groupes A à D. Les diagrammes ligne 3 indiquent que les recettes provenant de l’impôt sur le revenu des personnes physiques expliquent pour une large part la baisse des recettes fiscales. Les pays du Groupe C sont les seuls où les recettes ont augmenté au cours de la période, et les diagrammes ligne 4 illustrent la contribution des recettes tirées des cotisations de sécurité sociale à cette tendance. Les tendances qui ressortent de ces diagrammes méritent un examen plus poussé. Les conclusions générales sont les suivantes :

##### **Pays du Groupe A**


- Les recettes de l’impôt sur le revenu des personnes physiques et des impôts sur les biens et services suivent une tendance similaire à celle de l’impôt sur les bénéfices des sociétés.

**Graphique S4. Recettes fiscales, en % du PIB, 2007-13**

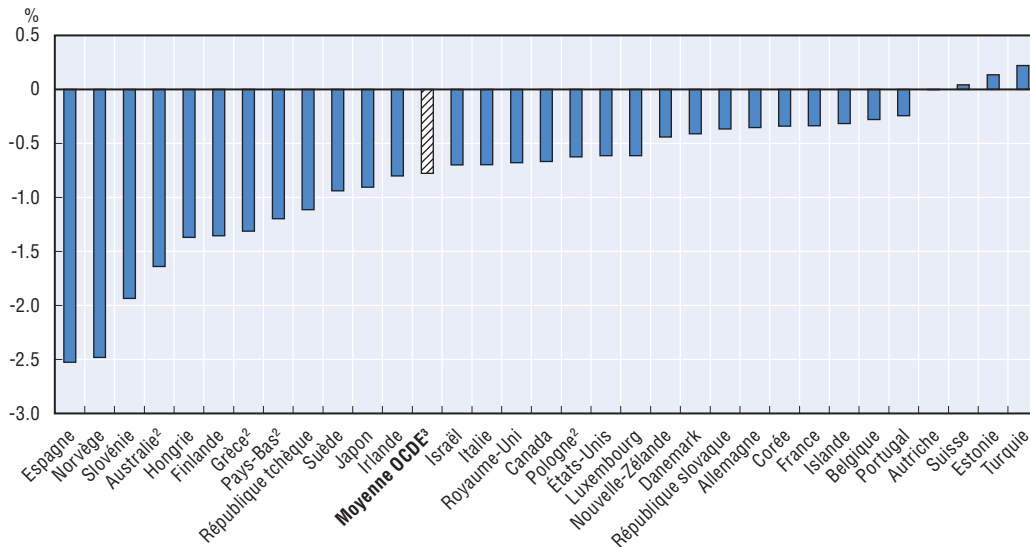
Répartition entre groupes de pays<sup>1, 2</sup> et par type d'impôt




1. Les groupes de pays sont définis en fonction de la tendance qui prévaut (voir les paragraphes 6 et 7).
2. Les diagrammes des lignes 2 à 5 ont des échelons identiques et leurs formes sont directement comparables. Les échelons dans les diagrammes de la ligne 1 sont différents et, par conséquent, leurs formes ne sont pas directement comparables.

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Graphique S5. **Variation des recettes de l'IS en % du PIB pour les pays de l'OCDE entre 2007 et 2013**<sup>1</sup>



1. Les données pour 2013 sont provisoires. Les chiffres sont manquants pour le Chili et le Mexique car les recettes tirées de l'impôt sur le revenu, les bénéfices et les gains ne peuvent pas être entièrement réparties entre impôt sur le revenu des personnes physiques et impôt sur les bénéfices des sociétés.
2. La variation concerne la période comprise entre 2007 et 2012 pour l'Australie, la Grèce, les Pays-Bas et la Pologne. Les chiffres de 2013 pour ces pays n'étaient pas disponibles au moment de la rédaction de ce rapport.
3. La moyenne de 2013 pour la zone OCDE est calculée en appliquant le pourcentage de variation moyen non pondéré pour 2013 dans les 28 pays qui ont communiqué des données sur les recettes de l'IS pour cette année au ratio moyen IS-PIB de 2012.

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- Les recettes des cotisations de sécurité sociale, en pourcentage du PIB, sont en moyenne légèrement croissantes pour ces pays.
- Les recettes des impôts sur les biens et services diminuent jusqu'en 2009 avant d'augmenter de nouveau.

### **Pays du Groupe B**

- Les recettes des cotisations de sécurité sociale diminuent moins rapidement que celles de l'impôt sur les bénéfices des sociétés.
- Les recettes de l'impôt sur le revenu des personnes physiques accusent une baisse plus marquée.
- Les recettes des impôts sur les biens et services présentent une légère tendance à la hausse.

### **Pays du Groupe C**

- Les recettes des cotisations de sécurité sociale enregistrent une forte tendance à la hausse entre 2007 et 2009 et sont stables par la suite.
- Les tendances concernant l'impôt sur les bénéfices des sociétés sont relativement stables. Les recettes concernant l'impôt sur le revenu des personnes physiques augmentent après avoir diminué jusqu'en 2010.
- Les recettes des impôts sur les biens et services s'orientent à la hausse.

**Pays du Groupe D**

- Les recettes des cotisations de sécurité sociale suivent une tendance haussière sur l'ensemble de la période, ce qui compense le recul des recettes de l'IS.
- Les impôts sur le revenu des personnes physiques affichent une légère tendance à la hausse.
- L'évolution des recettes des impôts sur les biens et services suit pour ces pays la tendance générale et reste relativement stable.

**5. Variations du ratio impôts-PIB – mouvements relatifs des recettes fiscales et du PIB en valeur nominale**

Les chiffres relatifs au coefficient de pression fiscale indiqués dans ce document correspondent aux recettes fiscales totales en pourcentage du PIB. Ces deux variables sont exprimées en valeur nominale et non en valeur réelle. Par conséquent, la hausse ou la baisse du coefficient une année donnée dépend des mouvements relatifs de ces deux variables. En général, ces deux variables sont orientées à la hausse dans la plupart des pays de l'OCDE lors d'une année normale. Si tel est le cas, le coefficient augmente si les recettes fiscales progressent plus vite que le PIB, et diminue dans le cas inverse.

Bien que les recettes fiscales et le PIB en termes nominaux soient généralement orientés à la hausse dans les pays de l'OCDE, l'une ou l'autre de ces variables peut baisser dans certains pays, même une année normale. Toutefois, au plus fort de la crise financière, ces deux montants étaient en baisse dans un grand nombre de pays, comme l'illustre le Tableau S1 :

- En 2009, la valeur nominale des recettes fiscales a baissé dans 32 des 34 pays de l'OCDE, à l'exception du Luxembourg et de la Turquie. Le PIB nominal a également diminué dans 25 de ces 32 pays. Il a aussi reculé au Luxembourg, soit dans 26 pays au total.
- Les recettes fiscales se sont également contractées dans 8 pays de l'OCDE en 2008. Le nombre de pays affichant cette même tendance pour les années 2010 à 2013 était de 4, 2, 3 et 3.
- En 2012, sept pays de l'OCDE ont eu une diminution de leur PIB nominal. Le nombre de ces pays oscillait entre 2 et 4 en 2008, 2010, 2011 et 2013.


Lorsque les recettes fiscales et le PIB baissent, les coefficients de pression fiscale diminuent si les recettes fiscales déclinent plus vite que le PIB et augmentent dans le cas inverse. Si le PIB baisse alors que les recettes fiscales augmentent, le coefficient de pression fiscale augmentera. Si les recettes fiscales baissent alors que le PIB augmente, le coefficient diminuera.

Tableau S1. **Pays de l'OCDE dont les recettes fiscales et/ou le PIB en valeur nominale ont enregistré une diminution annuelle entre 2008 et 2013**

	2008		2009		2010		2011		2012		2013	
	Recettes fiscales	PIB	Recettes fiscales	PIB	Recettes fiscales	PIB	Recettes fiscales	PIB	Recettes fiscales	PIB	Recettes fiscales	PIB
Australie	▼		▼									
Autriche			▼	↓								
Belgique			▼	↓								
Canada			▼	↓								
Chili	▼		▼									
République tchèque			▼	↓								
Danemark			▼	↓								
Estonie			▼	↓	▼							
Finlande			▼	↓								
France			▼	↓								
Allemagne			▼	↓								
Grèce			▼	↓	▼	↓	▼	↓	▼	↓	▼	↓
Hongrie			▼	↓	▼							
Islande			▼									
Irlande	▼	↓	▼	↓	▼	↓						
Israël	▼		▼									
Italie			▼	↓						↓	▼	↓
Japon	▼	↓	▼	↓				↓		↓		
Corée			▼									
Luxembourg				↓								
Mexique			▼	↓								
Pays-Bas			▼	↓						↓		
Nouvelle-Zélande	▼		▼									
Norvège			▼	↓							▼	
Pologne			▼									
Portugal			▼	↓				↓	▼	↓		
République slovaque			▼	↓								
Slovénie			▼	↓					▼	↓		
Espagne	▼		▼	↓			▼	↓		↓		↓
Suède			▼	↓								
Suisse			▼	↓								
Turquie												
Royaume-Uni			▼	↓								
États-Unis	▼		▼	↓								
<b>Total</b>	<b>8</b>	<b>2</b>	<b>32</b>	<b>26</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>7</b>	<b>3</b>	<b>3</b>

▼ indique une baisse des recettes fiscales en valeur nominale.

↓ indique une baisse du PIB en valeur nominale.

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PART II

# **Tax levels and tax structures, 1965-2013**

PARTIE II

# **Niveaux et structures des impôts, 1965-2013**



## PART II/ PARTIE II

### A. Comparative tables, 1965-2012

In all of the following tables, the symbol ("") indicates not available/or not applicable and (\*) estimated. The main series in this volume cover the years 1965 to 2012. Figures referring to 1966-1979, 1981-1989, 1991-1999 and 2001-2006 have been omitted because of lack of space. A complete series is, however, available on CD-ROM. Data for 1955 and 1960 (for nineteen OECD countries) are provided in Part V of the 1998 edition of this Report.

The Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries, except Chile, Japan, New Zealand, Norway and Turkey.

### A. Tableaux comparatifs, 1965-2012

Dans tous les tableaux suivants, le symbole ("") signifie que l'information n'est pas disponible ou qu'elle n'est pas significative, et (\*) qu'il s'agit d'une estimation. La principale série chronologique des statistiques de recettes fiscales couvre les années 1965 à 2012. Les chiffres de 1966-1979, 1981-1989, 1991-1999 et 2001-2006 ont été omis pour des raisons d'espace. Une série complète est cependant disponible sur CD-ROM. La partie V dans l'édition 1998 de ce Rapport fournit des données pour les années 1955 et 1960 (pour dix-neuf pays de l'OCDE).

Les chiffres du Produit Intérieur Brut (PIB) se fondent sur le Système de comptabilité nationale de 2008 (SCN 2008) pour tous les pays membres de l'OCDE, à l'exception du Chili, du Japon, de la Norvège, de la Nouvelle-Zélande et de la Turquie.



**Treatment of capital transfers:** Footnote 1 in Tables 1 to 35 refers to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted from the total tax revenue and this reduction has been allocated between tax headings in proportion to their tax revenues.

This applies to the following countries:

- Austria from 1995.
- Denmark from 1990.
- France from 1992.
- Greece for 1999 and 2000.
- Spain from 2000.

**Traitements des transferts en capital :** La note de bas de page n° 1 des tableaux 1 à 35 se réfère au traitement des transferts en capital que certains pays effectuent pour tenir compte des impôts qui ont été évalués mais non recouverts. Le transfert en capital a été soustrait des recettes fiscales totales et cette réduction a été répartie entre les différentes rubriques en pourcentage de leurs recettes.

C'est le cas pour les pays suivants :

- Autriche à partir de 1995.
- Danemark à partir de 1990.
- France à partir de 1992.
- Grèce pour 1999 et 2000.
- Espagne à partir de 2000.

Table 1. **Total tax revenue as % of gross domestic product at market prices, 2012**  
 Tableau 1. **Total des recettes fiscales en % du produit intérieur brut aux prix du marché, 2012**

	Total Tax Revenue / Total des recettes fiscales	Excluding social security / Sécurité sociale non comprise
Australia / Australie	27.3	27.3
Austria / Autriche <sup>1</sup>	41.7	27.4
Belgium / Belgique	44.0	29.8
Canada	30.7	25.9
Chile / Chili	21.4	20.0
Czech Republic / République tchèque	33.8	19.0
Denmark / Danemark <sup>1</sup>	47.2	46.3
Estonia / Estonie	32.1	20.8
Finland / Finlande	42.8	30.1
France <sup>1</sup>	44.0	27.5
Germany / Allemagne <sup>2</sup>	36.5	22.5
Greece / Grèce <sup>1</sup>	33.7	22.9
Hungary / Hongrie	38.5	25.8
Iceland / Islande	35.3	31.7
Ireland / Irlande	27.3	23.1
Israel / Israël	29.6	24.6
Italy / Italie	42.7	29.8
Japan / Japon	29.5	17.2
Korea / Corée	24.8	18.7
Luxembourg	38.5	27.2
Mexico / Mexique	19.6	16.7
Netherlands / Pays-Bas	36.3	21.4
New Zealand / Nouvelle-Zélande	33.0	33.0
Norway / Norvège	42.3	32.7
Poland / Pologne	32.1	20.0
Portugal	31.2	22.4
Slovak Republic / République slovaque	28.1	15.7
Slovenia / Slovénie	36.5	21.6
Spain / Espagne <sup>1</sup>	32.1	20.6
Sweden / Suède	42.3	32.4
Switzerland / Suisse	26.9	20.2
Turkey / Turquie	27.6	20.1
United Kingdom / Royaume-Uni	33.0	26.7
United States / États-Unis	24.4	18.9
<i>Unweighted average / Moyenne non pondérée</i>		
<b>OECD Average / Moyenne OCDE</b>	<b>33.7</b>	<b>24.7</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 2. **Total tax revenue as % of GDP, 1965-1974**  
 Tableau 2. **Total des recettes fiscales en % du PIB, 1965-1974**

	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
Australia / Australie	20.6	19.8	20.4	20.3	20.7	21.1	21.8	21.4	22.5	24.6
Austria / Autriche <sup>1</sup>	33.6	34.3	34.2	34.2	34.7	33.7	34.3	34.8	34.9	35.9
Belgium / Belgique	30.6	32.7	33.4	34.2	34.4	33.3	34.4	34.3	35.4	36.3
Canada	25.2	26.3	27.3	28.1	30.3	30.3	29.8	30.3	29.8	32.2
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	..	..	..	..	..	..	..
Denmark / Danemark <sup>1</sup>	29.5	30.3	30.8	33.5	33.2	37.7	40.8	40.3	39.6	41.5
Estonia / Estonie	..	..	..	..	..	..	..	..	..	..
Finland / Finlande	30.0	31.2	32.0	32.4	31.0	31.2	32.8	33.2	34.0	33.3
France <sup>1</sup>	33.6	33.4	33.7	33.8	34.4	33.6	33.1	33.5	33.5	33.6
Germany / Allemagne <sup>2</sup>	31.6	32.2	32.2	32.2	33.9	31.5	32.0	33.5	35.0	34.9
Greece / Grèce <sup>1</sup>	17.0	18.3	19.1	19.8	19.6	19.1	18.9	18.8	17.3	18.1
Hungary / Hongrie	..	..	..	..	..	..	..	..	..	..
Iceland / Islande	25.5	..	..	..	..	26.7	..	..	..	..
Ireland / Irlande	24.5	26.5	27.0	27.4	28.1	27.6	28.6	27.4	27.6	28.0
Israel / Israël	..	..	..	..	..	..	..	..	..	..
Italy / Italie	24.7	24.5	25.3	26.1	25.5	24.8	25.5	25.4	23.1	24.2
Japan / Japon	17.8	17.2	17.7	17.9	18.3	19.2	19.5	20.1	21.8	22.3
Korea / Corée	..	..	..	..	..	..	..	11.8	11.4	12.5
Luxembourg	26.4	26.1	26.7	25.9	26.0	22.3	24.4	24.9	25.3	26.1
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	30.9	32.2	33.1	33.8	32.7	33.5	34.9	36.0	37.0	37.4
New Zealand / Nouvelle-Zélande	23.6	24.3	26.3	22.9	23.9	25.6	24.5	26.1	26.8	30.0
Norway / Norvège	29.6	30.8	32.6	33.5	34.8	34.5	37.0	38.9	39.3	39.0
Poland / Pologne	..	..	..	..	..	..	..	..	..	..
Portugal	15.7	16.1	16.7	16.8	17.4	17.6	17.3	17.1	16.7	17.1
Slovak Republic / République slovaque	..	..	..	..	..	..	..	..	..	..
Slovenia / Slovénie	..	..	..	..	..	..	..	..	..	..
Spain / Espagne <sup>1</sup>	14.3	13.3	16.5	15.6	16.0	15.5	15.8	16.6	17.2	16.6
Sweden / Suède	31.4	32.1	32.9	34.8	35.7	35.7	36.4	37.6	36.9	38.0
Switzerland / Suisse	16.6	17.2	17.2	18.0	18.9	18.2	17.9	18.3	20.2	20.9
Turkey / Turquie	10.6	10.7	11.4	11.3	12.2	9.3	10.7	10.8	11.3	10.5
United Kingdom / Royaume-Uni	29.3	30.0	31.8	33.0	34.7	35.3	33.4	31.8	30.0	32.9
United States / États-Unis	23.5	23.8	24.8	24.3	26.6	25.7	23.9	24.4	24.4	25.2
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>24.8</b>	<b>25.4</b>	<b>26.2</b>	<b>26.5</b>	<b>27.1</b>	<b>26.8</b>	<b>27.3</b>	<b>27.0</b>	<b>27.1</b>	<b>28.0</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 2. **Total tax revenue as % of GDP, 1975-1984 (cont.)**  
 Tableau 2. **Total des recettes fiscales en % du PIB, 1975-1984 (suite)**

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Australia / Australie	25.4	25.5	25.4	24.5	25.1	26.2	26.3	26.8	26.1	27.7
Austria / Autriche <sup>1</sup>	36.4	36.3	36.6	38.8	38.2	38.7	39.7	38.5	38.2	39.9
Belgium / Belgique	38.8	39.0	40.9	41.5	42.2	40.6	40.8	42.0	42.7	43.5
Canada	31.4	30.9	30.1	29.8	29.6	30.4	32.7	32.5	31.9	32.0
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	..	..	..	..	..	..	..
Denmark / Danemark <sup>1</sup>	37.8	38.8	39.2	40.3	41.5	42.3	42.1	41.0	42.9	44.0
Estonia / Estonie	..	..	..	..	..	..	..	..	..	..
Finland / Finlande	36.1	39.6	39.8	36.5	35.1	35.3	37.3	36.4	36.1	37.6
France <sup>1</sup>	34.9	36.7	36.7	36.7	38.1	39.4	39.5	40.3	40.7	41.8
Germany / Allemagne <sup>2</sup>	34.3	35.3	36.7	36.7	36.4	36.4	35.9	35.5	35.6	35.7
Greece / Grèce <sup>1</sup>	18.6	20.2	20.5	20.5	21.2	20.6	20.8	23.5	23.9	24.4
Hungary / Hongrie	..	..	..	..	..	..	..	..	..	..
Iceland / Islande	29.2	..	..	..	..	28.8	29.9	30.2	27.6	28.8
Ireland / Irlande	27.9	31.0	29.5	27.9	27.6	30.1	31.2	32.6	33.9	34.7
Israel / Israël	..	..	..	..	..	..	..	..	..	..
Italy / Italie	24.5	25.4	25.9	26.1	25.3	28.7	29.8	31.9	33.8	33.0
Japan / Japon	20.4	21.2	21.7	23.4	23.8	24.8	25.4	25.9	26.3	26.5
Korea / Corée	14.2	15.4	15.4	15.8	16.1	16.2	15.9	16.2	16.5	15.6
Luxembourg	31.2	31.3	34.7	35.4	33.1	33.9	34.9	36.0	38.0	36.5
Mexico / Mexique	..	..	..	..	..	14.5	14.1	14.4	16.0	15.6
Netherlands / Pays-Bas	38.4	38.2	39.1	39.7	40.1	40.4	39.6	40.2	41.3	39.6
New Zealand / Nouvelle-Zélande	28.0	28.8	31.8	29.7	30.3	30.2	31.6	32.6	29.9	29.5
Norway / Norvège	39.2	40.6	41.4	40.9	40.8	42.4	43.9	43.1	41.9	41.2
Poland / Pologne	..	..	..	..	..	..	..	..	..	..
Portugal	18.9	20.5	20.9	20.2	19.9	21.9	23.1	23.7	25.1	24.6
Slovak Republic / République slovaque	..	..	..	..	..	..	..	..	..	..
Slovenia / Slovénie	..	..	..	..	..	..	..	..	..	..
Spain / Espagne <sup>1</sup>	18.0	17.9	19.7	20.9	21.4	22.0	23.2	23.5	25.4	25.7
Sweden / Suède	38.9	42.7	44.7	45.1	43.9	43.7	45.0	44.0	44.7	44.3
Switzerland / Suisse	22.5	23.8	24.0	23.9	23.5	23.3	23.4	23.7	24.2	27.5
Turkey / Turquie	11.9	12.1	12.7	12.4	11.7	13.3	14.1	13.7	12.8	10.7
United Kingdom / Royaume-Uni	33.6	33.5	33.0	31.4	30.7	33.5	34.9	37.1	35.5	35.6
United States / États-Unis	24.6	24.0	25.2	25.0	25.2	25.5	25.9	26.0	24.0	24.1
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>28.6</b>	<b>29.5</b>	<b>30.2</b>	<b>30.1</b>	<b>30.0</b>	<b>30.1</b>	<b>30.8</b>	<b>31.2</b>	<b>31.3</b>	<b>31.5</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
- Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 2. **Total tax revenue as % of GDP, 1985-1994 (cont.)**  
 Tableau 2. **Total des recettes fiscales en % du PIB, 1985-1994 (suite)**

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Australia / Australie	27.7	28.4	28.5	28.1	28.0	28.1	26.6	26.1	26.6	27.4
Austria / Autriche <sup>1</sup>	40.5	40.4	40.1	40.1	39.0	39.4	39.8	41.4	41.8	41.5
Belgium / Belgique	43.5	43.3	43.9	42.6	40.8	41.2	41.5	41.0	42.5	42.8
Canada	31.9	32.7	33.6	33.2	34.3	35.3	35.8	35.3	34.7	34.5
Chile / Chili	..	..	..	..	..	17.0	17.9	18.5	18.7	18.5
Czech Republic / République tchèque	..	..	..	..	..	..	..	..	37.1	35.8
Denmark / Danemark <sup>1</sup>	45.4	47.5	48.1	48.6	47.5	45.8	45.1	45.5	46.9	47.9
Estonia / Estonie	..	..	..	..	..	..	..	..	..	..
Finland / Finlande	39.1	40.3	38.7	42.0	41.5	42.9	44.4	44.0	43.5	45.5
France <sup>1</sup>	41.9	41.5	42.1	41.2	41.0	41.0	41.3	40.9	42.1	42.2
Germany / Allemagne <sup>2</sup>	36.1	35.8	36.3	36.0	36.2	34.8	35.0	35.9	35.8	36.2
Greece / Grèce <sup>1</sup>	24.4	25.6	26.1	23.5	22.8	25.0	25.1	26.0	26.4	26.7
Hungary / Hongrie	..	..	..	..	..	..	44.9	44.6	45.5	43.0
Iceland / Islande	27.4	27.6	28.0	30.5	30.6	30.1	30.5	31.3	30.3	29.8
Ireland / Irlande	33.7	34.4	34.6	35.7	32.5	32.4	33.0	33.3	33.3	34.4
Israel / Israël	..	..	..	..	..	..	..	..	..	..
Italy / Italie	32.5	34.0	34.1	34.6	35.6	36.4	36.8	39.0	40.6	38.7
Japan / Japon	26.7	27.7	28.6	29.0	29.3	28.5	28.2	26.7	26.8	25.8
Korea / Corée	15.3	14.9	15.2	15.2	16.0	18.5	18.2	18.1	18.5	18.8
Luxembourg	37.5	35.6	35.8	34.5	33.7	33.9	31.8	32.4	34.8	35.0
Mexico / Mexique	15.2	14.5	15.4	14.9	15.4	15.5	15.5	15.8	15.8	15.4
Netherlands / Pays-Bas	39.9	40.6	42.8	42.8	40.4	40.4	42.4	42.1	42.3	40.4
New Zealand / Nouvelle-Zélande	30.6	31.4	34.8	33.8	37.2	36.5	34.7	35.1	35.2	35.8
Norway / Norvège	42.6	44.5	42.7	42.2	40.5	41.0	41.1	40.3	39.4	40.8
Poland / Pologne	..	..	..	..	..	..	33.9	34.8	38.7	36.8
Portugal	24.1	25.5	24.0	25.6	26.3	26.5	27.5	29.5	28.0	28.8
Slovak Republic / République slovaque	..	..	..	..	..	..	..	..	..	..
Slovenia / Slovénie	..	..	..	..	..	..	..	..	..	..
Spain / Espagne <sup>1</sup>	26.8	28.2	30.0	30.1	31.8	31.6	31.9	32.9	32.0	32.0
Sweden / Suède	44.8	47.0	49.5	48.8	49.3	49.5	47.5	45.0	44.4	44.6
Switzerland / Suisse	23.9	24.8	24.6	24.8	24.1	23.6	23.5	23.9	24.5	24.9
Turkey / Turquie	11.5	13.0	14.0	13.2	13.9	14.9	15.6	16.7	16.9	16.5
United Kingdom / Royaume-Uni	35.6	36.0	34.8	34.8	34.2	33.9	32.7	31.7	30.6	31.1
United States / États-Unis	24.6	24.6	25.6	25.4	25.6	26.3	26.1	25.9	26.1	26.5
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>31.7</b>	<b>32.3</b>	<b>32.8</b>	<b>32.7</b>	<b>32.6</b>	<b>32.2</b>	<b>32.7</b>	<b>32.9</b>	<b>33.3</b>	<b>33.3</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.

2. From 1991 the figures relate to the united Germany.

1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.

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Table 2. **Total tax revenue as % of GDP, 1995-2004 (cont.)**  
 Tableau 2. **Total des recettes fiscales en % du PIB, 1995-2004 (suite)**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Australia / Australie	28.2	28.8	28.6	29.4	29.8	30.4	28.9	29.8	29.9	30.3
Austria / Autriche <sup>1</sup>	41.0	42.4	43.2	43.2	42.9	42.1	43.7	42.5	42.3	41.8
Belgium / Belgique	42.8	43.1	43.6	44.3	44.1	43.8	43.7	43.8	43.3	43.3
Canada	34.9	35.1	35.9	35.9	35.7	34.9	34.3	32.8	32.7	32.5
Chile / Chili	18.4	19.6	19.1	18.8	18.1	18.8	19.0	19.0	18.7	19.1
Czech Republic / République tchèque	34.9	33.4	33.7	32.5	33.4	32.5	32.6	33.5	34.4	34.7
Denmark / Danemark <sup>1</sup>	48.0	48.3	48.1	48.4	49.0	48.1	47.2	46.6	46.8	47.8
Estonia / Estonie	36.2	34.2	34.2	34.0	32.5	30.9	30.3	31.1	30.8	30.5
Finland / Finlande	44.5	45.7	45.0	44.8	44.3	45.8	43.2	43.3	42.4	41.8
France <sup>1</sup>	41.9	43.0	43.3	43.1	43.9	43.1	42.7	42.1	42.0	42.2
Germany / Allemagne <sup>2</sup>	36.2	35.6	35.3	35.5	36.2	36.3	35.1	34.4	34.7	33.9
Greece / Grèce <sup>1</sup>	27.6	34.1	28.8	30.5	31.3	33.1	31.9	32.4	30.9	30.0
Hungary / Hongrie	41.0	39.6	37.9	37.6	38.4	38.7	37.8	37.4	37.4	37.2
Iceland / Islande	30.4	31.5	31.4	33.7	36.0	36.2	34.4	34.3	35.6	36.6
Ireland / Irlande	31.8	32.0	31.4	30.9	30.9	30.9	28.8	27.5	28.0	29.2
Israel / Israël	35.2	34.7	35.8	34.6	34.6	35.6	35.5	34.9	34.2	34.1
Italy / Italie	38.6	40.2	41.7	40.0	40.9	40.6	40.3	39.7	40.1	39.3
Japan / Japon	26.4	26.4	26.8	26.4	25.9	26.6	26.8	25.8	25.3	26.1
Korea / Corée	19.0	19.6	19.3	19.3	19.7	21.5	21.8	22.0	22.7	22.0
Luxembourg	35.3	35.7	37.4	37.5	36.4	37.2	38.2	38.1	38.2	37.2
Mexico / Mexique	14.9	15.0	15.6	14.8	15.5	16.5	16.8	16.2	17.1	16.8
Netherlands / Pays-Bas	39.0	38.6	38.5	36.4	37.4	36.8	35.8	35.2	34.7	35.1
New Zealand / Nouvelle-Zélande	35.8	34.0	34.3	32.6	32.7	32.9	32.3	33.6	33.4	34.5
Norway / Norvège	40.9	40.9	41.5	42.4	42.7	42.6	42.9	43.1	42.3	43.1
Poland / Pologne	36.1	37.3	36.5	35.5	35.0	32.7	32.5	33.0	32.5	31.6
Portugal	28.9	29.6	29.5	29.7	30.5	30.6	30.4	30.8	30.9	29.7
Slovak Republic / République slovaque	39.6	38.6	36.5	36.1	34.8	33.6	32.7	32.7	32.4	31.0
Slovenia / Slovénie	38.4	37.2	36.1	36.9	37.3	36.6	36.8	37.2	37.3	37.4
Spain / Espagne <sup>1</sup>	31.3	31.0	32.0	32.4	33.3	33.4	32.9	33.3	33.2	34.2
Sweden / Suède	45.6	47.4	48.3	48.4	48.8	49.0	46.8	45.1	45.4	45.6
Switzerland / Suisse	25.5	26.0	25.4	26.3	26.5	27.6	27.0	27.5	26.8	26.5
Turkey / Turquie	16.8	18.9	20.7	21.1	23.1	24.2	26.1	24.6	25.9	24.1
United Kingdom / Royaume-Uni	32.1	32.0	32.3	33.8	34.5	34.7	34.7	33.3	32.9	33.4
United States / États-Unis	26.7	27.1	27.6	28.0	28.1	28.4	27.4	25.1	24.6	24.7
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>33.6</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.2</b>	<b>34.3</b>	<b>33.9</b>	<b>33.6</b>	<b>33.5</b>	<b>33.4</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
  1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 2. **Total tax revenue as % of GDP, 2005-2012 (cont.)**  
 Tableau 2. **Total des recettes fiscales en % du PIB, 2005-2012 (suite)**

	2005	2006	2007	2008	2009	2010	2011	2012
Australia / Australie	29.9	29.5	29.6	27.0	25.8	25.6	26.3	27.3
Austria / Autriche <sup>1</sup>	40.8	40.4	40.5	41.4	41.0	40.9	41.0	41.7
Belgium / Belgique	43.4	43.0	42.4	42.9	42.0	42.4	42.9	44.0
Canada	32.3	32.6	32.3	31.6	31.4	30.5	30.4	30.7
Chile / Chili	20.7	22.0	22.8	21.4	17.2	19.5	21.2	21.4
Czech Republic / République tchèque	34.5	34.1	34.3	33.5	32.4	32.5	33.4	33.8
Denmark / Danemark <sup>1</sup>	49.5	48.1	47.7	46.6	46.4	46.5	46.6	47.2
Estonia / Estonie	30.4	30.4	31.1	31.3	34.9	33.2	31.9	32.1
Finland / Finlande	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.8
France <sup>1</sup>	42.8	43.1	42.4	42.2	41.3	41.6	42.9	44.0
Germany / Allemagne <sup>2</sup>	33.9	34.5	34.9	35.3	36.1	35.0	35.7	36.5
Greece / Grèce <sup>1</sup>	31.3	30.4	30.9	31.2	29.6	31.1	32.5	33.7
Hungary / Hongrie	36.8	36.7	39.6	39.5	39.0	37.6	36.9	38.5
Iceland / Islande	39.4	40.4	38.7	35.1	32.0	33.3	34.5	35.3
Ireland / Irlande	29.5	31.0	30.4	28.6	27.0	26.8	26.7	27.3
Israel / Israël	34.3	34.7	34.7	32.1	29.8	30.6	30.9	29.6
Italy / Italie	39.1	40.6	41.7	41.5	41.9	41.5	41.4	42.7
Japan / Japon	27.3	28.1	28.5	28.5	27.0	27.6	28.6	29.5
Korea / Corée	22.5	23.6	24.8	24.6	23.6	23.2	24.0	24.8
Luxembourg	38.2	36.5	37.2	37.2	39.0	38.0	37.5	38.5
Mexico / Mexique	17.7	17.9	17.6	20.7	17.2	18.5	19.5	19.6
Netherlands / Pays-Bas	36.4	36.7	36.3	36.6	35.4	36.1	35.9	36.3
New Zealand / Nouvelle-Zélande	36.4	35.7	34.5	33.5	31.0	31.0	31.4	33.0
Norway / Norvège	43.2	43.5	42.9	42.1	42.0	42.6	42.7	42.3
Poland / Pologne	32.9	33.8	34.5	34.2	31.3	31.3	31.8	32.1
Portugal	30.2	30.7	31.3	31.3	29.5	30.0	32.0	31.2
Slovak Republic / République slovaque	30.8	28.8	28.8	28.7	28.4	27.7	28.3	28.1
Slovenia / Slovénie	38.0	37.6	37.1	36.4	36.2	36.7	36.3	36.5
Spain / Espagne <sup>1</sup>	35.2	36.0	36.4	32.2	29.8	31.4	31.2	32.1
Sweden / Suède	46.6	45.9	44.9	43.9	44.0	43.1	42.3	42.3
Switzerland / Suisse	26.5	26.4	26.1	26.7	27.1	26.5	27.0	26.9
Turkey / Turquie	24.3	24.5	24.1	24.2	24.6	26.2	27.8	27.6
United Kingdom / Royaume-Uni	33.8	34.4	34.1	34.0	32.3	32.8	33.6	33.0
United States / États-Unis	26.1	26.8	26.9	25.4	23.3	23.7	24.0	24.4
<i>Unweighted average / Moyenne non pondérée</i>								
<b>OECD Average / Moyenne OCDE</b>	<b>34.0</b>	<b>34.1</b>	<b>34.2</b>	<b>33.6</b>	<b>32.7</b>	<b>32.8</b>	<b>33.3</b>	<b>33.7</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

StatLink  <http://dx.doi.org/10.1787/888933164249>

Table 3. **Total tax revenue (excluding social security) as % of GDP**  
 Tableau 3. **Total des recettes fiscales (sécurité sociale non comprise) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	20.6	26.2	28.1	30.4	29.6	27.0	25.8	25.6	26.3	27.3
Austria / Autriche <sup>1</sup>	25.2	26.7	26.4	27.7	26.9	27.6	26.7	26.8	26.9	27.4
Belgium / Belgique	21.0	28.9	27.5	30.2	29.3	29.4	28.0	28.7	29.1	29.8
Canada	23.8	27.2	31.0	30.2	27.6	27.0	26.6	25.9	25.7	25.9
Chile / Chili	..	..	15.4	17.4	21.5	20.0	15.8	18.2	19.9	20.0
Czech Republic / République tchèque	..	..	..	18.1	19.3	18.7	18.1	18.0	18.7	19.0
Denmark / Danemark <sup>1</sup>	28.4	41.8	44.9	46.4	46.7	45.6	45.4	45.5	45.6	46.3
Estonia / Estonie	..	..	..	20.0	20.7	19.9	22.1	20.5	20.1	20.8
Finland / Finlande	28.0	27.1	31.9	34.3	30.0	29.7	28.8	28.7	30.0	30.1
France <sup>1</sup>	22.1	22.6	22.9	27.5	26.7	26.4	25.1	25.5	26.6	27.5
Germany / Allemagne <sup>2</sup>	23.1	23.9	21.8	22.1	22.1	22.4	22.2	21.3	21.9	22.5
Greece / Grèce <sup>1</sup>	11.7	13.8	17.5	23.1	20.3	20.4	19.4	20.1	21.8	22.9
Hungary / Hongrie	..	..	..	27.3	26.7	26.7	26.8	25.8	24.0	25.8
Iceland / Islande	23.4	28.2	29.2	33.4	35.8	32.4	29.1	29.4	30.5	31.7
Ireland / Irlande	22.9	25.8	27.8	27.2	26.3	24.1	22.5	22.5	22.2	23.1
Israel / Israël	..	..	..	30.3	29.4	26.8	24.7	25.3	25.6	24.6
Italy / Italie	16.2	17.8	24.4	29.0	29.2	28.6	28.7	28.5	28.5	29.8
Japan / Japon	13.9	17.5	21.0	17.3	18.1	17.4	15.9	16.2	16.8	17.2
Korea / Corée	..	16.1	16.6	17.9	19.6	19.3	18.2	17.9	18.4	18.7
Luxembourg	17.8	24.2	24.8	27.7	26.9	26.6	27.3	27.0	26.5	27.2
Mexico / Mexique	..	12.4	13.4	13.8	14.9	18.1	14.3	15.7	16.7	16.7
Netherlands / Pays-Bas	21.4	25.0	25.3	22.4	23.7	23.1	22.6	23.0	22.1	21.4
New Zealand / Nouvelle-Zélande	23.6	30.2	36.5	32.9	34.5	33.5	31.0	31.0	31.4	33.0
Norway / Norvège	26.1	33.5	30.2	33.7	34.0	33.3	32.1	33.1	33.2	32.7
Poland / Pologne	..	..	..	19.8	22.6	22.9	20.1	20.3	20.5	20.0
Portugal	12.3	15.4	19.3	22.7	23.1	22.8	20.8	21.3	22.9	22.4
Slovak Republic / République slovaque	..	..	..	19.7	17.4	17.1	16.1	15.7	16.3	15.7
Slovenia / Slovénie	..	..	..	22.7	23.6	22.6	21.6	21.9	21.6	21.6
Spain / Espagne <sup>1</sup>	10.3	11.3	20.4	21.8	24.7	20.4	18.1	19.7	19.5	20.6
Sweden / Suède	27.6	31.2	36.0	36.1	33.2	33.0	33.2	32.3	32.6	32.4
Switzerland / Suisse	14.1	17.9	18.0	20.9	20.0	20.5	20.6	20.2	20.4	20.2
Turkey / Turquie	9.9	11.5	12.0	19.6	18.9	18.2	18.6	19.7	20.1	20.1
United Kingdom / Royaume-Uni	24.8	27.9	28.1	28.8	27.8	27.5	26.0	26.6	27.3	26.7
United States / États-Unis	20.4	19.9	19.7	21.8	20.6	19.1	17.0	17.6	18.5	18.9
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>20.4</b>	<b>23.2</b>	<b>24.8</b>	<b>25.7</b>	<b>25.6</b>	<b>24.9</b>	<b>23.8</b>	<b>24.0</b>	<b>24.4</b>	<b>24.7</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

StatLink  <http://dx.doi.org/10.1787/888933164259>

Table 4. **Total tax revenue as % of GDP - Three year moving average**  
 Tableau 4. **Total des recettes fiscales en % du PIB - Moyenne mobile sur trois ans**

	1966	1975	1985	1990	1995	2000	2002	2005	2008	2011
Australia / Australie	20.3	25.2	27.9	27.6	28.2	29.7	29.5	29.9	27.5	26.4
Austria / Autriche <sup>1</sup>	34.0	36.2	40.3	39.4	41.7	42.9	42.9	41.0	41.0	41.2
Belgium / Belgique	32.2	38.0	43.4	41.2	42.9	43.9	43.6	43.2	42.4	43.1
Canada	26.3	31.5	32.2	35.1	34.9	35.0	33.3	32.5	31.8	30.5
Chile / Chili	..	..	..	..	18.8	18.6	18.9	20.6	20.5	20.7
Czech Republic / République tchèque	..	..	..	..	34.7	32.8	33.5	34.4	33.4	33.2
Denmark / Danemark <sup>1</sup>	30.2	39.3	45.6	46.1	48.1	48.1	46.9	48.5	46.9	46.7
Estonia / Estonie	..	..	..	..	..	31.2	30.7	30.4	32.4	32.4
Finland / Finlande	31.1	36.3	39.0	43.0	45.2	44.4	43.0	42.0	41.2	41.9
France <sup>1</sup>	33.6	35.1	41.7	41.1	42.4	43.2	42.3	42.7	42.0	42.8
Germany / Allemagne <sup>2</sup>	32.0	34.8	35.9	35.3	36.0	35.9	34.7	34.1	35.4	35.7
Greece / Grèce <sup>1</sup>	18.1	19.0	24.8	24.3	29.5	32.1	31.7	30.6	30.6	32.4
Hungary / Hongrie	..	..	..	..	41.2	38.3	37.5	36.9	39.4	37.6
Iceland / Islande	25.5	29.2	28.0	30.4	30.5	35.6	34.8	38.8	35.3	34.4
Ireland / Irlande	26.0	29.0	34.2	32.7	32.7	30.2	28.1	29.9	28.7	26.9
Israel / Israël	..	..	..	..	..	35.2	34.9	34.4	32.2	30.4
Italy / Italie	24.8	24.7	33.2	36.2	39.2	40.6	40.0	39.7	41.7	41.9
Japan / Japon	17.6	21.3	27.0	28.7	26.2	26.5	26.0	27.2	28.0	28.6
Korea / Corée	..	14.0	15.2	17.6	19.1	21.0	22.1	22.7	24.3	24.0
Luxembourg	26.4	29.5	36.6	33.1	35.3	37.3	38.2	37.3	37.8	38.0
Mexico / Mexique	..	..	15.1	15.5	15.1	16.3	16.7	17.5	18.5	19.2
Netherlands / Pays-Bas	32.1	38.0	40.0	41.1	39.4	36.7	35.2	36.1	36.1	36.1
New Zealand / Nouvelle-Zélande	24.8	28.9	30.5	36.1	35.2	32.6	33.1	35.5	33.0	31.8
Norway / Norvège	31.0	39.6	42.8	40.9	40.8	42.7	42.8	43.2	42.3	42.5
Poland / Pologne	..	..	..	..	36.7	33.4	32.6	32.8	33.3	31.7
Portugal	16.2	18.8	24.7	26.8	29.1	30.5	30.7	30.2	30.7	31.1
Slovak Republic / République slovaque	..	..	..	..	..	33.7	32.6	30.2	28.7	28.1
Slovenia / Slovénie	..	..	..	..	..	36.9	37.1	37.7	36.6	36.5
Spain / Espagne <sup>1</sup>	14.7	17.5	26.9	31.8	31.4	33.2	33.2	35.1	32.8	31.6
Sweden / Suède	32.1	39.9	45.4	48.8	45.9	48.2	45.8	46.0	44.3	42.6
Switzerland / Suisse	17.0	22.4	25.4	23.8	25.5	27.0	27.1	26.5	26.6	26.8
Turkey / Turquie	10.9	11.5	11.7	14.8	17.4	24.5	25.6	24.3	24.3	27.2
United Kingdom / Royaume-Uni	30.4	33.3	35.7	33.6	31.7	34.6	33.6	33.9	33.5	33.1
United States / États-Unis	24.0	24.6	24.4	26.0	26.8	27.9	25.7	25.9	25.2	24.0
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>25.5</b>	<b>28.7</b>	<b>31.8</b>	<b>32.7</b>	<b>33.4</b>	<b>34.1</b>	<b>33.7</b>	<b>33.9</b>	<b>33.5</b>	<b>33.3</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 5. **Tax revenue of main headings as % of GDP, 2012**  
 Tableau 5. **Recettes fiscales sous les principales rubriques en % du PIB, 2012**

	1000 Income & profits / Revenu & bénéfices	2000 Social security / Sécurité sociale	3000 Payroll / Salaires	4000 Property / Patrimoine	5000 Goods and services / Biens & services	6000 Others / Autres	EU Custom Duties / UE droits de douane
Australia / Australie	15.9	0.0	1.4	2.4	7.7	0.0	..
Austria / Autriche <sup>1</sup>	12.2	14.2	2.9	0.6	11.5	0.2	0.1
Belgium / Belgique	15.2	14.1	0.0	3.3	10.9	0.0	0.3
Canada	14.5	4.8	0.7	3.3	7.5	0.0	..
Chile / Chili	8.3	1.4	0.0	0.9	10.7	0.0	..
Czech Republic / République tchèque	6.9	14.7	0.0	0.5	11.5	0.0	0.2
Denmark / Danemark <sup>1</sup>	29.2	0.9	0.3	1.8	14.8	0.0	0.2
Estonia / Estonie	6.7	11.3	0.0	0.3	13.6	0.0	0.2
Finland / Finlande	14.7	12.7	0.0	1.2	14.2	0.0	0.1
France <sup>1</sup>	10.4	16.5	1.4	3.8	10.8	1.1	0.1
Germany / Allemagne <sup>2</sup>	11.1	13.9	0.0	0.9	10.4	0.0	0.2
Greece / Grèce <sup>1</sup>	8.2	10.8	0.0	1.9	12.7	0.0	0.1
Hungary / Hongrie	6.6	12.6	0.9	1.2	16.8	0.2	0.1
Iceland / Islande	16.0	3.7	0.3	2.5	12.4	0.5	..
Ireland / Irlande	11.4	4.2	0.2	1.9	9.5	0.0	0.1
Israel / Israël	9.1	5.1	1.2	2.7	11.6	0.0	..
Italy / Italie	14.0	13.0	0.0	2.7	10.9	2.0	0.1
Japan / Japon	9.2	12.3	0.0	2.7	5.3	0.1	..
Korea / Corée	7.4	6.1	0.1	2.6	7.7	0.8	..
Luxembourg	13.6	11.3	0.0	2.7	10.8	0.1	0.0
Mexico / Mexique	5.2	2.9	0.3	0.3	10.7	0.2	..
Netherlands / Pays-Bas	9.2	15.0	0.0	1.1	10.7	0.1	0.3
New Zealand / Nouvelle-Zélande	18.3	0.0	0.0	2.1	12.6	0.0	..
Norway / Norvège	20.4	9.6	0.0	1.2	11.1	0.0	..
Poland / Pologne	6.6	12.1	0.3	1.2	11.6	0.1	0.1
Portugal	8.5	8.8	0.0	1.2	12.4	0.2	0.1
Slovak Republic / République slovaque	5.2	12.3	0.0	0.4	9.9	0.0	0.2
Slovenia / Slovénie	6.9	14.9	0.1	0.6	13.9	0.0	0.2
Spain / Espagne <sup>1</sup>	9.6	11.5	0.0	2.0	8.5	0.3	0.1
Sweden / Suède	14.5	10.0	4.4	1.0	12.3	0.0	0.1
Switzerland / Suisse	12.3	6.7	0.0	1.8	6.2	0.0	..
Turkey / Turquie	6.0	7.5	0.0	1.2	12.4	0.5	..
United Kingdom / Royaume-Uni	11.8	6.3	0.0	3.9	10.9	0.0	0.2
United States / États-Unis	11.7	5.4	0.0	2.9	4.4	0.0	..
<i>Unweighted average / Moyenne non pondérée</i>							
<b>OECD Average / Moyenne OCDE</b>	<b>11.4</b>	<b>9.0</b>	<b>0.4</b>	<b>1.8</b>	<b>10.8</b>	<b>0.2</b>	<b>0.1</b>

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- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


StatLink  <http://dx.doi.org/10.1787/888933164270>

Table 6. **Tax revenue of main headings as % of total taxation, 2012**  
 Tableau 6. **Recettes fiscales sous les principales rubriques en % du total des recettes fiscales, 2012**

	1000 Income & profits / Revenu & bénéfices	2000 Social security / Sécurité sociale	3000 Payroll / Salaires	4000 Property / Patrimoine	5000 Goods and services / Biens & services	6000 Others / Autres	EU Custom Duties / UE droits de douane
Australia / Australie	58.1	0.0	5.2	8.6	28.1	0.0	..
Austria / Autriche <sup>1</sup>	29.2	34.1	6.9	1.3	27.6	0.5	0.3
Belgium / Belgique	34.7	32.1	0.0	7.5	24.9	0.0	0.8
Canada	47.2	15.5	2.1	10.6	24.5	0.1	..
Chile / Chili	39.0	6.5	0.0	4.3	50.1	0.2	..
Czech Republic / République tchèque	20.5	43.6	0.0	1.5	33.9	0.0	0.5
Denmark / Danemark <sup>1</sup>	61.9	1.9	0.6	3.8	31.4	0.0	0.3
Estonia / Estonie	20.9	35.3	0.0	1.0	42.2	0.0	0.5
Finland / Finlande	34.2	29.6	0.0	2.8	33.1	0.1	0.2
France <sup>1</sup>	23.7	37.4	3.2	8.5	24.5	2.5	0.2
Germany / Allemagne <sup>2</sup>	30.4	38.3	0.0	2.4	28.4	0.0	0.4
Greece / Grèce <sup>1</sup>	24.3	32.0	0.0	5.6	37.8	0.0	0.2
Hungary / Hongrie	17.1	32.8	2.4	3.2	43.7	0.5	0.2
Iceland / Islande	45.2	10.4	0.9	7.1	35.1	1.4	..
Ireland / Irlande	41.7	15.3	0.6	7.0	34.9	0.0	0.5
Israel / Israël	30.8	17.1	3.9	9.0	39.2	0.0	..
Italy / Italie	32.8	30.3	0.0	6.3	25.5	4.8	0.3
Japan / Japon	31.1	41.6	0.0	9.1	18.0	0.3	..
Korea / Corée	29.9	24.7	0.3	10.6	31.2	3.4	..
Luxembourg	35.3	29.3	0.0	7.1	28.1	0.2	0.1
Mexico / Mexique	26.3	14.9	1.6	1.5	54.5	1.2	..
Netherlands / Pays-Bas	25.3	41.2	0.0	3.0	29.3	0.3	0.9
New Zealand / Nouvelle-Zélande	55.5	0.0	0.0	6.2	38.3	0.0	..
Norway / Norvège	48.2	22.6	0.0	2.9	26.3	0.0	..
Poland / Pologne	20.6	37.8	0.8	3.9	36.2	0.4	0.3
Portugal	27.2	28.3	0.0	3.9	39.7	0.6	0.3
Slovak Republic / République slovaque	18.4	43.9	0.0	1.6	35.4	0.0	0.6
Slovenia / Slovénie	19.0	40.8	0.2	1.8	37.9	0.0	0.4
Spain / Espagne <sup>1</sup>	29.9	35.8	0.0	6.3	26.6	1.0	0.4
Sweden / Suède	34.3	23.6	10.3	2.4	29.1	0.1	0.3
Switzerland / Suisse	45.6	24.9	0.0	6.6	22.9	0.0	..
Turkey / Turquie	21.8	27.2	0.0	4.2	45.0	1.7	..
United Kingdom / Royaume-Uni	35.6	19.1	0.0	11.9	32.9	0.0	0.5
United States / États-Unis	47.9	22.3	0.0	11.8	17.9	0.0	..
<i>Unweighted average / Moyenne non pondérée</i>							
<b>OECD Average / Moyenne OCDE</b>	<b>33.6</b>	<b>26.2</b>	<b>1.1</b>	<b>5.5</b>	<b>32.8</b>	<b>0.6</b>	<b>0.4</b>

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2. From 1991 the figures relate to the united Germany.
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2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 7. **Taxes on income and profits (1000) as % of GDP**  
 Tableau 7. **Impôts sur le revenu et les bénéfices (1000) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	10.4	14.7	16.0	17.7	17.7	16.0	14.4	14.5	15.5	15.9
Austria / Autriche <sup>1</sup>	8.6	10.3	10.1	12.0	12.2	12.8	11.5	11.6	11.9	12.2
Belgium / Belgique	8.5	16.7	15.2	16.9	15.2	15.5	14.2	14.5	14.9	15.2
Canada	9.7	14.2	17.2	17.5	15.8	15.5	14.9	14.2	14.3	14.5
Chile / Chili	..	..	3.9	4.4	10.4	8.0	5.4	7.5	8.5	8.3
Czech Republic / République tchèque	..	..	..	7.4	8.5	7.6	6.9	6.6	6.8	6.9
Denmark / Danemark <sup>1</sup>	13.8	23.4	27.5	29.0	28.6	28.2	28.3	28.4	28.4	29.2
Estonia / Estonie	..	..	..	7.7	7.4	7.7	7.4	6.6	6.4	6.7
Finland / Finlande	12.4	13.8	16.8	19.7	16.3	16.0	14.6	14.5	14.9	14.7
France <sup>1</sup>	5.3	6.6	6.6	10.7	10.1	10.2	8.6	9.1	9.8	10.4
Germany / Allemagne <sup>2</sup>	10.7	12.8	11.3	10.9	10.9	11.1	10.4	10.0	10.5	11.1
Greece / Grèce <sup>1</sup>	1.6	4.0	5.0	8.9	7.2	7.2	7.3	6.9	7.0	8.2
Hungary / Hongrie	..	..	..	9.4	10.0	10.3	9.6	7.7	6.1	6.6
Iceland / Islande	5.5	7.4	8.9	14.4	17.6	17.0	15.1	14.8	15.7	16.0
Ireland / Irlande	6.3	11.0	12.3	13.5	12.5	11.3	10.7	10.6	10.7	11.4
Israel / Israël	..	..	..	14.1	12.7	10.7	9.0	9.0	9.3	9.1
Italy / Italie	4.4	8.9	13.3	13.5	14.1	14.3	13.7	13.6	13.4	14.0
Japan / Japon	7.8	11.4	14.3	9.3	10.4	9.6	8.0	8.3	8.6	9.2
Korea / Corée	..	4.1	6.1	6.2	7.9	7.6	6.8	6.6	7.3	7.4
Luxembourg	9.5	14.7	13.4	13.4	12.9	13.4	13.8	13.9	13.4	13.6
Mexico / Mexique	..	4.3	4.2	4.5	4.9	5.1	4.9	5.2	5.3	5.2
Netherlands / Pays-Bas	11.0	13.3	13.0	9.3	10.3	10.0	10.0	10.1	9.6	9.2
New Zealand / Nouvelle-Zélande	14.3	21.0	21.7	19.7	21.7	20.2	17.6	16.7	16.8	18.3
Norway / Norvège	12.9	17.7	14.4	19.2	20.5	21.2	19.2	20.1	20.8	20.4
Poland / Pologne	..	..	..	6.8	7.9	8.0	6.8	6.4	6.4	6.6
Portugal	3.9	4.3	6.8	9.1	8.8	8.9	8.3	8.1	9.1	8.5
Slovak Republic / République slovaque	..	..	..	6.9	5.7	6.1	5.1	4.9	5.1	5.2
Slovenia / Slovénie	..	..	..	6.8	8.7	8.2	7.5	7.4	7.2	6.9
Spain / Espagne <sup>1</sup>	3.5	5.7	9.7	9.5	12.2	9.9	8.9	8.9	9.0	9.6
Sweden / Suède	17.2	19.0	20.6	20.0	17.4	15.9	15.5	15.3	14.8	14.5
Switzerland / Suisse	6.8	10.6	11.2	12.2	12.1	12.6	12.7	12.2	12.5	12.3
Turkey / Turquie	3.1	6.9	5.0	7.1	5.7	5.8	5.9	5.6	5.8	6.0
United Kingdom / Royaume-Uni	10.8	12.6	13.3	13.5	13.4	13.6	12.4	12.3	12.3	11.8
United States / États-Unis	11.3	12.7	12.1	14.3	13.1	11.6	9.6	10.2	11.2	11.7
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>8.7</b>	<b>11.6</b>	<b>12.2</b>	<b>12.2</b>	<b>12.4</b>	<b>12.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.2</b>	<b>11.4</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
- Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 8. **Taxes on income and profits (1000) as % of total taxation**  
 Tableau 8. **Impôts sur le revenu et les bénéfices (1000) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	50.7	56.1	57.1	58.1	59.6	59.1	55.9	56.8	59.1	58.1
Austria / Autriche <sup>1</sup>	25.5	26.7	25.5	28.4	30.0	30.8	28.0	28.3	28.9	29.2
Belgium / Belgique	27.6	41.1	36.9	38.5	35.9	36.1	33.9	34.3	34.8	34.7
Canada	38.6	46.6	48.6	50.1	49.0	49.0	47.4	46.6	47.1	47.2
Chile / Chili	..	..	23.2	23.3	45.7	37.5	31.1	38.4	40.1	39.0
Czech Republic / République tchèque	..	..	..	22.8	24.8	22.7	21.2	20.2	20.3	20.5
Denmark / Danemark <sup>1</sup>	46.8	55.4	60.1	60.3	60.0	60.5	61.0	61.2	61.0	61.9
Estonia / Estonie	..	..	..	24.9	23.7	24.7	21.2	19.9	20.0	20.9
Finland / Finlande	41.4	39.1	39.2	43.1	39.2	38.9	35.8	35.5	35.4	34.2
France <sup>1</sup>	15.9	16.8	16.1	24.9	23.9	24.1	20.7	21.9	22.7	23.7
Germany / Allemagne <sup>2</sup>	33.8	35.1	32.4	30.1	31.2	31.5	28.9	28.6	29.5	30.4
Greece / Grèce <sup>1</sup>	9.1	19.4	19.9	26.8	23.3	23.3	24.7	22.1	21.6	24.3
Hungary / Hongrie	..	..	..	24.3	25.2	26.0	24.5	20.4	16.5	17.1
Iceland / Islande	21.4	25.6	29.7	39.9	45.4	48.5	47.3	44.4	45.5	45.2
Ireland / Irlande	25.7	36.5	38.0	43.7	41.0	39.6	39.8	39.8	40.2	41.7
Israel / Israël	..	..	..	39.6	36.7	33.3	30.2	29.6	30.2	30.8
Italy / Italie	17.8	31.2	36.5	33.2	33.7	34.4	32.7	32.9	32.3	32.8
Japan / Japon	43.9	46.1	50.2	34.8	36.4	33.6	29.5	30.2	30.2	31.1
Korea / Corée	..	25.5	32.8	28.8	31.8	31.0	28.7	28.2	30.3	29.9
Luxembourg	35.9	43.2	39.4	36.1	34.8	36.1	35.5	36.5	35.8	35.3
Mexico / Mexique	..	29.8	27.1	27.3	27.7	24.8	28.6	27.8	27.3	26.3
Netherlands / Pays-Bas	35.8	32.9	32.3	25.3	28.2	27.2	28.1	27.9	26.8	25.3
New Zealand / Nouvelle-Zélande	60.5	69.8	59.6	60.0	62.9	60.4	56.8	53.7	53.6	55.5
Norway / Norvège	43.4	41.8	35.2	45.0	47.9	50.4	45.8	47.1	48.6	48.2
Poland / Pologne	..	..	..	20.9	23.0	23.5	21.8	20.4	20.2	20.6
Portugal	24.6	19.7	25.7	29.8	28.1	28.5	28.1	26.9	28.4	27.2
Slovak Republic / République slovaque	..	..	..	20.5	19.8	21.1	17.9	17.8	18.0	18.4
Slovenia / Slovénie	..	..	..	18.5	23.3	22.6	20.8	20.2	20.0	19.0
Spain / Espagne <sup>1</sup>	24.5	26.0	30.6	28.5	33.5	30.6	30.0	28.3	29.0	29.9
Sweden / Suède	54.9	43.5	41.6	40.9	38.8	36.2	35.3	35.6	35.0	34.3
Switzerland / Suisse	41.1	45.3	47.2	44.2	46.4	47.2	46.9	46.1	46.4	45.6
Turkey / Turquie	29.6	51.8	33.5	29.5	23.7	23.9	24.1	21.3	21.0	21.8
United Kingdom / Royaume-Uni	37.0	37.8	39.3	39.0	39.4	40.0	38.5	37.5	36.7	35.6
United States / États-Unis	48.1	49.8	46.0	50.5	48.7	45.7	41.0	42.9	46.6	47.9
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>34.7</b>	<b>38.2</b>	<b>37.2</b>	<b>35.0</b>	<b>36.0</b>	<b>35.4</b>	<b>33.6</b>	<b>33.2</b>	<b>33.5</b>	<b>33.6</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.

2. From 1991 the figures relate to the united Germany.

1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.

2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 9. **Taxes on personal income (1100) as % of GDP**  
 Tableau 9. **Impôts sur le revenu des personnes physiques (1100) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	7.1	11.5	12.1	11.5	10.9	10.1	9.6	9.8	10.3	10.7
Austria / Autriche <sup>1</sup>	6.7	9.0	8.3	9.3	9.1	9.6	9.1	9.2	9.2	9.5
Belgium / Belgique	6.3	14.8	13.2	13.7	11.8	12.2	11.8	12.0	12.1	12.2
Canada	5.7	10.4	14.4	12.9	12.0	11.7	11.2	10.7	10.9	11.2
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	4.2	4.0	3.5	3.5	3.3	3.5	3.6
Denmark / Danemark <sup>1</sup>	12.5	22.1	24.4	24.9	24.7	24.5	25.5	23.7	23.6	23.9
Estonia / Estonie	..	..	..	6.8	5.8	6.1	5.6	5.3	5.2	5.3
Finland / Finlande	10.0	12.6	14.9	14.0	12.5	12.7	12.7	12.1	12.3	12.6
France <sup>1</sup>	3.6	4.6	4.4	7.8	7.2	7.3	7.1	7.0	7.3	7.9
Germany / Allemagne <sup>2</sup>	8.2	10.8	9.6	9.2	8.7	9.2	9.1	8.5	8.8	9.3
Greece / Grèce <sup>1</sup>	1.2	3.1	3.5	4.8	4.6	4.7	4.8	4.4	4.8	7.0
Hungary / Hongrie	..	..	..	7.2	7.2	7.7	7.4	6.4	4.9	5.3
Iceland / Islande	5.0	6.7	8.1	12.6	13.1	12.6	12.1	12.2	13.0	13.2
Ireland / Irlande	4.1	9.6	10.7	9.9	9.2	8.6	8.4	8.2	8.5	9.1
Israel / Israël	..	..	..	10.3	8.0	7.1	6.0	5.6	5.7	5.5
Italy / Italie	2.7	6.6	9.6	10.1	10.7	11.1	11.2	11.3	11.1	11.6
Japan / Japon	3.9	6.0	7.9	5.6	5.6	5.7	5.4	5.1	5.3	5.5
Korea / Corée	..	1.9	3.7	3.1	4.1	3.7	3.4	3.3	3.5	3.7
Luxembourg	6.6	9.2	8.0	6.8	7.4	8.1	8.1	8.0	8.4	8.4
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	8.6	10.6	10.0	5.6	7.2	7.0	8.1	8.0	7.7	7.3
New Zealand / Nouvelle-Zélande	9.3	18.6	17.5	14.2	14.5	13.6	12.7	11.7	11.6	12.4
Norway / Norvège	11.7	12.1	10.7	10.3	9.5	9.1	10.2	10.1	9.9	9.9
Poland / Pologne	..	..	..	4.4	5.2	5.3	4.6	4.4	4.4	4.5
Portugal	..	..	4.2	5.4	5.3	5.4	5.5	5.4	6.0	5.8
Slovak Republic / République slovaque	..	..	..	3.3	2.5	2.7	2.4	2.3	2.5	2.6
Slovenia / Slovénie	..	..	..	5.5	5.5	5.7	5.7	5.6	5.6	5.7
Spain / Espagne <sup>1</sup>	2.0	4.5	6.9	6.2	7.3	6.9	6.5	6.8	7.0	7.2
Sweden / Suède	15.3	18.0	19.1	16.3	13.9	13.1	12.7	12.0	11.7	11.9
Switzerland / Suisse	5.5	9.1	7.8	8.2	8.3	8.3	8.7	8.5	8.5	8.5
Turkey / Turquie	2.6	5.8	4.0	5.4	4.1	4.0	4.0	3.7	3.8	4.0
United Kingdom / Royaume-Uni	9.7	9.8	10.0	10.2	10.2	10.2	9.8	9.4	9.4	9.1
United States / États-Unis	7.4	10.0	9.7	11.9	10.2	9.7	7.8	7.9	9.0	9.2
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>6.8</b>	<b>9.9</b>	<b>10.1</b>	<b>9.1</b>	<b>8.8</b>	<b>8.7</b>	<b>8.5</b>	<b>8.2</b>	<b>8.3</b>	<b>8.6</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 10. **Taxes on personal income (1100) as % of total taxation**  
 Tableau 10. **Impôts sur le revenu des personnes physiques (1100) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	34.4	44.0	43.0	37.8	36.6	37.5	37.4	38.5	39.4	39.2
Austria / Autriche <sup>1</sup>	20.0	23.2	21.0	22.1	22.5	23.2	22.3	22.5	22.4	22.9
Belgium / Belgique	20.5	36.4	32.0	31.3	27.8	28.5	28.2	28.2	28.2	27.8
Canada	22.6	34.1	40.8	36.8	37.1	37.1	35.6	34.9	35.7	36.6
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	12.9	11.7	10.6	10.7	10.2	10.6	10.6
Denmark / Danemark <sup>1</sup>	42.3	52.2	53.2	51.8	51.7	52.5	55.1	51.0	50.7	50.7
Estonia / Estonie	..	..	..	22.1	18.5	19.5	16.0	15.9	16.2	16.4
Finland / Finlande	33.3	35.7	34.7	30.6	30.2	30.8	31.1	29.5	29.2	29.3
France <sup>1</sup>	10.6	11.6	10.7	18.0	17.1	17.4	17.3	16.9	17.0	18.0
Germany / Allemagne <sup>2</sup>	26.0	29.6	27.6	25.3	25.0	26.2	25.1	24.2	24.7	25.6
Greece / Grèce <sup>1</sup>	6.8	14.9	14.1	14.5	14.9	15.1	16.3	14.1	14.7	20.6
Hungary / Hongrie	..	..	..	18.6	18.2	19.4	18.9	17.1	13.2	13.8
Iceland / Islande	19.5	23.1	26.9	34.8	33.9	36.0	37.9	36.5	37.6	37.4
Ireland / Irlande	16.7	32.0	33.1	32.0	30.3	30.1	31.2	30.8	32.0	33.2
Israel / Israël	..	..	..	29.0	23.0	22.1	20.0	18.5	18.4	18.4
Italy / Italie	10.9	23.1	26.3	24.8	25.6	26.8	26.9	27.2	26.9	27.2
Japan / Japon	21.7	24.3	27.8	21.1	19.6	19.9	20.0	18.6	18.4	18.6
Korea / Corée	..	11.5	20.0	14.6	16.7	15.0	14.2	14.3	14.8	15.0
Luxembourg	24.9	27.0	23.5	18.3	20.0	21.8	20.7	21.1	22.3	21.9
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	27.7	26.3	24.7	15.2	19.9	19.2	22.8	22.3	21.5	20.2
New Zealand / Nouvelle-Zélande	39.4	61.6	48.0	43.1	42.1	40.7	41.0	37.7	36.9	37.7
Norway / Norvège	39.6	28.5	26.2	24.1	22.2	21.6	24.3	23.6	23.1	23.4
Poland / Pologne	..	..	..	13.5	15.1	15.6	14.6	14.1	13.8	14.1
Portugal	..	..	15.9	17.7	17.0	17.3	18.8	17.8	18.6	18.5
Slovak Republic / République slovaque	..	..	..	9.9	8.7	9.4	8.4	8.1	8.7	9.2
Slovenia / Slovénie	..	..	..	15.0	14.7	15.8	15.8	15.2	15.4	15.5
Spain / Espagne <sup>1</sup>	14.3	20.4	21.7	18.7	20.1	21.3	21.7	21.5	22.5	22.6
Sweden / Suède	48.7	41.0	38.5	33.3	30.9	29.8	28.9	28.0	27.7	28.2
Switzerland / Suisse	33.4	38.9	32.9	29.7	31.9	31.1	32.0	32.2	31.3	31.7
Turkey / Turquie	24.8	43.5	26.8	22.2	17.0	16.5	16.4	14.0	13.5	14.4
United Kingdom / Royaume-Uni	33.1	29.4	29.4	29.3	30.0	30.0	30.4	28.8	28.1	27.5
United States / États-Unis	31.7	39.1	37.0	41.8	37.9	38.2	33.7	33.2	37.3	37.7
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>26.2</b>	<b>31.3</b>	<b>29.4</b>	<b>25.3</b>	<b>24.6</b>	<b>24.9</b>	<b>24.8</b>	<b>24.0</b>	<b>24.1</b>	<b>24.5</b>

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  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 11. **Taxes on corporate income (1200) as % of GDP**  
 Tableau 11. **Impôts sur les bénéfices des sociétés (1200) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	3.4	3.2	4.0	6.2	6.8	5.8	4.8	4.7	5.2	5.2
Austria / Autriche <sup>1</sup>	1.8	1.4	1.4	2.0	2.3	2.4	1.6	1.9	2.2	2.2
Belgium / Belgique	1.9	1.9	2.0	3.1	3.4	3.3	2.4	2.6	2.8	3.0
Canada	3.7	3.5	2.5	4.3	3.4	3.3	3.3	3.2	3.1	2.9
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	3.2	4.5	4.1	3.4	3.2	3.2	3.3
Denmark / Danemark <sup>1</sup>	1.3	1.4	1.7	3.2	3.7	3.2	2.3	2.7	2.7	3.0
Estonia / Estonie	..	..	..	0.9	1.6	1.6	1.8	1.3	1.2	1.4
Finland / Finlande	2.4	1.2	1.9	5.7	3.7	3.3	1.9	2.4	2.6	2.1
France <sup>1</sup>	1.8	2.0	2.2	3.0	2.9	2.8	1.4	2.1	2.5	2.5
Germany / Allemagne <sup>2</sup>	2.5	2.0	1.7	1.8	2.2	1.9	1.4	1.5	1.7	1.8
Greece / Grèce <sup>1</sup>	0.3	0.8	1.4	4.0	2.4	2.4	2.4	2.4	2.1	1.1
Hungary / Hongrie	..	..	..	2.2	2.8	2.6	2.2	1.2	1.2	1.3
Iceland / Islande	0.5	0.7	0.8	1.2	2.4	1.8	1.7	0.9	1.7	1.9
Ireland / Irlande	2.2	1.4	1.6	3.6	3.2	2.7	2.3	2.4	2.2	2.3
Israel / Israël	..	..	..	3.8	4.1	3.1	2.5	2.6	2.9	2.7
Italy / Italie	1.7	2.2	3.7	2.8	3.7	3.6	3.0	2.7	2.6	2.8
Japan / Japon	3.9	5.4	6.4	3.7	4.8	3.9	2.6	3.2	3.4	3.7
Korea / Corée	..	1.8	2.4	3.0	3.7	3.9	3.4	3.2	3.7	3.7
Luxembourg	2.9	5.5	5.4	6.6	5.5	5.3	5.7	5.9	5.1	5.2
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	2.5	2.7	3.0	3.7	3.0	3.0	1.9	2.0	1.9	1.9
New Zealand / Nouvelle-Zélande	4.9	2.3	2.4	4.1	4.9	4.4	3.4	3.8	4.1	4.7
Norway / Norvège	1.1	5.7	3.7	8.9	11.0	12.1	9.0	10.0	10.9	10.5
Poland / Pologne	..	..	..	2.4	2.7	2.7	2.3	2.0	2.0	2.1
Portugal	..	..	2.1	3.7	3.5	3.5	2.7	2.7	3.1	2.7
Slovak Republic / République slovaque	..	..	..	2.6	2.9	3.1	2.5	2.5	2.4	2.4
Slovenia / Slovénie	..	..	..	1.1	3.2	2.5	1.8	1.8	1.7	1.2
Spain / Espagne <sup>1</sup>	1.3	1.1	2.8	3.0	4.5	2.7	2.1	1.7	1.7	2.0
Sweden / Suède	1.9	1.1	1.5	3.7	3.5	2.8	2.8	3.3	3.1	2.6
Switzerland / Suisse	1.3	1.5	1.7	2.4	2.8	3.0	2.8	2.7	2.8	2.8
Turkey / Turquie	0.5	0.6	1.0	1.8	1.6	1.8	1.9	1.9	2.1	2.0
United Kingdom / Royaume-Uni	1.3	2.8	3.4	3.4	3.2	3.4	2.6	2.9	2.9	2.7
United States / États-Unis <sup>3</sup>	3.9	2.7	2.4	2.5	2.9	1.9	1.7	2.3	2.2	2.5
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>2.1</b>	<b>2.3</b>	<b>2.5</b>	<b>3.4</b>	<b>3.7</b>	<b>3.4</b>	<b>2.7</b>	<b>2.8</b>	<b>2.9</b>	<b>2.9</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
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- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.
- Les chiffres relatifs aux recettes de l'impôt sur les bénéfices des sociétés pour les États-Unis sont en cours d'examen car des éléments du total actuel pourraient ne pas être cohérents avec les chiffres fournis par d'autres pays.


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Table 12. **Taxes on corporate income (1200) as % of total taxation**  
 Tableau 12. **Impôts sur les bénéfices des sociétés (1200) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	16.3	12.2	14.1	20.2	23.0	21.6	18.5	18.3	19.7	18.9
Austria / Autriche <sup>1</sup>	5.4	3.5	3.6	4.6	5.8	5.8	4.0	4.6	5.2	5.3
Belgium / Belgique	6.2	4.7	4.8	7.2	8.0	7.6	5.6	6.0	6.6	6.8
Canada	14.9	11.6	7.0	12.2	10.6	10.4	10.6	10.6	10.3	9.5
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	9.9	13.1	12.1	10.5	10.0	9.7	9.9
Denmark / Danemark <sup>1</sup>	4.5	3.2	3.7	6.6	7.7	6.9	4.9	5.9	5.8	6.3
Estonia / Estonie	..	..	..	2.9	5.2	5.1	5.2	4.0	3.8	4.5
Finland / Finlande	8.1	3.4	4.5	12.5	9.0	8.1	4.7	6.0	6.2	4.9
France <sup>1</sup>	5.3	5.1	5.3	6.9	6.8	6.7	3.5	5.0	5.7	5.6
Germany / Allemagne <sup>2</sup>	7.8	5.5	4.8	4.8	6.2	5.4	3.7	4.3	4.7	4.8
Greece / Grèce <sup>1</sup>	1.8	3.8	5.5	12.0	7.9	7.8	8.1	7.7	6.5	3.3
Hungary / Hongrie	..	..	..	5.7	7.0	6.6	5.7	3.3	3.3	3.4
Iceland / Islande	1.8	2.5	2.8	3.3	6.1	5.2	5.2	2.7	5.0	5.4
Ireland / Irlande	9.1	4.5	4.9	11.7	10.7	9.5	8.6	9.0	8.2	8.4
Israel / Israël	..	..	..	10.6	11.8	9.8	8.3	8.5	9.5	8.9
Italy / Italie	6.9	7.8	10.0	6.9	8.8	8.6	7.0	6.6	6.3	6.5
Japan / Japon	22.2	21.8	22.4	13.8	16.8	13.7	9.6	11.6	11.8	12.5
Korea / Corée	..	11.0	12.8	14.1	15.1	15.9	14.4	13.9	15.5	14.9
Luxembourg	11.0	16.2	15.8	17.8	14.8	14.4	14.8	15.4	13.5	13.4
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	8.1	6.6	7.5	10.1	8.4	8.1	5.3	5.6	5.4	5.1
New Zealand / Nouvelle-Zélande	20.7	7.8	6.5	12.4	14.2	13.1	11.0	12.2	12.9	14.1
Norway / Norvège	3.8	13.3	9.0	20.9	25.7	28.8	21.5	23.5	25.5	24.8
Poland / Pologne	..	..	..	7.4	7.9	7.9	7.2	6.3	6.4	6.6
Portugal	..	..	8.0	12.1	11.0	11.2	9.3	9.1	9.8	8.7
Slovak Republic / République slovaque	..	..	..	7.7	10.1	10.7	8.7	8.9	8.5	8.4
Slovenia / Slovénie	..	..	..	3.1	8.6	6.8	5.0	5.0	4.6	3.4
Spain / Espagne <sup>1</sup>	9.2	5.1	8.8	8.9	12.5	8.4	7.2	5.6	5.5	6.4
Sweden / Suède	6.1	2.5	3.1	7.6	7.8	6.4	6.4	7.6	7.3	6.1
Switzerland / Suisse	7.7	6.4	7.1	8.8	10.8	11.1	10.5	10.2	10.5	10.5
Turkey / Turquie	4.8	4.1	6.7	7.3	6.8	7.3	7.7	7.3	7.5	7.4
United Kingdom / Royaume-Uni	4.4	8.4	9.9	9.7	9.4	10.0	8.1	8.8	8.6	8.1
United States / États-Unis <sup>3</sup>	16.4	10.8	8.9	8.7	10.8	7.5	7.3	9.8	9.3	10.2
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>8.8</b>	<b>7.6</b>	<b>7.9</b>	<b>9.6</b>	<b>10.6</b>	<b>10.0</b>	<b>8.4</b>	<b>8.5</b>	<b>8.7</b>	<b>8.5</b>

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- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.
- Les chiffres relatifs aux recettes de l'impôt sur les bénéfices des sociétés pour les États-Unis sont en cours d'examen car des éléments du total actuel pourraient ne pas être cohérents avec les chiffres fournis par d'autres pays.


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Table 13. **Social security contributions (2000) as % of GDP**  
 Tableau 13. **Cotisations de sécurité sociale (2000) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1</sup>	8.4	12.0	12.9	14.4	13.7	13.8	14.3	14.1	14.1	14.2
Belgium / Belgique	9.6	11.7	13.7	13.6	13.2	13.5	14.0	13.7	13.8	14.1
Canada	1.4	3.2	4.3	4.8	4.6	4.6	4.8	4.7	4.6	4.8
Chile / Chili	..	..	1.5	1.4	1.3	1.4	1.4	1.3	1.3	1.4
Czech Republic / République tchèque	..	..	..	14.4	15.0	14.8	14.2	14.6	14.6	14.7
Denmark / Danemark <sup>1</sup>	1.1	0.6	0.9	1.7	1.0	0.9	1.0	1.0	1.0	0.9
Estonia / Estonie	..	..	..	10.9	10.4	11.5	12.9	12.8	11.8	11.3
Finland / Finlande	2.1	8.2	11.0	11.6	11.5	11.5	12.2	12.1	12.1	12.7
France <sup>1</sup>	11.5	16.8	18.1	15.5	15.7	15.7	16.3	16.1	16.2	16.5
Germany / Allemagne <sup>2</sup>	8.5	12.5	13.0	14.2	12.8	12.9	14.0	13.7	13.8	13.9
Greece / Grèce <sup>1</sup>	5.4	6.8	7.6	10.0	10.6	10.8	10.1	10.9	10.7	10.8
Hungary / Hongrie	..	..	..	11.3	12.9	12.8	12.2	11.8	12.9	12.6
Iceland / Islande	2.1	0.6	0.9	2.8	2.9	2.7	2.9	3.9	3.9	3.7
Ireland / Irlande	1.6	4.3	4.6	3.7	4.1	4.5	4.5	4.3	4.5	4.2
Israel / Israël	..	..	..	5.2	5.3	5.3	5.1	5.2	5.3	5.1
Italy / Italie	8.4	10.9	12.0	11.6	12.5	12.9	13.2	13.0	12.9	13.0
Japan / Japon	3.9	7.2	7.5	9.4	10.4	11.1	11.0	11.3	11.9	12.3
Korea / Corée	..	0.2	1.9	3.6	5.1	5.4	5.4	5.3	5.7	6.1
Luxembourg	8.5	9.8	9.2	9.6	10.3	10.6	11.7	11.0	11.0	11.3
Mexico / Mexique	..	2.0	2.1	2.7	2.7	2.6	2.9	2.8	2.8	2.9
Netherlands / Pays-Bas	9.5	15.4	15.1	14.4	12.7	13.6	12.8	13.2	13.8	15.0
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	3.5	9.0	10.8	8.9	8.9	8.8	9.8	9.6	9.5	9.6
Poland / Pologne	..	..	..	12.9	11.9	11.3	11.2	10.9	11.2	12.1
Portugal	3.4	6.5	7.2	7.9	8.2	8.5	8.7	8.7	9.1	8.8
Slovak Republic / République slovaque	..	..	..	14.0	11.4	11.6	12.3	12.0	12.1	12.3
Slovenia / Slovénie	..	..	..	13.9	13.4	13.8	14.6	14.9	14.7	14.9
Spain / Espagne <sup>1</sup>	4.0	10.7	11.2	11.6	11.7	11.8	11.8	11.8	11.7	11.5
Sweden / Suède	3.8	12.6	13.5	12.9	11.7	10.9	10.8	10.8	9.7	10.0
Switzerland / Suisse	2.5	5.5	5.6	6.8	6.1	6.2	6.5	6.3	6.6	6.7
Turkey / Turquie	0.6	1.9	2.9	4.5	5.2	6.1	6.0	6.5	7.8	7.5
United Kingdom / Royaume-Uni	4.5	5.6	5.8	5.9	6.3	6.5	6.4	6.2	6.3	6.3
United States / États-Unis	3.1	5.6	6.6	6.6	6.3	6.3	6.3	6.1	5.5	5.4
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>4.5</b>	<b>6.9</b>	<b>7.4</b>	<b>8.6</b>	<b>8.5</b>	<b>8.7</b>	<b>8.9</b>	<b>8.9</b>	<b>8.9</b>	<b>9.0</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
  1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 14. **Social security contributions (2000) as % of total taxation**  
 Tableau 14. **Cotisations de sécurité sociale (2000) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1</sup>	24.9	30.9	32.9	34.1	33.7	33.4	34.8	34.6	34.4	34.1
Belgium / Belgique	31.4	28.8	33.2	31.0	31.1	31.5	33.4	32.4	32.3	32.1
Canada	5.6	10.5	12.1	13.6	14.4	14.7	15.4	15.3	15.3	15.5
Chile / Chili	..	..	9.0	7.3	5.6	6.4	8.3	6.9	6.3	6.5
Czech Republic / République tchèque	..	..	..	44.3	43.6	44.2	44.0	44.8	43.9	43.6
Denmark / Danemark <sup>1</sup>	3.8	1.3	2.0	3.6	2.0	2.0	2.1	2.1	2.1	1.9
Estonia / Estonie	..	..	..	35.3	33.3	36.6	36.8	38.5	37.0	35.3
Finland / Finlande	6.8	23.3	25.6	25.2	27.6	28.0	29.8	29.7	28.7	29.6
France <sup>1</sup>	34.2	42.7	44.1	36.0	37.1	37.3	39.4	38.7	37.9	37.4
Germany / Allemagne <sup>2</sup>	26.8	34.3	37.5	39.0	36.6	36.7	38.6	39.2	38.5	38.3
Greece / Grèce <sup>1</sup>	31.6	32.9	30.2	30.3	34.4	34.7	34.2	35.2	32.8	32.0
Hungary / Hongrie	..	..	..	29.3	32.7	32.4	31.3	31.4	34.9	32.8
Iceland / Islande	8.1	2.2	3.1	7.7	7.4	7.7	9.0	11.8	11.4	10.4
Ireland / Irlande	6.5	14.3	14.1	11.8	13.6	15.6	16.7	16.0	16.8	15.3
Israel / Israël	..	..	..	14.7	15.2	16.5	17.1	17.1	17.1	17.1
Italy / Italie	34.2	38.0	32.9	28.5	29.9	31.1	31.6	31.4	31.2	30.3
Japan / Japon	21.8	29.1	26.4	35.2	36.5	38.8	41.0	41.1	41.5	41.6
Korea / Corée	..	1.1	10.1	16.7	20.7	21.8	22.9	22.8	23.5	24.7
Luxembourg	32.3	28.7	27.0	25.7	27.6	28.4	30.0	29.0	29.3	29.3
Mexico / Mexique	..	14.1	13.4	16.5	15.3	12.7	16.7	15.4	14.5	14.9
Netherlands / Pays-Bas	30.8	38.1	37.4	39.1	34.9	37.0	36.2	36.4	38.5	41.2
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	11.9	21.1	26.3	20.9	20.8	21.0	23.4	22.5	22.2	22.6
Poland / Pologne	..	..	..	39.5	34.4	33.1	35.7	34.9	35.4	37.8
Portugal	21.8	29.5	27.2	25.8	26.2	27.0	29.4	29.0	28.4	28.3
Slovak Republic / République slovaque	..	..	..	41.5	39.7	40.4	43.3	43.4	42.6	43.9
Slovenia / Slovénie	..	..	..	38.0	36.3	37.8	40.3	40.5	40.4	40.8
Spain / Espagne <sup>1</sup>	28.3	48.6	35.4	34.8	32.3	36.7	39.5	37.4	37.6	35.8
Sweden / Suède	12.1	28.8	27.2	26.4	26.1	24.9	24.5	25.0	22.9	23.6
Switzerland / Suisse	14.9	23.4	23.6	24.5	23.5	23.1	23.9	23.8	24.5	24.9
Turkey / Turquie	5.9	14.0	19.7	18.7	21.7	25.0	24.5	24.9	27.9	27.2
United Kingdom / Royaume-Uni	15.4	16.7	17.0	17.0	18.5	19.1	19.7	19.0	18.7	19.1
United States / États-Unis	13.3	21.9	25.2	23.4	23.3	24.9	26.9	25.9	22.8	22.3
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>17.6</b>	<b>22.1</b>	<b>22.0</b>	<b>24.6</b>	<b>24.6</b>	<b>25.3</b>	<b>26.5</b>	<b>26.4</b>	<b>26.2</b>	<b>26.2</b>

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  1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 15. **Employees' social security contributions (2100) as % of GDP**  
 Tableau 15. **Cotisations de sécurité sociale à la charge des salariés (2100) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1</sup>	3.7	4.9	5.5	5.9	5.5	5.6	5.8	5.8	5.7	5.7
Belgium / Belgique	2.7	3.4	4.2	4.2	4.0	4.1	4.2	4.1	4.1	4.2
Canada	0.5	1.1	1.5	1.9	1.8	1.9	1.9	1.9	1.8	1.9
Chile / Chili	..	..	1.5	1.3	1.2	1.3	1.4	1.3	1.3	1.3
Czech Republic / République tchèque	..	..	..	3.3	3.3	3.3	2.9	3.0	3.0	3.0
Denmark / Danemark <sup>1</sup>	0.9	0.4	0.9	1.7	1.0	0.9	0.9	0.9	0.9	0.8
Estonia / Estonie	..	..	..	0.0	0.2	0.2	0.5	0.8	0.8	0.8
Finland / Finlande	0.0	1.2	1.3	2.1	2.2	2.1	2.3	2.5	2.6	2.9
France <sup>1</sup>	2.2	4.4	5.4	3.9	3.9	3.9	4.0	3.9	3.9	4.0
Germany / Allemagne <sup>2</sup>	3.7	5.6	5.6	6.2	5.6	5.6	6.1	6.0	6.1	6.2
Greece / Grèce <sup>1</sup>	2.2	3.0	3.8	3.9	4.0	4.1	3.7	4.1	4.1	4.5
Hungary / Hongrie	..	..	..	2.1	3.4	3.3	3.2	3.6	7.7	7.2
Iceland / Islande	0.0	0.0	0.1	..	..	..	..	..	..	..
Ireland / Irlande	0.8	1.4	1.5	0.9	1.0	1.1	1.2	1.1	1.1	1.1
Israel / Israël	..	..	..	3.4	3.6	3.6	3.5	3.6	3.6	3.4
Italy / Italie	..	2.0	2.3	2.2	2.2	2.4	2.4	2.3	2.3	2.3
Japan / Japon	1.3	2.5	3.0	3.9	4.3	4.8	4.7	4.9	5.2	5.7
Korea / Corée	..	0.0	0.7	1.4	2.1	2.2	2.2	2.2	2.4	2.6
Luxembourg	3.1	3.8	3.5	4.3	4.7	4.8	5.3	5.1	5.0	5.1
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	4.7	6.4	9.3	7.2	5.7	6.2	5.5	5.6	6.0	6.5
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	0.0	2.1	3.4	3.0	3.0	2.9	3.2	3.2	3.2	3.2
Poland / Pologne	..	..	..	5.5	4.7	4.4	4.2	4.0	4.5	4.8
Portugal	1.3	2.5	2.6	2.8	3.4	3.4	3.5	3.4	3.4	3.3
Slovak Republic / République slovaque	..	..	..	2.9	2.7	2.8	3.0	3.1	2.9	3.0
Slovenia / Slovénie	..	..	..	7.7	7.1	7.3	7.6	7.7	7.5	7.5
Spain / Espagne <sup>1</sup>	0.9	2.4	1.8	1.8	1.9	1.9	1.8	1.8	2.0	1.7
Sweden / Suède	0.6	0.0	0.1	2.7	2.5	2.5	2.6	2.5	2.6	2.6
Switzerland / Suisse	1.1	2.4	2.5	3.1	2.8	2.9	3.0	2.9	3.1	3.1
Turkey / Turquie	0.3	0.7	1.1	1.6	2.1	2.0	2.2	2.5	2.8	2.9
United Kingdom / Royaume-Uni	2.1	2.2	2.2	2.4	2.5	2.5	2.5	2.5	2.5	2.5
United States / États-Unis	1.2	2.3	2.9	3.0	2.8	2.8	2.8	2.7	2.0	2.0
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>1.5</b>	<b>2.2</b>	<b>2.6</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.1</b>	<b>3.1</b>	<b>3.2</b>	<b>3.3</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
  1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 16. **Employees' social security contributions (2100) as % of total taxation**  
 Tableau 16. **Cotisations de sécurité sociale à la charge des salariés (2100) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1</sup>	11.1	12.7	13.9	13.9	13.7	13.6	14.1	14.1	13.9	13.8
Belgium / Belgique	8.9	8.4	10.2	9.7	9.5	9.5	10.0	9.7	9.6	9.6
Canada	2.1	3.7	4.4	5.5	5.7	5.9	6.1	6.1	6.1	6.2
Chile / Chili	..	..	8.7	7.0	5.3	6.1	7.9	6.6	6.1	6.3
Czech Republic / République tchèque	..	..	..	10.0	9.7	9.9	8.8	9.1	9.0	8.9
Denmark / Danemark <sup>1</sup>	3.2	0.9	2.0	3.6	2.0	2.0	2.0	2.0	2.0	1.8
Estonia / Estonie	..	..	..	0.0	0.5	0.6	1.5	2.4	2.4	2.4
Finland / Finlande	0.0	3.3	2.9	4.7	5.2	5.1	5.6	6.2	6.2	6.7
France <sup>1</sup>	6.6	11.1	13.2	9.0	9.3	9.2	9.6	9.4	9.1	9.0
Germany / Allemagne <sup>2</sup>	11.8	15.3	16.2	17.2	16.1	16.0	16.9	17.2	17.0	17.0
Greece / Grèce <sup>1</sup>	13.0	14.5	15.1	11.9	13.0	13.1	12.6	13.1	12.6	13.5
Hungary / Hongrie	..	..	..	5.4	8.6	8.4	8.3	9.6	20.8	18.7
Iceland / Islande	0.0	0.0	0.3	..	..	..	..	..	..	..
Ireland / Irlande	3.2	4.7	4.6	2.8	3.2	3.8	4.3	4.1	4.3	3.9
Israel / Israël	..	..	..	9.6	10.3	11.3	11.7	11.7	11.5	11.5
Italy / Italie	..	6.9	6.3	5.4	5.3	5.7	5.7	5.6	5.5	5.4
Japan / Japon	7.2	10.2	10.6	14.5	15.0	16.7	17.6	17.8	18.0	19.3
Korea / Corée	..	0.0	3.9	6.3	8.4	8.9	9.4	9.5	9.9	10.4
Luxembourg	11.9	11.3	10.4	11.4	12.5	13.0	13.6	13.3	13.3	13.3
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	15.3	15.7	23.1	19.5	15.7	16.9	15.4	15.5	16.7	17.9
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	0.0	5.0	8.4	7.2	6.9	6.8	7.7	7.4	7.4	7.6
Poland / Pologne	..	..	..	16.8	13.7	12.8	13.4	12.9	14.1	15.0
Portugal	8.5	11.3	9.9	9.2	10.8	10.9	11.8	11.2	10.7	10.5
Slovak Republic / République slovaque	..	..	..	8.5	9.4	9.7	10.4	11.1	10.1	10.5
Slovenia / Slovénie	..	..	..	20.9	19.1	19.9	20.9	20.9	20.7	20.5
Spain / Espagne <sup>1</sup>	6.5	10.8	5.8	5.5	5.1	5.8	6.2	5.9	6.3	5.2
Sweden / Suède	1.9	0.1	0.1	5.4	5.5	5.7	6.0	5.9	6.0	6.3
Switzerland / Suisse	6.4	10.4	10.7	11.3	10.8	10.7	11.1	11.1	11.4	11.6
Turkey / Turquie	2.6	5.1	7.4	6.7	8.8	8.4	9.0	9.4	10.0	10.4
United Kingdom / Royaume-Uni	7.0	6.4	6.6	6.8	7.2	7.4	7.8	7.5	7.4	7.5
United States / États-Unis	5.1	9.2	11.0	10.5	10.3	11.1	11.9	11.5	8.5	8.3
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>5.8</b>	<b>7.1</b>	<b>7.9</b>	<b>8.6</b>	<b>8.6</b>	<b>8.9</b>	<b>9.3</b>	<b>9.3</b>	<b>9.6</b>	<b>9.7</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 17. **Employers' social security contributions (2200) as % of GDP**  
 Tableau 17. **Cotisations de sécurité sociale à la charge des employeurs (2200) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1</sup>	3.9	5.9	6.4	6.9	6.4	6.5	6.6	6.6	6.6	6.7
Belgium / Belgique	6.3	7.4	8.6	8.2	8.0	8.2	8.5	8.3	8.4	8.6
Canada	0.9	2.0	2.7	2.7	2.6	2.6	2.7	2.6	2.6	2.7
Chile / Chili	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Czech Republic / République tchèque	..	..	..	9.3	9.4	9.3	8.8	9.2	9.3	9.3
Denmark / Danemark <sup>1</sup>	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Estonia / Estonie	..	..	..	10.7	10.1	11.1	12.2	11.8	10.9	10.5
Finland / Finlande	2.0	6.6	8.9	8.5	8.4	8.6	9.0	8.6	8.6	8.9
France <sup>1</sup>	8.5	11.2	11.2	10.7	10.7	10.7	11.0	10.9	11.1	11.2
Germany / Allemagne <sup>2</sup>	4.6	6.7	6.6	7.0	6.1	6.1	6.6	6.5	6.4	6.5
Greece / Grèce <sup>1</sup>	2.1	3.0	3.8	4.7	4.9	5.1	4.6	5.1	4.8	4.8
Hungary / Hongrie	..	..	..	9.1	9.3	9.3	8.7	7.6	4.6	5.0
Iceland / Islande	2.1	0.6	0.9	..	..	..	..	..	..	..
Ireland / Irlande	0.8	2.8	2.9	2.6	2.9	3.2	3.2	3.0	3.1	2.9
Israel / Israël	..	..	..	1.6	1.4	1.3	1.3	1.3	1.4	1.3
Italy / Italie	..	8.1	8.6	8.1	8.6	8.8	9.0	9.0	8.9	8.9
Japan / Japon	1.7	3.7	3.6	4.4	4.7	5.0	5.0	5.1	5.4	5.6
Korea / Corée	..	0.2	0.8	1.5	2.3	2.4	2.4	2.3	2.5	2.7
Luxembourg	4.9	5.4	4.5	4.2	4.4	4.5	5.0	4.8	4.7	4.8
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	3.9	7.2	3.0	4.2	4.3	4.5	4.6	4.7	4.7	5.1
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	3.0	6.5	6.8	5.4	5.5	5.4	6.0	5.9	5.7	5.8
Poland / Pologne	..	..	..	5.7	4.8	4.6	4.6	4.7	4.6	4.9
Portugal	2.1	3.9	4.3	4.6	4.6	4.7	4.8	5.0	5.3	5.2
Slovak Republic / République slovaque	..	..	..	9.0	6.1	6.5	6.7	6.7	6.5	6.7
Slovenia / Slovénie	..	..	..	5.3	5.2	5.4	5.6	5.7	5.6	5.7
Spain / Espagne <sup>1</sup>	3.1	8.3	8.0	8.4	8.6	8.5	8.2	8.2	8.1	8.1
Sweden / Suède	2.8	12.1	12.9	10.0	9.1	8.3	8.1	8.2	7.2	7.4
Switzerland / Suisse	1.1	2.5	2.5	3.1	2.8	2.9	3.0	2.9	3.1	3.1
Turkey / Turquie	0.3	1.1	1.6	2.2	2.4	3.0	3.3	3.6	4.1	4.1
United Kingdom / Royaume-Uni	2.2	3.4	3.3	3.3	3.6	3.8	3.7	3.6	3.6	3.7
United States / États-Unis	1.8	3.0	3.4	3.3	3.2	3.2	3.1	3.1	3.1	3.1
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>2.5</b>	<b>4.5</b>	<b>4.4</b>	<b>5.1</b>	<b>5.0</b>	<b>5.1</b>	<b>5.2</b>	<b>5.2</b>	<b>5.0</b>	<b>5.1</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 18. **Employers' social security contributions (2200) as % of total taxation**  
 Tableau 18. **Cotisations de sécurité sociale à la charge des employeurs (2200) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1</sup>	11.6	15.3	16.2	16.4	15.9	15.7	16.2	16.2	16.1	16.0
Belgium / Belgique	20.6	18.1	20.9	18.7	18.9	19.1	20.2	19.6	19.7	19.6
Canada	3.5	6.6	7.6	7.8	8.2	8.3	8.7	8.7	8.7	8.8
Chile / Chili	..	..	0.3	0.3	0.2	0.3	0.4	0.3	0.2	0.2
Czech Republic / République tchèque	..	..	..	28.5	27.4	27.9	27.2	28.2	27.8	27.6
Denmark / Danemark <sup>1</sup>	0.6	0.4	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
Estonia / Estonie	..	..	..	34.7	32.4	35.5	34.9	35.6	34.2	32.6
Finland / Finlande	6.8	18.7	20.8	18.5	20.3	20.9	21.9	21.0	20.5	20.7
France <sup>1</sup>	25.3	28.4	27.2	24.8	25.2	25.4	26.7	26.3	25.9	25.4
Germany / Allemagne <sup>2</sup>	14.4	18.4	19.1	19.2	17.4	17.2	18.2	18.5	18.0	18.0
Greece / Grèce <sup>1</sup>	12.2	14.4	15.1	14.1	15.9	16.3	15.7	16.3	14.7	14.2
Hungary / Hongrie	..	..	..	23.6	23.6	23.4	22.3	20.2	12.5	13.0
Iceland / Islande	8.1	2.2	2.9	..	..	..	..	..	..	..
Ireland / Irlande	3.3	9.4	8.9	8.5	9.7	11.0	11.7	11.2	11.8	10.6
Israel / Israël	..	..	..	4.4	4.0	4.2	4.3	4.3	4.5	4.5
Italy / Italie	..	28.4	23.6	19.9	20.5	21.3	21.6	21.6	21.5	20.8
Japan / Japon	9.5	14.8	12.7	16.4	16.6	17.7	18.5	18.6	19.0	18.8
Korea / Corée	..	1.1	4.5	6.9	9.1	9.6	10.1	9.9	10.2	10.8
Luxembourg	18.6	15.8	13.2	11.2	11.8	12.2	12.9	12.5	12.6	12.4
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	12.6	17.8	7.5	11.3	11.7	12.2	13.0	13.0	13.1	14.0
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	10.2	15.3	16.6	12.5	12.7	12.9	14.3	13.7	13.4	13.7
Poland / Pologne	..	..	..	17.3	13.8	13.5	14.8	14.9	14.4	15.2
Portugal	13.2	17.7	16.3	15.2	14.7	15.1	16.4	16.8	16.7	16.7
Slovak Republic / République slovaque	..	..	..	26.8	21.3	22.6	23.4	24.2	23.1	23.7
Slovenia / Slovénie	..	..	..	14.6	14.2	14.8	15.5	15.5	15.4	15.6
Spain / Espagne <sup>1</sup>	21.7	37.8	25.5	25.1	23.5	26.4	27.6	26.2	25.9	25.2
Sweden / Suède	8.9	27.6	26.0	20.4	20.3	18.8	18.3	19.0	17.0	17.5
Switzerland / Suisse	6.6	10.6	10.7	11.3	10.8	10.7	11.1	11.1	11.4	11.6
Turkey / Turquie	3.3	8.1	11.0	9.0	10.1	12.5	13.4	13.7	14.7	14.9
United Kingdom / Royaume-Uni	7.6	10.1	9.9	9.6	10.7	11.1	11.4	11.0	10.8	11.1
United States / États-Unis	7.6	11.9	13.0	11.7	11.7	12.5	13.4	13.0	13.1	12.9
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>9.8</b>	<b>14.0</b>	<b>12.7</b>	<b>14.3</b>	<b>14.1</b>	<b>14.7</b>	<b>15.1</b>	<b>15.0</b>	<b>14.6</b>	<b>14.6</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
- Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 19. **Taxes on payroll and workforce (3000) as % of GDP**  
 Tableau 19. **Impôts sur les salaires ou la main-d'oeuvre (3000) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.6	1.3	1.7	1.4	1.4	1.4	1.3	1.3	1.4	1.4
Austria / Autriche <sup>1</sup>	2.6	2.7	2.4	2.7	2.6	2.7	2.8	2.8	2.8	2.9
Belgium / Belgique	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.0	0.0	0.8	0.7	0.6	0.6	0.7	0.6	0.6	0.7
Chile / Chili	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic / République tchèque	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Denmark / Danemark <sup>1</sup>	0.0	0.0	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3
Estonia / Estonie	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finland / Finlande	1.5	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France <sup>1</sup>	1.6	0.9	0.8	1.0	1.2	1.2	1.3	1.3	1.3	1.4
Germany / Allemagne <sup>2</sup>	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece / Grèce <sup>1</sup>	0.1	0.4	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary / Hongrie	..	..	..	1.4	0.6	0.6	0.6	0.6	0.7	0.9
Iceland / Islande	0.2	1.1	1.1	0.0	0.1	0.1	0.2	0.2	0.2	0.3
Ireland / Irlande	0.0	0.1	0.4	0.0	0.2	0.2	0.2	0.2	0.2	0.2
Israel / Israël	..	..	..	1.3	1.4	1.2	1.2	1.2	1.2	1.2
Italy / Italie	0.0	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Japan / Japon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea / Corée	..	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Luxembourg	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico / Mexique	..	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3
Netherlands / Pays-Bas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Poland / Pologne	..	..	..	0.0	0.2	0.3	0.3	0.3	0.3	0.3
Portugal	0.1	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic / République slovaque	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovenia / Slovénie	..	..	..	1.5	1.2	0.7	0.1	0.1	0.1	0.1
Spain / Espagne <sup>1</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden / Suède	0.0	1.1	1.2	2.1	2.5	3.7	3.7	3.1	4.2	4.4
Switzerland / Suisse	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey / Turquie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom / Royaume-Uni	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United States / États-Unis	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>0.3</b>	<b>0.4</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 20. **Taxes on payroll and workforce (3000) as % of total taxation**  
 Tableau 20. **Impôts sur les salaires ou la main-d'oeuvre (3000) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	3.1	5.0	6.1	4.5	4.7	5.1	5.2	5.1	5.2	5.2
Austria / Autriche <sup>1</sup>	7.6	7.0	6.0	6.5	6.3	6.6	6.9	6.9	6.9	6.9
Belgium / Belgique	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.0	0.0	2.3	2.1	2.0	2.0	2.1	2.1	2.1	2.1
Chile / Chili	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic / République tchèque	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Denmark / Danemark <sup>1</sup>	0.0	0.0	0.6	0.4	0.5	0.5	0.5	0.5	0.5	0.6
Estonia / Estonie	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finland / Finlande	5.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France <sup>1</sup>	4.6	2.2	1.9	2.3	2.8	2.9	3.2	3.2	3.1	3.2
Germany / Allemagne <sup>2</sup>	0.6	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece / Grèce <sup>1</sup>	0.8	1.8	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary / Hongrie	..	..	..	3.6	1.5	1.4	1.4	1.5	1.8	2.4
Iceland / Islande	0.9	3.8	3.5	0.1	0.3	0.4	0.5	0.5	0.5	0.9
Ireland / Irlande	0.0	0.2	1.3	0.0	0.7	0.8	0.8	0.7	0.7	0.6
Israel / Israël	..	..	..	3.7	4.0	3.8	4.0	3.9	3.8	3.9
Italy / Italie	0.0	0.6	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Japan / Japon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea / Corée	..	0.5	0.4	0.2	0.2	0.3	0.3	0.2	0.3	0.3
Luxembourg	0.9	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico / Mexique	..	1.0	1.4	1.1	1.4	1.2	1.5	1.5	1.5	1.6
Netherlands / Pays-Bas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway / Norvège	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Poland / Pologne	..	..	..	0.0	0.7	0.8	0.8	0.8	0.8	0.8
Portugal	0.9	2.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic / République slovaque	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovenia / Slovénie	..	..	..	4.2	3.2	1.9	0.2	0.2	0.2	0.2
Spain / Espagne <sup>1</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden / Suède	0.0	2.6	2.5	4.3	5.7	8.4	8.5	7.1	10.0	10.3
Switzerland / Suisse	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey / Turquie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom / Royaume-Uni	0.0	4.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United States / États-Unis	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>1.0</b>	<b>1.3</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.1</b>	<b>1.1</b>	<b>1.0</b>	<b>1.1</b>	<b>1.1</b>

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- From 1991 the figures relate to the united Germany.
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  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 21. **Taxes on property (4000) as % of GDP**  
 Tableau 21. **Impôts sur le patrimoine (4000) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	2.4	2.0	2.5	2.7	2.6	2.2	2.5	2.4	2.3	2.4
Austria / Autriche <sup>1</sup>	1.3	1.1	1.1	0.6	0.6	0.5	0.5	0.5	0.5	0.6
Belgium / Belgique	1.1	1.3	1.6	2.1	3.1	3.0	2.9	3.1	3.1	3.3
Canada	3.6	2.8	3.5	3.3	3.4	3.4	3.6	3.5	3.3	3.3
Chile / Chili	..	..	1.0	1.3	1.1	1.2	0.8	0.7	0.8	0.9
Czech Republic / République tchèque	..	..	..	0.5	0.4	0.4	0.4	0.4	0.5	0.5
Denmark / Danemark <sup>1</sup>	2.4	2.5	1.9	1.6	1.8	1.9	1.8	1.9	1.9	1.8
Estonia / Estonie	..	..	..	0.4	0.2	0.3	0.3	0.3	0.3	0.3
Finland / Finlande	1.2	0.7	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.2
France <sup>1</sup>	1.4	1.9	2.6	2.9	3.3	3.2	3.3	3.5	3.6	3.8
Germany / Allemagne <sup>2</sup>	1.8	1.2	1.2	0.8	0.9	0.8	0.8	0.8	0.8	0.9
Greece / Grèce <sup>1</sup>	1.6	0.9	1.2	2.0	1.6	1.7	1.4	1.0	1.8	1.9
Hungary / Hongrie	..	..	..	0.7	0.8	0.9	0.8	1.2	1.1	1.2
Iceland / Islande	1.0	1.8	2.5	2.8	2.4	2.1	2.1	2.3	2.3	2.5
Ireland / Irlande	3.7	1.6	1.5	1.7	2.4	1.8	1.5	1.6	1.8	1.9
Israel / Israël	..	..	..	3.1	3.1	2.9	2.8	2.9	2.9	2.7
Italy / Italie	1.8	1.1	0.8	1.9	2.0	1.8	2.6	2.0	2.2	2.7
Japan / Japon	1.4	2.0	2.7	2.8	2.6	2.7	2.7	2.7	2.8	2.7
Korea / Corée	..	1.3	2.2	2.7	3.2	2.9	2.8	2.6	2.7	2.6
Luxembourg	1.6	1.9	2.8	3.9	3.6	2.8	2.6	2.7	2.6	2.7
Mexico / Mexique	..	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3
Netherlands / Pays-Bas	1.4	1.4	1.5	2.0	1.7	1.5	1.4	1.4	1.2	1.1
New Zealand / Nouvelle-Zélande	2.7	2.4	2.5	1.7	1.8	1.9	2.1	2.1	2.1	2.1
Norway / Norvège	0.9	0.7	1.2	1.0	1.2	1.2	1.2	1.2	1.2	1.2
Poland / Pologne	..	..	..	1.1	1.2	1.2	1.2	1.2	1.2	1.2
Portugal	0.8	0.3	0.7	1.1	1.3	1.2	1.1	1.1	1.1	1.2
Slovak Republic / République slovaque	..	..	..	0.6	0.4	0.4	0.4	0.4	0.4	0.4
Slovenia / Slovénie	..	..	..	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Spain / Espagne <sup>1</sup>	0.9	1.0	1.7	2.1	2.9	2.3	2.0	2.0	1.9	2.0
Sweden / Suède	0.6	0.4	1.7	1.7	1.1	1.0	1.0	1.0	1.0	1.0
Switzerland / Suisse	1.6	1.9	2.0	2.5	2.1	2.0	2.0	2.0	1.9	1.8
Turkey / Turquie	1.1	0.7	0.3	0.8	0.9	0.9	0.9	1.1	1.1	1.2
United Kingdom / Royaume-Uni	4.3	4.0	2.8	4.0	4.3	4.0	4.0	4.0	3.9	3.9
United States / États-Unis	3.7	2.7	3.0	2.9	3.1	3.1	3.2	3.1	3.0	2.9
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>1.9</b>	<b>1.5</b>	<b>1.8</b>	<b>1.8</b>	<b>1.9</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.8</b>

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- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 22. **Taxes on property (4000) as % of total taxation**  
 Tableau 22. **Impôts sur le patrimoine (4000) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	11.5	7.8	9.0	8.8	8.9	8.2	9.5	9.3	8.6	8.6
Austria / Autriche <sup>1</sup>	4.0	2.9	2.7	1.3	1.4	1.3	1.3	1.3	1.2	1.3
Belgium / Belgique	3.7	3.1	3.8	4.7	7.2	7.1	7.0	7.3	7.3	7.5
Canada	14.3	9.1	10.0	9.5	10.6	10.9	11.3	11.5	10.9	10.6
Chile / Chili	..	..	6.2	7.0	4.9	5.4	4.8	3.6	4.0	4.3
Czech Republic / République tchèque	..	..	..	1.4	1.2	1.1	1.1	1.3	1.5	1.5
Denmark / Danemark <sup>1</sup>	8.0	5.8	4.2	3.2	3.8	4.1	4.0	4.0	4.1	3.8
Estonia / Estonie	..	..	..	1.3	0.7	0.9	1.0	1.1	1.0	1.0
Finland / Finlande	4.0	1.9	2.4	2.4	2.6	2.6	2.6	2.7	2.6	2.8
France <sup>1</sup>	4.3	4.8	6.3	6.9	7.9	7.6	8.0	8.5	8.4	8.5
Germany / Allemagne <sup>2</sup>	5.8	3.3	3.4	2.3	2.5	2.4	2.3	2.3	2.4	2.4
Greece / Grèce <sup>1</sup>	9.7	4.6	4.6	6.1	5.3	5.5	4.8	3.3	5.5	5.6
Hungary / Hongrie	..	..	..	1.7	2.0	2.2	2.1	3.1	3.1	3.2
Iceland / Islande	4.0	6.3	8.4	7.9	6.1	6.1	6.5	7.0	6.7	7.1
Ireland / Irlande	15.1	5.3	4.6	5.5	8.0	6.3	5.7	5.8	6.6	7.0
Israel / Israël	..	..	..	8.6	8.8	9.1	9.4	9.4	9.4	9.0
Italy / Italie	7.2	3.7	2.3	4.6	4.9	4.3	6.2	4.8	5.3	6.3
Japan / Japon	8.1	8.2	9.4	10.5	9.0	9.4	10.1	9.7	9.7	9.1
Korea / Corée	..	8.0	11.8	12.4	12.8	11.9	11.7	11.4	11.4	10.6
Luxembourg	6.2	5.7	8.3	10.6	9.7	7.5	6.7	7.1	7.0	7.1
Mexico / Mexique	..	1.9	1.5	1.4	1.7	1.4	1.7	1.6	1.5	1.5
Netherlands / Pays-Bas	4.4	3.6	3.7	5.3	4.7	4.2	3.9	3.8	3.4	3.0
New Zealand / Nouvelle-Zélande	11.5	7.9	6.8	5.3	5.3	5.8	6.7	6.8	6.6	6.2
Norway / Norvège	3.1	1.7	2.9	2.3	2.8	2.8	2.9	2.8	2.8	2.9
Poland / Pologne	..	..	..	3.5	3.4	3.6	3.9	3.8	3.7	3.9
Portugal	5.0	1.4	2.7	3.7	4.2	3.8	3.7	3.7	3.5	3.9
Slovak Republic / République slovaque	..	..	..	1.8	1.4	1.3	1.5	1.5	1.4	1.6
Slovenia / Slovénie	..	..	..	1.7	1.6	1.5	1.6	1.7	1.6	1.8
Spain / Espagne <sup>1</sup>	6.4	4.6	5.5	6.3	8.1	7.0	6.6	6.4	6.0	6.3
Sweden / Suède	1.8	0.9	3.5	3.4	2.4	2.3	2.4	2.4	2.4	2.4
Switzerland / Suisse	9.9	8.3	8.4	9.0	7.9	7.4	7.4	7.4	7.0	6.6
Turkey / Turquie	10.5	5.4	2.3	3.2	3.8	3.6	3.6	4.1	4.1	4.2
United Kingdom / Royaume-Uni	14.5	12.0	8.2	11.6	12.6	11.7	12.2	12.1	11.6	11.9
United States / États-Unis	15.9	10.7	11.5	10.1	11.4	12.2	13.9	13.0	12.3	11.8
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>7.9</b>	<b>5.3</b>	<b>5.7</b>	<b>5.5</b>	<b>5.6</b>	<b>5.4</b>	<b>5.5</b>	<b>5.5</b>	<b>5.4</b>	<b>5.5</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
  1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 23. **Taxes on goods and services (5000) as % of GDP**  
 Tableau 23. **Impôts sur les biens et services (5000) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	7.2	8.1	7.8	8.7	7.9	7.5	7.6	7.4	7.1	7.7
Austria / Autriche <sup>1</sup>	12.6	12.2	12.4	12.0	11.2	11.2	11.5	11.5	11.4	11.5
Belgium / Belgique	11.4	10.9	10.8	10.9	10.6	10.4	10.5	10.7	10.6	10.9
Canada	10.2	9.9	9.1	8.5	7.7	7.4	7.5	7.5	7.5	7.5
Chile / Chili	..	..	10.7	12.0	10.0	10.8	9.6	10.0	10.5	10.7
Czech Republic / République tchèque	..	..	..	10.2	10.3	10.6	10.8	10.8	11.3	11.5
Denmark / Danemark <sup>1</sup>	12.2	15.9	15.1	15.5	15.9	15.2	14.9	14.8	14.9	14.8
Estonia / Estonie	..	..	..	11.9	12.9	11.6	14.2	13.3	13.2	13.6
Finland / Finlande	12.7	12.5	14.0	13.3	12.6	12.4	12.9	13.0	13.8	14.2
France <sup>1</sup>	12.9	12.0	11.6	11.1	10.5	10.4	10.4	10.5	10.7	10.8
Germany / Allemagne <sup>2</sup>	10.4	9.9	9.3	10.2	10.2	10.2	10.7	10.3	10.4	10.4
Greece / Grèce <sup>1</sup>	8.3	8.5	11.2	12.0	11.3	11.3	10.6	12.1	12.9	12.7
Hungary / Hongrie	..	..	..	15.7	14.9	14.7	15.5	16.0	15.8	16.8
Iceland / Islande	16.0	17.3	15.5	16.0	15.6	13.0	11.4	11.7	12.0	12.4
Ireland / Irlande	12.9	13.2	13.6	11.8	11.1	10.6	9.9	9.9	9.4	9.5
Israel / Israël	..	..	..	11.8	12.2	12.0	11.7	12.2	12.2	11.6
Italy / Italie	9.7	7.6	10.2	11.3	10.5	10.2	10.2	10.8	10.8	10.9
Japan / Japon	4.7	4.0	3.9	5.1	5.1	5.1	5.1	5.2	5.3	5.3
Korea / Corée	..	10.2	8.2	8.2	7.8	7.8	7.6	7.9	7.5	7.7
Luxembourg	6.5	7.4	8.5	10.1	10.2	10.3	10.7	10.3	10.4	10.8
Mexico / Mexique	..	7.4	8.6	8.8	9.3	12.3	8.6	9.7	10.6	10.7
Netherlands / Pays-Bas	8.8	10.2	10.7	10.8	11.3	11.1	10.8	11.1	10.8	10.7
New Zealand / Nouvelle-Zélande	6.6	6.7	12.2	11.4	10.9	11.3	11.3	12.3	12.5	12.6
Norway / Norvège	12.2	15.0	14.6	13.5	12.2	10.9	11.7	11.8	11.3	11.1
Poland / Pologne	..	..	..	11.8	12.9	13.0	11.6	12.3	12.4	11.6
Portugal	7.5	10.2	11.7	12.1	12.8	12.5	11.1	11.8	12.5	12.4
Slovak Republic / République slovaque	..	..	..	12.2	11.1	10.5	10.4	10.1	10.5	9.9
Slovenia / Slovénie	..	..	..	13.8	13.0	13.0	13.3	13.6	13.5	13.9
Spain / Espagne <sup>1</sup>	5.8	4.6	9.0	9.9	9.2	8.0	6.8	8.4	8.2	8.5
Sweden / Suède	9.8	10.5	12.4	12.1	12.0	12.2	12.7	12.7	12.4	12.3
Switzerland / Suisse	5.7	5.4	4.9	6.2	5.8	5.9	5.9	6.0	6.0	6.2
Turkey / Turquie	5.7	3.4	4.2	10.1	11.5	11.0	11.2	12.5	12.6	12.4
United Kingdom / Royaume-Uni	9.7	9.8	10.5	11.1	9.9	9.8	9.4	10.1	10.9	10.9
United States / États-Unis	5.3	4.5	4.6	4.6	4.5	4.4	4.2	4.3	4.4	4.4
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>9.4</b>	<b>9.5</b>	<b>10.2</b>	<b>11.0</b>	<b>10.7</b>	<b>10.5</b>	<b>10.4</b>	<b>10.7</b>	<b>10.8</b>	<b>10.8</b>

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- Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 24. **Taxes on goods and services (5000) as % of total taxation**  
 Tableau 24. **Impôts sur les biens et services (5000) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	34.7	31.1	27.8	28.7	26.8	27.6	29.4	28.7	27.1	28.1
Austria / Autriche <sup>1</sup>	37.4	31.5	31.5	28.5	27.6	27.1	28.1	28.0	27.8	27.6
Belgium / Belgique	37.2	27.0	26.1	24.9	24.9	24.4	24.9	25.3	24.8	24.9
Canada	40.5	32.6	25.8	24.2	24.0	23.4	23.8	24.4	24.5	24.5
Chile / Chili	..	..	62.9	63.8	43.8	50.6	55.9	51.3	49.3	50.1
Czech Republic / République tchèque	..	..	..	31.5	29.9	31.5	33.3	33.2	33.7	33.9
Denmark / Danemark <sup>1</sup>	41.4	37.5	33.0	32.1	33.3	32.5	32.1	31.8	31.9	31.4
Estonia / Estonie	..	..	..	38.5	41.6	37.2	40.6	40.2	41.5	42.2
Finland / Finlande	42.5	35.3	32.5	29.0	30.2	30.2	31.6	31.8	32.9	33.1
France <sup>1</sup>	38.4	30.4	28.4	25.9	24.9	24.7	25.2	25.1	24.9	24.5
Germany / Allemagne <sup>2</sup>	33.0	27.1	26.7	28.1	29.2	29.0	29.8	29.4	29.1	28.4
Greece / Grèce <sup>1</sup>	48.8	41.2	44.5	36.3	36.6	36.2	36.0	39.0	39.8	37.8
Hungary / Hongrie	..	..	..	40.5	37.7	37.2	39.8	42.6	42.9	43.7
Iceland / Islande	62.7	59.9	51.3	44.1	40.4	37.0	35.5	35.2	34.7	35.1
Ireland / Irlande	52.6	43.7	41.9	38.2	36.3	37.2	36.5	37.2	35.1	34.9
Israel / Israël	..	..	..	33.3	35.2	37.3	39.3	40.0	39.5	39.2
Italy / Italie	39.5	26.5	28.0	27.9	25.3	24.6	24.5	25.9	26.1	25.5
Japan / Japon	26.2	16.3	13.7	19.3	18.0	17.9	19.1	18.7	18.4	18.0
Korea / Corée	..	62.7	44.3	38.4	31.3	31.6	32.0	33.9	31.4	31.2
Luxembourg	24.7	21.8	25.1	27.2	27.5	27.7	27.6	27.0	27.7	28.1
Mexico / Mexique	..	51.2	55.3	53.0	53.1	59.2	50.2	52.6	54.1	54.5
Netherlands / Pays-Bas	28.6	25.3	26.4	29.2	31.0	30.3	30.6	30.7	30.0	29.3
New Zealand / Nouvelle-Zélande	27.9	22.3	33.6	34.7	31.7	33.8	36.6	39.5	39.8	38.3
Norway / Norvège	41.1	35.3	35.5	31.8	28.5	25.8	27.9	27.6	26.4	26.3
Poland / Pologne	..	..	..	36.1	37.5	38.1	37.0	39.3	39.1	36.2
Portugal	47.6	46.5	44.2	39.6	40.7	39.8	37.8	39.4	38.9	39.7
Slovak Republic / République slovaque	..	..	..	36.2	38.4	36.4	36.7	36.5	37.2	35.4
Slovenia / Slovénie	..	..	..	37.6	35.0	35.6	36.7	37.0	37.3	37.9
Spain / Espagne <sup>1</sup>	40.8	20.7	28.4	29.6	25.4	24.9	22.9	26.8	26.1	26.6
Sweden / Suède	31.2	24.0	25.0	24.6	26.6	27.7	28.9	29.4	29.3	29.1
Switzerland / Suisse	34.2	23.0	20.7	22.3	22.3	22.3	21.8	22.7	22.1	22.9
Turkey / Turquie	54.0	25.6	27.9	42.0	47.7	45.5	45.7	47.7	45.2	45.0
United Kingdom / Royaume-Uni	33.1	29.2	31.0	31.9	29.1	28.9	29.0	30.8	32.5	32.9
United States / États-Unis	22.8	17.6	17.4	16.0	16.7	17.3	18.2	18.2	18.4	17.9
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>38.4</b>	<b>32.5</b>	<b>32.9</b>	<b>33.1</b>	<b>32.0</b>	<b>32.1</b>	<b>32.5</b>	<b>33.1</b>	<b>32.9</b>	<b>32.8</b>

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  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 25. **Consumption taxes (5100) as % of GDP**  
 Tableau 25. **Impôts sur la consommation (5100) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	6.2	7.3	6.6	8.0	7.2	6.7	6.8	6.5	6.3	6.4
Austria / Autriche <sup>1</sup>	12.3	11.7	11.8	11.3	10.5	10.6	10.8	10.8	10.7	10.8
Belgium / Belgique	10.4	10.4	10.2	10.1	9.9	9.8	9.8	10.1	10.0	10.3
Canada	8.7	7.5	8.6	8.0	7.2	6.9	7.0	7.0	6.9	7.0
Chile / Chili	..	..	10.2	11.4	9.5	10.3	9.0	9.5	9.9	10.1
Czech Republic / République tchèque	..	..	..	9.5	9.6	9.9	10.1	10.2	10.6	10.8
Denmark / Danemark <sup>1</sup>	11.5	15.1	14.4	14.6	15.0	14.3	14.0	13.9	14.0	14.0
Estonia / Estonie	..	..	..	11.6	12.5	11.3	13.8	13.0	12.9	13.2
Finland / Finlande	12.6	12.3	13.8	13.0	12.2	12.1	12.5	12.6	13.4	13.7
France <sup>1</sup>	12.6	11.6	11.3	10.8	10.2	10.1	10.1	10.1	10.4	10.4
Germany / Allemagne <sup>2</sup>	9.8	9.4	9.0	9.8	9.8	9.9	10.4	10.0	10.0	10.0
Greece / Grèce <sup>1</sup>	7.5	7.9	10.7	10.9	10.4	10.3	9.6	11.3	12.0	11.8
Hungary / Hongrie	..	..	..	15.4	14.6	14.4	15.1	15.6	15.4	16.4
Iceland / Islande	15.7	16.9	14.8	14.3	14.0	11.9	10.7	11.0	11.4	11.8
Ireland / Irlande	12.0	13.0	13.1	11.3	10.5	10.0	9.1	9.2	8.7	8.8
Israel / Israël	..	..	..	11.0	11.3	11.1	10.9	11.3	11.3	10.8
Italy / Italie	9.1	7.2	9.2	10.1	9.5	9.1	9.1	9.6	9.6	9.7
Japan / Japon	4.4	3.5	3.4	4.5	4.5	4.5	4.5	4.6	4.7	4.8
Korea / Corée	..	10.0	8.0	7.9	7.5	7.6	7.3	7.6	7.1	7.2
Luxembourg	6.2	7.2	8.4	10.0	10.0	10.1	10.5	10.1	10.2	10.7
Mexico / Mexique	..	7.3	8.5	8.6	9.1	12.1	8.4	9.6	10.4	10.6
Netherlands / Pays-Bas	8.4	9.4	9.7	9.7	10.2	10.0	9.7	9.9	9.5	9.4
New Zealand / Nouvelle-Zélande	6.2	6.5	11.5	10.7	10.1	10.6	10.5	11.5	11.7	11.9
Norway / Norvège	11.8	14.6	14.0	12.6	11.5	10.3	11.1	11.2	10.7	10.6
Poland / Pologne	..	..	..	11.3	12.5	12.6	11.1	11.8	12.0	11.2
Portugal	6.9	9.9	11.5	11.8	12.5	12.2	10.8	11.5	12.1	11.9
Slovak Republic / République slovaque	..	..	..	11.5	10.3	9.7	9.6	9.3	9.8	9.2
Slovenia / Slovénie	..	..	..	13.1	12.3	12.4	12.7	13.0	12.9	13.2
Spain / Espagne <sup>1</sup>	5.8	4.6	8.4	9.1	8.6	7.4	6.3	7.8	7.6	8.0
Sweden / Suède	9.3	9.9	11.9	11.7	11.6	11.7	12.2	12.2	11.9	11.9
Switzerland / Suisse	5.3	5.0	4.5	5.6	5.1	5.3	5.2	5.3	5.2	5.4
Turkey / Turquie	5.6	3.4	4.1	9.8	11.0	10.5	10.7	12.0	12.1	11.9
United Kingdom / Royaume-Uni	9.1	9.4	10.0	10.6	9.5	9.4	8.9	9.7	10.5	10.5
United States / États-Unis	4.7	3.9	3.9	3.9	3.7	3.7	3.6	3.6	3.7	3.7
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>8.8</b>	<b>9.0</b>	<b>9.7</b>	<b>10.4</b>	<b>10.1</b>	<b>10.0</b>	<b>9.8</b>	<b>10.1</b>	<b>10.2</b>	<b>10.2</b>

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  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 26. **Consumption taxes (5100) as % of total taxation**  
 Tableau 26. **Impôts sur la consommation (5100) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	30.0	27.8	23.4	26.2	24.3	24.9	26.5	25.6	24.1	23.3
Austria / Autriche <sup>1</sup>	36.6	30.3	29.9	26.9	26.0	25.5	26.5	26.3	26.1	26.0
Belgium / Belgique	34.1	25.7	24.7	23.1	23.3	22.8	23.4	23.7	23.2	23.5
Canada	34.7	24.6	24.4	22.8	22.4	21.7	22.1	22.8	22.8	22.8
Chile / Chili	..	..	60.4	60.6	41.6	48.1	52.6	48.5	46.4	47.1
Czech Republic / République tchèque	..	..	..	29.3	27.9	29.5	31.2	31.2	31.8	32.0
Denmark / Danemark <sup>1</sup>	39.0	35.7	31.5	30.4	31.5	30.7	30.2	29.9	30.0	29.6
Estonia / Estonie	..	..	..	37.4	40.3	35.9	39.4	39.1	40.4	41.2
Finland / Finlande	41.9	35.0	32.1	28.3	29.4	29.3	30.6	30.8	31.9	32.1
France <sup>1</sup>	37.5	29.5	27.5	25.2	24.2	23.9	24.4	24.4	24.2	23.7
Germany / Allemagne <sup>2</sup>	31.1	25.9	25.8	27.1	28.2	28.0	28.7	28.4	28.1	27.3
Greece / Grèce <sup>1</sup>	44.1	38.2	42.5	33.0	33.5	33.2	32.6	36.3	37.0	34.9
Hungary / Hongrie	..	..	..	39.9	36.9	36.4	38.7	41.5	41.9	42.6
Iceland / Islande	61.7	58.7	49.2	39.5	36.1	33.9	33.3	33.1	33.1	33.5
Ireland / Irlande	49.1	43.0	40.3	36.5	34.5	34.9	33.8	34.3	32.5	32.3
Israel / Israël	..	..	..	30.9	32.6	34.5	36.5	37.0	36.6	36.4
Italy / Italie	37.0	25.2	25.3	25.0	22.8	22.0	21.8	23.2	23.2	22.7
Japan / Japon	25.0	14.1	12.0	17.0	15.9	15.8	16.9	16.7	16.5	16.2
Korea / Corée	..	61.5	43.0	36.7	30.3	30.6	30.9	32.8	29.4	29.2
Luxembourg	23.5	21.2	24.6	26.8	27.0	27.3	27.0	26.6	27.2	27.7
Mexico / Mexique	..	50.3	54.8	52.1	52.0	58.3	49.1	51.7	53.3	53.9
Netherlands / Pays-Bas	27.1	23.2	24.0	26.4	28.0	27.3	27.3	27.3	26.6	26.0
New Zealand / Nouvelle-Zélande	26.2	21.4	31.6	32.4	29.4	31.5	34.0	37.0	37.2	35.9
Norway / Norvège	39.9	34.4	34.1	29.4	26.8	24.4	26.4	26.2	25.1	25.0
Poland / Pologne	..	..	..	34.6	36.3	36.8	35.5	37.9	37.8	35.0
Portugal	44.0	45.0	43.4	38.7	39.8	38.9	36.6	38.3	37.6	38.3
Slovak Republic / République slovaque	..	..	..	34.1	35.7	33.7	33.8	33.7	34.5	32.7
Slovenia / Slovénie	..	..	..	35.8	33.3	34.1	35.1	35.4	35.7	36.0
Spain / Espagne <sup>1</sup>	40.6	20.7	26.5	27.2	23.6	23.0	21.0	24.8	24.3	24.9
Sweden / Suède	29.5	22.6	24.0	24.0	25.7	26.7	27.8	28.4	28.2	28.1
Switzerland / Suisse	31.9	21.3	18.9	20.4	19.5	19.8	19.3	19.9	19.4	20.2
Turkey / Turquie	53.5	25.2	27.5	40.6	45.6	43.5	43.6	45.8	43.5	43.2
United Kingdom / Royaume-Uni	31.1	27.9	29.4	30.5	28.0	27.6	27.6	29.5	31.2	31.6
United States / États-Unis	19.9	15.3	14.9	13.8	13.9	14.4	15.3	15.3	15.4	15.0
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>36.2</b>	<b>30.9</b>	<b>31.3</b>	<b>31.3</b>	<b>30.2</b>	<b>30.3</b>	<b>30.6</b>	<b>31.3</b>	<b>31.1</b>	<b>30.9</b>

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  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


StatLink  <http://dx.doi.org/10.1787/888933164489>

Table 27. **Taxes on general consumption (5110) as % of GDP**  
 Tableau 27. **Impôts généraux sur la consommation (5110) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	1.5	1.4	2.3	3.7	3.9	3.5	3.7	3.5	3.4	3.4
Austria / Autriche <sup>1</sup>	6.3	7.8	8.2	7.9	7.4	7.5	7.8	7.7	7.6	7.8
Belgium / Belgique	6.5	6.8	6.8	7.1	6.9	6.8	6.8	7.0	6.9	7.0
Canada	4.5	3.5	5.0	4.9	4.5	4.2	4.2	4.3	4.4	4.5
Chile / Chili	..	..	6.3	7.9	7.5	8.4	7.3	7.6	7.9	8.1
Czech Republic / République tchèque	..	..	..	6.0	6.1	6.5	6.6	6.7	6.9	7.1
Denmark / Danemark <sup>1</sup>	3.0	9.4	9.4	9.3	10.1	9.8	9.8	9.6	9.7	9.7
Estonia / Estonie	..	..	..	8.4	8.8	7.8	8.7	8.6	8.4	8.6
Finland / Finlande	5.5	6.1	8.3	8.0	8.2	8.1	8.4	8.3	8.8	9.0
France <sup>1</sup>	7.8	8.3	7.7	7.4	7.3	7.2	7.0	7.0	7.1	7.1
Germany / Allemagne <sup>2</sup>	5.2	6.1	5.8	6.7	6.8	6.9	7.2	7.0	7.0	7.1
Greece / Grèce <sup>1</sup>	1.7	2.7	6.6	7.1	7.4	7.5	6.6	7.6	7.6	7.5
Hungary / Hongrie	..	..	..	10.1	10.3	10.1	10.9	11.0	10.8	11.5
Iceland / Islande	4.3	8.3	9.7	10.3	10.0	8.7	7.6	7.6	7.7	8.1
Ireland / Irlande	1.4	4.5	6.6	7.1	7.3	7.0	6.1	6.1	5.7	5.9
Israel / Israël	..	..	..	9.5	9.4	9.1	8.9	9.2	9.3	8.9
Italy / Italie	3.2	4.5	5.3	6.2	5.9	5.7	5.5	6.1	6.0	5.9
Japan / Japon	0.0	0.0	1.3	2.4	2.5	2.5	2.6	2.6	2.7	2.7
Korea / Corée	..	3.6	3.5	3.7	3.9	4.0	4.1	4.1	4.1	4.3
Luxembourg	3.3	3.9	4.7	5.3	6.0	6.1	6.5	6.4	6.5	7.0
Mexico / Mexique	..	2.3	3.2	3.1	3.6	3.7	3.4	3.8	3.7	3.7
Netherlands / Pays-Bas	3.8	6.4	6.7	6.4	7.0	6.8	6.5	6.8	6.5	6.5
New Zealand / Nouvelle-Zélande	1.8	3.1	8.2	8.2	8.1	8.5	8.5	9.5	9.7	9.9
Norway / Norvège	6.4	7.7	7.7	8.4	8.2	7.2	7.8	7.9	7.7	7.7
Poland / Pologne	..	..	..	6.9	8.1	7.8	7.2	7.5	7.8	7.1
Portugal	0.0	3.5	5.2	7.6	8.2	8.1	6.8	7.5	8.1	8.2
Slovak Republic / République slovaque	..	..	..	6.9	6.6	6.8	6.6	6.2	6.7	6.0
Slovenia / Slovénie	..	..	..	8.7	8.3	8.3	7.9	8.1	8.1	8.0
Spain / Espagne <sup>1</sup>	3.2	2.2	5.1	5.9	5.8	4.9	3.8	5.3	5.2	5.3
Sweden / Suède	3.3	5.8	7.4	8.3	8.7	8.9	9.2	9.3	9.2	9.0
Switzerland / Suisse	1.8	2.4	2.8	3.6	3.4	3.4	3.3	3.4	3.5	3.5
Turkey / Turquie	0.0	0.0	3.0	5.8	5.1	4.9	4.9	5.7	6.1	5.8
United Kingdom / Royaume-Uni	1.7	4.9	5.7	6.3	6.2	6.1	5.4	6.2	6.9	6.9
United States / États-Unis	1.1	1.8	2.1	2.2	2.1	2.0	2.0	2.0	2.0	1.9
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>3.2</b>	<b>4.5</b>	<b>5.7</b>	<b>6.7</b>	<b>6.8</b>	<b>6.6</b>	<b>6.5</b>	<b>6.7</b>	<b>6.7</b>	<b>6.8</b>

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 28. **Taxes on general consumption (5110) as % of total taxation**  
 Tableau 28. **Impôts généraux sur la consommation (5110) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	7.4	5.3	8.0	12.0	13.0	12.9	14.3	13.7	12.8	12.4
Austria / Autriche <sup>1</sup>	18.7	20.1	20.8	18.8	18.3	18.2	19.0	18.9	18.6	18.6
Belgium / Belgique	21.1	16.9	16.4	16.2	16.3	16.0	16.2	16.4	16.1	15.9
Canada	17.8	11.5	14.1	14.2	13.9	13.2	13.4	14.0	14.4	14.6
Chile / Chili	..	..	37.4	41.8	32.9	39.4	42.5	38.7	37.0	37.7
Czech Republic / République tchèque	..	..	..	18.3	17.7	19.3	20.4	20.5	20.6	20.9
Denmark / Danemark <sup>1</sup>	10.1	22.3	20.5	19.3	21.2	21.0	21.2	20.6	20.7	20.6
Estonia / Estonie	..	..	..	27.3	28.2	24.9	24.8	25.8	26.4	26.7
Finland / Finlande	18.5	17.3	19.3	17.4	19.6	19.6	20.5	20.4	20.9	21.1
France <sup>1</sup>	23.3	21.1	18.8	17.1	17.1	17.0	16.9	16.9	16.5	16.1
Germany / Allemagne <sup>2</sup>	16.5	16.6	16.6	18.4	19.4	19.5	20.1	20.0	19.7	19.4
Greece / Grèce <sup>1</sup>	10.3	13.2	26.5	21.5	23.8	24.1	22.3	24.3	23.4	22.2
Hungary / Hongrie	..	..	..	26.1	26.0	25.6	28.0	29.4	29.4	30.0
Iceland / Islande	16.7	28.9	32.3	28.5	25.9	24.7	23.7	22.7	22.4	22.8
Ireland / Irlande	5.7	14.8	20.4	23.0	24.0	24.5	22.7	22.8	21.4	21.7
Israel / Israël	..	..	..	26.6	27.1	28.4	29.9	30.2	30.0	30.0
Italy / Italie	12.9	15.6	14.7	15.4	14.2	13.8	13.1	14.6	14.5	13.8
Japan / Japon	0.0	0.0	4.4	9.1	8.8	8.9	9.6	9.6	9.4	9.2
Korea / Corée	..	22.0	18.7	17.0	15.8	16.1	17.3	17.6	17.1	17.2
Luxembourg	12.4	11.6	13.9	14.3	16.1	16.5	16.8	16.8	17.4	18.2
Mexico / Mexique	..	15.7	20.8	18.7	20.4	18.0	19.7	20.5	19.0	19.0
Netherlands / Pays-Bas	12.4	15.8	16.5	17.5	19.4	18.6	18.3	18.7	18.0	17.9
New Zealand / Nouvelle-Zélande	7.7	10.2	22.4	24.9	23.5	25.4	27.6	30.7	30.9	30.0
Norway / Norvège	21.5	18.2	18.8	19.8	19.1	17.2	18.7	18.6	18.0	18.2
Poland / Pologne	..	..	..	21.2	23.5	22.9	22.9	24.0	24.5	22.1
Portugal	0.0	16.2	19.6	24.8	26.1	25.8	23.1	25.0	25.3	26.4
Slovak Republic / République slovaque	..	..	..	20.4	22.9	23.6	23.3	22.4	23.7	21.3
Slovenia / Slovénie	..	..	..	23.7	22.4	22.9	21.9	22.0	22.4	22.0
Spain / Espagne <sup>1</sup>	22.2	10.2	16.0	17.6	16.0	15.1	12.6	16.8	16.5	16.6
Sweden / Suède	10.4	13.4	14.9	17.0	19.3	20.3	21.0	21.6	21.6	21.4
Switzerland / Suisse	10.6	10.3	11.7	13.1	13.0	12.7	12.3	12.8	12.8	13.0
Turkey / Turquie	0.0	0.0	20.1	24.2	21.3	20.3	20.0	21.7	21.8	20.8
United Kingdom / Royaume-Uni	5.9	14.7	16.9	18.1	18.2	17.8	16.6	18.8	20.5	20.8
United States / États-Unis	4.8	7.0	8.0	7.6	7.8	8.0	8.4	8.3	8.2	8.0
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>11.9</b>	<b>14.2</b>	<b>18.1</b>	<b>19.7</b>	<b>19.8</b>	<b>19.8</b>	<b>20.0</b>	<b>20.5</b>	<b>20.4</b>	<b>20.2</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 29. **Taxes on specific goods and services (5120) as % of GDP**  
 Tableau 29. **Impôts sur les biens et services déterminés (5120) en % du PIB**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	4.7	5.9	4.3	4.3	3.4	3.3	3.1	3.0	3.0	3.0
Austria / Autriche <sup>1</sup>	6.0	3.9	3.6	3.4	3.1	3.1	3.1	3.0	3.1	3.1
Belgium / Belgique	4.0	3.6	3.4	3.0	2.9	2.9	3.0	3.1	3.0	3.3
Canada	4.2	4.0	3.6	3.0	2.7	2.7	2.7	2.7	2.6	2.5
Chile / Chili	..	..	3.9	3.5	2.0	1.9	1.7	1.9	2.0	2.0
Czech Republic / République tchèque	..	..	..	3.6	3.5	3.4	3.5	3.5	3.7	3.8
Denmark / Danemark <sup>1</sup>	8.5	5.7	5.0	5.3	4.9	4.5	4.2	4.3	4.3	4.2
Estonia / Estonie	..	..	..	3.1	3.8	3.5	5.1	4.4	4.5	4.6
Finland / Finlande	7.0	6.2	5.5	5.0	4.0	4.0	4.2	4.3	4.6	4.7
France <sup>1</sup>	4.8	3.3	3.6	3.5	3.0	2.9	3.1	3.1	3.3	3.4
Germany / Allemagne <sup>2</sup>	4.6	3.4	3.2	3.2	3.0	3.0	3.1	2.9	3.0	2.9
Greece / Grèce <sup>1</sup>	5.8	5.2	3.9	3.8	3.0	2.8	3.0	3.7	4.2	4.1
Hungary / Hongrie	..	..	..	5.4	4.3	4.3	4.2	4.6	4.6	4.9
Iceland / Islande	11.5	8.6	5.1	4.0	4.0	3.2	3.1	3.5	3.7	3.8
Ireland / Irlande	10.6	8.5	6.5	4.2	3.2	3.0	3.0	3.1	3.0	2.9
Israel / Israël	..	..	..	1.5	1.9	2.0	2.0	2.1	2.0	1.9
Italy / Italie	5.9	2.8	3.8	3.9	3.6	3.4	3.6	3.5	3.6	3.8
Japan / Japon	4.4	3.5	2.2	2.1	2.0	2.0	2.0	2.0	2.0	2.1
Korea / Corée	..	6.4	4.5	4.2	3.6	3.6	3.2	3.5	2.9	3.0
Luxembourg	2.9	3.3	3.7	4.7	4.1	4.0	4.0	3.7	3.7	3.7
Mexico / Mexique	..	5.0	5.3	5.5	5.6	8.4	5.1	5.8	6.7	6.8
Netherlands / Pays-Bas	4.5	3.0	3.0	3.3	3.1	3.2	3.2	3.1	3.1	2.9
New Zealand / Nouvelle-Zélande	4.4	3.4	3.3	2.5	2.0	2.0	2.0	2.0	2.0	2.0
Norway / Norvège	5.5	6.8	6.3	4.1	3.3	3.0	3.3	3.3	3.0	2.9
Poland / Pologne	..	..	..	4.4	4.4	4.7	3.9	4.3	4.2	4.1
Portugal	6.9	6.3	6.3	4.3	4.3	4.1	4.0	4.0	4.0	3.7
Slovak Republic / République slovaque	..	..	..	4.6	3.7	2.9	3.0	3.1	3.1	3.2
Slovenia / Slovénie	..	..	..	4.4	4.1	4.1	4.8	4.9	4.8	5.1
Spain / Espagne <sup>1</sup>	2.6	2.3	3.3	3.2	2.7	2.5	2.5	2.5	2.4	2.6
Sweden / Suède	6.0	4.0	4.5	3.4	2.9	2.8	3.0	2.9	2.8	2.8
Switzerland / Suisse	3.5	2.6	1.7	2.0	1.7	1.9	1.9	1.9	1.8	1.9
Turkey / Turquie	5.6	3.4	1.1	4.0	5.8	5.6	5.8	6.3	6.0	6.2
United Kingdom / Royaume-Uni	7.4	4.4	4.2	4.3	3.3	3.3	3.5	3.5	3.6	3.6
United States / États-Unis	3.6	2.1	1.8	1.8	1.6	1.6	1.6	1.7	1.7	1.7
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>5.6</b>	<b>4.5</b>	<b>4.0</b>	<b>3.7</b>	<b>3.4</b>	<b>3.3</b>	<b>3.3</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
- From 1991 the figures relate to the united Germany.
  - Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
  - Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 30. **Taxes on specific goods and services (5120) as % of total taxation**  
 Tableau 30. **Impôts sur les biens et services déterminés (5120) en % du total des recettes fiscales**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	22.7	22.6	15.3	14.1	11.3	12.1	12.2	11.9	11.3	11.0
Austria / Autriche <sup>1</sup>	18.0	10.1	9.0	8.1	7.6	7.4	7.5	7.4	7.6	7.4
Belgium / Belgique	13.0	8.8	8.3	6.9	6.9	6.9	7.2	7.3	7.1	7.6
Canada	16.8	13.0	10.3	8.6	8.5	8.5	8.7	8.8	8.4	8.2
Chile / Chili	..	..	23.0	18.8	8.7	8.7	10.1	9.8	9.4	9.4
Czech Republic / République tchèque	..	..	..	11.0	10.2	10.1	10.8	10.8	11.2	11.1
Denmark / Danemark <sup>1</sup>	28.9	13.4	11.0	11.1	10.3	9.8	9.0	9.3	9.3	9.0
Estonia / Estonie	..	..	..	10.1	12.1	11.0	14.6	13.2	14.0	14.5
Finland / Finlande	23.4	17.6	12.9	10.9	9.7	9.7	10.2	10.4	11.0	11.0
France <sup>1</sup>	14.3	8.4	8.7	8.0	7.0	7.0	7.5	7.5	7.7	7.7
Germany / Allemagne <sup>2</sup>	14.6	9.3	9.2	8.8	8.7	8.5	8.6	8.4	8.3	7.9
Greece / Grèce <sup>1</sup>	33.8	25.1	15.6	11.5	9.6	8.9	10.2	11.9	12.9	12.0
Hungary / Hongrie	..	..	..	13.8	10.9	10.8	10.7	12.1	12.5	12.6
Iceland / Islande	45.0	29.8	16.9	11.0	10.2	9.1	9.6	10.5	10.7	10.7
Ireland / Irlande	43.4	28.3	19.9	13.6	10.5	10.4	11.1	11.5	11.1	10.6
Israel / Israël	..	..	..	4.3	5.4	6.1	6.6	6.9	6.6	6.4
Italy / Italie	24.1	9.7	10.6	9.6	8.5	8.2	8.7	8.5	8.7	8.9
Japan / Japon	25.0	14.1	7.5	8.0	7.1	6.9	7.3	7.2	7.1	6.9
Korea / Corée	..	39.5	24.3	19.7	14.5	14.5	13.7	15.2	12.2	12.0
Luxembourg	11.1	9.6	10.8	12.5	11.0	10.8	10.2	9.8	9.9	9.5
Mexico / Mexique	..	34.4	34.0	33.4	31.6	40.3	29.4	31.2	34.3	34.9
Netherlands / Pays-Bas	14.7	7.3	7.5	8.9	8.7	8.8	8.9	8.7	8.6	8.0
New Zealand / Nouvelle-Zélande	18.5	11.2	9.2	7.5	5.9	6.1	6.4	6.4	6.3	6.0
Norway / Norvège	18.4	16.1	15.3	9.6	7.7	7.2	7.8	7.6	7.1	6.8
Poland / Pologne	..	..	..	13.5	12.8	13.8	12.6	13.9	13.3	12.9
Portugal	44.0	28.9	23.8	13.9	13.7	13.1	13.4	13.3	12.3	11.8
Slovak Republic / République slovaque	..	..	..	13.7	12.8	10.1	10.6	11.3	10.8	11.4
Slovenia / Slovénie	..	..	..	12.1	10.9	11.2	13.2	13.4	13.3	14.1
Spain / Espagne <sup>1</sup>	18.4	10.5	10.5	9.6	7.5	7.9	8.4	8.0	7.8	8.2
Sweden / Suède	19.2	9.2	9.2	7.0	6.4	6.4	6.8	6.8	6.6	6.7
Switzerland / Suisse	21.3	11.0	7.2	7.3	6.5	7.0	7.0	7.1	6.6	7.2
Turkey / Turquie	53.5	25.2	7.3	16.4	24.3	23.2	23.6	24.1	21.7	22.4
United Kingdom / Royaume-Uni	25.2	13.3	12.5	12.4	9.7	9.8	11.0	10.7	10.7	10.8
United States / États-Unis	15.1	8.3	7.0	6.3	6.1	6.3	6.9	7.0	7.1	7.1
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>24.3</b>	<b>16.7</b>	<b>13.2</b>	<b>11.5</b>	<b>10.4</b>	<b>10.5</b>	<b>10.6</b>	<b>10.8</b>	<b>10.7</b>	<b>10.7</b>

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- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

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Table 31. **Total tax revenue in millions of US dollars at market exchange rates**  
 Tableau 31. **Total des recettes fiscales en millions de dollars des É-U au taux de change du marché**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	5 625	45 464	90 887	124 321	292 333	283 960	260 489	330 114	403 032	430 544
Austria / Autriche <sup>1</sup>	..	41 355	68 606	82 697	156 696	176 728	162 896	159 369	176 105	169 884
Belgium / Belgique	..	52 031	89 387	103 929	200 454	222 585	204 035	205 224	226 662	219 346
Canada	14 208	86 382	209 201	262 765	477 195	481 504	437 789	499 185	546 652	563 139
Chile / Chili	..	..	5 829	14 650	39 445	38 357	29 691	42 508	53 292	57 028
Czech Republic / République tchèque	..	..	..	19 971	64 752	78 828	66 605	67 447	75 914	69 986
Denmark / Danemark <sup>1</sup>	3 049	30 005	63 248	78 973	152 315	164 199	148 370	148 638	159 453	151 787
Estonia / Estonie	..	..	..	1 760	6 914	7 561	6 860	6 473	7 279	7 279
Finland / Finlande	..	16 529	49 576	57 540	106 020	116 705	102 948	101 074	115 064	109 598
France <sup>1</sup>	..	248 154	550 698	589 288	1 128 950	1 230 932	1 113 166	1 100 488	1 227 341	1 182 624
Germany / Allemagne <sup>2</sup>	..	399 174	577 350	706 900	1 200 204	1 319 923	1 232 432	1 195 235	1 339 773	1 288 330
Greece / Grèce <sup>1</sup>	..	2 050	14 564	43 422	99 337	109 595	98 029	93 117	93 868	84 154
Hungary / Hongrie	..	..	..	18 211	54 890	61 771	50 545	48 712	51 432	48 830
Iceland / Islande	139	989	1 969	3 229	8 299	6 177	4 104	4 420	5 049	5 007
Ireland / Irlande	..	5 623	15 565	30 684	81 953	78 067	63 053	58 456	63 433	60 536
Israel / Israël	..	..	..	45 923	60 642	68 372	61 343	71 009	79 800	76 483
Italy / Italie	..	83 964	336 581	463 647	918 818	990 937	915 116	883 418	942 751	894 465
Japan / Japon	17 074	275 448	903 504	1 262 348	1 241 928	1 350 407	1 365 456	1 509 557	1 702 088	1 748 370
Korea / Corée	..	11 008	52 630	120 547	278 198	247 262	213 243	254 457	288 988	302 941
Luxembourg	..	2 144	4 751	7 935	18 290	20 400	19 543	19 816	22 115	21 676
Mexico / Mexique	..	33 607	45 044	107 333	183 266	227 702	153 422	194 607	227 645	231 826
Netherlands / Pays-Bas	..	97 249	132 567	152 132	302 714	340 511	303 905	302 329	320 789	299 165
New Zealand / Nouvelle-Zélande	1 386	7 393	16 372	18 037	47 061	43 674	37 281	44 947	51 871	56 768
Norway / Norvège	2 355	27 041	48 226	71 798	169 015	190 895	159 035	179 489	209 571	211 599
Poland / Pologne	..	..	..	56 098	147 967	181 245	136 813	149 008	166 660	159 362
Portugal	..	2 498	18 821	36 199	75 251	81 818	71 885	71 585	78 426	68 020
Slovak Republic / République slovaque	..	..	..	9 793	24 794	28 611	25 213	24 680	27 647	26 055
Slovenia / Slovénie	..	..	..	6 381	17 836	20 186	18 194	17 621	18 600	16 914
Spain / Espagne <sup>1</sup>	..	30 574	131 605	198 779	538 755	526 013	447 236	450 036	466 768	434 732
Sweden / Suède	7 755	61 292	127 730	127 205	219 067	225 542	188 959	210 464	238 310	230 521
Switzerland / Suisse	2 570	27 674	60 826	75 134	124 784	147 127	146 644	154 073	188 300	179 344
Turkey / Turquie	1 265	9 385	30 178	64 490	156 210	177 279	151 706	192 048	216 043	218 558
United Kingdom / Royaume-Uni	30 605	188 626	359 512	537 571	1 010 152	945 533	746 984	789 591	870 993	866 888
United States / États-Unis	167 022	730 672	1 574 061	2 921 566	3 896 687	3 740 306	3 358 797	3 547 259	3 725 578	3 940 933
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	..	<b>96 782</b>	<b>206 640</b>	<b>247 684</b>	<b>397 094</b>	<b>409 727</b>	<b>367 700</b>	<b>386 072</b>	<b>423 156</b>	<b>424 491</b>

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Table 32. **Tax revenue of individual countries as % of total OECD tax revenue**  
 Tableau 32. **Recettes fiscales de chaque pays en % du total des recettes des pays membres de l'OCDE**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	..	1.8	1.6	1.5	2.2	2.0	2.1	2.5	2.8	3.0
Austria / Autriche <sup>1</sup>	..	1.6	1.2	1.0	1.2	1.3	1.3	1.2	1.2	1.2
Belgium / Belgique	..	2.1	1.6	1.2	1.5	1.6	1.6	1.6	1.6	1.5
Canada	..	3.4	3.8	3.1	3.5	3.5	3.5	3.8	3.8	3.9
Chile / Chili	..	..	0.1	0.2	0.3	0.3	0.2	0.3	0.4	0.4
Czech Republic / République tchèque	..	..	..	0.2	0.5	0.6	0.5	0.5	0.5	0.5
Denmark / Danemark <sup>1</sup>	..	1.2	1.1	0.9	1.1	1.2	1.2	1.1	1.1	1.1
Estonia / Estonie	..	..	..	0.0	0.1	0.1	0.1	0.0	0.1	0.1
Finland / Finlande	..	0.7	0.9	0.7	0.8	0.8	0.8	0.8	0.8	0.8
France <sup>1</sup>	..	9.9	9.9	7.0	8.4	8.8	8.9	8.4	8.5	8.2
Germany / Allemagne <sup>2</sup>	..	15.9	10.3	8.4	8.9	9.5	9.9	9.1	9.3	8.9
Greece / Grèce <sup>1</sup>	..	0.1	0.3	0.5	0.7	0.8	0.8	0.7	0.7	0.6
Hungary / Hongrie	..	..	..	0.2	0.4	0.4	0.4	0.4	0.4	0.3
Iceland / Islande	..	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Ireland / Irlande	..	0.2	0.3	0.4	0.6	0.6	0.5	0.4	0.4	0.4
Israel / Israël	..	..	..	0.5	0.4	0.5	0.5	0.5	0.6	0.5
Italy / Italie	..	3.3	6.0	5.5	6.8	7.1	7.3	6.7	6.6	6.2
Japan / Japon	..	10.9	16.2	15.0	9.2	9.7	10.9	11.5	11.8	12.1
Korea / Corée	..	0.4	0.9	1.4	2.1	1.8	1.7	1.9	2.0	2.1
Luxembourg	..	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
Mexico / Mexique	..	1.3	0.8	1.3	1.4	1.6	1.2	1.5	1.6	1.6
Netherlands / Pays-Bas	..	3.9	2.4	1.8	2.2	2.4	2.4	2.3	2.2	2.1
New Zealand / Nouvelle-Zélande	..	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.4	0.4
Norway / Norvège	..	1.1	0.9	0.9	1.3	1.4	1.3	1.4	1.5	1.5
Poland / Pologne	..	..	..	0.7	1.1	1.3	1.1	1.1	1.2	1.1
Portugal	..	0.1	0.3	0.4	0.6	0.6	0.6	0.5	0.5	0.5
Slovak Republic / République slovaque	..	..	..	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Slovenia / Slovénie	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Spain / Espagne <sup>1</sup>	..	1.2	2.4	2.4	4.0	3.8	3.6	3.4	3.2	3.0
Sweden / Suède	..	2.4	2.3	1.5	1.6	1.6	1.5	1.6	1.7	1.6
Switzerland / Suisse	..	1.1	1.1	0.9	0.9	1.1	1.2	1.2	1.3	1.2
Turkey / Turquie	..	0.4	0.5	0.8	1.2	1.3	1.2	1.5	1.5	1.5
United Kingdom / Royaume-Uni	..	7.5	6.4	6.4	7.5	6.8	6.0	6.0	6.1	6.0
United States / États-Unis	..	29.0	28.2	34.7	28.9	26.8	26.9	27.0	25.9	27.3
<i>Cumulative sum / Somme cumulative</i>										
<b>OECD Total / Total OCDE</b>	..	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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- From 1991 the figures relate to the united Germany.
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- Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.


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Table 33. **Tax revenue in US dollars per capita at market exchange rates**  
 Tableau 33. **Recettes fiscales en dollars des É-U par habitant, au taux de change du marché**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	496	3 094	5 326	6 534	14 036	13 362	12 010	14 983	18 041	18 947
Austria / Autriche <sup>1</sup>	..	5 478	8 936	10 322	18 877	21 198	19 473	18 996	20 949	20 152
Belgium / Belgique	..	5 277	8 968	10 138	18 865	20 783	18 898	18 793	20 517	19 711
Canada	711	3 523	7 555	8 563	14 492	14 452	12 980	14 627	15 852	16 145
Chile / Chili	..	..	442	951	2 376	2 288	1 754	2 487	3 090	3 277
Czech Republic / République tchèque	..	..	..	1 944	6 273	7 558	6 348	6 413	7 232	6 659
Denmark / Danemark <sup>1</sup>	641	5 857	12 303	14 790	27 889	29 889	26 864	26 793	28 624	27 134
Estonia / Estonie	..	..	..	1 276	5 151	5 641	5 125	4 842	5 453	5 476
Finland / Finlande	..	3 458	9 942	11 116	20 047	21 964	19 283	18 845	21 354	20 244
France <sup>1</sup>	..	4 606	9 711	9 977	18 219	19 758	17 778	17 491	19 412	18 618
Germany / Allemagne <sup>2</sup>	..	5 099	7 268	8 599	14 589	16 075	15 048	14 616	16 379	15 724
Greece / Grèce <sup>1</sup>	..	213	1 434	3 977	8 899	9 797	8 764	8 349	8 438	7 588
Hungary / Hongrie	..	..	..	1 783	5 459	6 154	5 043	4 871	5 164	4 922
Iceland / Islande	721	4 334	7 727	11 483	26 652	19 343	12 855	13 899	15 826	15 668
Ireland / Irlande	..	1 648	4 429	8 064	18 626	17 525	14 141	12 932	13 866	13 204
Israel / Israël	..	..	..	7 302	8 446	9 355	8 195	9 315	10 276	9 669
Italy / Italie	..	1 488	5 934	8 142	15 475	16 562	15 203	14 606	15 710	15 023
Japan / Japon	174	2 353	7 309	9 945	9 720	10 575	10 709	11 788	13 318	13 711
Korea / Corée	..	289	1 228	2 564	5 725	5 051	4 336	5 150	5 805	6 058
Luxembourg	..	5 888	12 443	18 186	38 106	41 749	39 260	39 089	42 664	40 825
Mexico / Mexique	..	504	517	1 064	1 669	2 046	1 359	1 703	1 968	1 981
Netherlands / Pays-Bas	..	6 873	8 866	9 553	18 479	20 705	18 385	18 196	19 188	17 852
New Zealand / Nouvelle-Zélande	525	2 332	4 829	4 675	11 130	10 223	8 636	10 295	11 778	12 806
Norway / Norvège	633	6 619	11 370	15 987	35 891	40 035	32 935	36 711	42 320	42 168
Poland / Pologne	..	..	..	1 466	3 882	4 755	3 586	3 869	4 326	4 136
Portugal	..	256	1 885	3 518	7 138	7 749	6 802	6 770	7 428	6 469
Slovak Republic / République slovaque	..	..	..	1 817	4 613	5 319	4 681	4 578	5 121	4 818
Slovenia / Slovénie	..	..	..	3 208	8 872	9 987	8 920	8 602	9 061	8 222
Spain / Espagne <sup>1</sup>	..	817	3 387	4 937	12 005	11 547	9 742	9 768	10 109	9 421
Sweden / Suède	1 003	7 375	14 924	14 338	23 947	24 463	20 321	22 442	25 220	24 216
Switzerland / Suisse	439	4 379	9 062	10 458	16 525	19 238	18 937	19 682	23 798	22 544
Turkey / Turquie	41	211	538	957	2 227	2 495	2 106	2 626	2 911	2 907
United Kingdom / Royaume-Uni	563	3 349	6 281	9 129	16 798	15 618	12 261	12 872	13 763	13 608
United States / États-Unis	860	3 216	6 306	10 354	12 936	12 300	10 949	11 468	11 957	12 554
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	..	<b>3 405</b>	<b>6 627</b>	<b>7 268</b>	<b>13 942</b>	<b>14 575</b>	<b>12 755</b>	<b>13 190</b>	<b>14 615</b>	<b>14 190</b>

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Table 34. **Annual % change in total tax revenue**  
 Tableau 34. **Variation annuelle en % des recettes fiscales totales**

	1966	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	7.3	18.0	3.0	8.9	9.0	-2.7	-1.8	7.8	8.5	6.5
Austria / Autriche <sup>1</sup>	11.2	8.8	8.4	2.9	6.4	5.6	-3.0	2.6	5.3	4.4
Belgium / Belgique	14.7	4.5	7.2	5.0	4.1	4.0	-3.5	5.5	5.2	4.7
Canada	15.5	15.9	5.2	6.6	4.7	0.3	-2.8	2.9	5.1	4.1
Chile / Chili	..	..	..	14.3	14.2	-2.5	-17.4	30.6	18.8	7.6
Czech Republic / République tchèque	..	..	..	3.4	9.9	2.5	-5.7	1.4	4.3	1.9
Denmark / Danemark <sup>1</sup>	17.4	10.3	0.8	5.1	2.4	1.0	-5.0	5.1	2.2	2.9
Estonia / Estonie	..	..	..	9.5	22.9	2.4	-4.5	-1.0	7.1	8.2
Finland / Finlande	11.3	16.2	9.4	11.1	6.4	3.1	-7.2	3.0	8.4	3.0
France <sup>1</sup>	7.6	17.4	5.7	3.5	3.3	2.1	-4.8	3.7	6.2	4.2
Germany / Allemagne <sup>2</sup>	8.3	7.1	4.5	2.7	6.3	3.0	-1.7	1.7	6.8	4.0
Greece / Grèce <sup>1</sup>	19.8	16.8	32.5	12.2	9.8	3.3	-5.9	-0.4	-4.0	-3.0
Hungary / Hongrie	..	..	..	15.4	14.2	5.7	-4.1	-0.9	2.1	6.2
Iceland / Islande	..	..	14.8	9.1	9.7	2.2	-6.6	6.5	8.5	6.9
Ireland / Irlande	13.8	29.2	7.3	16.4	5.1	-10.8	-15.0	-2.8	3.4	3.2
Israel / Israël	..	..	..	13.5	6.8	-1.6	-1.7	10.0	7.7	3.2
Italy / Italie	7.4	42.0	13.6	4.9	6.8	1.0	-2.8	1.3	1.6	2.6
Japan / Japon	14.1	13.4	5.8	3.6	2.3	-4.5	-8.5	3.7	2.4	2.9
Korea / Corée	..	23.0	39.5	19.8	13.6	5.3	-0.1	8.1	8.8	6.6
Luxembourg	4.1	11.5	8.7	13.1	9.9	4.4	0.8	6.4	6.3	6.0
Mexico / Mexique	..	..	35.6	27.4	6.4	26.8	-18.4	18.7	15.1	7.7
Netherlands / Pays-Bas	13.6	8.4	5.8	6.9	5.0	5.3	-6.1	4.4	1.1	0.9
New Zealand / Nouvelle-Zélande	7.6	17.2	-0.7	7.3	3.4	-2.8	-4.2	4.6	5.3	6.7
Norway / Norvège	12.2	23.1	7.2	19.2	4.4	8.9	-7.2	8.5	8.3	4.8
Poland / Pologne	..	..	..	4.4	13.6	6.8	-2.3	5.3	9.9	5.0
Portugal	12.4	39.3	18.5	7.6	7.6	1.8	-7.5	4.5	4.4	-6.2
Slovak Republic / République slovaque	..	..	..	6.9	11.9	8.0	-7.3	2.7	6.7	2.0
Slovenia / Slovénie	..	..	..	7.9	9.7	6.0	-5.1	1.6	0.5	-1.6
Spain / Espagne <sup>1</sup>	7.6	18.9	10.7	8.9	8.5	-8.6	-10.5	5.6	-1.2	0.8
Sweden / Suède	11.2	13.2	10.6	6.7	4.0	0.5	-2.8	4.8	2.0	0.9
Switzerland / Suisse	11.4	6.4	6.2	10.0	5.6	6.5	-0.1	0.9	4.0	0.6
Turkey / Turquie	20.0	109.1	85.4	66.3	9.2	13.4	1.9	22.7	25.5	8.4
United Kingdom / Royaume-Uni	9.1	27.6	8.2	6.9	4.4	2.2	-7.2	6.7	6.3	0.7
United States / États-Unis	11.4	10.3	8.7	7.8	4.8	-4.0	-10.2	5.6	5.0	5.8
<i>Unweighted average / Moyenne non pondérée</i>										
<b>OECD Average / Moyenne OCDE</b>	<b>11.7</b>	<b>21.2</b>	<b>13.9</b>	<b>11.0</b>	<b>7.8</b>	<b>2.8</b>	<b>-5.5</b>	<b>5.6</b>	<b>6.1</b>	<b>3.6</b>

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Table 35. **Gross domestic product for tax reporting years at market prices, in billions of national currency units**  
 Tableau 35. **Produit intérieur brut pour les années de déclaration fiscale au prix du marché, en milliards de monnaie nationale**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie <sup>1</sup>	24	152	415	706	1 179	1 259	1 296	1 407	1 486	1 524
Austria / Autriche	18	77	137	213	282	292	286	294	309	317
Belgium / Belgique	21	92	171	258	345	355	350	366	380	388
Canada <sup>1</sup>	61	332	691	1 118	1 589	1 627	1 590	1 684	1 780	1 834
Chile / Chili	..	..	10 482	42 095	90 429	93 848	96 444	111 008	121 403	129 601
Czech Republic / République tchèque	..	..	..	2 373	3 832	4 015	3 922	3 954	4 022	4 048
Denmark / Danemark	71	399	855	1 327	1 739	1 798	1 714	1 799	1 833	1 863
Estonia / Estonie	..	..	..	6	16	17	14	15	16	18
Finland / Finlande	5	34	91	136	187	194	181	187	197	199
France	77	453	1 059	1 485	1 946	1 996	1 939	1 998	2 059	2 091
Germany / Allemagne	235	789	1 307	2 114	2 510	2 558	2 457	2 576	2 699	2 750
Greece / Grèce	1	7	46	142	235	241	239	226	208	194
Hungary / Hongrie	..	..	..	13 294	25 447	26 949	26 175	26 946	28 035	28 549
Iceland / Islande	0	16	381	703	1 374	1 548	1 586	1 621	1 701	1 774
Ireland / Irlande	1	13	38	108	197	187	168	165	171	173
Israel / Israël	..	..	..	527	719	765	809	866	924	993
Italy / Italie	22	210	729	1 240	1 610	1 633	1 574	1 606	1 639	1 628
Japan / Japon <sup>1</sup>	34 708	252 254	458 413	510 835	513 023	489 520	473 934	480 233	473 682	472 640
Korea / Corée	..	41 181	201 519	635 185	1 043 258	1 104 492	1 151 708	1 265 308	1 332 681	1 377 457
Luxembourg	1	5	11	23	36	38	36	39	42	44
Mexico / Mexique	..	5	825	6 132	11 399	12 257	12 073	13 267	14 509	15 561
Netherlands / Pays-Bas	35	173	259	449	609	636	618	632	643	641
New Zealand / Nouvelle-Zélande <sup>1</sup>	4	25	75	121	186	186	192	201	209	213
Norway / Norvège	57	315	736	1 481	2 306	2 560	2 382	2 544	2 751	2 909
Poland / Pologne	..	..	..	746	1 187	1 277	1 362	1 437	1 554	1 616
Portugal	1	8	56	128	175	179	175	180	176	170
Slovak Republic / République slovaque	..	..	..	32	63	68	64	67	70	72
Slovenia / Slovénie	..	..	..	19	35	38	36	36	37	36
Spain / Espagne	9	100	328	646	1 081	1 116	1 079	1 081	1 075	1 055
Sweden / Suède	128	593	1 528	2 380	3 297	3 388	3 289	3 520	3 657	3 685
Switzerland / Suisse	68	199	358	459	573	597	587	606	618	625
Turkey / Turquie	0	0	1	167	843	951	953	1 099	1 298	1 417
United Kingdom / Royaume-Uni	37	242	597	1 024	1 481	1 519	1 482	1 558	1 618	1 655
United States / États-Unis	711	2 863	5 980	10 285	14 478	14 719	14 419	14 964	15 518	16 163

1. GDP is fiscal year. The year Y is calculated (at annual rate) as the average of: Q2(Y) to Q1(Y+1) for Canada and Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.

Source: OECD National Accounts.

1. PIB se référant à l'année fiscale. L'année A est calculée (taux annuel) comme la moyenne de: T2(A) à T1(A+1) pour le Canada et le Japon; et T3(A) à T2(A+1) pour l'Australie et la Nouvelle-Zélande.

Source : Comptes nationaux de l'OCDE.

StatLink  <http://dx.doi.org/10.1787/888933164575>

Table 36. **Exchange rates used, national currency per US dollar at market exchange rates**  
 Tableau 36. **Taux de change utilisés, unités de monnaie nationale par dollar des É-U**  
**au taux de change du marché**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
Australia / Australie	0.893	0.877	1.282	1.727	1.195	1.198	1.282	1.090	0.969	0.966
Austria / Autriche	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Belgium / Belgique	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Canada	1.078	1.169	1.167	1.485	1.074	1.068	1.141	1.030	0.989	0.999
Chile / Chili	..	..	304.903	539.388	522.228	523.542	558.942	509.982	483.421	485.984
Czech Republic / République tchèque	..	..	..	38.637	20.289	17.078	19.050	19.080	17.672	19.538
Denmark / Danemark	6.915	5.636	6.186	8.088	5.443	5.099	5.359	5.622	5.357	5.790
Estonia / Estonie	..	..	..	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Finland / Finlande	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
France	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Germany / Allemagne	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Greece / Grèce	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Hungary / Hongrie	..	..	..	282.286	183.595	172.465	202.062	207.764	200.907	224.823
Iceland / Islande	0.431	4.785	58.378	78.845	64.075	87.999	123.665	122.242	116.058	125.118
Ireland / Irlande	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Israel / Israël	..	..	..	4.077	4.109	3.585	3.927	3.731	3.574	3.850
Italy / Italie	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Japan / Japon	361.493	226.696	144.796	107.835	117.755	103.388	93.572	87.761	79.707	79.814
Korea / Corée	..	607.446	707.995	1 130.640	929.450	1 100.862	1 274.947	1 155.431	1 107.302	1 125.935
Luxembourg	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Mexico / Mexique	..	0.023	2.841	9.453	10.929	11.153	13.504	12.632	12.434	13.150
Netherlands / Pays-Bas	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
New Zealand / Nouvelle-Zélande	0.722	1.027	1.678	2.205	1.361	1.425	1.600	1.388	1.266	1.235
Norway / Norvège	7.151	4.937	6.258	8.797	5.858	5.648	6.290	6.045	5.605	5.815
Poland / Pologne	..	..	..	4.346	2.765	2.410	3.119	3.015	2.962	3.252
Portugal	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Slovak Republic / République slovaque	..	..	..	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Slovenia / Slovénie	..	..	..	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Spain / Espagne	..	0.720	0.788	1.085	0.730	0.684	0.720	0.755	0.719	0.778
Sweden / Suède	5.158	4.229	5.918	9.161	6.758	6.597	7.653	7.202	6.489	6.769
Switzerland / Suisse	4.373	1.676	1.389	1.688	1.200	1.084	1.086	1.043	0.887	0.938
Turkey / Turquie	0.000	0.000	0.003	0.624	1.300	1.299	1.547	1.499	1.672	1.792
United Kingdom / Royaume-Uni	0.358	0.430	0.563	0.661	0.500	0.546	0.641	0.647	0.624	0.631
United States / États-Unis	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Source: OECD Financial indicators data. / Indicateurs financiers de l'OCDE.

StatLink  <http://dx.doi.org/10.1787/888933164583>

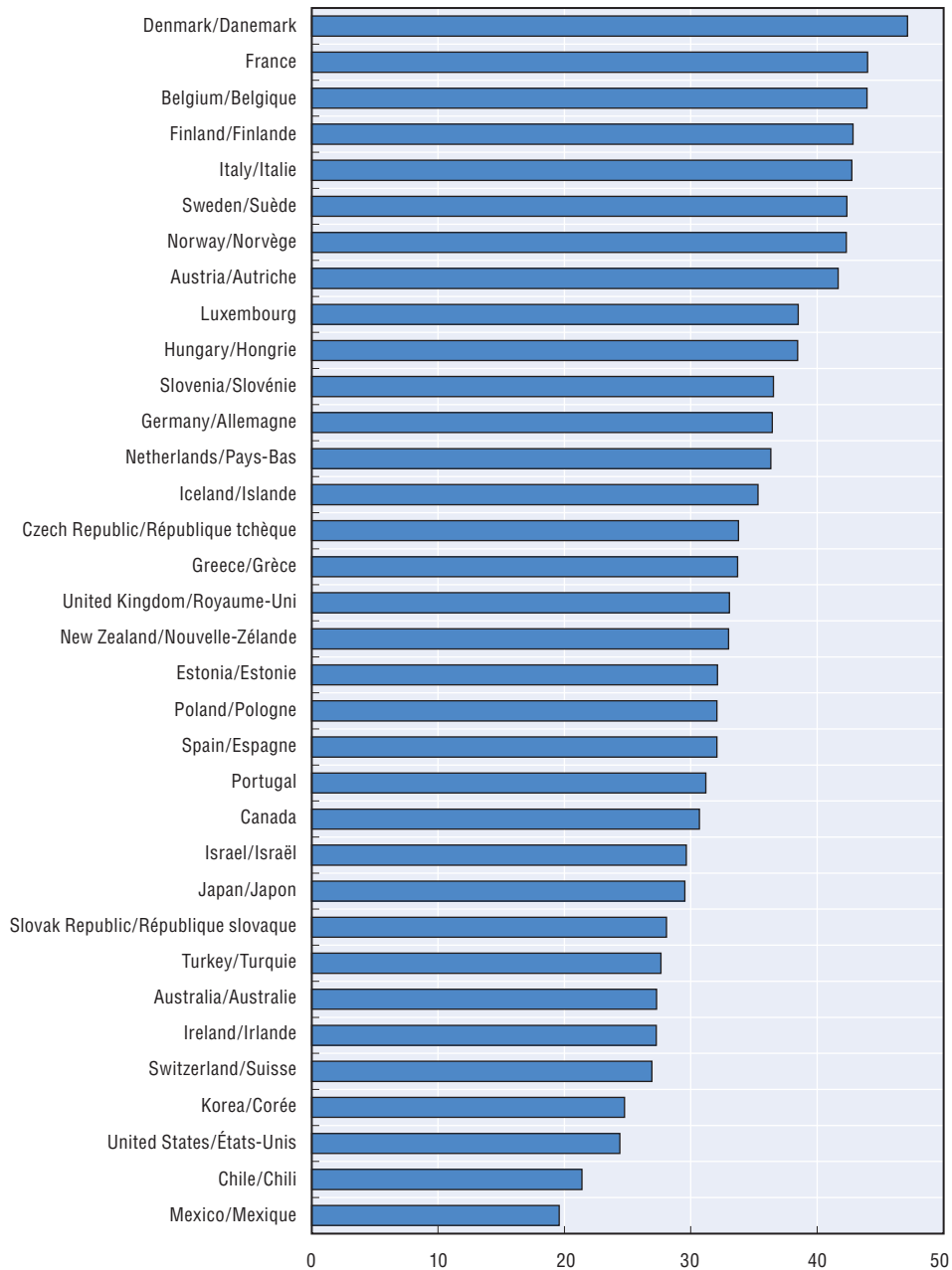


## PART II/PARTIE II

### **B. Comparative charts, 1965-2012**

### **B. Graphiques comparatifs, 1965-2012**

Chart 1. **Total tax revenue as % of GDP, 2012**  
 Graphique 1. **Total des recettes fiscales en % du PIB, 2012**



Note: Countries have been ranked by their total tax revenue to GDP ratios./Le classement des pays a été fait en fonction du total des recettes fiscales par rapport au PIB.

Source: Table 1/Tableau 1.


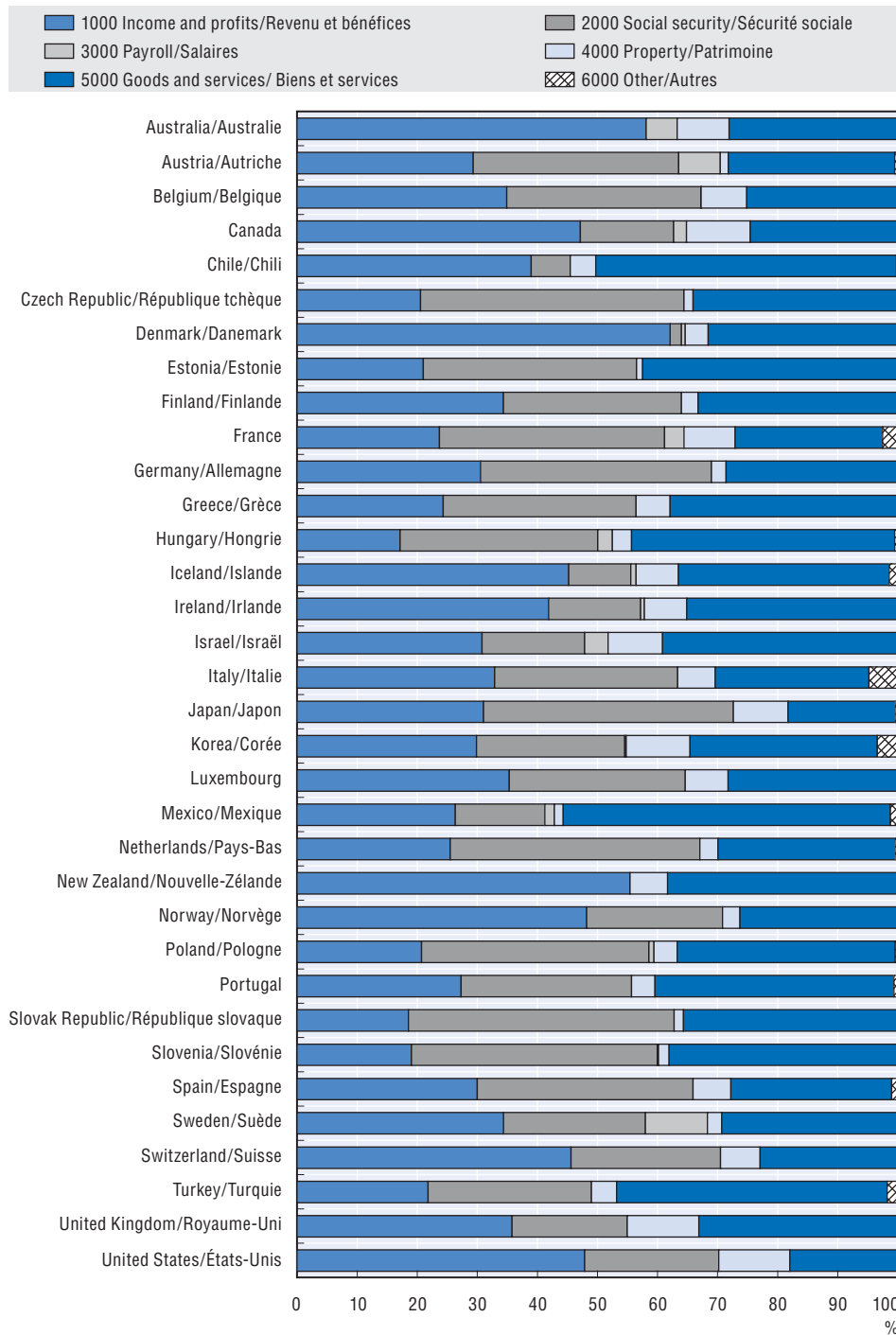
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Chart 2. **Tax revenue of main headings as % of total tax revenue, 2012**  
 Graphique 2. **Recettes fiscales sous les principales rubriques en % du total des recettes fiscales, 2012**



Source: Table 6/Tableau 6.

StatLink <http://dx.doi.org/10.1787/888933164045>

Chart 3. Total tax revenue as % of GDP, 1965-2012  
 Graphique 3. Total des recettes fiscales en % du PIB, 1965-2012



Source: Table 2/Tableau 2.


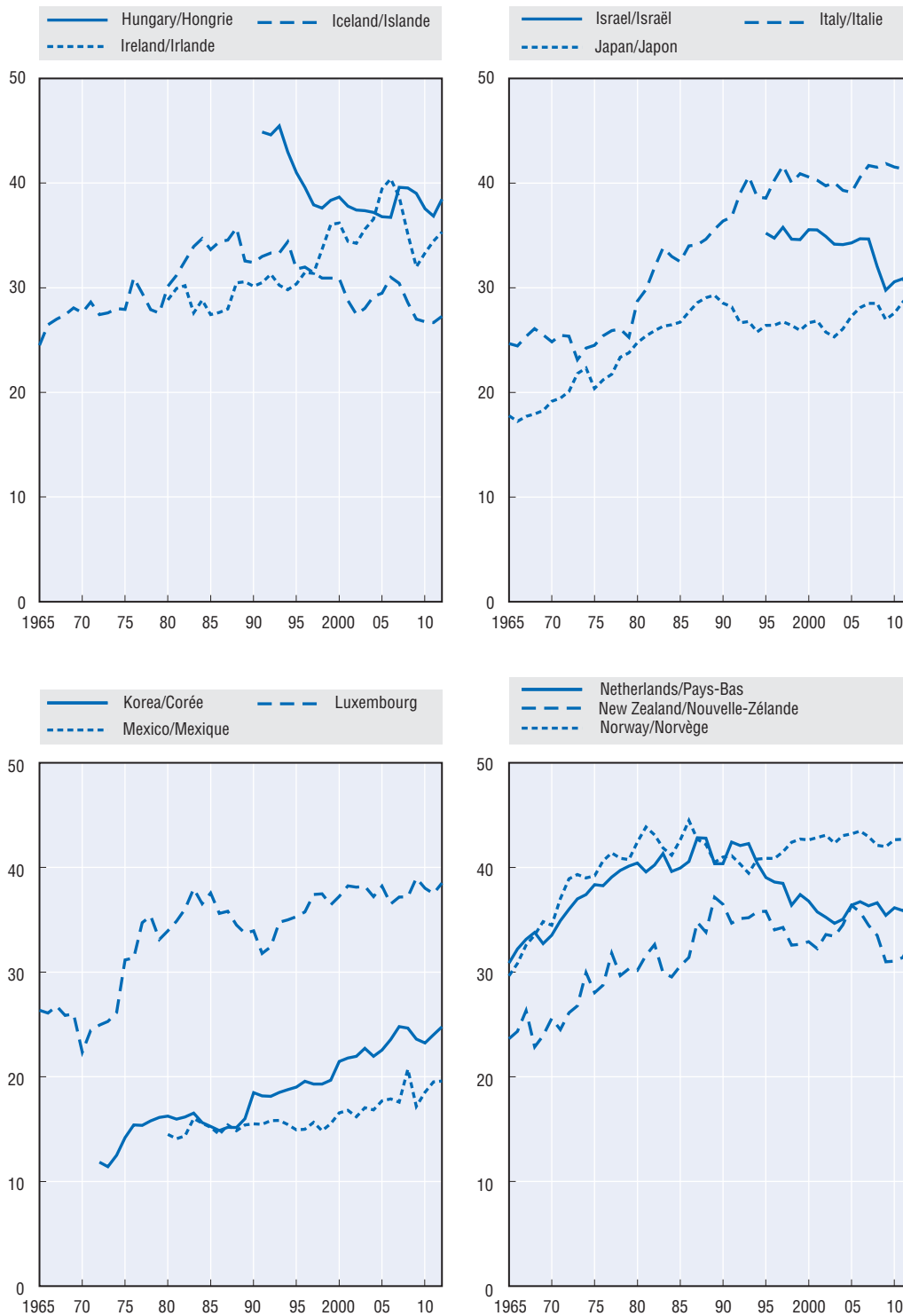
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Chart 3. Total tax revenue as % of GDP, 1965-2012 (cont.)  
 Graphique 3. Total des recettes fiscales en % du PIB, 1965-2012 (suite)



Source: Table 2/Tableau 2.


StatLink  <http://dx.doi.org/10.1787/888933164054>

Chart 3. Total tax revenue as % of GDP, 1965-2012 (cont.)  
 Graphique 3. Total des recettes fiscales en % du PIB, 1965-2012 (suite)



Source: Table 2/Tableau 2.


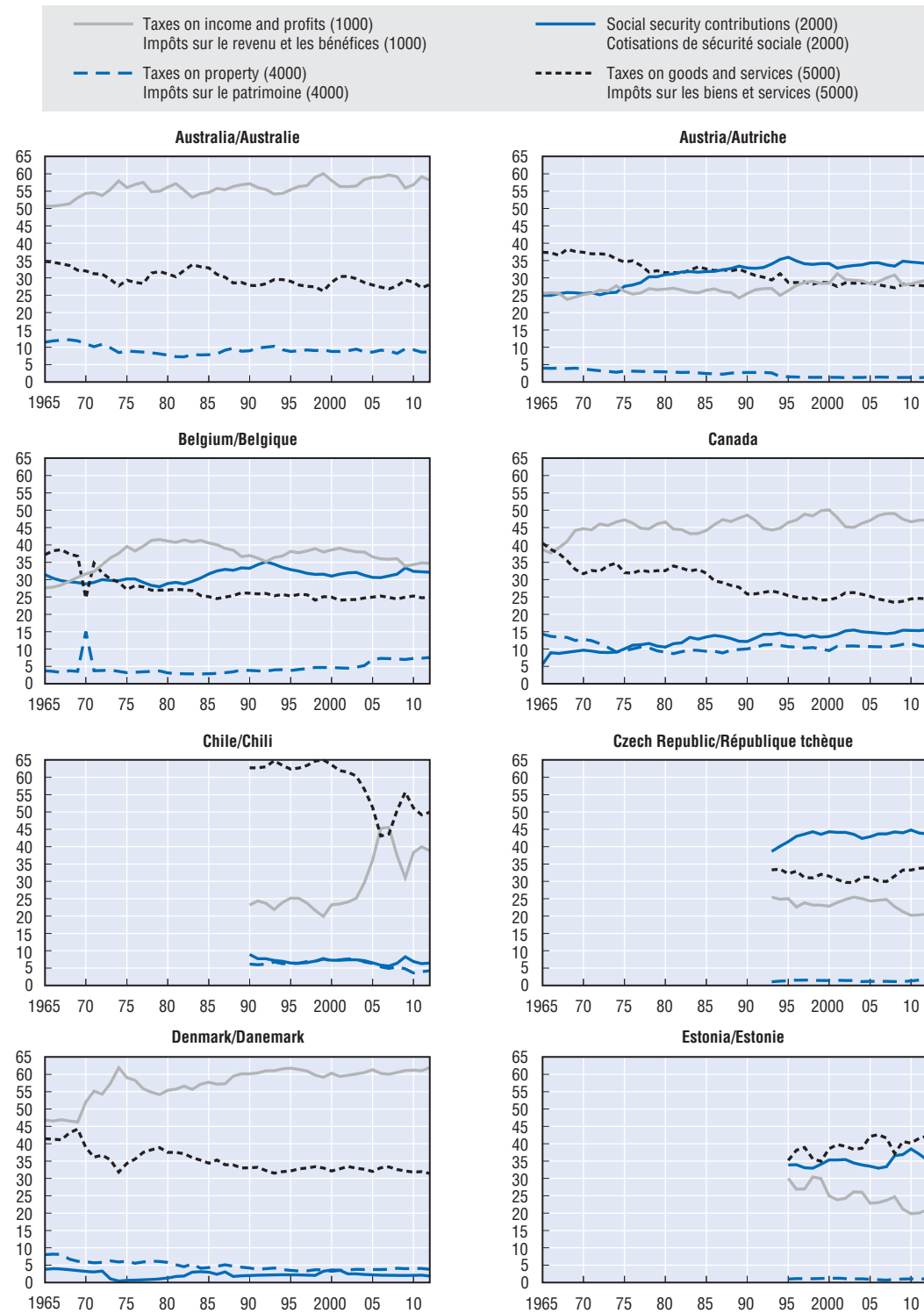
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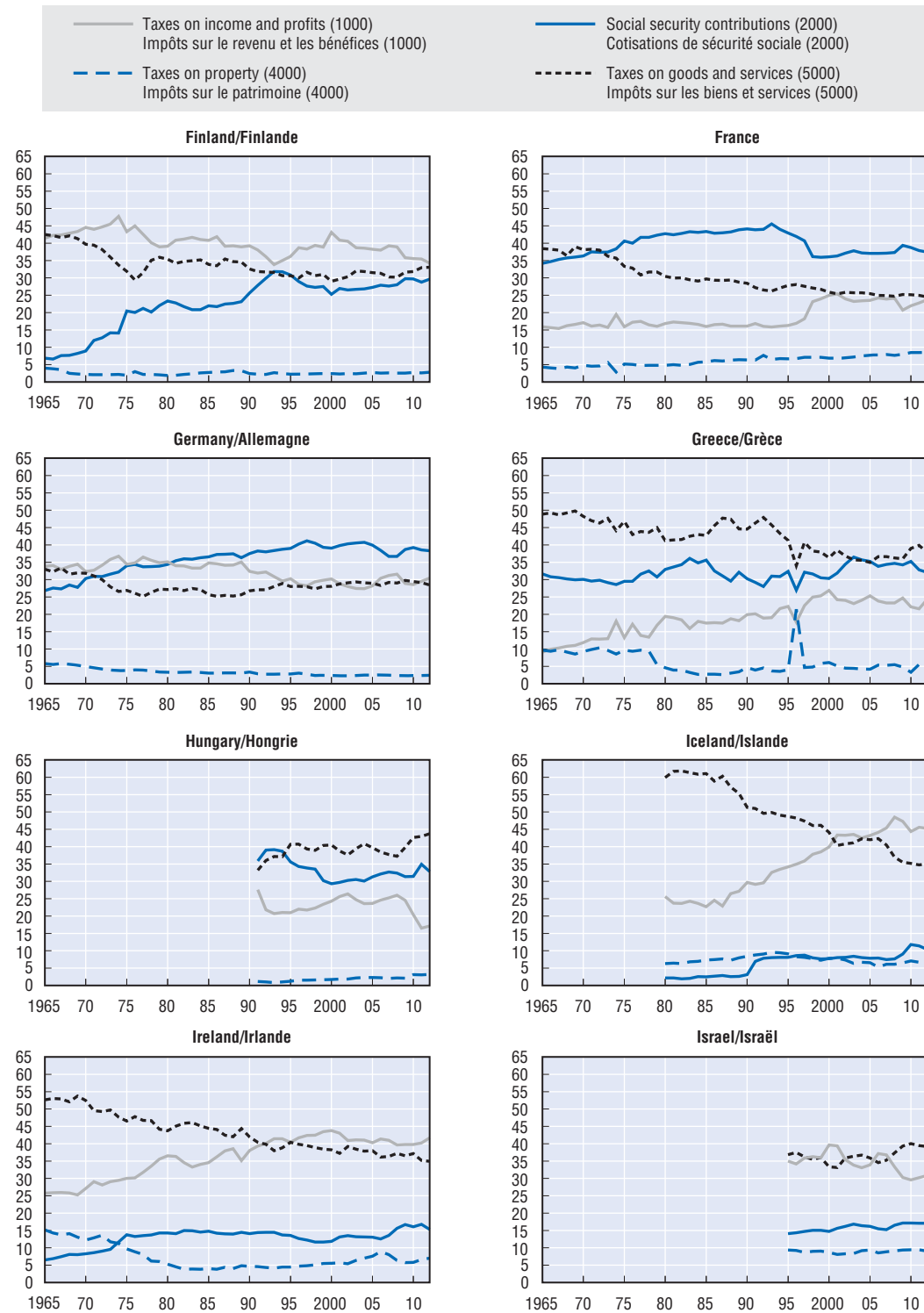
Chart 4. **Tax structures in OECD member countries, 1965-2012**  
 Graphique 4. **Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2012**



Source: Table 2/Tableau 2.

StatLink <http://dx.doi.org/10.1787/888933164061>

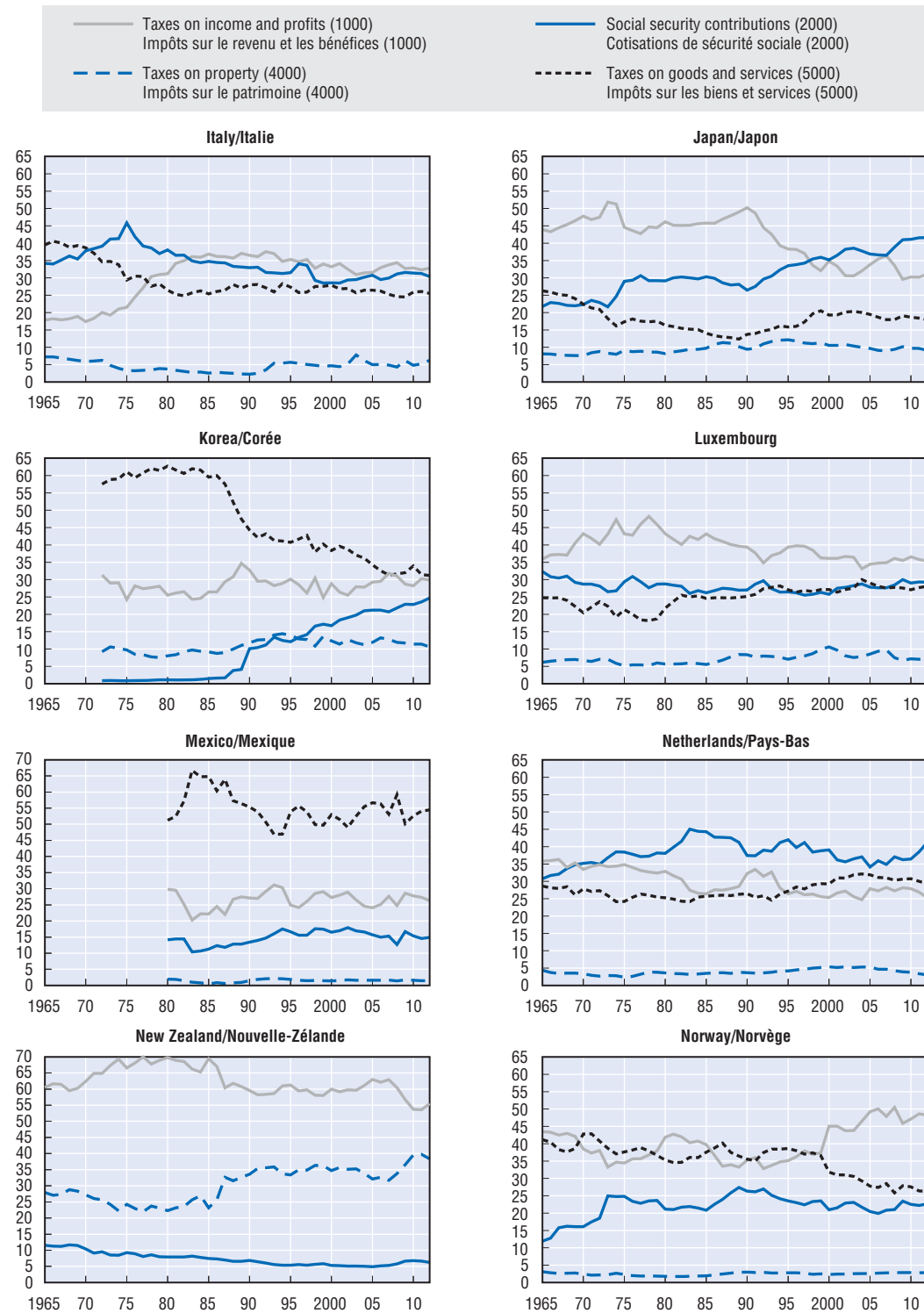
Chart 4. Tax structures in OECD member countries, 1965-2012 (cont.)  
 Graphique 4. Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2012 (suite)



Source: Table 2/Tableau 2.

StatLink <http://dx.doi.org/10.1787/888933164061>

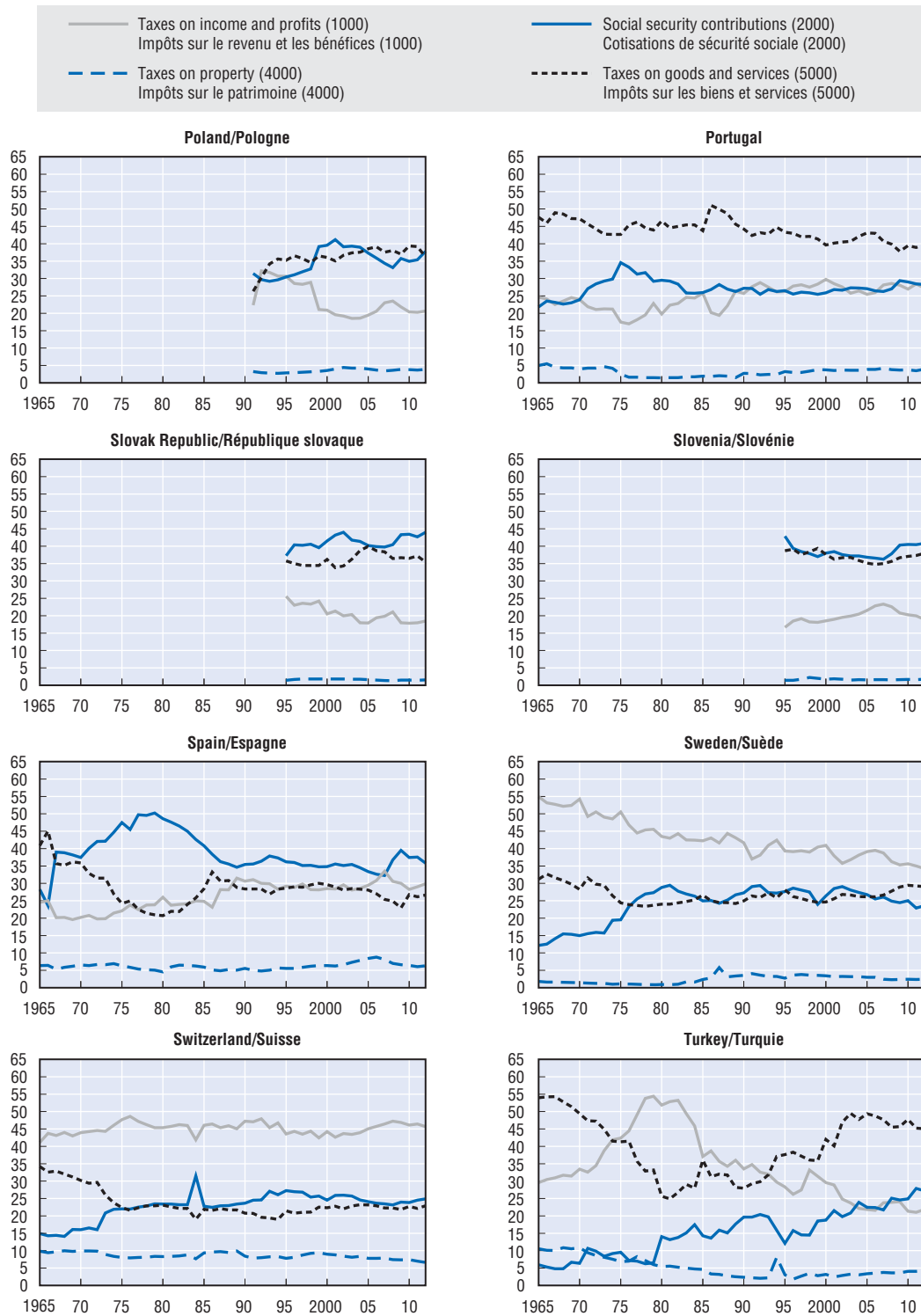
Chart 4. Tax structures in OECD member countries, 1965-2012 (cont.)  
 Graphique 4. Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2012 (suite)



Source: Table 2/Tableau 2.

StatLink <http://dx.doi.org/10.1787/888933164061>

Chart 4. **Tax structures in OECD member countries, 1965-2012 (cont.)**  
 Graphique 4. **Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2012 (suite)**

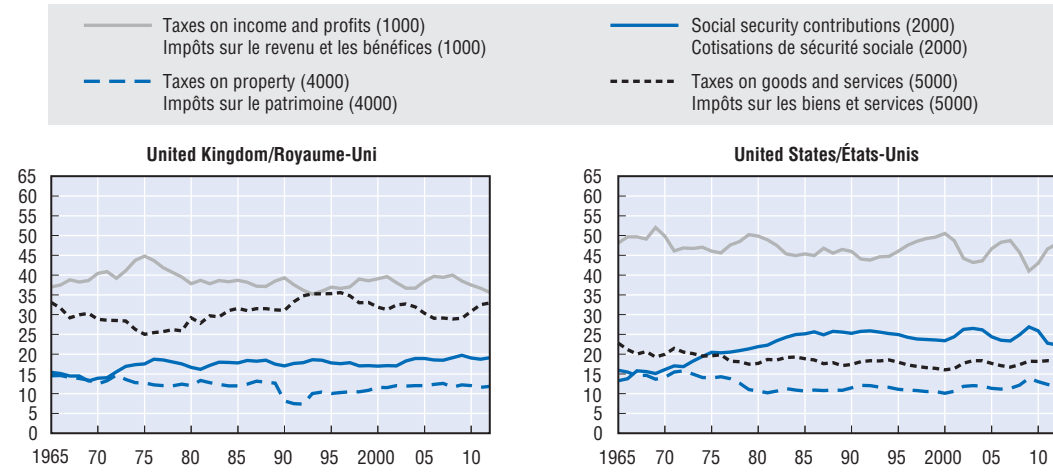


Source: Table 2/Tableau 2.

StatLink <http://dx.doi.org/10.1787/888933164061>



Chart 4. **Tax structures in OECD member countries, 1965-2012 (cont.)**  
 Graphique 4. **Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2012 (suite)**



Source: Table 2/Tableau 2.

StatLink <http://dx.doi.org/10.1787/888933164061>



## PART II/PARTIE II

### C. Estimates of tax revenues, 2013

Data provided in the preceding Sections II.A (Tables) and II.B (Charts) cover the years 1965 to 2012 because most countries are unable to provide definitive figures for the most recent year. However, provisional estimates of tax revenues in 2013 for the main headings of the OECD list of tax categories were available for most OECD countries at the time of publication. Two countries exclude revenues for specific levels of government and so their revenues cannot be compared with earlier years. Mexico excludes those for state and local government, and Japan excludes social security contributions.

### C. Estimations des recettes fiscales pour 2013

Les données rassemblées dans les sections II.A (tableaux) et II.B (graphiques) concernent les années 1965 à 2012, car la plupart des pays ne sont pas en mesure de fournir des chiffres définitifs pour la période la plus récente. Cependant, des estimations provisoires des recettes fiscales en 2013 concernant les principales rubriques de la liste de l'OCDE de catégories fiscales étaient disponibles pour la plupart des pays de l'OCDE au moment de la publication. Deux pays ne fournissent pas d'estimations des recettes fiscales pour des niveaux d'administration spécifiques, par conséquent leurs recettes fiscales ne sont pas comparables aux chiffres des années précédentes. Le Mexique ne donne pas d'estimations pour les administrations d'États et les administrations locales et le Japon ne donne pas d'estimations pour les cotisations de sécurité sociale.

Table 37. **Estimates of tax revenues in billions of national currency units, 2013**  
 Tableau 37. **Estimations des recettes fiscales en milliards de monnaie nationale, 2013**

	Australia	Austria <sup>1</sup>	Belgium	Canada	Chile	Czech Republic	Denmark <sup>1</sup>	Estonia	Finland
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>40.4</b>	<b>62.6</b>	<b>273.3</b>	<b>9 945.9</b>	<b>287.6</b>	<b>580.0</b>	<b>1.4</b>	<b>30.8</b>
1100 Of individuals	..	31.5	50.3	213.8	1 964.2	149.7	498.7	1.0	26.0
1200 Corporate	..	7.6	12.3	52.2	6 466.3	137.9	61.9	0.3	4.8
1300 Unallocable between 1100 and 1200	..	1.4	0.0	7.3	1 515.4	0.0	19.4	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>47.1</b>	<b>56.0</b>	<b>92.3</b>	<b>1 969.0</b>	<b>603.1</b>	<b>14.9</b>	<b>2.1</b>	<b>25.6</b>
2100 Employees	..	19.0	16.6	37.0	1 906.3	123.4	14.2	0.1	5.8
2200 Employers	..	22.0	34.2	52.2	62.6	382.5	0.7	1.9	17.9
2300 Self-employed or non-employed	..	6.0	5.2	3.1	0.0	97.2	0.0	0.0	1.9
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>9.4</b>	<b>0.0</b>	<b>12.3</b>	<b>0.0</b>	<b>0.0</b>	<b>6.2</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	..	<b>2.3</b>	<b>14.0</b>	<b>61.2</b>	<b>1 114.3</b>	<b>19.2</b>	<b>34.8</b>	<b>0.1</b>	<b>2.6</b>
4100 Recurrent taxes on immovable property	..	0.7	5.2	52.7	821.4	9.9	26.3	0.1	1.4
4200 Recurrent taxes on net wealth	..	0.0	0.6	0.7	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	3.3	0.0	45.6	0.2	3.9	0.0	0.6
4400 Taxes on financial and capital transactions	..	0.9	3.9	3.3	247.4	9.1	4.7	..	0.6
4500 Non-recurrent taxes	..	0.7	0.6	4.5	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>36.9</b>	<b>42.6</b>	<b>141.1</b>	<b>14 747.9</b>	<b>477.7</b>	<b>279.6</b>	<b>2.4</b>	<b>29.3</b>
5100 Taxes on production, sale, transfer, etc	..	34.7	40.1	131.7	13 856.2	453.2	261.1	2.4	28.4
5110 General taxes	..	25.0	27.6	83.9	11 170.8	303.1	181.3	1.6	18.8
5120 Taxes on specific goods and services	..	9.7	12.5	47.8	2 685.5	150.0	79.8	0.8	9.6
5130 Unallocable between 5110 and 5120	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	2.2	2.5	9.5	891.7	24.5	11.9	0.1	0.9
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	0.0	6.6	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.6</b>	<b>0.0</b>	<b>0.4</b>	<b>-21.7</b>	<b>0.2</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
<b>Customs duties collected for the EU</b>	..	<b>0.3</b>	<b>1.2</b>	..	..	<b>5.5</b>	<b>2.9</b>	<b>0.0</b>	<b>0.2</b>
<b>Total tax revenue</b>	..	<b>137.2</b>	<b>176.4</b>	<b>580.5</b>	<b>27 755.4</b>	<b>1 393.3</b>	<b>918.6</b>	<b>6.0</b>	<b>88.6</b>

	France <sup>1</sup>	Germany <sup>2</sup>	Greece	Hungary <sup>3</sup>	Iceland	Ireland	Israel	Italy	Japan <sup>4</sup>
<b>1000 Taxes on income, profits and capital gains</b>	<b>230.5</b>	<b>319.7</b>	<b>14.1</b>	<b>1 918.3</b>	<b>307.0</b>	<b>20.5</b>	<b>101.8</b>	<b>230.4</b>	<b>45 818.1</b>
1100 Of individuals	176.5	268.3	..	1 505.7	249.0	16.2	58.6	187.2	27 118.8
1200 Corporate	54.0	51.4	..	412.7	38.5	4.3	35.7	47.9	18 699.3
1300 Unallocable between 1100 and 1200	0.0	0.0	..	0.0	19.6	0.0	7.5	-4.8	0.0
<b>2000 Social security contributions</b>	<b>354.1</b>	<b>392.8</b>	<b>19.4</b>	<b>3 839.5</b>	<b>68.0</b>	<b>7.7</b>	<b>53.4</b>	<b>210.1</b>	..
2100 Employees	87.2	174.0	..	2 337.8	..	2.0	35.1	37.1	..
2200 Employers	238.5	184.7	..	1 447.2	..	5.3	15.0	144.0	..
2300 Self-employed or non-employed	28.4	34.1	..	54.6	..	0.4	3.2	29.1	..
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	..	0.0	68.0	0.0	0.0	0.0	..
<b>3000 Taxes on payroll and workforce</b>	<b>33.3</b>	<b>0.0</b>	<b>0.0</b>	<b>301.5</b>	<b>6.6</b>	<b>0.3</b>	<b>12.4</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>80.5</b>	<b>25.9</b>	<b>4.0</b>	<b>395.2</b>	<b>47.1</b>	<b>3.8</b>	<b>28.5</b>	<b>43.6</b>	<b>12 809.3</b>
4100 Recurrent taxes on immovable property	53.8	12.4	..	189.7	31.2	1.9	22.5	20.2	9 856.7
4200 Recurrent taxes on net wealth	4.3	0.5	..	135.5	9.6	0.5	0.0	2.6	0.0
4300 Estate, inheritance and gift taxes	10.4	4.6	..	5.3	2.4	0.3	0.0	0.6	1 495.0
4400 Taxes on financial and capital transactions	11.9	8.4	..	64.7	3.4	1.1	3.4	16.9	1 457.6
4500 Non-recurrent taxes	0.0	0.0	..	0.0	0.2	0.0	2.6	1.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	..	0.0	0.3	0.0	0.0	2.4	0.0
<b>5000 Taxes on goods and services</b>	<b>229.1</b>	<b>287.7</b>	<b>23.6</b>	<b>5 079.3</b>	<b>226.9</b>	<b>16.9</b>	<b>125.0</b>	<b>172.4</b>	<b>25 425.6</b>
5100 Taxes on production, sale, transfer, etc	222.5	277.3	..	4 964.7	217.0	15.6	116.3	152.8	22 993.2
5110 General taxes	149.5	197.3	..	3 498.7	150.4	10.4	97.4	93.7	13 297.5
5120 Taxes on specific goods and services	73.0	80.0	..	1 466.0	66.6	5.2	19.0	59.0	9 695.7
5130 Unallocable between 5110 and 5120	0.0	0.0	..	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	6.6	10.4	..	114.6	9.9	1.3	8.7	11.1	2 432.4
5300 Unallocable between 5100 and 5200	0.0	0.0	..	0.0	0.0	0.0	0.0	8.5	0.0
<b>6000 Other taxes</b>	<b>22.6</b>	<b>0.1</b>	<b>0.0</b>	<b>56.8</b>	<b>10.1</b>	<b>0.0</b>	<b>0.0</b>	<b>32.0</b>	<b>380.2</b>
<b>Customs duties collected for the EU</b>	<b>1.8</b>	<b>4.3</b>	<b>0.1</b>	<b>26.3</b>	..	<b>0.2</b>	..	<b>1.9</b>	..
<b>Total tax revenue</b>	<b>952.0</b>	<b>1 030.4</b>	<b>61.1</b>	<b>11 617.1</b>	<b>665.8</b>	<b>49.4</b>	<b>321.1</b>	<b>690.3</b>	..

Table 37. **Estimates of tax revenues in billions of national currency units, 2013 (cont.)**  
 Tableau 37. **Estimations des recettes fiscales en milliards de monnaie nationale, 2013 (suite)**

	Korea	Luxembourg	Mexico <sup>5</sup>	Netherlands	New Zealand	Norway	Poland	Portugal	Slovak Republic
<b>1000 Taxes on income, profits and capital gains</b>	<b>101 792.0</b>	<b>6.3</b>	<b>957.2</b>	..	<b>40.7</b>	<b>559.2</b>	..	<b>18.7</b>	<b>3.9</b>
1100 Of individuals	53 311.0	4.1	425.6	..	28.0	302.1	..	13.1	1.9
1200 Corporate	48 481.0	2.2	392.2	..	10.2	257.1	..	5.5	1.9
1300 Unallocable between 1100 and 1200	0.0	0.0	139.4	..	2.5	0.0	..	0.0	0.2
<b>2000 Social security contributions</b>	<b>91 463.0</b>	<b>5.1</b>	<b>490.9</b>	..	<b>0.0</b>	<b>292.5</b>	..	<b>15.3</b>	<b>9.8</b>
2100 Employees	38 342.0	2.3	..	..	0.0	97.4	..	5.9	2.2
2200 Employers	41 464.0	2.2	..	..	0.0	177.7	..	8.9	5.5
2300 Self-employed or non-employed	11 657.0	0.6	..	..	0.0	17.5	..	0.6	2.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	490.9	..	0.0	0.0	..	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>981.0</b>	<b>0.0</b>	..	..	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>35 847.0</b>	<b>1.3</b>	..	..	<b>4.5</b>	<b>37.1</b>	..	<b>1.9</b>	<b>0.3</b>
4100 Recurrent taxes on immovable property	10 809.0	0.0	..	..	4.4	10.6	..	1.3	0.3
4200 Recurrent taxes on net wealth	0.0	1.0	..	..	0.0	17.0	..	0.0	0.0
4300 Estate, inheritance and gift taxes	4 290.0	0.1	..	..	0.0	2.2	..	0.0	0.0
4400 Taxes on financial and capital transactions	20 748.0	0.2	..	..	0.1	7.3	..	0.6	0.0
4500 Non-recurrent taxes	0.0	0.0	..	..	0.0	0.0	..	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	..	..	0.0	0.0	..	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>106 717.0</b>	<b>5.1</b>	..	..	<b>28.4</b>	<b>339.2</b>	..	<b>20.8</b>	<b>7.6</b>
5100 Taxes on production, sale, transfer, etc	99 970.0	5.0	..	..	26.5	321.0	..	19.9	7.0
5110 General taxes	59 105.0	3.5	556.8	..	22.2	235.6	..	13.7	4.7
5120 Taxes on specific goods and services	40 865.0	1.6	..	..	4.3	85.4	..	6.2	2.4
5130 Unallocable between 5110 and 5120	0.0	0.0	..	..	0.0	0.0	..	0.0	0.0
5200 Taxes on use of goods and perform activities	6 747.0	0.1	..	..	1.8	18.2	..	0.9	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	..	..	0.0	0.0	..	0.0	0.2
<b>6000 Other taxes</b>	<b>10 399.0</b>	<b>0.0</b>	..	..	<b>0.0</b>	<b>0.0</b>	..	<b>0.5</b>	<b>0.0</b>
<b>Customs duties collected for the EU</b>	..	<b>0.0</b>	..	..	..	..	..	<b>0.1</b>	<b>0.1</b>
<b>Total tax revenue</b>	<b>347 199.0</b>	<b>17.8</b>	..	..	<b>73.5</b>	<b>1 228.1</b>	..	<b>57.3</b>	<b>21.8</b>

	Slovenia	Spain <sup>1</sup>	Sweden	Switzerland	Turkey	United Kingdom	United States		
<b>1000 Taxes on income, profits and capital gains</b>	<b>2.4</b>	<b>100.9</b>	<b>560.3</b>	<b>78.4</b>	<b>92.7</b>	<b>200.5</b>	<b>2 030.5</b>	..	..
1100 Of individuals	1.9	76.8	463.0	54.5	63.8	156.9	1 646.2	..	..
1200 Corporate	0.4	21.2	97.3	18.1	29.0	43.6	384.3	..	..
1300 Unallocable between 1100 and 1200	0.0	2.9	0.0	5.8	0.0	0.0	0.0	..	..
<b>2000 Social security contributions</b>	<b>5.3</b>	<b>118.3</b>	<b>370.1</b>	<b>42.8</b>	<b>125.9</b>	<b>106.6</b>	<b>1 032.3</b>	..	..
2100 Employees	2.7	18.3	101.0	20.0	49.8	41.7	456.6	..	..
2200 Employers	2.0	81.9	271.5	20.0	71.2	62.2	523.8	..	..
2300 Self-employed or non-employed	0.6	18.1	6.3	2.8	4.9	2.7	51.9	..	..
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	-8.7	0.0	0.0	0.0	0.0	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>173.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	..
<b>4000 Taxes on property</b>	<b>0.2</b>	<b>22.5</b>	<b>40.3</b>	<b>11.3</b>	<b>21.3</b>	<b>69.5</b>	<b>475.2</b>	..	..
4100 Recurrent taxes on immovable property	0.2	11.2	30.7	1.0	3.8	54.6	450.6	..	..
4200 Recurrent taxes on net wealth	0.0	1.3	0.0	7.1	0.0	0.0	0.0	..	..
4300 Estate, inheritance and gift taxes	0.0	2.5	0.0	0.9	0.3	3.4	24.6	..	..
4400 Taxes on financial and capital transactions	0.0	5.6	9.6	2.3	17.1	11.5	0.0	..	..
4500 Non-recurrent taxes	0.0	1.9	0.0	0.0	0.0	0.0	0.0	..	..
4600 Other recurrent taxes on property	0.0	0.1	0.0	0.0	0.0	0.0	0.0	..	..
<b>5000 Taxes on goods and services</b>	<b>5.3</b>	<b>95.7</b>	<b>464.4</b>	<b>39.4</b>	<b>211.3</b>	<b>186.0</b>	<b>728.4</b>	..	..
5100 Taxes on production, sale, transfer, etc	5.0	90.3	447.9	34.7	203.4	178.8	612.9	..	..
5110 General taxes	3.0	60.7	344.4	22.3	100.7	118.3	328.3	..	..
5120 Taxes on specific goods and services	1.9	29.6	103.5	12.4	102.6	60.5	284.6	..	..
5130 Unallocable between 5110 and 5120	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..	..
5200 Taxes on use of goods and perform activities	0.3	4.6	16.5	4.7	7.9	7.2	115.5	..	..
5300 Unallocable between 5100 and 5200	0.0	0.8	0.0	0.0	0.0	0.0	0.0	..	..
<b>6000 Other taxes</b>	<b>0.0</b>	<b>3.1</b>	<b>1.8</b>	<b>0.0</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	..	..
<b>Customs duties collected for the EU</b>	<b>0.1</b>	<b>1.3</b>	<b>5.0</b>	..	..	<b>2.9</b>	..	..	..
<b>Total tax revenue</b>	<b>13.3</b>	<b>341.8</b>	<b>1 615.4</b>	<b>171.9</b>	<b>458.7</b>	<b>563.3</b>	<b>4 266.4</b>	..	..

1. The total tax revenues have been reduced by the amount of any capital transfer that represents uncollected taxes. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus.
2. From 1991 the figures relate to the united Germany. / Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.
3. The figures are on a cash basis. / Les données sont sur la base de la trésorerie.
4. The tax revenue figures exclude revenue from Social security funds, figures are not available. / Les données excluent les chiffres de l'administration de sécurité sociale, les données n'étant pas disponibles.
5. Central government and Social security funds only. / Administration centrale et administrations de sécurité sociale seulement.


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Table 38. **Estimates of tax revenues as % of GDP, 2013**  
 Tableau 38. **Estimations des recettes fiscales en % du PIB, 2013**

	Total tax revenue / Total des recettes fiscales	1000 Income & profits / Revenu & bénéfices	2000 Social security / Sécurité sociale	3000 Payroll / Salaires	4000 Property / Patrimoine	5000 Goods & services / Biens & services	6000 Other / Autres	EU Custom Duties / UE droits de douane
Australia / Australie	..	..	..	..	..	..	..	..
Austria / Autriche <sup>1</sup>	42.5	12.5	14.6	2.9	0.7	11.5	0.2	0.1
Belgium / Belgique	44.6	15.8	14.2	0.0	3.5	10.8	0.0	0.3
Canada	30.6	14.4	4.9	0.6	3.2	7.4	0.0	..
Chile / Chili	20.2	7.2	1.4	0.0	0.8	10.7	0.0	..
Czech Republic / République tchèque	34.1	7.0	14.8	0.0	0.5	11.7	0.0	0.1
Denmark / Danemark <sup>1</sup>	48.6	30.7	0.8	0.3	1.8	14.8	0.0	0.2
Estonia / Estonie	31.8	7.2	11.1	0.0	0.3	13.0	0.0	0.2
Finland / Finlande	44.0	15.3	12.7	0.0	1.3	14.6	0.0	0.1
France <sup>1</sup>	45.0	10.9	16.8	1.6	3.8	10.8	1.1	0.1
Germany / Allemagne <sup>2</sup>	36.7	11.4	14.0	0.0	0.9	10.2	0.0	0.2
Greece / Grèce <sup>1</sup>	33.5	7.7	10.6	0.0	2.2	12.9	0.0	0.1
Hungary / Hongrie <sup>3</sup>	38.9	6.4	12.9	1.0	1.3	17.0	0.2	0.1
Iceland / Islande	35.5	16.4	3.6	0.4	2.5	12.1	0.5	..
Ireland / Irlande	28.3	11.7	4.4	0.2	2.2	9.7	0.0	0.1
Israel / Israël	30.5	9.7	5.1	1.2	2.7	11.9	0.0	..
Italy / Italie	42.6	14.2	13.0	0.0	2.7	10.6	2.0	0.1
Japan / Japon <sup>4</sup>	..	9.5	..	0.0	2.7	5.3	0.1	..
Korea / Corée	24.3	7.1	6.4	0.1	2.5	7.5	0.7	..
Luxembourg	39.3	13.9	11.3	0.0	2.9	11.2	0.1	0.0
Mexico / Mexique <sup>5</sup>	..	6.0	3.1	..	..	..	..	..
Netherlands / Pays-Bas	..	..	..	..	..	..	..	..
New Zealand / Nouvelle-Zélande	32.1	17.8	0.0	0.0	2.0	12.4	0.0	..
Norway / Norvège	40.8	18.6	9.7	0.0	1.2	11.3	0.0	..
Poland / Pologne	..	..	..	..	..	..	..	..
Portugal	33.4	10.9	8.9	0.0	1.1	12.1	0.3	0.1
Slovak Republic / République slovaque	29.6	5.3	13.3	0.0	0.4	10.4	0.0	0.2
Slovenia / Slovénie	36.8	6.6	14.8	0.1	0.7	14.6	0.0	0.1
Spain / Espagne <sup>1</sup>	32.6	9.6	11.3	0.0	2.1	9.1	0.3	0.1
Sweden / Suède	42.8	14.8	9.8	4.6	1.1	12.3	0.0	0.1
Switzerland / Suisse	27.1	12.3	6.7	0.0	1.8	6.2	0.0	..
Turkey / Turquie	29.3	5.9	8.0	0.0	1.4	13.5	0.5	..
United Kingdom / Royaume-Uni	32.9	11.7	6.2	0.0	4.1	10.9	0.0	0.2
United States / États-Unis	25.4	12.1	6.2	0.0	2.8	4.3	0.0	..

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
3. The tax revenue figures are on a cash basis.
4. The tax revenue figures exclude revenue for Social Security funds, figures are not available.
5. Central government and Social security funds only.
1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.
3. Les chiffres relatifs aux recettes fiscales sont sur la base de la trésorerie.
4. Les données excluent les chiffres de l'administration de sécurité sociale, les données n'étant pas disponibles.
5. Administration centrale et administrations de sécurité sociale seulement.


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Table 39. **Tax revenue of main headings as % of total taxation, 2013**  
 Tableau 39. **Recettes fiscales sous les principales rubriques en % du total des recettes fiscales, 2013**

	Total tax revenue / Total des recettes fiscales	1000 Income & profits / Revenu & bénéfices	2000 Social security / Sécurité sociale	3000 Payroll / Salaires	4000 Property / Patrimoine	5000 Goods & services / Biens & services	6000 Other / Autres	EU Custom Duties / UE droits de douane
Australia / Australie	..	..	..	..	..	..	..	..
Austria / Autriche <sup>1</sup>	100.0	29.5	34.3	6.9	1.7	26.9	0.5	0.2
Belgium / Belgique	100.0	35.5	31.7	0.0	7.9	24.1	0.0	0.7
Canada	100.0	47.1	15.9	2.1	10.5	24.3	0.1	..
Chile / Chili	100.0	35.8	7.1	0.0	4.0	53.1	-0.1	..
Czech Republic / République tchèque	100.0	20.6	43.3	0.0	1.4	34.3	0.0	0.4
Denmark / Danemark <sup>1</sup>	100.0	63.1	1.6	0.7	3.8	30.4	0.0	0.3
Estonia / Estonie	100.0	22.7	34.8	0.0	1.0	41.0	0.0	0.5
Finland / Finlande	100.0	34.7	28.9	0.0	2.9	33.1	0.1	0.2
France <sup>1</sup>	100.0	24.2	37.2	3.5	8.5	24.1	2.4	0.2
Germany / Allemagne <sup>2</sup>	100.0	31.0	38.1	0.0	2.5	27.9	0.0	0.4
Greece / Grèce <sup>1</sup>	100.0	23.0	31.7	0.0	6.5	38.6	0.0	0.2
Hungary / Hongrie <sup>3</sup>	100.0	16.5	33.1	2.6	3.4	43.7	0.5	0.2
Iceland / Islande	100.0	46.1	10.2	1.0	7.1	34.1	1.5	..
Ireland / Irlande	100.0	41.4	15.5	0.6	7.7	34.2	0.0	0.5
Israel / Israël	100.0	31.7	16.6	3.8	8.9	38.9	0.0	..
Italy / Italie	100.0	33.4	30.4	0.0	6.3	25.0	4.6	0.3
Japan / Japon	..	..	..	..	..	..	..	..
Korea / Corée	100.0	29.3	26.3	0.3	10.3	30.7	3.0	..
Luxembourg	100.0	35.3	28.6	0.0	7.3	28.5	0.2	0.1
Mexico / Mexique	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	..	..	..	..	..	..	..	..
New Zealand / Nouvelle-Zélande	100.0	55.3	0.0	0.0	6.1	38.6	0.0	..
Norway / Norvège	100.0	45.5	23.8	0.0	3.0	27.6	0.0	..
Poland / Pologne	..	..	..	..	..	..	..	..
Portugal	100.0	32.6	26.7	0.0	3.3	36.3	0.8	0.3
Slovak Republic / République slovaque	100.0	18.0	44.9	0.0	1.5	35.1	0.0	0.5
Slovenia / Slovénie	100.0	17.8	40.1	0.2	1.9	39.7	0.0	0.4
Spain / Espagne <sup>1</sup>	100.0	29.5	34.6	0.0	6.6	28.0	0.9	0.4
Sweden / Suède	100.0	34.7	22.9	10.7	2.5	28.7	0.1	0.3
Switzerland / Suisse	100.0	45.6	24.9	0.0	6.6	22.9	0.0	..
Turkey / Turquie	100.0	20.2	27.4	0.0	4.6	46.1	1.6	..
United Kingdom / Royaume-Uni	100.0	35.6	18.9	0.0	12.3	33.0	0.0	0.5
United States / États-Unis	100.0	47.6	24.2	0.0	11.1	17.1	0.0	..

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading.
2. From 1991 the figures relate to the united Germany.
3. The tax revenue figures are on a cash basis.
1. Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.
3. Les chiffres relatifs aux recettes fiscales sont sur la base de la trésorerie.

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Table 40. **Gross domestic product at market prices, in billions of national currency units**  
 Tableau 40. **Produit intérieur brut au prix du marché, en milliards de monnaie nationale**


	2013
Australia / Australie <sup>1</sup>	1 586
Austria / Autriche	323
Belgium / Belgique	395
Canada <sup>1</sup>	1 900
Chile / Chili	137 212
Czech Republic / République tchèque	4 086
Denmark / Danemark	1 891
Estonia / Estonie	19
Finland / Finlande	201
France	2 114
Germany / Allemagne	2 809
Greece / Grèce	182
Hungary / Hongrie	29 846
Iceland / Islande	1 873
Ireland / Irlande	175
Israel / Israël	1 052
Italy / Italie	1 619
Japan / Japon <sup>1</sup>	481 446
Korea / Corée	1 428 295
Luxembourg	45
Mexico / Mexique	16 049
Netherlands / Pays-Bas	643
New Zealand / Nouvelle-Zélande <sup>1</sup>	229
Norway / Norvège	3 011
Poland / Pologne	1 662
Portugal	171
Slovak Republic / République slovaque	74
Slovenia / Slovénie	36
Spain / Espagne	1 049
Sweden / Suède	3 776
Switzerland / Suisse	635
Turkey / Turquie	1 565
United Kingdom / Royaume-Uni	1 713
United States / États-Unis	16 768

1. GDP is fiscal year. The year Y is calculated (at annual rate) as the average of: Q2(Y) to Q1(Y+1) for Canada and Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.

Source: OECD National Accounts.

1. PIB se référant à l'année fiscale. L'année A est calculée (taux annuel) comme la moyenne de: T2(A) à T1(A+1) pour le Canada et le Japon; et T3(A) à T2(A+1) pour l'Australie et la Nouvelle-Zélande.

Source : Comptes nationaux de l'OCDE.

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PART III

## **Country tables, 1965-2012**

PARTIE III

## **Tableaux par pays, 1965-2012**



PART III/PARTIE III

**A. Tax revenues**

**A. Recettes fiscales**

Table 41. **Australia / Australie**  
 Details of tax revenue / Recettes fiscales détaillées

Million AUD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>5 024</b>	<b>39 878</b>	<b>116 500</b>	<b>214 643</b>	<b>349 394</b>	<b>340 042</b>	<b>333 993</b>	<b>359 885</b>	<b>390 615</b>	<b>415 888</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 547</b>	<b>22 383</b>	<b>66 542</b>	<b>124 602</b>	<b>208 234</b>	<b>200 998</b>	<b>186 659</b>	<b>204 547</b>	<b>230 870</b>	<b>241 728</b>
1100 Of individuals	1 729	17 532	50 062	81 166	127 993	127 639	124 941	138 532	153 760	162 993
1110 On income and profits	1 729	17 532	49 888	81 166	127 993	127 639	124 941	138 532	153 760	162 993
1120 On capital gains	0	0	174	0	0	0	0	0	0	0
1200 Corporate	818	4 851	16 480	43 436	80 241	73 359	61 718	66 015	77 110	78 735
1210 On profits	818	4 851	16 315	43 436	80 241	73 359	61 718	66 015	77 110	78 735
Income tax on companies	791	4 574	15 220	42 221	78 577	71 986	60 654	64 802	75 856	77 691
Dividend and interest taxes	17	161	899	846	1 664	1 373	1 064	1 213	1 254	1 044
Other withholding taxes	0	116	196	369	0	0	0	0	0	0
1220 On capital gains	0	0	165	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>157</b>	<b>1 988</b>	<b>7 115</b>	<b>9 624</b>	<b>16 407</b>	<b>17 303</b>	<b>17 303</b>	<b>18 490</b>	<b>20 305</b>	<b>21 447</b>
<b>4000 Taxes on property</b>	<b>576</b>	<b>3 105</b>	<b>10 427</b>	<b>18 815</b>	<b>31 121</b>	<b>27 898</b>	<b>31 861</b>	<b>33 463</b>	<b>33 543</b>	<b>35 962</b>
4100 Recurrent taxes on immovable property	341	1 886	6 148	9 064	15 606	17 657	18 649	19 872	20 720	21 761
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	1 886	6 148	9 064	15 606	17 657	18 649	19 872	20 720	21 761
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	175	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	131	174	..	..	..	..	..	..	..	..
Estate duty central government	36	17	..	..	..	..	..	..	..	..
St. and loc. estate probate and succession	95	157	..	..	..	..	..	..	..	..
4320 Gift taxes	7	1	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	98	1 044	4 279	9 751	15 515	10 241	13 212	13 591	12 823	14 201
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 744</b>	<b>12 402</b>	<b>32 416</b>	<b>61 602</b>	<b>93 632</b>	<b>93 843</b>	<b>98 170</b>	<b>103 385</b>	<b>105 897</b>	<b>116 751</b>
5100 Taxes on production, sale, transfer, etc	1 508	11 097	27 213	56 180	85 022	84 744	88 585	92 038	94 210	97 087
5110 General taxes	370	2 102	9 365	25 830	45 486	43 716	47 800	49 329	50 004	51 462
5111 Value added taxes	0	0	0	23 854	44 381	42 626	46 553	48 093	48 849	50 313
5112 Sales tax	370	2 102	9 365	1 976	1 105	1 090	1 247	1 236	1 155	1 149
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 138	8 995	17 848	30 350	39 536	41 028	40 785	42 709	44 206	45 625
5121 Excises	781	6 183	11 975	19 768	24 357	25 206	25 372	26 689	26 325	26 425
Excises central government	752	5 834	10 359	19 019	23 526	24 319	24 547	25 803	25 480	25 710
Statutory corporate payments	0	83	378	295	231	279	444	452	436	248
Primary production charges	29	266	1 238	454	600	608	381	434	409	467
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	271	1 799	3 319	4 606	6 070	6 276	5 748	5 828	7 105	8 172
Customs duties central government	271	1 799	3 319	4 606	6 070	6 276	5 748	5 828	7 105	8 172
5124 Taxes on exports	1	117	57	0	10	13	14	11	12	9
Customs duties on coal exports	0	85	54	..	0	0	0	0	0	0
Other	1	32	3	..	10	13	14	11	12	9
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	85	896	2 497	5 976	9 099	9 533	9 651	10 181	10 764	11 019
Taxes race meetings	31	240	651	300	358	381	376	366	359	325
Poker machines	16	140	295	2 064	2 985	3 034	2 976	3 108	3 161	3 195
Lotteries	7	122	325	890	1 118	1 184	1 230	1 147	1 256	1 369
Levies on fire insurance companies	16	157	363	574	937	1 028	1 109	1 232	1 395	1 279
Other	15	237	863	2 148	3 701	3 906	3 960	4 328	4 593	4 851
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0

Table 41. **Australia / Australie (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million AUD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	236	1 305	5 203	5 422	8 610	9 099	9 585	11 347	11 687	19 664
5210 Recurrent taxes	197	1 260	5 109	5 422	8 610	9 099	9 585	11 347	11 687	19 664
5211 Paid by households: motor vehicles	65	448	1 373	3 908	6 196	6 276	6 787	7 229	7 631	8 246
5212 Paid by others: motor vehicles	65	351	937	125	189	182	205	232	254	285
Fees on motor vehicle registry	46	312	794	0	0	0	0	0	0	0
Drivers licences	12	30	111	0	0	0	0	0	0	0
Stamp duty on vehicle registry	6	9	32	125	189	182	205	232	254	285
5213 Paid in respect of other goods	67	461	2 799	1 389	2 225	2 641	2 593	3 886	3 802	11 133
Broadcasting tv licences	37	21	125	210	288	341	241	150	231	167
Business franchise lic. tobac. fuel	0	221	2 016	227	0	2	3	0	1	1
Other taxes	2	12	33	855	1 935	2 297	2 348	3 735	3 546	10 941
Liquor taxes	28	206	603	97	2	1	1	1	24	24
Dog licenses	0	1	22	0	0	0	0	0	0	0
5220 Non-recurrent taxes	39	45	94	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	195	2 585	2 563	840	991	973	326
Tax expenditure component	..	..	..	175	178	127	67	110	581	81
Transfer component	..	..	..	20	2 407	2 436	773	881	392	245
Non-wastable tax credits against 1210	..	..	..	0	4 534	5 504	5 793	5 726	6 406	7 218
Tax expenditure component	..	..	..	..	1 922	2 213	2 227	2 253	2 426	2 736
Transfer component	..	..	..	..	2 642	3 291	3 566	3 473	3 980	4 482
<b>Total tax revenue on cash basis</b>	<b>5 024</b>	<b>39 878</b>	<b>116 500</b>	..	..	..	..	..	..	..
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>214 643</b>	<b>349 394</b>	<b>340 042</b>	<b>333 993</b>	<b>359 885</b>	<b>390 615</b>	<b>415 888</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

Note:

Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

StatLink  <http://dx.doi.org/10.1787/888933164638>

Table 42. **Austria / Autriche**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>6 210</b>	<b>29 759</b>	<b>54 040</b>	<b>89 812</b>	<b>114 639</b>	<b>121 059</b>	<b>117 424</b>	<b>120 519</b>	<b>126 842</b>	<b>132 409</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	<b>89 456</b>	<b>114 242</b>	<b>120 688</b>	<b>117 104</b>	<b>120 180</b>	<b>126 464</b>	<b>132 065</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 584</b>	<b>7 959</b>	<b>13 797</b>	<b>25 493</b>	<b>34 319</b>	<b>37 221</b>	<b>32 780</b>	<b>34 021</b>	<b>36 584</b>	<b>38 650</b>
1100 Of individuals	1 240	6 899	11 326	19 830	25 741	28 008	26 151	27 098	28 407	30 289
1110 On income and profits	1 240	6 899	11 326	19 830	25 741	28 008	26 151	27 098	28 407	30 289
Income tax	415	1 576	2 501	3 142	3 253	3 387	3 314	3 358	3 374	3 537
Special income tax	0	0	0	0	0	0	0	0	0	0
Wage tax	417	4 626	7 823	15 630	20 607	22 467	20 997	21 783	23 031	24 759
Tax on industry and trade	196	402	454	7	0	0	0	0	0	1
Tax on capital yields	2	14	46	354	970	1 180	858	938	948	884
Contribution to chambers	60	279	501	697	910	974	983	1 018	1 054	1 107
Water supply fund	151	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	334	1 049	1 930	4 157	6 622	6 953	4 683	5 519	6 644	6 962
1210 On profits	334	1 049	1 930	4 157	6 622	6 953	4 683	5 519	6 644	6 962
Corporation tax	195	698	998	3 865	6 094	6 335	4 177	4 978	5 582	5 835
Tax on industry and trade	83	254	624	10	0	0	1	1	0	1
Special tax on income	0	0	0	0	0	0	0	0	0	0
Tax on capital yields	5	33	108	118	346	424	323	347	342	328
Water supply fund	35	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
Contribution to chambers	14	58	200	164	182	195	182	193	210	216
Directors tax	2	6	0	0	0	0	0	0	0	0
Financial Institutions Stability Fee	0	0	0	0	0	0	0	0	510	583
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	10	12	540	1 506	1 956	2 259	1 946	1 405	1 533	1 398
Fines related to tax offences	10	12	18	33	77	82	75	99	84	66
Tax on interest	0	0	522	1 473	1 879	2 177	1 871	1 305	1 449	1 332
<b>2000 Social security contributions</b>	<b>1 548</b>	<b>9 200</b>	<b>17 763</b>	<b>30 693</b>	<b>38 757</b>	<b>40 496</b>	<b>40 961</b>	<b>41 780</b>	<b>43 724</b>	<b>45 343</b>
2100 Employees	686	3 792	7 512	12 547	15 721	16 513	16 600	16 999	17 697	18 295
2110 On a payroll basis	..	..	..	12 547	15 721	16 513	16 600	16 999	17 697	18 295
Health insurance contributions	..	..	..	2 613	3 339	3 589	3 612	3 691	3 840	3 962
Pension insurance contributions	..	..	..	6 427	8 311	8 749	8 823	9 059	9 491	9 881
Pension contributions, civil servants	..	..	..	1 536	1 638	1 664	1 693	1 687	1 674	1 627
Unemployment insurance contributions	..	..	..	1 854	2 284	2 355	2 308	2 385	2 510	2 637
Health insurance contributions, local government employees	..	..	..	100	130	137	144	156	161	167
Special unemployment insurance contributions	..	..	..	17	19	19	19	20	20	21
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	721	4 563	8 768	14 738	18 226	19 006	19 084	19 572	20 449	21 259
2210 On a payroll basis	..	..	..	14 738	18 226	19 006	19 084	19 572	20 449	21 259
Health insurance contributions	..	..	..	2 674	3 408	3 582	3 606	3 685	3 834	3 956
Pension insurance contributions	..	..	..	7 908	10 259	10 805	10 901	11 197	11 733	12 223
Pension contributions, civil servants	..	..	..	494	446	449	445	435	424	417
Accident insurance contributions	..	..	..	955	1 164	1 222	1 230	1 261	1 314	1 364
Unemployment insurance contributions	..	..	..	1 854	2 284	2 355	2 308	2 385	2 510	2 637
Health insurance contributions, local government employees	..	..	..	101	141	148	155	157	161	167
Contributions to sickness benefit fund	..	..	..	341	0	0	0	0	0	0
Special pension contributions, nightshift workers	..	..	..	11	18	18	16	15	15	18
Contributions to insolvency fund	..	..	..	381	488	408	406	416	437	455
Special unemployment insurance contributions construction workers	..	..	..	17	19	19	19	20	20	21
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	141	845	1 482	3 408	4 810	4 977	5 276	5 210	5 578	5 788
2310 On a payroll basis	..	..	..	3 408	4 810	4 977	5 276	5 210	5 578	5 788
Health insurance contributions	..	..	..	1 980	2 744	2 849	3 038	3 106	3 205	3 332
Pension insurance contributions	..	..	..	1 134	1 567	1 614	1 705	1 563	1 823	1 870
Pension contributions, civil servants (retired)	..	..	..	116	274	281	291	297	300	329
Accident insurance contributions	..	..	..	77	85	86	87	88	89	91
Health insurance contributions, local government employees	..	..	..	101	140	147	154	156	161	167
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..

Table 42. **Austria / Autriche (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>3000 Taxes on payroll and workforce</b>	<b>472</b>	<b>2 097</b>	<b>3 259</b>	<b>5 788</b>	<b>7 266</b>	<b>7 922</b>	<b>8 143</b>	<b>8 359</b>	<b>8 756</b>	<b>9 156</b>
Emplr. contr. equaliz. of family burdens	318	1 397	2 147	3 140	3 915	4 399	4 624	4 762	4 977	5 157
Tax on sum of wages	82	375	669	1 735	2 238	2 359	2 342	2 402	2 533	2 650
Promotion residential buildings	44	217	389	595	754	785	796	811	844	876
Tax on employment (Vienna undergr.)	0	20	21	21	22	23	24	22	22	42
Special levy for households allowances	26	80	0	0	0	0	0	0	0	0
Disabled persons equalization levy	2	8	34	54	83	86	93	91	92	131
Contributions to chambers	0	0	0	242	253	270	265	271	288	300
<b>4000 Taxes on property</b>	<b>246</b>	<b>858</b>	<b>1 473</b>	<b>1 206</b>	<b>1 572</b>	<b>1 534</b>	<b>1 511</b>	<b>1 555</b>	<b>1 576</b>	<b>1 765</b>
4100 Recurrent taxes on immovable property	92	231	355	526	626	651	667	682	693	709
4110 Households	47	66	84	87	92	93	94	93	93	96
Duty on farms	9	15	20	20	20	20	20	20	20	20
Farm contr. equaliz. of family burdens	5	6	6	6	6	6	6	6	6	6
Farm contribution to chambers	14	23	32	32	39	40	41	40	40	44
Contr. residential buildings reconstruction	4	0	0	0	0	0	0	0	0	0
Land tax A	16	22	25	28	26	27	27	26	26	26
4120 Others	45	165	271	440	534	558	573	589	601	613
Tax on vacant plots	1	4	5	5	5	6	5	6	6	6
Land tax B	44	161	266	435	529	552	568	583	595	607
4200 Recurrent taxes on net wealth	103	401	642	1	0	0	0	0	0	0
4210 Individual	37	140	189	1	..	..	..	..	..	..
Capital tax	25	109	189	1	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	10	26	0	0	..	..	..	..	..	..
Contribution to chambers	2	6	0	0	..	..	..	..	..	..
4220 Corporate	66	260	453	0	..	..	..	..	..	..
Capital tax	24	139	322	0	..	..	..	..	..	..
Capital death duty	20	53	131	0	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	19	56	0	0	..	..	..	..	..	..
Contribution to chambers	3	13	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	16	50	77	111	155	136	116	35	33	21
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	35	176	399	568	791	741	714	828	831	1 025
Land transfer tax	30	150	251	452	644	652	623	727	754	935
Capital transfer tax	5	27	148	115	147	89	91	102	77	89
4500 Non-recurrent taxes	0	0	0	0	0	6	14	10	18	11
4510 On net wealth	..	..	..	..	..	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	6	14	10	18	11
Foundation tax	..	..	..	..	..	6	14	10	18	11
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>2 321</b>	<b>9 379</b>	<b>17 034</b>	<b>25 611</b>	<b>31 574</b>	<b>32 755</b>	<b>32 963</b>	<b>33 689</b>	<b>35 222</b>	<b>36 508</b>
5100 Taxes on production, sale, transfer, etc	2 275	9 006	16 169	24 181	29 716	30 871	31 021	31 704	33 115	34 319
5110 General taxes	1 160	5 984	11 229	16 894	20 988	21 957	22 231	22 764	23 498	24 601
5111 Value added taxes	0	5 984	11 229	16 894	20 988	21 957	22 231	22 764	23 498	24 601
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 160	0	0	0	0	0	0	0	0	0
Turnover tax	664	..	..	..	..	..	..	..	..	..
Additional federal levy-turnover	332	..	..	..	..	..	..	..	..	..
Additional lieu invoice stp.	164	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 115	2 996	4 873	7 249	8 725	8 911	8 788	8 937	9 615	9 716

Table 42. **Austria / Autriche (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Excises	610	2 219	3 290	5 368	6 646	6 751	6 594	6 798	7 327	7 408
Tax on beer	39	44	56	161	200	190	193	198	189	191
Tax on wine	7	0	0	0	0	0	0	0	0	0
Tax on sparkling wine	1	7	25	25	1	1	1	1	1	1
Tax on tobacco	188	519	820	1 197	1 446	1 424	1 458	1 502	1 568	1 621
Tax on mineral oils	50	136	1 426	2 726	3 689	3 894	3 800	3 854	4 213	4 181
Additional federal levy mineral oils	202	876	0	0	0	0	0	0	0	0
Special duty alcoholic drinks	0	142	193	0	0	0	0	0	0	0
Special duty vehicles	0	0	0	0	0	0	0	0	0	0
Duty on starch products	0	4	13	0	0	0	0	0	0	0
Beverage tax	46	216	364	178	3	-1	-21	-1	-2	0
Other receipts-Market Organisation Act	26	35	9	0	1	0	0	0	0	0
Transport equality levy	0	5	1	0	0	0	0	0	0	0
Market Organisation Act - milk	35	177	192	0	0	0	0	0	0	0
Market Organisation Act - livestock	0	0	0	0	0	0	0	0	0	0
Market Organisation Act - grain	16	23	142	0	0	0	0	0	0	0
Duty promotion milk distrib.	0	34	13	0	0	0	0	0	0	0
Special tax on mineral oils	0	0	37	0	0	0	0	0	0	0
Duty on vehicles (fuel consumption)	0	0	0	433	457	467	450	453	484	505
Agricultural fund	0	0	0	23	16	16	17	18	18	18
Tax on energy	0	0	0	562	764	709	655	726	792	831
Social contributions to the artists' fund	0	0	0	0	11	7	6	6	7	8
Duty on exceeding milk-quota	0	0	0	36	24	9	0	6	33	29
Car registration taxes	0	0	0	27	34	35	34	35	23	23
5122 Profits of fiscal monopolies	37	57	52	130	122	124	130	129	318	332
Duty on spirits	5	14	17	130	122	124	130	129	132	128
Federal monopolies salt	1	0	0	0	0	0	0	0	0	0
Federal monopolies spirits	30	43	35	0	0	0	0	0	0	0
Federal monopolies gambling	0	0	0	0	0	0	0	0	186	204
5123 Customs and import duties	332	354	677	-5	-8	-21	0	0	0	0
Customs duties	310	237	418	-5	-8	-21	0	0	0	0
Other import duties	0	21	61	0	0	0	0	0	0	0
Contribution promote foreign trade	10	63	171	0	0	0	0	0	0	0
Import equalization duties	12	33	27	0	0	0	0	0	0	0
5124 Taxes on exports	8	36	1	0	0	0	0	0	0	0
Contribution to promote foreign trade	8	36	1	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	33	0	0	0	0	0	0	0	0
5126 Taxes on specific services	129	297	854	1 720	1 967	2 039	2 059	2 005	1 966	1 968
Insurance tax	25	135	384	745	993	1 022	1 033	1 017	1 071	1 053
Transport tax	63	0	0	0	0	0	0	0	0	0
Duty on casinos	2	28	64	105	71	73	67	55	47	47
Fire protection tax	5	24	50	45	54	57	57	56	57	57
Advertisement tax	7	31	65	62	0	0	0	0	0	0
Entertainment tax	2	2	2	5	8	9	9	9	12	18
Tax on tourism	8	43	71	103	142	150	153	171	166	180
Amusement tax	13	17	51	73	94	96	101	107	98	86
Announcement tax	3	18	40	81	0	0	0	1	0	0
Tax on interest yields	0	0	0	0	0	0	0	0	0	0
Tax on gambling stakes - licenses	0	0	116	197	202	215	232	221	268	257
Tax on advertisement	0	0	0	33	108	114	105	110	111	110
Levy on dangerous waste	0	0	10	71	72	64	57	51	53	53
Duty for airways security	0	0	0	28	56	64	62	30	5	0
Tax on gambling stakes - gains	0	0	0	171	166	174	183	176	16	0
Flight Charge	0	0	0	0	0	0	0	0	59	107
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	34	-3	18	4	4	4	8
Levy on sugar	..	..	..	34	-3	18	4	4	4	8
5130 Unallocable between 5110 and 5120	0	26	66	38	3	2	2	4	3	3
Fines related to tax offenses	..	26	66	38	3	2	2	4	3	3
5200 Taxes on use of goods and perform activities	46	373	865	1 430	1 858	1 884	1 942	1 985	2 107	2 188
5210 Recurrent taxes	38	335	757	1 283	1 683	1 699	1 742	1 780	1 881	1 952
5211 Paid by households: motor vehicles	22	156	366	830	1 191	1 237	1 274	1 302	1 390	1 444
5212 Paid by others: motor vehicles	13	41	97	280	352	318	318	325	334	333



Table 42. **Austria / Autriche (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5213 Paid in respect of other goods	3	138	294	174	140	144	149	153	157	175
Hunting and fishing duties	1	4	7	10	10	10	10	10	10	17
Dog tax	1	4	6	8	10	10	11	11	12	15
Contribution to promotion of arts	1	3	8	11	16	17	17	17	17	18
Tax on radio and tv - licenses	0	15	46	61	104	107	112	115	117	125
Road transport duty	0	112	226	84	0	0	0	0	0	0
5220 Non-recurrent taxes	8	38	108	147	175	185	201	205	226	236
Certain user fees	8	38	108	147	175	185	201	205	226	236
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>38</b>	<b>266</b>	<b>714</b>	<b>664</b>	<b>755</b>	<b>760</b>	<b>746</b>	<b>775</b>	<b>602</b>	<b>644</b>
Tax on financial institutions	0	0	123	-3	0	0	0	0	0	0
Administration duties	4	17	32	57	79	75	75	78	74	82
Stamp fees	7	46	76	135	92	84	79	84	78	88
Contributions of interested persons	0	0	130	0	0	0	0	0	0	0
Parking duty	0	0	6	0	0	0	0	0	0	0
Contributions to students' associations	0	0	0	4	8	8	9	11	11	11
Duty on contribution to political parties	0	0	0	0	-1	0	1	1	1	1
Other fees, taxes on production n.e.c.	0	0	0	388	461	470	456	476	305	315
Embossing fee	0	0	0	0	1	1	1	1	1	1
Other taxes	28	202	347	83	115	122	125	125	133	145
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Custom duties collected for the EU</b>	..	..	..	<b>356</b>	<b>397</b>	<b>371</b>	<b>320</b>	<b>339</b>	<b>378</b>	<b>344</b>
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	..	650	650	650	650	570	560
Tax expenditure component	..	..	..	..	450	440	447	422	344	330
Transfer component	..	..	..	..	200	210	203	228	226	230
Non-wastable tax credits against 1210	..	..	..	..	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on cash basis</b>	<b>6 210</b>	<b>29 759</b>	<b>54 040</b>	<b>89 787</b>	<b>114 538</b>	<b>120 826</b>	<b>116 885</b>	<b>120 062</b>	<b>126 643</b>	<b>132 179</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>89 812</b>	<b>114 639</b>	<b>121 059</b>	<b>117 424</b>	<b>120 519</b>	<b>126 842</b>	<b>132 409</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
VAT collected for the EU	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	-200	-210	-203	-228	-226	-230
Capital transfer for uncollected revenue	..	..	..	-80	-174	-181	-171	-189	-193	-237
Voluntary social security contributions	..	..	..	206	256	255	281	307	298	262
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	89 939	114 522	120 922	117 331	120 409	126 720	132 204
Imputed social contributions	..	..	..	4 038	3 936	4 137	4 373	4 500	4 637	4 787
National Accounts: Taxes and all social contributions	..	..	..	93 977	118 458	125 059	121 704	124 910	131 357	136 991

Note:

Year ending 31st December.

From 1995 data are on accrual basis.

Following national practice, one-third of the revenues from stamp fees (heading 6000) and fifty percent of the revenues from administration duties (heading 6000) are treated as tax revenues, the remainder being treated as non-tax revenue.

From 1988 onwards promoting residential building is being mainly financed by capital transfers from the Federal Government to the Länder. For the years 1985 to 1987 legally fixed shares of some taxes have been transmitted automatically from Federal Government to the Länder for this purpose and these funds have been classified as tax receipts of the Länder in those years. From 1988, they are classified as Federal Government tax revenues. This break in the time series (1987/1988) affects only the shares of the different subsectors and not total tax revenues.

From 1998 contributions of interested persons and parking duties are classified as non-tax revenues (sales) and no longer reported under heading 6000.

Source: Statistics Austria.


StatLink  <http://dx.doi.org/10.1787/888933164648>

Table 43. **Belgium / Belgique**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Recettes fiscales totales</b>	<b>6 421</b>	<b>37 443</b>	<b>70 408</b>	<b>112 772</b>	<b>146 430</b>	<b>152 242</b>	<b>146 866</b>	<b>154 953</b>	<b>163 008</b>	<b>170 655</b>
<b>Recettes fiscales totales excluant les droits de douane</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>111 811</b>	<b>145 042</b>	<b>150 823</b>	<b>145 720</b>	<b>153 719</b>	<b>161 692</b>	<b>169 371</b>
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>1 774</b>	<b>15 379</b>	<b>25 983</b>	<b>43 463</b>	<b>52 521</b>	<b>54 898</b>	<b>49 741</b>	<b>53 145</b>	<b>56 754</b>	<b>59 163</b>
1100 Des personnes physiques	1 317	13 626	22 538	35 302	40 741	43 318	41 425	43 757	45 997	47 455
1110 Sur le revenu et les bénéfiques	1 317	13 626	22 538	35 302	40 741	43 318	41 425	43 757	45 997	47 455
Précompte immobilier	148	532	1 053	1 857	0	0	0	0	0	0
Précompte mobilier	119	1 062	3 014	1 737	2 351	2 605	2 295	2 426	2 687	3 323
Précompte professionnel	740	9 119	15 422	28 119	36 463	38 792	39 192	40 370	42 824	44 055
Impôt versé par non-salariés	125	1 776	2 144	1 968	1 756	1 728	1 547	1 618	1 520	1 420
Impôt des non-résidents	0	-2	4	195	130	112	131	124	96	84
Impôt sur revenu global	183	1 128	878	817	-982	-929	-2 879	-1 829	-2 224	-2 561
Cotisation spéciale séc. sociale	0	0	19	602	957	970	1 048	1 032	1 069	1 094
Autres (personnes physiques)	0	12	2	8	65	40	93	17	25	40
1120 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
1200 Des sociétés	397	1 744	3 405	8 089	11 709	11 570	8 296	9 361	10 731	11 680
1210 Sur les bénéfiques	397	1 744	3 405	8 089	11 709	11 570	8 296	9 361	10 731	11 680
Précompte immobilier	33	0	0	0	0	0	0	0	0	0
Précompte mobilier	41	367	1 206	548	689	681	302	318	399	422
Versements anticipés (sociétés)	262	1 273	2 735	7 115	9 743	9 637	6 845	7 699	7 859	7 914
Impôt sur revenu global	60	79	-553	404	1 216	1 191	1 048	1 297	2 427	3 211
Impôt des non-résidents (sociétés)	0	-6	18	17	41	46	62	43	36	120
Autres (sociétés)	0	32	-2	5	19	14	39	4	10	13
1220 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
1300 Non-ventilables entre 1100 et 1200	61	9	40	72	71	11	20	27	26	28
Anciens impôts sur revenu	51	0	0	0	0	0	0	0	0	0
Amendes	3	0	0	0	0	0	0	0	0	0
Autres	7	9	40	72	71	11	20	27	26	28
<b>2000 Cotisations de sécurité sociale</b>	<b>2 018</b>	<b>10 798</b>	<b>23 386</b>	<b>34 962</b>	<b>45 480</b>	<b>48 015</b>	<b>49 026</b>	<b>50 131</b>	<b>52 592</b>	<b>54 788</b>
2100 A la charge des salariés	569	3 130	7 152	10 936	13 851	14 406	14 647	14 998	15 699	16 334
2110 Sur la base du salaire	..	3 130	7 152	10 936	13 851	14 406	14 647	14 998	15 699	16 334
Sur les salaires et traitements bruts	..	3 130	7 062	10 936	13 851	14 406	14 647	14 998	15 699	16 334
Sur les prestations sociales	..	0	89	0	0	0	0	0	0	0
2120 Sur la base de l'impôt sur les revenus	..	0	0	0	0	0	0	0	0	0
2200 A la charge des employeurs	1 320	6 791	14 689	21 036	27 649	29 141	29 686	30 370	32 057	33 458
2210 Sur la base du salaire	..	6 791	14 689	21 036	27 649	29 141	29 686	30 370	32 057	33 458
A la charge des administrations publiques	..	1 059	1 769	2 834	4 060	4 299	4 587	4 806	5 079	5 611
A la charge des autres secteurs	..	5 732	12 920	18 202	23 590	24 843	25 099	25 563	26 978	27 847
2220 Sur la base de l'impôt sur les revenus	..	0	0	0	0	0	0	0	0	0
2300 A charge des travailleurs indép. ou sans emploi	129	877	1 546	2 991	3 980	4 468	4 694	4 763	4 836	4 995
Travailleurs indépendants	..	803	1 230	2 138	2 792	3 184	3 356	3 468	3 527	3 671
Sans emploi	..	0	0	0	0	0	0	0	0	0
Pensionnés, retraités	..	29	198	709	1 012	1 084	1 156	1 134	1 203	1 225
Autres	..	45	118	144	176	199	182	161	106	99
2310 Sur la base du salaire	..	877	1 546	2 991	3 980	4 468	4 694	4 763	4 836	4 995
2320 Sur la base de l'impôt sur les revenus	..	0	0	0	0	0	0	0	0	0
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	0	0	0	0	0
2410 Sur la base du salaire	..	..	..	..	..	..	..	..	..	..
2420 Sur la base de l'impôt sur les revenus	..	..	..	..	..	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>8</b>
Cotisation mandats publics	..	..	..	..	6	6	6	7	8	8
<b>4000 Impôts sur le patrimoine</b>	<b>240</b>	<b>1 161</b>	<b>2 679</b>	<b>5 282</b>	<b>10 550</b>	<b>10 764</b>	<b>10 247</b>	<b>11 252</b>	<b>11 939</b>	<b>12 873</b>
4100 Impôts périodiques sur la propriété immobilière	2	210	599	1 164	4 146	4 326	4 439	4 632	4 854	4 889
4110 Ménages	0	26	63	102	2 779	2 904	2 981	3 115	3 252	3 278
4120 Autres agents	2	184	536	1 063	1 367	1 421	1 458	1 517	1 602	1 610
Taxes sur associations sans but lucratif	2	7	17	41	32	32	28	33	35	36
Précompte immobilier (soc.)	0	177	519	929	1 269	1 315	1 358	1 416	1 485	1 499
Taxe régionale (Br.)	0	0	0	94	66	75	72	68	81	76
4200 Impôts périodiques sur l'actif net	0	0	0	92	253	243	209	237	254	682
4210 Personnes physiques	..	..	..	0	0	0	0	0	0	0
4220 Sociétés	..	..	..	92	253	243	209	237	254	682
4300 Impôts sur mut. par décès, succ. et donations	75	309	504	1 101	2 053	2 199	2 050	2 296	2 463	2 739
4310 Impôts sur mut. par décès et successions	69	281	475	1 042	1 702	1 882	1 780	1 966	2 093	2 343
4320 Impôts sur les donations	6	29	29	59	351	317	270	330	370	397

Table 43. **Belgium / Belgique (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4400 Impôts sur transact. mobilières et immob.	163	633	1 478	2 669	3 704	3 545	3 096	3 493	3 771	3 782
Droits d'enregistrement	153	527	1 213	1 967	3 325	3 271	2 820	3 210	3 496	3 467
Droits d'hypothèque	2	10	29	37	76	70	74	75	75	74
Droits de greffe	2	8	29	38	31	32	34	34	34	35
Fonds d'expansion économique	0	0	0	0	0	0	0	0	0	0
Taxe sur opérations de bourse	4	31	92	386	234	129	129	134	128	164
Taxe sur titres cotés en bourse	2	4	21	0	0	0	0	0	0	0
Taxe sur les titres au porteur	0	0	0	79	3	0	0	0	0	4
Droits de timbre, droits d'écriture	0	53	94	161	35	43	39	40	39	39
4500 Impôts non-périodiques	0	0	0	74	163	172	185	300	308	463
4510 Sur l'actif net	..	..	..	0	0	0	0	0	0	0
4520 Autres non-périodiques	..	..	..	74	163	172	185	300	308	463
Taxe sur l'épargne à long terme	..	..	..	74	163	172	185	194	203	400
Déclaration libératoire unique (DLU)	..	..	..	0	0	0	0	0	0	0
Déclaration libératoire unique (Diamant)	..	..	..	0	0	0	0	107	105	63
4600 Autres impôts périodiques sur patrimoine	0	8	99	182	232	280	269	294	287	318
<b>5000 Impôts sur les biens et services</b>	<b>2 386</b>	<b>10 105</b>	<b>18 360</b>	<b>28 104</b>	<b>36 426</b>	<b>37 081</b>	<b>36 641</b>	<b>39 150</b>	<b>40 357</b>	<b>42 495</b>
5100 Impôts sur production, vente, transfert, etc.	2 187	9 606	17 387	26 001	34 055	34 762	34 317	36 760	37 810	40 053
5110 Impôts généraux	1 355	6 321	11 570	18 256	23 928	24 292	23 788	25 431	26 258	27 088
5111 Taxes sur la valeur ajoutée	0	6 321	11 547	18 130	23 656	24 054	23 556	25 177	25 979	26 862
T V A	..	6 293	11 491	18 130	23 656	24 054	23 556	25 177	25 979	26 862
Droits de timbre	..	0	0	0	0	0	0	0	0	0
Taxe d'immatriculation	..	28	56	0	0	0	0	0	0	0
5112 Impôts sur les ventes	0	0	23	126	271	238	232	253	278	226
5113 Autres impôts	1 355	0	0	0	0	0	0	0	0	0
Taxes assimilées au timbre	1 355	..	..	..	..	..	..	..	..	..
5120 Impôts sur biens et services déterminés	832	3 285	5 818	7 745	10 128	10 470	10 530	11 330	11 553	12 964
5121 Accises	531	1 997	3 478	5 690	7 079	6 954	7 126	7 620	7 670	7 757
Huiles minérales	278	1 109	2 017	3 392	3 771	3 684	3 768	3 985	4 150	4 019
Gaz de pétrole, hydroc. liquéfiés, benzoles	0	4	0	0	0	0	0	0	0	0
Sur le tabac	132	501	868	1 342	1 821	1 742	1 811	1 885	1 696	1 909
Eaux de vie	23	123	191	206	225	230	229	235	239	249
Taxe consommation alcools, eaux de vie	26	54	0	0	0	0	0	0	0	0
Boissons fermentées mousseuses	1	7	11	24	39	42	50	57	61	66
Boissons fermentées de fruits	18	57	88	101	115	114	115	116	116	115
Bières	38	93	170	208	191	185	183	188	184	181
Eaux de boisson et limonades	10	44	113	148	49	50	53	54	56	54
Sucres et sirops de raffinage + café	5	5	22	13	12	13	13	13	14	14
Cotisation sur l'énergie	0	0	0	193	341	331	335	383	341	328
Produits intermédiaires alcoolisés	0	0	0	32	28	28	26	26	24	24
Redevance de contrôle fuel domestique	0	0	0	29	43	51	44	51	40	39
Ecotaxes	0	0	0	2	1	1	0	0	2	2
Cotisation d'emballage	0	0	0	0	296	308	310	320	320	318
Cotisation fédérale sur l'électricité et le gaz naturel	0	0	0	0	144	162	175	292	414	426
Cotisation environnementale	0	0	0	0	5	14	12	15	12	14
5122 Bénéfices des monopoles fiscaux	0	0	0	0	0	0	0	0	0	0
5123 Droits de douane et droits à l'importation	272	627	809	0	0	0	0	0	0	0
Droits d'entrée	206	0	0	..	..	..	..	..	..	..
Prélèvements agricoles	63	0	0	..	..	..	..	..	..	..
Prélèvements CECA	2	0	0	..	..	..	..	..	..	..
Prélèvements UE, droit d'entrée	0	383	716	..	..	..	..	..	..	..
Prélèvements agricoles UE	0	244	93	..	..	..	..	..	..	..
5124 Taxes à l'exportation	0	1	0	0	0	0	0	0	0	0
5125 Impôts sur biens d'équipement	0	0	0	0	0	0	0	0	0	0
5126 Impôts sur services déterminés	29	452	937	1 329	1 996	2 066	2 189	2 455	2 953	3 287
Taxes jeux et paris	9	47	51	45	64	68	74	77	58	63
Taxe annuelle contrats assurances	19	404	885	1 282	1 930	1 970	2 019	2 123	2 109	2 223
Taxe d'affichage	0	0	1	1	3	2	3	3	3	3
Protection des dépôts	0	0	0	0	0	25	93	252	782	998
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
5128 Autres impôts	0	208	593	726	1 052	1 451	1 215	1 255	930	1 921
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	199	496	966	2 096	2 363	2 308	2 315	2 384	2 540	2 435
5210 Impôts périodiques	199	496	966	1 887	2 032	1 950	1 972	2 005	2 161	2 065
Taxe de circulation	100	368	712	1 413	1 693	1 616	1 705	1 703	1 898	1 790
5211 A la charge des ménages : véhicules à moteur	0	204	458	889	1 051	996	1 037	1 054	1 175	1 121
5212 A la charge autres agents : véhicules à moteur	0	164	254	525	642	620	667	648	723	669

Table 43. **Belgium / Belgique (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5213 Autres impôts périodiques	99	127	254	474	338	334	267	303	263	274
Taxe appareils de divertissement	6	20	20	71	56	54	49	58	53	47
Taxe débits de boissons	1	5	24	18	0	0	0	0	0	0
Taxe sur la chasse	2	0	0	0	0	0	0	0	0	0
Collectivités locales	90	15	19	38	99	110	107	112	113	117
Radio, TV	0	87	191	347	184	170	111	133	97	111
5220 Impôts non-périodiques	0	0	0	209	332	358	343	379	379	371
Taxe de mise en circulation	..	..	..	209	332	358	343	379	379	371
Ménages	..	..	..	139	221	239	229	252	252	247
Autres agents	..	..	..	70	111	119	114	126	126	124
5300 Non-ventilables entre 5100 et 5200	0	3	7	7	7	11	9	6	7	7
<b>6000 Autres impôts</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>58</b>	<b>59</b>	<b>36</b>	<b>43</b>	<b>45</b>
6100 A la charge exclusive des entreprises	0	..	..	..	0	0	0	0	0	0
6200 A la charge d'autres agents	2	..	..	..	61	58	59	36	43	45
Amendes et intérêts	2	..	..	..	0	0	0	0	0	0
<b>Droits de douane perçus pour l'UE</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>960</b>	<b>1 388</b>	<b>1 420</b>	<b>1 147</b>	<b>1 234</b>	<b>1 316</b>	<b>1 284</b>
<b>Crédits d'impôts récupérables</b>										
Crédits d'impôts récupérables contre 1110	..	..	..	..	226	252	389	715	1 396	1 636
Composante fiscale	..	..	..	..	78	83	161	456	1 000	1 198
Composante transfert	..	..	..	..	148	169	227	259	396	438
Crédits d'impôts récupérables contre 1210	..	..	..	..	0	0	0	0	0	0
Composante fiscale	..	..	..	..	..	..	..	..	..	..
Composante transfert	..	..	..	..	..	..	..	..	..	..
<b>Recettes fiscales totales sur la base d'encaissements</b>	<b>6 421</b>	<b>37 438</b>	<b>70 268</b>	<b>112 656</b>	<b>146 430</b>	<b>152 242</b>	<b>146 866</b>	<b>154 953</b>	<b>163 008</b>	<b>170 655</b>
<b>Recettes fiscales totales sur la base des droits constatés</b>	<b>..</b>	<b>37 443</b>	<b>70 408</b>	<b>112 772</b>	<b>146 430</b>	<b>152 242</b>	<b>146 866</b>	<b>154 953</b>	<b>163 008</b>	<b>170 655</b>
<b>Conciliation avec les Comptes nationaux</b>										
Impôts additionnels inclus dans les comptes nationaux	..	107	447	1 087	956	983	1 020	1 139	1 082	1 094
Bénéfices de la loterie nationale	..	107	262	279	225	240	240	243	231	242
Taxes sur les eaux (RF, RW et RB-C)	..	0	66	378	119	108	122	137	117	122
Cot. producteurs produits animaux (Sanitel)	..	0	0	14	13	12	11	15	13	14
Taxe sur les déchets industriels	..	0	27	74	68	72	56	54	59	53
Taxe sur le lisier (RF)	..	0	0	11	11	8	4	5	5	5
Taxe sur les déchets ménagers (RW)	..	0	0	20	0	0	0	0	0	0
Retenue à la source sur salaires (UE)	..	0	93	175	270	285	311	345	330	332
Cotisations de sécurité sociale (UE)	..	0	0	136	250	260	276	340	327	328
Impôt exclus des comptes nationaux	..	0	0	0	0	-25	-93	-252	-782	-998
Protection des dépôts	..	..	..	..	..	25	93	252	782	998
Différence dans les traitements des crédits d'impôts	..	0	0	0	0	0	0	0	0	0
Transfert en capital des recettes non collectées	..	0	0	0	0	0	0	0	0	0
Cotisations de sécurité sociale volontaires	..	41	52	54	55	62	62	62	67	70
Différences diverses	..	0	0	0	0	0	0	0	0	0
Ré-allocation niveaux d'administration nationaux	..	..	..	..	..	..	..	..	..	..
Ré-allocation UE	..	..	..	..	..	..	..	..	..	..
Comptes nationaux: impôts et cotisations sociales effectives	..	37 590	70 907	113 912	147 441	153 263	147 855	155 902	163 375	170 821
Cotisations sociales imputées	..	1 497	2 886	5 483	7 746	8 184	8 627	8 895	9 473	9 875
Comptes nationaux: impôts et toutes les cotisations sociales	..	39 087	73 793	119 395	155 187	161 447	156 482	164 796	172 847	180 696


Note:

Données établies sur la base de l'année civile se terminant le 31 décembre.

A partir de 1970, les données sont sur la base des droits constatés.

La rubrique 5100 comprend des taxes sur la fourniture d'eau, de gaz et d'électricité, sur le téléphone et les transports, taxes qui seraient classées dans d'autres postes de la rubrique 5100 si elles ne faisaient pas partie de la taxe de transmission (impôt sur le chiffre d'affaires) qui a été remplacée au 1er janvier 1971 par une taxe sur la valeur ajoutée.

Source: Ministère des Finances, Service d'Étude et de Documentation.

StatLink  <http://dx.doi.org/10.1787/888933164653>

**Table 44. Canada**  
**Details of tax revenue / Recettes fiscales détaillées**

Million CAD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>15 318</b>	<b>101 015</b>	<b>244 152</b>	<b>390 234</b>	<b>512 663</b>	<b>514 034</b>	<b>499 685</b>	<b>514 281</b>	<b>540 707</b>	<b>562 722</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>5 910</b>	<b>47 064</b>	<b>118 566</b>	<b>195 320</b>	<b>251 198</b>	<b>251 927</b>	<b>236 725</b>	<b>239 801</b>	<b>254 651</b>	<b>265 403</b>
1100 Of individuals	3 464	34 451	99 722	143 652	190 025	190 540	177 951	179 421	193 234	205 965
1110 On income and profits	3 464	34 451	99 722	143 652	190 025	190 540	177 951	179 421	193 234	205 965
Taxes federal government	2 635	21 231	60 252	90 694	116 395	117 181	109 547	111 086	118 686	124 890
Taxes on individuals - province	829	13 220	39 470	52 958	73 630	73 359	68 404	68 335	74 548	81 075
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	2 276	11 741	17 190	47 643	54 272	53 601	52 906	54 414	55 513	53 229
1210 On profits	2 276	11 741	17 190	47 643	54 272	53 601	52 906	54 414	55 513	53 229
Taxes federal government	1 752	8 110	11 726	31 570	37 093	35 300	32 739	33 418	34 846	32 908
Taxes on corporations - province	524	3 631	5 464	16 073	17 179	18 301	20 167	20 996	20 667	20 321
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	170	872	1 654	4 025	6 901	7 786	5 868	5 966	5 904	6 209
Non-resident withhold taxes - federal	170	872	1 654	4 025	6 901	7 786	5 868	5 966	5 904	6 209
<b>2000 Social security contributions</b>	<b>854</b>	<b>10 649</b>	<b>29 653</b>	<b>53 109</b>	<b>73 722</b>	<b>75 347</b>	<b>76 882</b>	<b>78 720</b>	<b>82 508</b>	<b>87 439</b>
2100 Employees	318	3 756	10 634	21 361	29 361	30 185	30 724	31 449	32 898	34 961
Canada pension plan	47	1 265	3 745	9 401	16 194	16 338	17 258	17 036	17 971	18 988
Quebec pension plan	15	431	1 108	2 897	4 124	4 730	4 868	5 452	5 303	5 690
Employment insurance	164	1 393	5 284	7 782	7 084	6 943	6 996	7 236	7 758	8 368
Hospital insurance premiums	92	667	496	1 281	1 959	2 174	1 603	1 726	1 866	1 915
2110 On a payroll basis	..	..	10 634	20 976	28 654	29 166	29 944	30 622	31 981	34 030
2120 On an income tax basis	..	..	0	385	707	1 019	780	827	917	931
2200 Employers	536	6 697	18 449	30 307	41 922	42 653	43 518	44 611	46 842	49 546
Canada pension plan	48	1 266	3 745	9 401	16 194	16 338	17 258	17 036	17 971	18 988
Quebec pension plan	15	432	1 108	2 897	4 124	4 730	4 868	5 452	5 303	5 690
Employment insurance	164	2 006	7 398	10 894	9 917	9 720	9 794	10 130	10 861	11 715
Hospital insurance premiums	92	1 270	496	897	1 252	1 155	823	899	949	984
Social insurance levies	217	1 723	5 702	6 218	10 434	10 710	10 775	11 094	11 758	12 169
2210 On a payroll basis	..	..	18 449	30 307	41 922	42 653	43 518	44 611	46 842	49 546
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	196	570	1 442	2 440	2 509	2 640	2 660	2 768	2 932
Canada pension plan	..	153	478	1 200	2 096	2 114	2 233	2 205	2 325	2 457
Quebec pension plan	..	43	92	242	344	395	406	455	443	475
2310 On a payroll basis	..	196	570	1 442	2 440	2 509	2 640	2 660	2 768	2 932
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>5 499</b>	<b>8 013</b>	<b>10 038</b>	<b>10 364</b>	<b>10 412</b>	<b>10 758</b>	<b>11 554</b>	<b>11 936</b>
<b>4000 Taxes on property</b>	<b>2 186</b>	<b>9 195</b>	<b>24 467</b>	<b>37 157</b>	<b>54 507</b>	<b>55 929</b>	<b>56 625</b>	<b>59 020</b>	<b>58 956</b>	<b>59 827</b>
4100 Recurrent taxes on immovable property	1 830	8 315	20 189	30 242	44 567	46 993	48 409	50 600	51 031	52 106
On property provincial government	11	133	1 645	3 078	3 164	3 346	3 444	3 689	3 739	3 895
Personal property local government	17	0	18 544	27 165	41 403	43 647	44 965	46 911	47 292	48 211
Real property local government	1 802	8 182	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	25	512	1 911	4 171	2 970	2 322	1 827	1 438	1 013	719
4210 Individual	0	0	0	0	0	0	0	0	0	0
4220 Corporate	25	512	1 911	4 171	2 970	2 322	1 827	1 438	1 013	719
4300 Estate, inheritance and gift taxes	223	75	3	2	0	0	0	0	0	0
4310 Estate and inheritance taxes	216	75	3	2	..	..	..	..	..	..
On inheritances federal government	108	0	0	0	..	..	..	..	..	..
Succession duties provincial government	108	75	3	2	..	..	..	..	..	..
4320 Gift taxes	7	0	0	0	..	..	..	..	..	..
On gifts federal government	7	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	2 868	2 594	2 652	2 890	3 212	3 103
4500 Non-recurrent taxes	108	293	2 365	2 742	4 102	4 020	3 738	4 093	3 699	3 899
4510 On net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	108	293	2 365	2 742	4 102	4 020	3 738	4 093	3 699	3 899
Special assessments and charges local govt.	108	293	2 365	2 742	4 102	4 020	3 738	4 093	3 699	3 899
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>6 202</b>	<b>32 909</b>	<b>63 092</b>	<b>94 468</b>	<b>122 855</b>	<b>120 132</b>	<b>118 761</b>	<b>125 675</b>	<b>132 724</b>	<b>137 793</b>
5100 Taxes on production, sale, transfer, etc	5 310	24 808	59 627	88 879	114 701	111 453	110 627	117 251	123 310	128 325
5110 General taxes	2 730	11 658	34 475	55 313	71 242	67 821	66 925	72 147	77 743	82 126
5111 Value added taxes	0	0	0	35 884	46 072	41 849	42 144	62 678	73 077	76 884
5112 Sales tax	2 730	11 658	34 475	19 429	25 170	25 972	24 781	9 469	4 666	5 242
Sales taxes federal government	813	5 429	16 866	0	0	0	0	0	0	0
Sales taxes provincial, local govt.	1 917	6 229	17 609	19 429	25 170	25 972	24 781	9 469	4 666	5 242

Table 44. **Canada (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million CAD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 580	13 150	25 153	33 565	43 459	43 632	43 702	45 104	45 567	46 198
5121 Excises	1 499	6 805	14 473	18 417	22 759	22 877	23 234	24 173	23 973	24 169
Excises federal government	740	3 850	6 405	8 377	9 249	9 406	9 420	9 762	9 280	9 329
Liquor	..	..	926	1 103	1 224	1 402	1 376	1 401	1 227	1 266
Tobacco	..	..	2 247	2 176	2 466	2 468	2 346	2 854	2 447	2 416
Gasoline and motive fuel	..	..	2 472	4 807	5 272	5 248	5 440	5 241	5 341	5 377
Remitted gaming profits	..	..	45	0	0	0	0	0	0	0
Miscellaneous consumption taxes	..	..	715	291	287	288	258	266	265	270
Excises provincial government	759	2 955	8 067	10 039	13 510	13 472	13 815	14 411	14 694	14 840
Motor fuel	680	1 863	4 674	7 031	8 065	7 836	7 937	8 196	8 405	8 460
Tobacco	53	772	2 776	2 279	4 181	4 085	4 201	4 599	4 664	4 662
Other	26	320	617	730	1 264	1 551	1 677	1 616	1 625	1 718
5122 Profits of fiscal monopolies	294	1 406	3 758	8 756	11 565	11 387	11 472	11 705	11 953	12 180
Own enterprises contributions	294	1 406	3 758	8 756	11 565	11 387	11 472	11 705	11 953	12 180
5123 Customs and import duties	686	3 199	4 021	2 824	3 829	4 011	3 662	3 450	3 688	3 900
Customs and import duties federal govt.	686	3 199	4 021	2 824	3 829	4 011	3 662	3 450	3 688	3 900
5124 Taxes on exports	0	842	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	84	575	2 385	2 524	4 088	4 199	4 045	4 400	4 569	4 651
Tax on insurance premiums, provincial govt.	45	261	1 141	1 740	2 796	2 910	2 822	3 175	3 438	3 519
Tax on insurance premiums, federal govt.	0	1	1	1	11	5	18	28	13	10
Amusement and admission taxes	4	25	126	538	537	548	531	391	305	291
Air transportation taxes	0	166	488	0	403	387	375	600	631	636
Racetrack betting	35	122	155	55	36	35	28	36	35	34
Tax on meals and hotels	0	0	473	191	305	314	271	170	147	161
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	17	323	517	1 045	1 217	1 157	1 289	1 376	1 383	1 298
Other taxes federal government	0	98	272	758	762	546	542	574	575	500
Other taxes provincial government	17	225	245	287	455	611	747	802	808	798
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	892	8 101	3 465	5 589	8 154	8 679	8 134	8 424	9 414	9 468
5210 Recurrent taxes	306	1 500	2 393	3 644	4 368	4 401	4 775	4 988	5 045	5 278
5211 Paid by households: motor vehicles	103	666	1 056	1 696	2 241	2 287	2 372	2 450	2 490	2 612
5212 Paid by others: motor vehicles	141	509	697	1 039	1 242	1 218	1 204	1 225	1 245	1 326
5213 Paid in respect of other goods	62	325	640	909	885	896	1 199	1 313	1 310	1 340
5220 Non-recurrent taxes	586	6 601	1 072	1 945	3 786	4 278	3 359	3 436	4 369	4 190
Licences and permits local govt.	36	132	317	499	889	908	859	948	981	940
Licences and permits provincial govt.	550	6 469	755	1 446	2 897	3 370	2 500	2 488	3 388	3 250
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>166</b>	<b>1 198</b>	<b>2 875</b>	<b>2 167</b>	<b>342</b>	<b>335</b>	<b>279</b>	<b>306</b>	<b>315</b>	<b>324</b>
6100 Paid solely by business	139	943	2 386	1 280	0	0	0	0	0	0
6200 Other	27	255	489	887	342	335	279	306	315	324
Poll tax local government	5	0	0	0	0	0	0	0	0	0
Miscellaneous local government	11	358	489	887	342	335	279	306	315	324
Other federal government	11	-103	0	0	0	0	0	0	0	0
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	1 633	5 550	5 670	6 422	7 303	7 149	7 007
Tax expenditure component	..	..	..	276	824	794	861	990	972	949
Transfer component	..	..	..	1 357	4 726	4 876	5 561	6 313	6 177	6 058
Non-wastable tax credits against 1210	..	..	..	1 758	3 445	3 989	4 269	4 727	4 869	3 862
Tax expenditure component	..	..	..	20	12	14	17	20	19	13
Transfer component	..	..	..	1 738	3 433	3 975	4 252	4 707	4 850	3 849
<b>Total tax revenue on cash basis</b>	<b>15 318</b>	<b>101 015</b>	<b>244 152</b>	<b>388 833</b>	<b>527 734</b>	<b>505 074</b>	..	..	..	..
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>390 234</b>	<b>512 663</b>	<b>514 034</b>	<b>499 685</b>	<b>514 281</b>	<b>540 707</b>	<b>562 722</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	390 234	512 663	514 034	499 685	514 281	540 707	562 722
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	390 234	512 663	514 034	499 685	514 281	540 707	562 722

## Note:

From 2001, all data are for the year ending 31st December. For 2005 and earlier years, data for the Federal, Provincial, and Territorial governments are on a fiscal year basis commencing 1st April. Data for local government are on a fiscal year basis commencing 1st January.

From 1999 data are on accrual basis except that personal income taxes are on a modified cash basis.

There are some minor differences between the data for the years 1965 to 1978 and those for subsequent years. These mostly relate to the inclusion of fines and penalties or late payment of taxes and deductions for the child tax credits in the data for the years 1979 to 1983.

Heading 1210 - Taxes federal government: Federal corporate taxes include capital taxes.

Heading 2000: Includes receipts from the Canadian Pension Plan, Quebec Pension Plan, Unemployment Insurance Fund and Provincial Health Insurance. Premiums, Medicare Premiums and Social Insurance levies but excludes that part of the taxes on income and sales taxes earmarked for old age security. The practice of earmarking these taxes was discontinued in June 1975.

Heading 4400: From 2002 onward includes land transfer taxes of the provincial, territorial and local governments. Prior to 2002 land transfer taxes of the local government were included in line 6000 and those provincial and territorial governments were included in line 4520.

Heading 5121: The large increase in this heading between 1980 and 1981 is due to the introduction of a 'special petroleum compensation charge', a 'Canadian ownership special charge' and to an increase in the natural gas tax of C\$ 2399 millions.


Heading 5122: From 1988, profits on fiscal monopolies include lottery profits.

Heading 5128: From 1988, other taxes of Federal Government include the annual fees for managing the spectrum (airwaves) allocation to the cellular industry.

Heading 5211: Some Québec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-89 to 1997-98.

From 1998-99 onward, these fees are included under other taxes - motor vehicle licences.

Source: Statistics Canada.

StatLink  <http://dx.doi.org/10.1787/888933164669>



**Table 45. Chile / Chili**  
**Details of tax revenue / Recettes fiscales détaillées**

Million CLP

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	<b>1 777 218</b>	<b>7 901 998</b>	<b>20 599 131</b>	<b>20 081 681</b>	<b>16 595 349</b>	<b>21 678 481</b>	<b>25 762 449</b>	<b>27 714 772</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>412 974</b>	<b>1 841 630</b>	<b>9 412 056</b>	<b>7 536 172</b>	<b>5 162 043</b>	<b>8 329 060</b>	<b>10 322 824</b>	<b>10 803 031</b>
1100 Of individuals	..	..	99 154	604 100	989 348	1 146 546	1 252 672	1 492 837	1 690 230	1 893 620
Second category tax	..	..	65 552	490 980	993 129	1 110 643	1 239 815	1 449 099	1 663 293	1 917 675
Global complementary tax	..	..	33 603	113 120	-3 781	35 903	12 857	43 738	26 936	-24 055
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	219 586	882 896	6 054 487	4 805 522	4 110 485	4 448 745	6 021 408	7 560 906
First category tax	..	..	200 891	815 747	5 084 996	4 252 551	3 729 488	3 913 870	5 254 907	6 770 329
Surtax on state owned enterprises	..	..	16 074	47 634	113 334	92 949	44 974	194 203	116 725	80 084
Mining tax	..	..	0	0	835 452	417 214	312 473	298 558	598 790	619 150
Other	..	..	2 621	19 516	20 705	42 808	23 550	42 114	50 987	91 343
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	94 233	354 634	2 368 221	1 584 104	-201 113	2 387 478	2 611 186	1 348 506
Adicional tax	..	..	59 082	350 301	1 462 715	1 363 357	1 023 497	1 414 057	1 187 866	1 178 917
Other	..	..	35 151	4 332	905 507	220 747	-1 224 610	973 421	1 423 320	169 589
<b>2000 Social security contributions</b>	..	..	<b>159 559</b>	<b>576 758</b>	<b>1 148 647</b>	<b>1 289 225</b>	<b>1 371 750</b>	<b>1 493 987</b>	<b>1 623 818</b>	<b>1 802 468</b>
2100 Employees	..	..	154 021	553 937	1 098 620	1 229 912	1 312 793	1 433 159	1 565 828	1 742 526
2110 On a payroll basis	..	..	154 021	553 937	1 098 620	1 229 912	1 312 793	1 433 159	1 565 828	1 742 526
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	..	..	5 538	22 821	50 027	59 313	58 957	60 828	57 990	59 942
2210 On a payroll basis	..	..	5 538	22 821	50 027	59 313	58 957	60 828	57 990	59 942
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>109 319</b>	<b>554 037</b>	<b>1 013 571</b>	<b>1 080 090</b>	<b>795 084</b>	<b>785 364</b>	<b>1 027 627</b>	<b>1 180 307</b>
4100 Recurrent taxes on immovable property	..	..	59 968	302 244	496 311	541 268	532 279	549 125	731 191	788 919
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	3 444	10 906	28 501	35 554	200 203	39 338	30 876	66 719
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	45 907	240 886	488 759	503 269	62 602	196 901	265 560	324 669
4500 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	<b>1 118 722</b>	<b>5 041 769</b>	<b>9 023 834</b>	<b>10 166 189</b>	<b>9 271 910</b>	<b>11 131 188</b>	<b>12 700 180</b>	<b>13 873 611</b>
5100 Taxes on production, sale, transfer, etc	..	..	1 074 009	4 789 827	8 578 804	9 650 260	8 724 696	10 514 822	11 963 914	13 052 989
5110 General taxes	..	..	664 421	3 306 350	6 781 501	7 912 009	7 051 079	8 399 926	9 536 786	10 447 374
5111 Value added taxes	..	..	664 421	3 306 350	6 781 501	7 912 009	7 051 079	8 399 926	9 536 786	10 447 374
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	409 588	1 483 477	1 797 303	1 738 251	1 673 617	2 114 896	2 427 128	2 605 615
5121 Excises	..	..	166 050	816 160	1 300 012	1 190 726	1 248 243	1 561 205	1 750 916	1 892 713
Cigarettes and tobacco	..	..	60 604	283 275	455 595	504 480	556 651	647 637	744 302	783 995
Gasolene and diesel	..	..	105 445	532 885	844 249	661 380	684 698	913 568	1 006 614	1 108 718
Oil stabilisation fund	..	..	0	0	168	24 866	6 894	0	0	0
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	222 486	548 571	300 416	307 265	162 987	267 331	301 828	314 441
5124 Taxes on exports	..	..	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	21 052	118 746	196 875	240 260	262 387	286 360	374 384	398 461
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	44 714	251 942	445 030	515 929	547 214	616 366	736 266	820 622
5210 Recurrent taxes	..	..	44 714	251 942	445 030	515 929	547 214	616 366	736 266	820 622
Motor vehicles	..	..	24 469	93 880	155 158	177 167	171 141	197 145	267 116	301 895



Table 45. **Chile / Chili** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million CLP

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	20 245	158 062	289 872	338 762	376 073	419 221	469 150	518 727
Municipal permits	..	..	18 401	136 138	263 996	307 349	342 861	382 245	425 138	468 938
Mining patents	..	..	3 374	34 730	25 184	30 391	32 690	36 213	42 944	47 899
Other	..	..	-1 530	-12 806	692	1 022	522	763	1 068	1 890
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	<b>-23 356</b>	<b>-112 195</b>	<b>1 023</b>	<b>10 005</b>	<b>-5 438</b>	<b>-61 117</b>	<b>88 000</b>	<b>55 355</b>
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	-23 356	-112 195	1 023	10 005	-5 438	-61 117	88 000	55 355
<b>Total tax revenue on cash basis</b>	..	..	<b>1 777 218</b>	<b>7 901 998</b>	<b>20 599 131</b>	<b>20 081 681</b>	<b>16 595 349</b>	<b>21 678 481</b>	<b>25 762 449</b>	<b>27 714 772</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	..	..	..	..	..	..	..
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

Note:

Year ending 31st December.

The data are on a cash basis.

Source: Servicio de Impuestos internos (Chile's Tax Service).


StatLink  <http://dx.doi.org/10.1787/888933164673>

Table 46. **Czech Republic / République tchèque**  
**Details of tax revenue / Recettes fiscales détaillées**

Million CZK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	..	<b>771 596</b>	<b>1 313 753</b>	<b>1 346 208</b>	<b>1 268 851</b>	<b>1 286 861</b>	<b>1 341 575</b>	<b>1 367 409</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	..	<b>1 307 310</b>	<b>1 339 885</b>	<b>1 263 303</b>	<b>1 280 288</b>	<b>1 334 614</b>	<b>1 361 237</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>175 846</b>	<b>325 328</b>	<b>305 082</b>	<b>269 343</b>	<b>259 934</b>	<b>272 467</b>	<b>280 058</b>
1100 Of individuals	..	..	..	99 668	153 374	142 269	136 023	131 706	142 752	144 831
1110 On income and profits	..	..	..	99 668	153 374	142 269	136 023	131 706	142 752	144 831
Wages and salaries withholding	..	..	..	73 474	126 736	116 034	113 119	115 755	122 569	124 005
Of unincorporated individuals	..	..	..	17 254	17 825	16 052	12 750	5 747	7 866	7 767
Withheld on interest and dividends paid to individuals	..	..	..	8 940	8 813	10 184	10 154	10 204	12 317	13 059
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	76 178	171 954	162 813	133 319	128 228	129 715	135 227
1210 On profits	..	..	..	76 178	171 954	162 813	133 319	128 228	129 715	135 227
Profit tax	..	..	..	68 945	164 016	153 051	123 301	118 248	120 320	119 978
Withheld on interest and dividends paid to corporations	..	..	..	7 233	7 162	8 897	9 027	9 156	8 710	7 503
Levy on lottery revenue	..	..	..	0	776	865	992	824	685	7 747
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	<b>341 544</b>	<b>573 417</b>	<b>595 552</b>	<b>557 702</b>	<b>576 029</b>	<b>588 996</b>	<b>596 841</b>
2100 Employees	..	..	..	77 272	127 662	133 235	112 156	116 818	120 070	121 892
2110 On a payroll basis	..	..	..	77 272	127 662	133 235	112 156	116 818	120 070	121 892
Retirement	..	..	..	40 489	66 644	69 707	66 042	69 272	70 999	71 647
State employment policy	..	..	..	2 492	4 101	4 291	0	0	0	0
Sick leave	..	..	..	6 852	11 279	11 797	0	0	0	0
Health insurance	..	..	..	27 439	45 638	47 440	46 114	47 546	49 071	50 245
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	220 207	359 493	375 356	345 361	363 074	372 760	377 834
2210 On a payroll basis	..	..	..	220 207	359 493	375 356	345 361	363 074	372 760	377 834
Retirement	..	..	..	121 547	220 591	230 729	218 310	229 450	235 129	237 277
State employment policy	..	..	..	19 933	12 303	12 870	11 836	12 756	13 054	13 236
Sick leave	..	..	..	20 555	33 834	35 390	21 500	24 332	24 904	25 234
Health insurance	..	..	..	54 879	91 275	94 881	92 229	95 095	98 141	100 491
Penalties	..	..	..	3 293	1 490	1 486	1 486	1 441	1 532	1 596
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	44 065	86 262	86 961	100 185	96 137	96 166	97 114
2310 On a payroll basis	..	..	..	44 065	86 262	86 961	100 185	96 137	96 166	97 114
Retirement	..	..	..	7 819	19 508	19 110	25 320	20 510	22 225	22 334
State employment policy	..	..	..	1 082	1 114	1 092	1 446	1 173	976	957
Sick leave	..	..	..	0	0	0	0	0	0	0
Health insurance	..	..	..	34 992	65 483	66 608	73 241	74 299	72 815	73 671
Self-employed	..	..	..	7 328	15 921	17 208	20 572	17 603	17 632	18 352
Non-employed	..	..	..	200	2 103	2 147	3 996	3 996	2 466	2 451
Government	..	..	..	27 464	47 459	47 253	48 673	52 700	52 717	52 867
Penalties	..	..	..	172	157	151	178	155	150	153
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	<b>10 890</b>	<b>15 495</b>	<b>15 216</b>	<b>14 085</b>	<b>16 364</b>	<b>20 439</b>	<b>20 554</b>
4100 Recurrent taxes on immovable property	..	..	..	4 469	5 126	5 200	6 366	8 752	8 484	9 546
4110 Households	..	..	..	1 452	2 228	2 347	2 912	4 302	4 344	4 837
Real property tax	..	..	..	1 452	2 228	2 347	2 912	4 302	4 344	4 837
4120 Others	..	..	..	3 017	2 898	2 853	3 454	4 450	4 140	4 708
Levy collected by Winery Fund	..	..	..	0	2	4	5	5	5	5
Real property tax	..	..	..	3 017	2 895	2 849	3 448	4 445	4 135	4 703
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	587	460	249	225	218	4 401	3 392
4310 Estate and inheritance taxes	..	..	..	112	115	88	87	78	71	76
Inheritance tax	..	..	..	112	115	88	87	78	71	76
4320 Gift taxes	..	..	..	475	345	162	138	140	4 330	3 316
Gift tax	..	..	..	475	345	162	138	140	4 330	3 316
4400 Taxes on financial and capital transactions	..	..	..	5 834	9 909	9 767	7 495	7 394	7 554	7 617
Real property transfer tax	..	..	..	5 834	9 909	9 767	7 495	7 394	7 554	7 617
4500 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0

Table 46. **Czech Republic / République tchèque (cont.)**  
**Details of tax revenue / Recettes fiscales détaillées**

Million CZK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>5000 Taxes on goods and services</b>	..	..	..	<b>242 960</b>	<b>393 041</b>	<b>424 026</b>	<b>421 958</b>	<b>427 813</b>	<b>452 578</b>	<b>463 459</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	226 354	365 998	396 639	396 042	402 072	426 528	438 090
5110 General taxes	..	..	..	141 235	232 288	260 366	258 627	263 457	276 533	286 116
5111 Value added taxes	..	..	..	141 235	232 288	260 366	258 627	263 457	276 533	286 116
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
Previous turnover tax	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	85 119	133 710	136 273	137 414	138 615	149 995	151 975
5121 Excises	..	..	..	71 404	133 492	136 050	137 203	138 401	149 757	151 719
On mineral oils	..	..	..	46 998	81 661	81 164	80 867	80 508	80 561	77 991
On alcohol and liquor	..	..	..	5 629	7 201	7 025	7 689	5 820	6 870	5 998
On beer	..	..	..	3 410	3 564	3 579	3 478	4 396	4 553	4 611
On wine	..	..	..	350	342	324	366	317	296	308
On tobacco products	..	..	..	14 984	40 713	41 200	41 581	44 062	48 203	53 334
Duty on CFC	..	..	..	33	0	0	0	0	0	0
Levy collected by Winery Fund	..	..	..	0	11	22	26	24	19	29
On electricity	..	..	..	0	0	1 126	1 391	1 433	1 368	1 342
On natural gas	..	..	..	0	0	1 136	1 299	1 347	1 299	1 261
On solid fuels	..	..	..	0	0	473	507	495	476	447
Fee on electricity from solar radiation	..	..	..	0	0	0	0	0	6 111	6 397
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	13 572	0	0	0	0	0	0
Customs duties	..	..	..	13 572	..	..	..	..	..	..
Previous import surcharge	..	..	..	0	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	143	218	223	211	214	238	256
Fees on entry tickets	..	..	..	65	61	65	63	53	60	58
Fees on recreational units (based on capacity)	..	..	..	69	144	146	135	147	166	188
Fees on advertising facilities	..	..	..	0	0	0	0	0	0	0
Restaurant sale alcohol. beverages and tobac. products	..	..	..	0	0	0	0	0	0	0
Fees collected by the cinematography EBF	..	..	..	9	13	12	13	14	11	11
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	16 606	27 043	27 387	25 916	25 740	26 049	25 368
5210 Recurrent taxes	..	..	..	10 788	18 100	18 363	18 132	18 461	19 002	18 342
Highway fee	..	..	..	1 753	2 429	2 819	2 845	3 061	3 186	3 872
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	5 456	5 882	5 777	4 944	5 138	5 256	5 224
Road tax (commercial)	..	..	..	5 456	5 882	5 777	4 944	5 138	5 256	5 224
5213 Paid in respect of other goods	..	..	..	3 579	9 790	9 767	10 343	10 262	10 560	9 246
Resort and recreation fees on visitors	..	..	..	232	312	309	282	284	302	304
Dog fees	..	..	..	191	277	287	287	281	287	286
Motor vehicle entry fees	..	..	..	32	25	24	22	23	11	13
Water pollution fee	..	..	..	520	404	244	192	202	224	215
Air pollution fee	..	..	..	685	525	553	376	399	439	408
Waste deposit fee	..	..	..	454	5 728	5 777	6 002	5 948	5 172	5 864
Levy on temp. withdrawal of land from agriculture	..	..	..	94	40	39	40	34	32	51
Radioactive waste fee	..	..	..	642	1 310	1 341	1 375	1 430	1 479	1 543
Fees on operated gambling machines	..	..	..	722	1 145	1 164	1 055	927	1 305	188
Fees on registration and recording of packaging	..	..	..	0	17	18	17	17	17	17
Levy on temp. withdrawal of land from forestry	..	..	..	7	6	6	7	6	7	5
Other environmental fees	..	..	..	0	0	4	688	710	1 284	353
5220 Non-recurrent taxes	..	..	..	5 818	8 943	9 024	7 784	7 280	7 048	7 027
Levy on withdrawal of land from agriculture	..	..	..	532	361	352	361	306	290	457
Levy on withdrawal of land from forestry	..	..	..	40	57	50	63	57	59	49
Tax on use of public space	..	..	..	645	639	710	632	626	682	655
Misc. licence and permit fees	..	..	..	4 601	7 881	7 905	6 715	6 279	6 000	5 855
Land betterment fee	..	..	..	0	4	6	11	11	16	10
Licence for lorry transport	..	..	..	0	1	1	2	1	1	1
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>356</b>	<b>29</b>	<b>9</b>	<b>216</b>	<b>149</b>	<b>135</b>	<b>325</b>
Unallocated previous taxes and levies	..	..	..	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	356	29	9	216	149	135	325
Other taxes, fees and related payments	..	..	..	356	29	9	216	149	135	325
<b>Custom duties collected for the EU</b>	..	..	..	..	<b>6 443</b>	<b>6 323</b>	<b>5 548</b>	<b>6 573</b>	<b>6 961</b>	<b>6 172</b>

Table 46. **Czech Republic / République tchèque (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million CZK


	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	0	16 022	26 188	26 074	28 476	28 277	33 077
Tax expenditure component	..	..	..	..	13 416	20 615	19 110	20 671	21 032	24 506
Transfer component	..	..	..	..	2 606	5 573	6 964	7 805	7 245	8 571
<b>Total tax revenue on cash basis</b>	..	..	..	<b>772 272</b>	<b>1 310 618</b>	<b>1 364 086</b>	<b>1 242 426</b>	<b>1 273 676</b>	<b>1 316 448</b>	<b>1 342 342</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>771 596</b>	<b>1 313 753</b>	<b>1 346 208</b>	<b>1 268 851</b>	<b>1 286 861</b>	<b>1 341 575</b>	<b>1 367 409</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	2 837	5 757	6 302	6 140	6 094	6 286	6 408
Compulsory injury insurance	..	..	..	2 837	5 757	6 222	6 140	6 094	6 286	6 408
Driving licence fees	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-9 488	-17 797	-18 385	-20 129	-20 096	-18 714	-19 143
Tax on use of public space	..	..	..	-645	-639	-710	-710	-632	-682	-655
Waste deposit fee	..	..	..	-454	-5 728	-5 777	-6 002	-5 948	-5 172	-5 864
Misc. licence and permit fees	..	..	..	-2 301	-3 940	-3 953	-3 357	-3 139	-3 000	-2 928
Radioactive waste fee	..	..	..	-642	-1 310	-1 341	-1 375	-1 430	-1 479	-1 543
Health insurance: non-employed	..	..	..	-200	-2 103	-2 147	-3 996	-3 996	-2 466	-2 451
Health insurance: government	..	..	..	0	0	0	0	0	0	0
Soc. Security contr. employers: Penalties	..	..	..	-3 293	-1 490	-1 486	-1 486	-1 441	-1 532	-1 596
Soc. Security contr. Self-employed or non-employed: Penalties	..	..	..	-200	-157	-151	-178	-155	-150	-153
Licence for lorry transport	..	..	..	0	-1	-1	-2	-1	-1	-1
Highway fee	..	..	..	-1 753	-2 429	-2 819	-2 845	-3 061	-3 186	-3 872
Other environmental fees	..	..	..	0	0	0	-18	-105	-829	-19
Levy on lottery revenue	..	..	..	0	0	0	-158	-187	-218	-63
Value added taxes	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	1 099	974	882	635	661	423	313
Miscellaneous differences	..	..	..	2 162	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	768 206	1 302 688	1 335 008	1 255 498	1 273 520	1 329 570	1 354 987
Imputed social contributions	..	..	..	423	299	285	828	600	739	806
National Accounts: Taxes and all social contributions	..	..	..	768 629	1 302 987	1 335 293	1 256 326	1 274 120	1 330 309	1 355 793

Note:

Year ending 31st December.

From 1995 data are on accrual basis.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933164680>

**Table 47. Denmark / Danmark**  
**Details of tax revenue / Recettes fiscales détaillées**

Million DKK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>21 083</b>	<b>169 100</b>	<b>393 664</b>	<b>640 558</b>	<b>831 564</b>	<b>839 559</b>	<b>798 045</b>	<b>839 081</b>	<b>858 104</b>	<b>882 761</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	<b>638 170</b>	<b>828 282</b>	<b>836 453</b>	<b>795 398</b>	<b>835 840</b>	<b>854 927</b>	<b>879 799</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>9 865</b>	<b>93 652</b>	<b>236 671</b>	<b>386 213</b>	<b>498 940</b>	<b>507 721</b>	<b>487 178</b>	<b>513 471</b>	<b>523 227</b>	<b>546 419</b>
1100 Of individuals	8 911	88 206	209 410	331 549	430 158	440 733	439 548	427 816	435 278	447 296
1110 On income and profits	8 911	88 157	209 267	331 323	429 812	440 370	439 212	427 495	434 981	446 989
Central government income tax	..	33 351	91 638	70 110	150 230	151 576	134 630	123 728	127 422	130 252
County income tax	..	10 742	31 361	58 187	0	0	0	0	0	0
Municipality income tax	..	33 555	77 571	126 375	176 603	180 029	178 098	194 237	198 759	206 117
Seaman's income tax	..	457	0	0	0	0	0	0	0	0
Old-age pension fund contributions	..	2 163	0	0	0	0	0	0	0	0
Social pension fund contributions	..	3 340	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	..	1 803	0	0	0	0	0	0	0	0
Church tax	..	1 248	2 697	4 179	5 249	5 264	5 173	5 617	5 728	5 899
Pension schemes and annuity insurance	..	355	2 829	6 717	8 410	9 747	27 798	9 404	8 800	8 787
Special income tax	..	1 053	2 810	0	0	0	0	0	0	0
Duty on canceled pension schemes	..	82	0	0	0	0	0	0	0	0
Duty on feed rent increases	..	8	5	0	0	0	0	0	0	0
Duty on employees' remuneration compens. fund releases	..	0	356	613	1 094	1 423	1 552	982	1 089	1 224
Duty on interest on consumer loans	..	0	0	0	0	0	0	0	0	0
Labour market contributions	..	0	0	56 738	76 515	80 213	79 599	80 899	80 366	81 698
Imputed income from owner-occupied dwelling	..	0	0	8 404	11 711	12 118	12 362	12 628	12 817	13 012
1120 On capital gains	0	49	143	226	346	363	336	321	297	307
Tax on winnings from lotteries, pools, etc.	..	49	143	226	346	363	336	321	297	307
1200 Corporate	954	5 446	14 660	42 279	64 317	57 803	38 846	49 120	49 873	55 571
1210 On profits	954	5 446	14 660	42 279	64 317	57 803	38 846	49 120	49 873	55 571
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	12 601	12 385	4 465	9 185	8 784	36 535	38 076	43 552
<b>2000 Social security contributions</b>	<b>797</b>	<b>2 238</b>	<b>7 897</b>	<b>23 145</b>	<b>16 806</b>	<b>16 819</b>	<b>16 411</b>	<b>17 686</b>	<b>18 108</b>	<b>16 568</b>
2100 Employees	674	1 529	7 894	22 902	16 577	16 642	16 271	16 772	17 117	15 822
Unemployment insurance contributions	..	1 528	7 893	10 917	10 436	10 298	10 401	10 860	11 186	11 345
Sickness benefit fund contributions	..	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, ordinary	..	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, special	..	0	0	0	0	0	0	0	0	0
Contribution to merchant marine's welf. board	..	1	1	0	0	0	0	0	0	0
Special pension scheme savings	..	0	0	6 846	0	0	0	0	0	0
Early retirement contributions	..	0	0	5 139	5 974	6 164	5 691	5 749	5 737	4 288
Flexible benefit contributions	..	0	0	0	167	180	179	163	194	189
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	123	709	3	243	229	177	140	914	991	746
Unemployment insurance contributions	..	598	0	0	0	0	0	0	0	0
Disablement insurance contributions	..	58	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	..	0	0	0	0	0	0	0	0	0
Contribution to employee's wage guarantee fund	..	50	0	241	227	170	135	908	982	733
Contribution to merchant marine's welf. board	..	1	1	0	0	0	0	0	0	0
Shipping owners contr. sickness assist. seamen	..	1	2	2	2	7	5	6	9	13
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>2 493</b>	<b>2 258</b>	<b>3 975</b>	<b>4 205</b>	<b>4 153</b>	<b>4 160</b>	<b>4 635</b>	<b>5 547</b>
<b>4000 Taxes on property</b>	<b>1 694</b>	<b>9 838</b>	<b>16 472</b>	<b>20 799</b>	<b>31 599</b>	<b>34 392</b>	<b>31 521</b>	<b>33 686</b>	<b>34 855</b>	<b>33 593</b>

Table 47. **Denmark / Danemark** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million DKK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4100 Recurrent taxes on immovable property	1 029	5 675	8 891	13 565	18 995	21 493	22 562	24 160	25 019	24 822
Central government land tax	..	264	0	0	0	0	0	0	0	0
County land tax	..	2 315	2 915	4 070	0	0	0	0	0	0
Municipal land tax	..	2 257	4 123	7 049	15 601	17 000	18 102	19 644	20 547	20 947
Centr. Govt. fixed tax on real property	..	10	0	0	0	0	0	0	0	0
County fixed tax on real property	..	0	0	0	0	0	0	0	0	0
Municipal fixed tax on real property	..	91	0	0	0	0	0	0	0	0
County duty on land (public property)	..	22	22	25	0	0	0	0	0	0
County duty on buildings (public property)	..	52	88	97	0	0	0	0	0	0
Municipal duty on land (public property)	..	103	243	383	393	641	601	433	420	360
Municipal duty on buildings (residential)	..	195	335	381	757	945	916	814	768	664
Municipal duty on buildings (business)	..	366	1 165	1 560	2 244	2 907	2 943	3 269	3 284	2 851
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	306	963	934	0	0	0	0	0	0	0
4210 Individual	306	963	934	..	..	..	..	..	..	..
4220 Corporate	0	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	738	2 197	2 861	3 896	4 755	3 688	3 779	4 694	3 854
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	222	2 347	4 370	4 233	8 702	8 138	5 263	5 747	5 142	4 917
Stamp duties	..	2 243	2 829	4 156	8 588	8 047	5 184	5 686	5 060	4 890
Duty on share capital creation	..	32	500	0	0	0	0	0	0	0
Duty to land registry office	..	47	45	74	85	62	51	30	31	27
Duty to the register of companies and assoc.	..	25	187	3	29	29	28	31	51	0
Duty on transfers of shares	..	0	809	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	115	80	140	6	6	8	0	0	0
4510 On net wealth	..	0	0	0	0	0	0	..	0	..
4520 Other non-recurrent taxes	..	115	80	140	6	6	8	..	0	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>8 727</b>	<b>63 372</b>	<b>130 094</b>	<b>205 691</b>	<b>276 853</b>	<b>273 226</b>	<b>256 039</b>	<b>266 751</b>	<b>274 006</b>	<b>277 566</b>
5100 Taxes on production, sale, transfer, etc	8 228	60 442	124 022	194 856	261 925	258 137	241 125	251 045	257 792	261 187
5110 General taxes	2 139	37 727	80 630	123 777	176 114	176 226	169 041	173 114	177 843	181 791
5111 Value added taxes	..	37 727	72 100	123 777	176 114	176 226	169 041	173 114	177 843	181 791
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	8 530	0	0	0	0	0	0	0
Labour market contrib. concerning imports	..	..	4 903	..	..	..	..	..	..	..
Labour market contrib. concerning value added	..	..	3 627	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	6 089	22 715	43 392	71 079	85 811	81 911	72 084	77 931	79 949	79 396

Table 47. **Denmark / Danemark (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million DKK	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Excises	5 471	20 553	38 888	66 347	79 112	74 411	66 298	72 139	73 901	74 810
Duty on petrol	..	3 712	5 637	10 004	9 154	8 898	8 700	8 029	7 731	7 383
Motor vehicle registration duty	..	2 989	7 917	13 850	24 286	19 099	11 856	13 523	13 563	13 021
Cigarettes and tobacco duties	..	4 472	6 516	7 482	6 691	7 036	7 116	8 279	7 434	8 161
Duties on cigars, cheroots and cigarillos	..	220	128	80	40	40	33	32	32	52
Sale of revenue labels	..	3	10	13	13	15	8	5	3	3
Sales duties on chocolate and sugar	..	331	800	1 205	1 287	1 220	1 195	1 470	1 527	1 731
Raw material duty on chocolate and sugar	..	14	54	60	93	113	125	144	159	193
Special tax on chocolate and sugar	..	2	13	76	46	47	31	51	58	91
Duty on ice-cream	..	58	135	168	180	180	175	201	217	264
Duty on coffee	..	249	224	266	250	246	253	243	248	258
Duty on mineral water	..	195	466	505	416	406	409	383	377	503
Duty on beer	..	1 983	3 100	1 510	1 079	1 029	948	895	885	1 037
Duty on wine	..	611	1 448	1 166	1 030	1 065	1 053	1 070	1 131	1 513
Duty on spirits	..	1 432	1 982	1 756	1 212	1 159	1 065	998	1 059	1 072
Duty on restaurant sales of alcoholic bev.	..	0	0	0	0	0	0	0	0	0
Duty on wireless sets	..	67	0	0	0	0	0	0	0	0
Duty on television sets	..	93	-18	0	0	0	0	0	0	0
Duty on video recorders	..	17	-15	0	0	0	0	0	0	0
Duty on major household appliances	..	199	-10	0	0	0	0	0	0	0
Duty on gramophone records	..	45	84	0	0	0	0	0	0	0
Duty on playing cards	..	2	0	0	0	0	0	0	0	0
Duty on matches	..	3	-1	0	0	0	0	0	0	0
Duty on lighters	..	8	-4	0	0	0	0	0	0	0
Duty on electric bulbs	..	67	152	176	211	178	144	117	117	103
Duty on perfumery and toilet articles	..	214	506	0	0	0	0	0	0	0
Duty on almanacs	..	0	0	0	0	0	0	0	0	0
Duty on salmon	..	1	0	0	0	0	0	0	0	0
Sale of vehicle number plates	..	43	258	506	660	591	632	721	767	784
Duty on building certificates	..	38	98	146	239	265	322	281	297	244
Duty on paper and cardboard	..	0	0	0	0	0	0	0	0	0
Duty on sugar	..	174	-8	0	0	0	0	0	0	0
Duty on tea	..	12	10	8	8	8	8	8	7	8
Duty on electricity	..	1 222	4 313	7 430	8 665	8 729	8 600	10 195	11 944	11 167
Duty on certain oil products	..	1 719	3 136	6 757	8 549	8 934	8 970	8 623	9 557	9 231
Duty on certain retail containers	..	100	397	592	726	729	689	706	631	685
Duty on gas	..	56	43	0	0	0	0	0	0	0
Duty on extraction and import of raw materials	..	16	129	182	220	184	121	119	149	132
Duty on disposable tableware	..	0	72	65	126	129	124	120	121	121
Duty on insecticides, herbicides, etc.	..	0	13	366	449	570	436	466	480	553
Duty on videotapes	..	0	0	0	0	0	0	0	0	0
Duty on coal, etc.	..	0	848	1 217	1 450	1 481	1 583	2 587	2 357	2 583
Other duties on goods and services	..	186	20	53	147	133	149	189	152	51
Duty on waste	..	0	404	999	1 225	1 113	961	51	151	164
Large yacht registration duty	..	0	4	2	2	1	1	1	1	0
Duty on CFC	..	0	27	0	53	57	55	56	70	72
Duty on CO2	..	0	0	4 883	5 108	5 056	5 006	5 822	5 882	5 709
Duty on cigarette paper	..	0	0	68	32	30	28	28	29	35
Duty on rechargeable Ni-Cd batteries	..	0	0	21	17	12	6	4	3	1
Duty on piped water	..	0	0	1 357	1 371	1 372	1 371	1 333	1 333	1 516
Duty on carrier bassmade of paper, plastic, etc.	..	0	0	178	210	211	202	201	197	194
Duty on tires	..	0	0	29	45	38	44	62	57	49
Duty on sulphur	..	0	0	164	108	82	68	48	48	44
Duty on chlorinated solvents	..	0	0	2	0	0	0	0	0	0
Duty on natural gas	..	0	0	2 532	3 375	3 610	3 515	4 524	4 324	4 033
Effluent charges	..	0	0	391	190	218	187	205	174	193
Duty on nitrogen	..	0	0	30	27	25	21	26	17	13
Duty on specific growth stimulants	..	0	0	0	0	0	0	0	0	0
Duty on PVC-film	..	0	0	7	12	13	11	11	11	10
Duty on PVC and phthalates	..	0	0	31	42	36	25	23	21	21
Duty on lead accumulators	..	0	0	14	0	0	0	0	0	0
Duty on mineral phosphorus	..	0	0	0	51	39	40	51	51	47
Surcharge on alcoholic soft drinks	..	0	0	0	17	14	12	26	49	37
Duty on nitrogen oxides	..	0	0	0	0	0	0	212	197	505
Duty on saturated fat	..	0	0	0	0	0	0	0	283	1 223
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 47. **Denmark / Danemark (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million DKK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5123 Customs and import duties	556	1 113	1 849	0	0	0	0	0	0	0
Customs duties	..	1 032	1 779	..	..	..	..	..	..	..
Temporary import surcharge	..	0	0	..	..	..	..	..	..	..
Import duties on agricultural produce	..	81	70	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	62	772	1 818	4 421	6 329	6 780	5 439	5 759	6 015	4 553
Sales tax on gambling stakes races	..	28	20	12	18	18	16	16	16	16
Tax on football pools	..	152	284	942	1 134	1 110	1 039	1 071	1 079	63
Tax on cinema tickets	..	0	0	0	0	0	0	0	0	0
Duty on motor vehicle compl. insurance	..	470	922	1 327	2 104	1 976	1 898	1 854	1 746	1 732
Duty on insurance on pleasure boats	..	13	57	66	100	116	115	121	108	105
Duty on charter flight	..	109	283	0	0	0	0	0	0	0
Turnover tax on 6-win horse race betting	..	0	0	0	0	0	0	0	0	0
Duty on casinos	..	0	0	180	259	216	182	176	185	199
Passenger duty	..	0	0	477	6	0	0	0	0	0
Duty on the Danish State Lottery	..	0	0	16	35	38	40	41	42	42
Duty on oil pipeline	..	0	252	1 401	1 815	2 511	1 431	1 824	2 201	1 337
Duty on slot machines	..	0	0	0	858	795	718	656	638	651
Duty on gambling	..	0	0	0	0	0	0	0	0	235
Duty on online casinos	..	0	0	0	0	0	0	0	0	173
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	277	837	311	370	720	347	33	33	33
Duty paid to ECSC	..	4	5	0	0	0	0	0	0	0
Sugar storing duty	..	83	113	62	0	0	0	0	0	0
Duty on the production of sugar	..	81	145	249	-26	213	33	33	33	33
Duty on milk co-reponsibility levy	..	109	255	0	0	0	0	0	0	0
Grain co-reponsibility levy	..	0	319	0	0	0	0	0	0	0
Restructuring scheme for EU sugar system	..	0	0	0	396	507	314	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	499	2 930	4 417	7 470	10 286	10 420	10 464	10 591	10 453	10 608
5210 Recurrent taxes	499	2 930	4 417	7 470	10 286	10 420	10 464	10 591	10 453	10 608
5211 Paid by households: motor vehicles	199	1 874	2 922	5 485	7 886	7 927	8 045	8 225	8 113	8 240
Weight duty automobiles	..	1 874	2 922	5 318	7 610	7 773	7 885	8 078	7 960	8 096
Recycling fee on cars	..	0	0	167	151	154	160	147	153	144
5212 Paid by others: motor vehicles	287	1 014	1 441	1 919	2 344	2 444	2 371	2 310	2 284	2 323
Weight duty automobiles	..	1 014	1 441	1 612	1 997	2 032	1 943	1 941	1 913	1 945
Road charges	..	0	0	307	473	412	428	369	371	378
5213 Paid in respect of other goods	13	42	54	66	56	49	48	56	56	45
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	1 655	3 365	4 642	4 669	4 450	5 115	5 761	5 771
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>64</b>	<b>109</b>	<b>90</b>	<b>96</b>	<b>86</b>	<b>96</b>	<b>106</b>
6100 Paid solely by business	..	..	37	64	109	90	96	86	96	106
6200 Other	..	..	0	0	0	0	0	0	0	0
<b>Custom duties collected for the EU</b>	..	..	..	<b>2 388</b>	<b>3 282</b>	<b>3 106</b>	<b>2 647</b>	<b>3 241</b>	<b>3 177</b>	<b>2 962</b>
<b>Total tax revenue on cash basis</b>	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on accrual basis</b>	<b>21 083</b>	<b>169 100</b>	<b>393 664</b>	<b>640 558</b>	<b>831 564</b>	<b>839 559</b>	<b>798 045</b>	<b>839 081</b>	<b>858 104</b>	<b>882 761</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	-2 387	-1 821	-2 550	-2 313	-2 872	-3 475	-3 925	-3 925
Voluntary social security contributions	..	..	378	709	657	594	649	573	685	668
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	391 655	639 446	829 671	837 840	795 822	836 179	854 864	879 504
Imputed social contributions	..	..	5 871	10 383	14 031	14 248	15 002	15 711	16 314	16 893
National Accounts: Taxes and all social contributions	..	..	397 526	649 829	843 702	852 088	810 824	851 890	871 178	896 397

Note:

Year ending 31st December.

The figures are on an accrual basis.

Heading 2300 includes a small amount of voluntary contributions which cannot be isolated.

Source: Danmarks Statistik.


StatLink  <http://dx.doi.org/10.1787/888933164696>



Table 48. **Estonia / Estonie**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	..	<b>1 910</b>	<b>5 050</b>	<b>5 171</b>	<b>4 938</b>	<b>4 888</b>	<b>5 235</b>	<b>5 663</b>
<b>Total tax revenue exclusive of customs duties</b>	..	..	..	..	<b>5 015</b>	<b>5 139</b>	<b>4 918</b>	<b>4 864</b>	<b>5 206</b>	<b>5 634</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>476</b>	<b>1 197</b>	<b>1 277</b>	<b>1 045</b>	<b>970</b>	<b>1 047</b>	<b>1 184</b>
1100 Of individuals	..	..	..	421	936	1 011	789	776	846	931
1110 On income and profits	..	..	..	421	936	1 011	789	776	846	931
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	55	261	266	256	194	201	252
1210 On profits	..	..	..	55	65	59	39	34	37	56
1220 On capital gains	..	..	..	0	196	208	218	159	164	197
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	<b>674</b>	<b>1 683</b>	<b>1 891</b>	<b>1 819</b>	<b>1 879</b>	<b>1 935</b>	<b>2 000</b>
2100 Employees	..	..	..	0	28	31	75	116	127	137
2110 On a payroll basis	..	..	..	..	28	31	75	116	127	137
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	..	..	..	662	1 635	1 836	1 723	1 742	1 789	1 845
2210 On a payroll basis	..	..	..	662	1 635	1 836	1 723	1 742	1 789	1 845
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	12	21	24	22	21	19	18
2310 On a payroll basis	..	..	..	12	21	24	22	21	19	18
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	<b>24</b>	<b>35</b>	<b>48</b>	<b>48</b>	<b>51</b>	<b>51</b>	<b>59</b>
4100 Recurrent taxes on immovable property	..	..	..	24	35	48	48	51	51	59
Land tax	..	..	..	24	35	48	48	51	51	59
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	0	0	0	0	0	0	0
4500 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>736</b>	<b>2 100</b>	<b>1 922</b>	<b>2 006</b>	<b>1 963</b>	<b>2 173</b>	<b>2 391</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	714	2 033	1 859	1 945	1 909	2 113	2 332
5110 General taxes	..	..	..	521	1 423	1 288	1 224	1 263	1 380	1 513
5111 Value added taxes	..	..	..	520	1 423	1 288	1 224	1 257	1 363	1 508
5112 Sales tax	..	..	..	0	0	0	0	6	17	5
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	194	610	571	720	646	734	819
5121 Excises	..	..	..	183	577	537	697	619	711	791
Alcohol	..	..	..	62	153	151	174	154	181	204
Tobacco	..	..	..	36	134	68	171	91	139	160
Fuel	..	..	..	76	290	295	331	343	359	394
Motor vehicle	..	..	..	9	0	0	0	0	0	0
Package	..	..	..	0	0	0	0	0	0	0
Fur	..	..	..	0	0	0	0	0	0	0
Electricity	..	..	..	0	0	23	22	30	32	33
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	2	0	0	0	0	0	0
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	8	33	34	23	27	22	28
Gambling tax	..	..	..	7	30	31	18	21	19	21
Advertising tax	..	..	..	1	3	3	2	2	3	3
Postal service payment	..	..	..	0	0	0	3	4	0	4
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	22	67	64	61	54	60	59

Table 48. **Estonia / Estonie** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5210 Recurrent taxes	..	..	..	22	67	64	61	54	60	59
Car registration fee	..	..	..	1	5	3	3	4	6	7
Heavy vehicle tax	..	..	..	0	4	4	4	3	4	4
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	20	58	57	55	47	50	49
Business and professional licenses	..	..	..	3	2	1	1	1	1	1
Pollution fee	..	..	..	10	44	43	41	31	34	32
Specific use of water	..	..	..	4	9	10	11	13	13	13
Fees for closure of roads, streets and squares	..	..	..	0	1	1	1	1	1	1
Fishing fees	..	..	..	1	1	1	1	1	1	2
Tax on motor vehicle	..	..	..	2	0	0	0	0	0	0
Boat tax	..	..	..	0	0	0	0	0	0	0
Animal tax	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Custom duties collected for the EU</b>	..	..	..	..	<b>35</b>	<b>33</b>	<b>20</b>	<b>24</b>	<b>29</b>	<b>29</b>
<b>Total tax revenue on cash basis</b>	..	..	..	<b>1 879</b>	<b>5 004</b>	<b>5 292</b>	<b>4 768</b>	<b>4 696</b>	<b>5 026</b>	<b>5 509</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>1 910</b>	<b>5 050</b>	<b>5 171</b>	<b>4 938</b>	<b>4 888</b>	<b>5 235</b>	<b>5 663</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	1 910	5 050	5 171	4 938	4 888	5 235	5 663
Imputed social contributions	..	..	..	2	16	21	23	24	26	28
National Accounts: Taxes and all social contributions	..	..	..	1 911	5 066	5 192	4 961	4 912	5 261	5 691

Note:

Year ending 31st December.

Data on an accrual basis.

Source: Statistics Estonia.


StatLink  <http://dx.doi.org/10.1787/888933164707>

Table 49. **Finland / Finlande**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>1 362</b>	<b>11 895</b>	<b>39 050</b>	<b>62 435</b>	<b>77 447</b>	<b>79 823</b>	<b>74 103</b>	<b>76 315</b>	<b>82 750</b>	<b>85 269</b>
<b>Total tax revenue exclusive of custom duties</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>62 306</b>	<b>77 248</b>	<b>79 618</b>	<b>73 951</b>	<b>76 164</b>	<b>82 561</b>	<b>85 085</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>564</b>	<b>4 654</b>	<b>15 323</b>	<b>26 911</b>	<b>30 358</b>	<b>31 064</b>	<b>26 505</b>	<b>27 104</b>	<b>29 334</b>	<b>29 202</b>
1100 Of individuals	453	4 248	13 562	19 118	23 396	24 593	23 011	22 545	24 181	24 989
1110 On income and profits	453	4 234	13 521	19 118	23 396	24 593	23 011	22 545	24 181	24 989
Tax on income	125	1 827	5 918	9 036	9 086	9 039	7 103	6 465	7 682	7 890
The final withdrawal tax on interest income	0	0	0	92	254	432	493	205	198	237
Communal tax	279	2 376	7 603	9 990	14 056	15 122	15 415	15 875	16 301	16 862
Seaman's tax	3	31	0	0	0	0	0	0	0	0
National pension contributions	32	0	0	0	0	0	0	0	0	0
National health insurance contributions	15	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	14	42	0	0	0	0	0	0	0
Tax on lottery prizes	..	14	42	..	..	..	..	..	..	..
1200 Corporate	111	405	1 761	7 792	6 962	6 471	3 494	4 559	5 153	4 213
1210 On profits	111	405	1 761	7 792	6 962	6 471	3 494	4 559	5 153	4 213
Tax on income	72	202	1 001	4 758	5 298	4 922	2 222	2 972	3 375	2 906
Communal tax	36	187	699	2 900	1 541	1 435	1 184	1 471	1 647	1 208
Church tax	3	16	61	134	123	114	88	116	131	99
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>93</b>	<b>2 776</b>	<b>10 012</b>	<b>15 756</b>	<b>21 384</b>	<b>22 335</b>	<b>22 055</b>	<b>22 648</b>	<b>23 776</b>	<b>25 261</b>
2100 Employees	1	394	1 152	2 926	4 050	4 042	4 141	4 710	5 124	5 724
For employment pension schemes	1	10	23	2 120	2 950	2 997	3 093	3 386	3 692	4 190
For unemployment schemes	0	0	0	435	369	268	188	267	427	459
2110 On a payroll basis	..	10	23	2 565	3 319	3 265	3 281	3 653	4 119	4 649
2120 On an income tax basis	..	384	1 129	361	731	777	860	1 057	1 005	1 075
National pension contributions	..	251	502	2	0	0	0	0	0	0
National health insurance contributions	..	133	627	359	731	777	860	1 057	1 005	1 075
2200 Employers	93	2 230	8 127	11 571	15 715	16 682	16 261	16 041	16 937	17 674
For national pension schemes	29	685	1 502	1 566	1 331	1 076	632	0	0	0
For national health insurance	10	244	792	839	1 142	1 407	1 418	1 590	1 592	1 658
For unemployment schemes	3	106	206	1 143	1 346	1 343	1 296	1 377	1 610	1 736
For employment pension schemes	50	1 195	5 627	8 023	11 896	12 856	12 915	13 074	13 735	14 280
For accident and group life insurance premiums	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	2 230	8 127	11 571	15 715	16 682	16 261	16 041	16 937	17 674
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	152	733	1 259	1 619	1 611	1 653	1 897	1 715	1 863
For employment pension schemes	..	84	394	576	817	848	888	932	1 045	1 147
2310 On a payroll basis	..	84	394	576	817	848	888	932	1 045	1 147
2320 On an income tax basis	..	68	339	683	802	763	765	965	670	716
National pension contributions	..	43	151	5	0	0	0	0	0	0
National health insurance contributions	..	25	188	678	802	763	765	965	670	716
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>70</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Soc. Sec. contr. for children allowance	70	22	..	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>54</b>	<b>221</b>	<b>956</b>	<b>1 518</b>	<b>2 012</b>	<b>2 048</b>	<b>1 903</b>	<b>2 087</b>	<b>2 138</b>	<b>2 361</b>
4100 Recurrent taxes on immovable property	0	0	76	569	855	914	974	1 169	1 199	1 270
4110 Households	..	..	46	273	405	437	462	576	592	628
4120 Others	..	..	30	296	450	477	512	593	607	642
4200 Recurrent taxes on net wealth	24	24	26	179	0	0	0	0	0	0
4210 Individual	11	23	25	175	..	..	..	..	..	..
4220 Corporate	13	2	1	4	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	26	146	368	459	651	440	387	395	509
4310 Estate and inheritance taxes	3	21	121	307	384	545	368	324	330	426
4320 Gift taxes	1	5	25	61	75	106	72	63	65	83
4400 Taxes on financial and capital transactions	27	170	707	401	698	483	489	531	544	582
Stamp duty excluded entertainment	27	170	688	-20	0	0	0	0	0	0
Credit tax	0	0	19	0	0	0	0	0	0	0
Transfer tax	0	0	0	421	698	483	489	531	544	582
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>578</b>	<b>4 202</b>	<b>12 710</b>	<b>18 091</b>	<b>23 425</b>	<b>24 098</b>	<b>23 419</b>	<b>24 256</b>	<b>27 240</b>	<b>28 186</b>
5100 Taxes on production, sale, transfer, etc	570	4 158	12 553	17 651	22 754	23 393	22 700	23 491	26 407	27 355
5110 General taxes	251	2 062	7 519	10 869	15 207	15 658	15 176	15 533	17 315	17 987

Table 49. **Finland / Finlande** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5111 Value added taxes	251	2 062	7 519	10 869	15 207	15 658	15 176	15 533	17 315	17 987
Value added taxes	251	2 062	7 519	9 616	13 657	13 976	13 434	13 691	15 281	15 814
VAT repayments of local government	0	0	0	849	1 550	1 682	1 742	1 842	2 034	2 173
Social Insur. Institutions' part of VAT revenue	0	0	0	404	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
Suppl. sales tax on consumer durables	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	319	2 096	5 034	6 782	7 547	7 735	7 524	7 958	9 092	9 368
5121 Excises	183	1 615	3 811	5 613	6 013	6 150	5 888	6 286	7 319	7 514
Excise on tobacco products	52	206	473	561	622	627	693	655	718	749
Excise on sweetments	6	23	26	0	0	0	0	0	0	0
Excise on medium, strong beer	3	109	419	0	0	0	0	0	0	0
Excise on non-alcoholic beverages	2	17	22	32	35	35	35	37	134	197
Excise on certain foodstuffs	3	218	36	0	0	0	0	0	0	0
Excise on liquid fuels	58	504	983	2 582	2 907	3 162	3 052	3 167	3 875	3 956
Excise on motor cars	28	238	697	1 059	1 217	1 016	687	941	1 068	1 006
Tax on alcoholic beverages	29	353	813	1 239	1 016	1 114	1 223	1 279	1 291	1 374
Levies on pharmacy	2	16	46	86	113	120	129	122	144	145
Levies for price reduction on butter	0	3	0	0	0	0	0	0	0	0
Levies for marketing of milk	0	12	58	0	0	0	0	0	0	0
Excise on margarines	0	18	55	0	0	0	0	0	0	0
Stock-building levies on liquid fuels	0	15	44	46	50	49	45	48	46	44
Excise on sugar products	0	18	34	0	0	0	0	0	0	0
Excise on feeding stuffs	0	0	0	0	0	0	0	0	0	0
Excise on fertilizers	0	21	21	0	0	0	0	0	0	0
Excise on oil-based concentrated feed	0	1	0	0	0	0	0	0	0	0
Excise on protein feed	0	0	0	0	0	0	0	0	0	0
Equalization fee agricultural products	0	8	29	0	0	0	0	0	0	0
Excise on albumen	0	0	30	0	0	0	0	0	0	0
Tax on electricity	0	65	0	0	0	0	0	0	0	0
Oil damage levy	0	0	7	5	8	8	8	20	24	24
Oil waste levy	0	0	4	3	4	4	4	4	4	4
Price difference compensations	0	-231	0	0	0	0	0	0	0	0
The milk quota charge	0	0	6	0	0	0	0	0	0	0
Levies for marketing of special agric. prod.	0	0	0	0	0	0	0	0	0	0
Excise on phosphorous fertilizers	0	0	7	0	0	0	0	0	0	0
Excise on certain beverage packages	0	0	0	0	41	15	12	13	15	15
5122 Profits of fiscal monopolies	38	86	202	0	0	0	0	0	0	0
Excess profits on alcohol	38	86	202	..	..	..	..	..	..	..
5123 Customs and import duties	88	235	423	0	0	0	0	0	0	0
Import duties	62	126	232	..	..	..	..	..	..	..
Import levies on agricultural products	26	6	12	..	..	..	..	..	..	..
Local import duties (Town dues)	1	0	0	..	..	..	..	..	..	..
Import levies price stabilisation fund	0	3	0	..	..	..	..	..	..	..
Custom duties and levies on agricultural goods	0	0	0	..	..	..	..	..	..	..
Equalization tax	0	100	179	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Export duties	..	..	..	..	..	..	..	..	..	..
Levies on export	..	..	..	..	..	..	..	..	..	..
Counter-cyclical tax exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
Investment tax on buildings	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	9	161	599	1 160	1 533	1 584	1 635	1 671	1 772	1 853
Net revenue of betting	8	94	329	703	807	829	868	874	883	901
Tax on motion pictures	0	0	0	0	0	0	0	0	0	0
Stamp duties on entertainment	2	5	0	0	0	0	0	0	0	0
Fire protection levy	0	3	7	6	8	8	9	9	9	10
Tax on waste	0	0	0	33	56	52	45	42	64	56
Rail tax	0	0	0	0	18	21	17	18	18	16
Tax on insurance premiums	0	58	263	337	509	536	557	584	626	660
Tax on lottery prizes	0	0	0	80	135	138	139	144	172	210
Tax on telecommunications	0	0	0	0	0	0	0	0	0	0
Bank tax	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Tax on charter flights	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	9	1	1	1	1	1	1
Sugar levy	..	..	..	9	1	1	1	1	1	1
Steel and coal levy	..	..	..	0	0	0	0	0	0	0

Table 49. **Finland / Finlande (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	8	44	157	440	671	705	719	765	833	831
5210 Recurrent taxes	8	44	157	423	637	669	686	725	792	791
5211 Paid by households: motor vehicles	0	2	5	165	486	500	511	541	585	615
5212 Paid by others: motor vehicles	7	32	135	235	126	137	144	150	174	143
5213 Paid in respect of other goods	1	10	17	22	25	32	31	34	33	33
Dog licenses	1	2	4	5	3	3	2	2	1	2
Hunting and fishing licenses	1	7	13	17	17	24	23	24	24	23
Seamens welfare and rescue levy	0	0	0	1	1	1	1	1	1	1
Nuclear energy research levy	0	0	0	0	4	4	5	7	7	7
5220 Non-recurrent taxes	0	0	0	17	34	36	33	40	41	40
Vehicle registration tax	..	0	0	17	34	36	33	40	41	40
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>2</b>	<b>21</b>	<b>50</b>	<b>30</b>	<b>69</b>	<b>73</b>	<b>69</b>	<b>69</b>	<b>73</b>	<b>75</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	21	50	30	69	73	69	69	73	75
<b>Custom duties collected for the EU</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>129</b>	<b>199</b>	<b>205</b>	<b>152</b>	<b>151</b>	<b>189</b>	<b>184</b>
<b>Total tax revenue on cash basis</b>	<b>1 362</b>	<b>11 895</b>	<b>39 398</b>	<b>61 639</b>	<b>77 110</b>	<b>79 969</b>	<b>74 057</b>	<b>76 214</b>	<b>82 474</b>	<b>85 244</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>39 050</b>	<b>62 435</b>	<b>77 447</b>	<b>79 823</b>	<b>74 103</b>	<b>76 315</b>	<b>82 750</b>	<b>85 269</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	0	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	0	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	0	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	0	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	262	632	235	228	224	220	254	261	267
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	12 157	39 682	62 671	77 675	80 047	74 323	76 569	83 011	85 536
Imputed social contributions	..	513	688	30	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	12 670	40 370	62 701	77 675	80 047	74 323	76 569	83 011	85 536

Note:

Year ending 31st December.

From 1988 data are on accrual basis.

Finland has an imputation system where the full credit is taken into account in shareholders taxation. According to estimates made by the National Board of Taxation, the credit given to shareholders was 193 millions euros in 1991; the effects on personal income taxation are estimated.

Headings 2120 and 2320: The breakdown of contributions paid by employees and self-employed or non-employed is estimated.

Heading 4200: All figures in this subheading are estimated.


Heading 4400: Stamp duties include payment for some government services where the levy can be regarded as required (the levy is linked to the cost of providing the service). However they are classified as taxes and recorded under this subheading as taxes on financial and capital transactions because the amounts involved cannot be identified.

Heading 5121: The negative item under the title 'Price difference compensations' refers to the subsidies paid out on agricultural products under the price compensation scheme which can be offset against any positive tax liability which arising under the same scheme. From 1983 this item has been offset against revenues from excises on certain foodstuffs, on medium and stronger beer and on non-alcoholic beverages.

Heading 5126: Prior to 1979, no figures are available for amounts paid under the Fire protection levy .

Heading 5212: Prior to 1990, a part of the tax is paid by 'households'.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.

StatLink  <http://dx.doi.org/10.1787/888933164719>

**Table 50. France**  
**Details of tax revenue / Recettes fiscales détaillées**

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Recettes fiscales totales</b>	<b>25 776</b>	<b>178 576</b>	<b>433 771</b>	<b>643 309</b>	<b>828 971</b>	<b>846 614</b>	<b>806 916</b>	<b>835 670</b>	<b>888 970</b>	<b>925 339</b>
<b>Recettes fiscales totales excluant les droits de douane</b>	..	..	..	<b>641 796</b>	<b>827 314</b>	<b>844 999</b>	<b>805 455</b>	<b>833 918</b>	<b>887 104</b>	<b>923 456</b>
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>4 095</b>	<b>30 019</b>	<b>69 649</b>	<b>160 363</b>	<b>197 939</b>	<b>204 424</b>	<b>167 118</b>	<b>183 180</b>	<b>202 235</b>	<b>219 074</b>
1100 Des personnes physiques	2 736	20 734	46 272	115 885	141 405	147 438	139 193	141 638	151 431	166 969
1110 Sur le revenu et les bénéfiques	2 723	20 674	46 252	115 884	141 405	147 437	139 193	141 638	151 431	166 969
Impôt sur revenu personnes physiques	..	18 207	39 237	49 548	48 597	50 957	46 113	47 048	50 765	59 605
Retenue source sur B.N.C.	..	51	189	293	559	499	416	446	530	621
Retenue sur capitaux mobiliers	..	2 333	3 971	0	0	0	0	0	0	0
CSG, FSV, CRDS	..	0	0	65 953	92 204	95 902	92 564	93 972	99 877	106 016
Taxe forfaitaire sur métaux précieux,	..	70	58	47	37	40	39	52	88	100
Ressources sur cumuls rémunérations	..	7	20	38	0	1	0	0	0	0
Contribution sociale de solidarité	..	0	2 207	5	0	29	30	82	109	385
Autres	..	6	571	0	8	9	31	38	62	242
1120 Sur les gains en capital	14	59	20	1	0	1	0	0	0	0
Sur les gains en capital	..	0	0	0	..	0	..	..	..	..
Prélèv. sur bénéf. construction immobilière	..	59	20	1	..	1	..	..	..	..
1200 Des sociétés	1 358	9 158	23 117	44 478	56 534	56 986	27 925	41 542	50 804	52 105
1210 Sur les bénéfiques	1 358	9 158	23 117	44 478	56 534	56 986	27 925	41 542	50 804	52 105
Impôts sur les sociétés (émission de rôles)	..	8 524	20 804	39 755	51 063	48 787	20 286	33 717	42 424	42 310
3% dividendes	..	0	0	0	0	0	0	0	0	193
Retenue sur capitaux mobiliers	..	487	1 333	1 460	3 492	5 314	5 480	5 952	6 916	8 057
Précomptes sur bénéfices distribués (devenu prélèvement exceptionnel de 25% en 2005)	..	36	247	1 135	88	17	63	28	13	1
Prélèv. except. entrep. travail temporaire	..	0	0	0	0	0	0	0	0	0
Contribution sociale sur bénéfiques des sociétés	..	0	0	589	158	938	601	842	776	770
Imposition annuelle forfaitaire	..	111	658	1 484	1 656	1 720	1 399	599	592	662
Prélèvement except. assurances	..	0	61	55	64	71	96	94	83	112
Autres (prélèv. except. entrep. pétrol.)	..	0	14	0	13	139	0	310	0	0
1220 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
1300 Non-ventilables entre 1100 et 1200	0	127	260	0	0	0	0	0	0	0
<b>2000 Cotisations de sécurité sociale</b>	<b>8 804</b>	<b>76 235</b>	<b>191 141</b>	<b>231 875</b>	<b>307 663</b>	<b>315 789</b>	<b>317 560</b>	<b>323 816</b>	<b>336 595</b>	<b>346 041</b>
2100 A la charge des salariés	1 701	19 851	57 347	57 686	76 815	77 511	77 172	78 268	80 987	83 680
Cotisations effectives	..	19 851	57 347	57 686	76 815	77 511	77 172	78 268	80 987	83 680
2110 Sur la base du salaire	..	..	..	57 686	76 815	77 511	77 172	78 268	80 987	83 680
2120 Sur la base de l'impôt sur les revenus	..	..	..	0	0	0	0	0	0	0
2200 A la charge des employeurs	6 525	50 742	118 079	159 476	208 688	214 746	215 326	219 687	229 873	235 411
Cotisations effectives	..	50 742	118 079	159 476	208 688	214 746	215 326	219 687	229 873	235 411
2210 Sur la base du salaire	..	..	..	159 476	208 688	214 746	215 326	219 687	229 873	235 411
2220 Sur la base de l'impôt sur les revenus	..	..	..	0	0	0	0	0	0	0
2300 A charge des travailleurs indép. ou sans emploi	578	5 642	15 714	14 713	22 160	23 532	25 062	25 861	25 735	26 950
Cotisations effectives	..	5 642	15 714	14 713	22 160	23 532	25 062	25 861	25 735	26 950
2310 Sur la base du salaire	..	..	..	14 713	22 160	23 532	25 062	25 861	25 735	26 950
2320 Sur la base de l'impôt sur les revenus	..	..	..	0	0	0	0	0	0	0
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	0	0	0	0	0
2410 Sur la base du salaire	..	..	..	..	..	..	..	..	..	..
2420 Sur la base de l'impôt sur les revenus	..	..	..	..	..	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>1 189</b>	<b>3 935</b>	<b>8 254</b>	<b>14 916</b>	<b>22 874</b>	<b>24 375</b>	<b>25 676</b>	<b>26 926</b>	<b>27 807</b>	<b>29 707</b>
Taxe sur les salaires	..	2 413	5 208	7 583	10 272	11 239	11 201	11 440	11 675	12 094
Forfait social	..	0	0	0	0	0	314	657	1 150	2 716
Taxe d'apprentissage	..	172	101	102	964	1 120	474	430	459	515
Divers contributions directes	..	263	379	551	736	542	1 111	1 759	1 498	1 418
Taxe de formation professionnelle	..	236	30	97	19	23	16	13	14	17
Fonds national d'aide au logement	..	120	754	1 506	2 412	2 383	2 438	2 465	2 570	2 663
Taxe au profit des syndicats de transports	..	731	1 600	3 786	5 738	5 977	6 793	7 044	7 358	7 780
Versement au profit de l'UNEDIC	..	0	23	24	0	0	0	0	0	0
Taxe sur salaires retraités réemployés	..	0	0	0	0	0	0	0	0	0
Cotisation de prévoyance	..	0	0	415	773	735	1 427	1 120	1 081	470
Autres	..	0	159	851	100	435	6	81	30	20
Caisse nationale de solidarité pour l'autonomie (CNSA)	..	0	0	0	1 860	1 921	1 896	1 917	1 972	2 014
Contribution employeurs pour le FCAATA	..	0	0	0	0	0	0	0	0	0
<b>4000 Impôts sur le patrimoine</b>	<b>1 105</b>	<b>8 591</b>	<b>27 434</b>	<b>44 070</b>	<b>65 318</b>	<b>64 726</b>	<b>64 429</b>	<b>70 613</b>	<b>75 043</b>	<b>78 880</b>
4100 Impôts périodiques sur la propriété immobilière	506	5 358	14 808	27 340	39 875	41 666	45 099	47 589	49 782	52 185

Table 50. **France** (cont.)  
Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4110 Ménages	198	4 454	11 493	20 186	30 584	31 970	34 562	36 480	38 110	39 965
Taxe d'habitation	..	2 306	5 100	8 366	12 433	13 036	14 407	15 254	15 894	16 780
Contributions foncières (bâti)	..	1 034	4 040	8 460	11 983	12 525	13 647	14 403	15 145	15 868
Taxe d'enlèvement ordures ménagères	..	534	1 219	3 103	5 117	5 370	5 411	5 699	5 910	6 101
Imposition foncier non-bâti	..	506	979	172	851	863	895	919	917	933
Taxe au profit chambre d'agriculture	..	0	0	53	59	59	61	61	62	62
Taxe de balayage	..	0	0	68	74	74	71	75	75	109
Autres	..	74	156	-36	67	43	70	69	107	112
4120 Autres agents	308	904	3 315	7 154	9 291	9 696	10 537	11 109	11 672	12 220
Contribution foncière propriété bâtie	..	759	3 032	6 256	9 054	9 458	10 295	10 865	11 425	11 971
Impositions foncier non-bâti	..	127	245	688	0	0	0	0	0	0
Taxe au profit chambre d'agriculture	..	18	39	210	237	238	242	244	247	249
Autres	..	0	0	0	0	0	0	0	0	0
4200 Impôts périodiques sur l'actif net	0	0	2 615	2 440	4 390	4 155	3 580	4 461	4 305	5 030
4210 Personnes physiques	..	..	938	2 440	4 390	4 155	3 580	4 461	4 305	5 030
4220 Sociétés	..	..	1 677	0	0	0	0	0	0	0
4300 Impôts sur mut. par décès, succ. et donations	145	1 010	4 124	6 907	8 910	7 894	7 462	7 738	8 668	9 616
4310 Impôts sur mut. par décès et successions	140	875	3 490	5 508	7 853	7 111	6 887	6 862	7 075	8 225
Mutations à titre gratuit	..	861	3 453	5 428	7 794	6 996	6 782	6 806	6 881	7 596
Recettes diverses et pénalités	..	14	37	80	59	115	105	56	194	629
4320 Impôts sur les donations	5	135	634	1 399	1 057	783	575	876	1 593	1 391
Donations	..	113	568	1 399	1 057	783	575	876	1 593	1 391
Recettes diverses et pénalités	..	0	0	0	0	0	0	0	0	0
Autres	..	22	66	0	0	0	0	0	0	0
4400 Impôts sur transact. mobilières et immob.	447	2 224	5 886	7 383	12 143	11 011	8 288	10 825	12 288	12 049
Créances rentes offices	..	30	209	279	443	323	224	279	358	384
Fonds de commerce	..	253	518	199	268	228	135	154	161	159
Meubles corporels	..	14	18	0	0	0	1	1	1	1
Immeubles et droits immobiliers	..	63	4	2	2	0	2	3	0	0
Sociétés	..	95	218	4	5	9	7	8	7	7
Recettes diverses et pénalités	..	35	60	367	179	165	183	253	260	54
Actes judiciaires et extra-judiciaires	..	6	10	0	0	0	0	0	0	0
Taxe de publicité foncière	..	781	38	68	130	151	135	140	122	161
Droits et timbres divers	..	94	242	0	0	0	0	0	0	0
Impôts sur opérations de bourse	..	168	525	407	271	0	0	0	0	0
Taxe sur les transactions financières	..	0	0	0	0	0	0	0	0	245
Taxe additionnelle droits d'enregistrement	..	679	4 002	5 339	10 396	9 691	7 188	9 567	10 909	10 486
Autres droits et recettes	..	5	44	718	449	444	413	420	470	552
4500 Impôts non-périodiques	8	0	0	0	0	0	0	0	0	0
4510 Sur l'actif net	8	..	..	..	..	..	..	..	..	..
4520 Autres non-périodiques	0	..	..	..	..	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	0	0	0	0	0
<b>5000 Impôts sur les biens et services</b>	<b>9 902</b>	<b>54 317</b>	<b>123 235</b>	<b>166 608</b>	<b>206 293</b>	<b>208 962</b>	<b>203 264</b>	<b>210 067</b>	<b>221 478</b>	<b>226 787</b>
5100 Impôts sur production, vente, transfert, etc.	9 676	52 719	119 201	162 007	200 452	202 571	197 004	203 746	214 729	219 613
5110 Impôts généraux	5 994	37 760	81 341	110 296	142 033	143 610	136 313	141 219	146 489	148 768
5111 Taxes sur la valeur ajoutée	5 173	37 282	79 972	107 511	137 137	138 378	130 861	136 129	141 160	143 168
TVA (budget général)	..	36 895	78 902	103 054	136 927	137 835	130 303	135 578	140 552	142 526
TVA (BAPSA)	..	62	101	4 111	0	0	0	0	0	0
Autres TVA	..	325	969	0	0	0	0	0	0	0
Sous-compensation TVA agriculture	..	0	0	346	138	333	330	330	376	407
TVA sur subventions	..	0	0	0	72	210	228	221	232	235
5112 Impôts sur les ventes	822	0	0	0	0	0	0	0	0	0
5113 Autres impôts	0	477	1 369	2 784	4 896	5 232	5 452	5 090	5 329	5 600
Contribution sociale de solidarité	..	477	1 369	2 784	4 896	5 232	5 452	5 090	5 329	5 600
5120 Impôts sur biens et services déterminés	3 682	14 960	37 860	51 712	58 419	58 961	60 691	62 527	68 240	70 845

Table 50. **France (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Accises	2 775	11 013	26 834	39 850	44 013	44 226	44 636	45 770	48 513	49 261
Taxe sur les produits pétroliers	..	7 136	17 476	23 493	24 318	23 897	23 547	23 577	23 923	23 564
Prélèv. except. sur entrep. produits pétroliers	..	0	0	0	0	0	0	0	0	0
Droits sur vins, cidres et hydromels	..	97	174	0	121	113	117	121	122	281
Droits sur alcools	..	1 238	1 593	3 025	484	352	2 564	2 482	2 987	2 625
Droits sur bière et eaux minérales	..	58	91	20	409	392	397	538	395	413
Autres droits et recettes	..	136	38	19	2 169	2 163	136	100	97	103
Impôts et taxes sur tabacs et allumettes	..	1 188	2 989	7 965	9 659	9 931	10 295	11 083	11 768	11 882
Amendes et confiscations	..	2	1	0	0	0	0	0	0	0
Garantie matières or et argent	..	6	19	29	2	0	0	0	0	0
Taxes au profit de l'ANDA	..	84	147	89	0	0	0	0	0	0
Taxe sanitaire et d'org. marché des viandes	..	0	0	48	46	43	46	43	42	40
Taxe sur les céréales	..	147	275	19	19	0	18	24	18	17
Redevances débits de tabac	..	0	0	0	0	0	0	0	0	0
Redevances sur sel de potasse	..	0	0	0	0	0	0	0	0	0
Taxe sur les farines	..	0	0	38	0	0	0	0	0	0
Redevances incluses dans prix carburants	..	36	32	453	485	467	489	495	492	482
Taxe au profit du Fonds National du Livre	..	7	17	0	0	0	0	0	0	0
Taxe sur produit exploitations forestières	..	11	0	0	0	0	0	0	0	0
Redevances des mines	..	16	59	43	23	23	25	25	24	23
Taxe sur électricité et chauffage	..	426	1 340	1 061	2 990	3 249	3 390	3 717	4 778	5 573
Surtaxe sur les apéritifs	..	12	17	0	0	0	0	0	0	0
Vignettes pharmaceutiques	..	4	559	0	0	0	0	0	0	0
Taxe sur betterave, sucre et alcool	..	22	400	0	0	0	0	0	0	0
Taxe solidarité sur graines oléagineuses	..	8	41	0	0	0	0	0	0	0
Taxe sur corps gras alimentaires	..	32	89	99	0	0	0	0	0	0
Taxe au profit Caisse Nationale des Lettres	..	23	0	0	0	0	0	0	0	0
Taxe sur consommation eau au profit FNAE	..	34	51	74	5	5	4	11	7	17
Taxe sur les viandes	..	25	36	0	19	2	18	1	157	278
Taxe au profit agences financières de bassin	..	217	609	1 624	1 821	1 959	1 905	1 763	2 051	2 214
Taxe au profit du FIRS (marché du sucre)	..	0	0	0	0	0	0	0	0	0
Contrib. except. pharmacies et laboratoires	..	16	0	522	0	0	0	0	0	0
Taxe locale	..	5	8	241	247	268	303	325	352	351
Contrib. distributeurs énergie élec. au profit du FACE	..	0	0	183	322	344	346	324	354	349
Taxe au profit de l'ADEME	..	0	0	80	212	313	387	489	479	491
Octroi de mer	..	0	0	449	544	587	589	581	376	373
Taxe générale sur les activités polluantes	..	0	0	6	16	12	3	16	36	123
Stocks sur les produits pétroliers	..	0	0	0	0	0	0	0	0	0
Autres	..	30	772	78	102	106	57	55	55	62
Institut français du pétrole (IFP)	..	0	0	193	0	0	0	0	0	0
5122 Bénéfices des monopoles fiscaux	0	0	0	0	0	0	0	0	0	0
5123 Droits de douane et droits à l'importation	471	966	1 669	297	386	374	378	428	771	660
Droits à l'importation (Etat)	..	0	0	0	0	0	0	0	0	0
Droits à l'importation (UE)	..	873	1 623	0	0	0	0	0	0	0
Octroi de mer	..	0	0	267	327	313	299	361	614	612
Autres	..	94	46	30	59	61	79	67	157	48
5124 Taxes à l'exportation	0	75	15	0	0	0	0	0	0	0
Prélèv. agricoles (part de l'Etat)	..	0	0	..	..	..	..	..	..	..
Prélèv. agricoles (part UE)	..	75	15	..	..	..	..	..	..	..
5125 Impôts sur biens d'équipement	0	0	0	0	0	0	0	0	0	0



Table 50. **France** (cont.)  
Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5126 Impôts sur services déterminés	431	2 690	8 373	11 204	14 007	14 043	15 623	16 274	18 902	20 866
Prélèvements sur le PMU	..	446	545	502	719	672	688	626	449	429
Prélèv. produit jeux et casinos	..	0	0	727	1 022	955	793	748	760	742
Prélèv. sur loterie nationale et loto	..	200	702	1 305	1 982	1 756	1 721	1 800	2 143	2 062
Prélèv. except. sur banque et établ. crédit	..	0	0	0	0	0	0	0	0	0
Taxe sur convention d'assurance	..	1 292	4 782	5 097	6 571	6 769	6 846	7 099	8 429	9 826
Baux enregistrement	..	264	633	573	29	3	-3	-5	-4	0
Taxes funéraires	..	11	32	14	11	11	12	12	11	11
Droits de timbre contrat transport	..	9	77	10	0	0	0	0	0	0
Expertises et vérifications techniques	..	0	0	0	0	0	0	0	0	0
Taxe au profit de l'ANAEM	..	0	0	33	58	45	108	129	141	149
Taxe sur l'utilisation des voies navigables	..	0	0	104	157	165	171	169	175	188
Autres taxes diverses	..	98	272	273	449	312	983	1 007	947	905
Taxes sur les jeux et spectacles	..	75	195	274	372	335	309	425	788	808
Taxe sur fonds de garantie automobile (FGAC)	..	32	135	223	274	306	321	323	384	372
Taxes assurance auto. (Etat + Séc. Soc.)	..	0	0	55	0	0	0	0	0	0
Taxe Fonds National Calamités Agricoles	..	0	0	261	96	96	97	101	106	114
Prélèv. 5% Fonds Nat. Amélioration Habitat	..	114	258	678	604	621	595	604	619	663
Cotisat. des entrep. au Centre Nat. du Cinéma	..	52	207	397	144	148	612	766	818	733
Taxe alimentation au Fonds Assurances Agricoles	..	0	0	0	0	0	0	0	0	0
Taxe au profit du Fonds National Sportif	..	3	0	0	0	0	0	0	0	0
Taxe Fonds de Revalorisation Rentes et Pensions	..	15	0	0	0	0	0	0	0	0
Taxe annuelle sur encours de crédits	..	0	0	0	0	0	0	0	0	0
Taxe sur la publicité	..	0	26	52	38	59	152	156	190	205
Prélèv. sur salaires des conserv. hypothèques	..	67	188	0	0	0	0	0	0	0
Taxe de sécurité et sûreté	..	0	0	220	353	552	450	459	477	521
Taxe de risque systémique	..	0	0	0	0	0	0	0	495	1 026
Taxe sur les mutuelles au profit de la CMU	..	0	0	247	560	396	1 566	1 637	1 735	1 862
Autres	..	10	320	159	568	842	202	218	239	250
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
5128 Autres impôts	5	215	970	360	13	318	54	55	54	58
Taxe de co-responsabilité sur le lait	..	48	119	0	0	0	0	0	0	0
Taxe de co-responsabilité sur les céréales	..	0	520	0	0	0	0	0	0	0
Prélèvement pour la CECA	..	14	0	0	0	0	0	0	0	0
Receveur des douanes	..	9	24	0	0	0	0	0	0	0
Divers (collect. locales)	..	0	0	0	0	0	0	0	0	0
Cotisations sur les sucres	..	68	185	270	0	305	41	42	41	45
Taxe au profit du FIRS (marché du sucre)	..	76	120	76	0	0	0	0	0	0
Autres	..	0	2	14	13	13	13	13	13	13
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	226	1 598	4 034	4 601	5 841	6 391	6 260	6 321	6 749	7 174
5210 Impôts périodiques	178	1 226	3 024	2 810	3 009	3 108	2 821	2 866	2 888	3 107
5211 A la charge des ménages : véhicules à moteur	27	545	1 236	126	0	0	0	0	0	0
Taxe différentielle (budget gén. et collect. loc.)	..	545	1 236	126	0	0	0	0	0	0
5212 A la charge autres agents : véhicules à moteur	79	545	1 086	1 280	1 559	1 505	1 376	1 269	1 215	1 255
Taxe sur les véhicules des sociétés	..	197	345	644	891	1 086	1 098	992	927	983
Taxe sur les véhicules (budg. gén. et coll. loc.)	..	348	741	636	668	419	278	277	288	272
5213 Autres impôts périodiques	72	136	702	1 404	1 450	1 603	1 445	1 597	1 673	1 852
Taxe spéciale usage des routes	..	0	0	420	526	521	528	539	612	570
Droit de pesage	..	17	14	0	0	0	0	0	0	0
Divers taxes (collectivités locales)	..	7	33	0	0	0	0	0	0	0
Taxe magnétoscopes	..	0	0	0	0	0	0	0	0	0
Redev. pour surveillance centrales nucléaires	..	8	41	0	0	0	0	0	0	0
Taxe d'usage des abattoirs	..	19	13	0	0	0	0	0	0	0
Contrib. des entrepr. à la prépa. médicaments	..	0	20	238	0	429	284	379	362	318
Taxe sur les pylones électriques	..	1	66	128	183	190	190	213	223	233
Licence débit de boisson	..	8	22	23	0	2	0	0	0	0
Droit annuel de francisation et de navigation	..	0	0	0	0	37	37	39	39	37
Redevances d'usage des fréquences radioélectriques	..	0	0	191	280	268	244	275	177	325
Autres	..	75	493	404	461	156	162	152	260	369

Table 50. **France** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5220 Impôts non-périodiques	47	372	1 010	1 791	2 832	3 283	3 439	3 455	3 861	4 067
Récépissés de mise en circulation	..	75	0	0	0	0	0	0	0	0
Taxes et licences débits de boissons	..	0	0	3	0	0	0	0	0	0
Redevance pour droit de construire	..	79	53	72	0	68	1	18	18	18
Taxe locale d'équipement	..	146	263	305	848	928	1 239	1 252	1 483	1 614
Taxe sur les certificats d'immatriculation des véhicules	..	0	0	1 373	1 939	1 968	1 917	1 917	2 080	2 117
Dépassement plafond légal de densité	..	38	270	38	45	94	82	82	82	82
Taxe additionnelle sur certif. d'immatric. des véhicules	..	0	0	0	0	225	200	186	198	236
Autres	..	35	423	0	0	0	0	0	0	0
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Autres impôts</b>	<b>681</b>	<b>5 480</b>	<b>14 060</b>	<b>23 964</b>	<b>27 227</b>	<b>26 723</b>	<b>27 408</b>	<b>19 316</b>	<b>23 946</b>	<b>22 967</b>
6100 A la charge exclusive des entreprises	678	5 480	14 060	22 278	27 219	26 701	27 383	19 310	23 940	22 961
Taxes au profit de l'INPI	..	43	67	115	156	165	160	165	170	171
Taxe sur les frais généraux	..	0	0	0	0	0	0	0	0	0
Taxe professionnelle	..	5 152	13 381	19 641	22 035	21 100	21 885	0	0	0
Taxe des prestations des syndicats (collect. loc.)	..	36	197	293	0	0	0	0	0	0
Taxes diverses (budget gén. et org. div. adm. cent.)	..	0	0	61	236	254	219	255	232	293
Taxe annuelle sur les encours de crédits	..	110	0	0	0	0	0	0	0	0
Prélèv. except. sur entreprises d'assurances	..	0	0	0	0	0	0	0	0	0
Produit de l'imposition (Chambre des Métiers)	..	36	125	155	203	205	217	275	187	205
Contribution au FNE	..	4	240	204	33	35	12	10	4	4
Autres	..	98	50	1 007	3 721	3 938	3 824	807	2 212	1 165
Taxe ANDA - ADAR	..	0	0	32	0	0	0	0	0	0
Cotisation foncière des entreprises	..	0	0	0	0	0	0	4 941	5 160	5 465
Cotisation sur la valeur ajoutée des entreprises	..	0	0	0	0	0	0	10 346	11 703	12 724
Imposition forfaitaire sur les entreprises de réseaux	..	0	0	0	0	0	0	1 223	1 085	1 142
Exit taxe sur les assurances	..	0	0	0	0	0	0	0	1 670	0
Produit imposition Chambre de Commerce	..	0	0	770	835	784	937	1 103	1 180	1 328
Contribution patronale sur stock-options	..	0	0	0	0	220	129	185	262	309
Taxe sur le résultat des entreprises ferroviaires	..	0	0	0	0	0	0	0	75	155
6200 A la charge d'autres agents	3	0	0	1 686	8	22	25	6	6	6
Autres	..	..	..	1 686	8	22	25	6	6	6
Ecart aux comptes de secteurs	..	..	..	0	0	0	0	0	0	0
<b>Droits de douane perçus pour l'UE</b>	..	..	..	<b>1 513</b>	<b>1 657</b>	<b>1 615</b>	<b>1 461</b>	<b>1 752</b>	<b>1 866</b>	<b>1 883</b>
<b>Crédits d'impôts récupérables</b>										
Crédits d'impôts récupérables contre 1110	..	..	..	0	7 663	9 689	10 966	10 761	9 750	9 115
Composante fiscale	..	..	..	..	..	..	..	..	..	..
Composante transfert	..	..	..	..	..	..	..	..	..	..
Crédits d'impôts récupérables contre 1210	..	..	..	457	1 860	2 667	7 633	6 655	5 180	5 134
Composante fiscale	..	..	..	..	..	..	..	..	..	..
Composante transfert	..	..	..	..	..	..	..	..	..	..
<b>Recettes fiscales totales sur la base d'encaissements</b>	<b>25 776</b>	<b>178 576</b>	<b>433 771</b>	<b>639 427</b>	<b>824 688</b>	<b>841 927</b>	<b>801 266</b>	<b>830 914</b>	<b>882 663</b>	<b>920 101</b>
<b>Recettes fiscales totales sur la base des droits constatés</b>	..	..	..	<b>643 309</b>	<b>828 971</b>	<b>846 614</b>	<b>806 916</b>	<b>835 670</b>	<b>888 970</b>	<b>925 339</b>
<b>Conciliation avec les comptes nationaux</b>										
Impôts additionnels inclus dans les comptes nationaux	..	..	..	0	0	0	0	0	0	0
Impôt exclus des comptes nationaux	..	..	..	-3 171	-5 191	-5 444	-5 482	-5 774	-5 985	-6 210
Taxe d'enlèvement des ordures ménagères	..	..	..	-3 103	-5 117	-5 370	-5 411	-5 699	-5 910	-6 101
Taxe sur les pylônes	..	..	..	0	0	0	0	0	0	0
Taxe de balayage	..	..	..	-68	-74	-74	-71	-75	-75	-109
Différence dans les traitements des crédits d'impôts	..	..	..	0	0	0	0	0	0	0
Transfert en capital des recettes non collectées	..	..	..	-3 882	-4 283	-4 687	-5 650	-4 756	-6 307	-5 238
Cotisations de sécurité sociale volontaires	..	..	..	0	0	0	0	0	0	0
Différences diverses	..	..	..	0	0	0	0	0	0	0
Comptes nationaux: impôts et cotisations sociales effectives	..	..	..	636 256	819 497	836 483	795 784	825 140	876 678	913 891
Cotisations sociales imputées	..	..	..	25 875	33 510	34 875	36 723	38 028	39 560	41 069
Comptes nationaux: impôts et toutes les cotisations sociales	..	..	..	662 131	853 007	871 358	832 507	863 168	916 238	954 960

Note:

Année civile se terminant le 31 décembre.

A partir de 1992, les données sont sur la base des droits constatés.

A partir de 1970 les chiffres ont été calculés selon le nouveau Système de Comptes Nationaux et ne sont pas, de ce fait, comparables à ceux des années précédentes.

La rubrique 2000 comprend certaines contributions volontaires.

La rubrique 4220 correspond à la rémunération de la garantie de l'État accordée aux caisses d'épargne.

Source: Compte général de l'Administration des finances pour les chiffres de recettes fiscales. OSCE pour les chiffres de sécurité sociale de 1965 à 1969 et SEC pour les années suivantes.

StatLink  <http://dx.doi.org/10.1787/888933164726>

Table 51. **Germany / Allemagne**  
Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>74 190</b>	<b>287 252</b>	<b>454 764</b>	<b>767 045</b>	<b>876 739</b>	<b>902 794</b>	<b>887 115</b>	<b>902 452</b>	<b>963 520</b>	<b>1 002 342</b>
<b>Total tax revenue exclusive of customs duties</b>	..	..	..	<b>763 651</b>	<b>872 767</b>	<b>898 758</b>	<b>883 337</b>	<b>898 218</b>	<b>958 964</b>	<b>997 925</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>25 059</b>	<b>100 821</b>	<b>147 257</b>	<b>231 249</b>	<b>273 596</b>	<b>284 782</b>	<b>256 135</b>	<b>257 839</b>	<b>283 866</b>	<b>305 109</b>
1100 Of individuals	19 254	85 134	125 296	194 173	218 848	236 268	222 982	218 723	238 227	256 821
1110 On income and profits	19 254	85 134	125 296	194 173	218 848	236 268	222 982	218 723	238 227	256 821
Taxes on wages and salaries	8 558	57 039	90 801	135 733	146 365	156 109	150 086	145 224	156 259	165 875
Assessed income tax	7 567	18 813	18 672	12 225	25 341	28 960	30 675	31 346	32 212	37 548
Withholding tax on dividends	691	2 135	5 538	13 515	13 572	15 640	11 850	12 982	18 136	20 060
Supplementary tax	0	0	0	10 347	10 907	11 678	11 239	10 706	11 645	12 467
Enterprise tax	2 438	7 147	10 285	16 486	14 630	14 966	11 824	13 023	14 742	15 443
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	5 867	8 033	8 915	7 308	5 442	5 233	5 428
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	5 806	15 686	21 961	37 076	54 748	48 514	33 153	39 116	45 639	48 288
1210 On profits	5 806	15 686	21 961	37 076	54 748	48 514	33 153	39 116	45 639	48 288
Corporation tax	4 177	10 902	15 385	23 575	23 386	16 374	7 864	12 516	15 990	17 250
Supplementary tax	0	20	1	1 494	1 550	1 269	758	982	1 150	1 215
Sacrifice for Berlin	3	0	0	0	0	0	0	0	0	0
Enterprise tax	1 625	4 765	6 576	10 540	25 486	26 071	20 597	22 688	25 681	26 901
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	1 467	4 326	4 800	3 934	2 930	2 818	2 922
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>19 876</b>	<b>98 659</b>	<b>170 449</b>	<b>299 440</b>	<b>321 230</b>	<b>330 880</b>	<b>342 770</b>	<b>353 720</b>	<b>371 380</b>	<b>383 470</b>
2100 Employees	8 723	43 833	73 580	131 610	141 110	144 400	150 360	154 930	164 220	170 080
Payments by employees total	8 723	43 833	73 580	131 610	141 110	144 400	150 360	154 930	164 220	170 080
2110 On a payroll basis	..	..	..	131 610	141 110	144 400	150 360	154 930	164 220	170 080
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	10 693	52 985	86 659	147 410	152 730	155 670	161 090	167 110	173 650	180 020
Payments by employers total	10 693	52 985	86 659	147 410	152 730	155 670	161 090	167 110	173 650	180 020
2210 On a payroll basis	..	..	..	147 410	152 730	155 670	161 090	167 110	173 650	180 020
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	460	1 841	10 210	20 420	27 390	30 810	31 320	31 680	33 510	33 370
Payments total	460	1 841	10 210	20 420	27 390	30 810	31 320	31 680	33 510	33 370
2310 On a payroll basis	..	..	..	20 420	27 390	30 810	31 320	31 680	33 510	33 370
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>477</b>	<b>445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Payroll tax	477	445	..	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>4 313</b>	<b>9 414</b>	<b>15 321</b>	<b>17 505</b>	<b>21 873</b>	<b>21 300</b>	<b>20 350</b>	<b>21 012</b>	<b>22 872</b>	<b>24 403</b>
4100 Recurrent taxes on immovable property	1 079	2 968	4 461	8 849	10 713	10 807	10 936	11 315	11 674	12 017
4110 Households	644	1 187	1 784	3 540	4 285	4 323	4 374	4 526	4 670	4 807
4120 Others	435	1 780	2 676	5 309	6 428	6 484	6 562	6 789	7 004	7 210
4200 Recurrent taxes on net wealth	2 530	4 362	6 213	433	5	-7	7	2	586	692
4210 Individual	973	977	1 425	191	2	-3	3	1	-2	0
General wealth tax	471	954	1 425	191	2	-3	3	1	-2	0
Equalization of war burden	502	23	0	0	0	0	0	0	0	0
4220 Corporate	1 557	3 385	4 788	242	3	-4	4	1	588	692
General wealth tax	490	1 431	1 813	242	3	-4	4	1	-2	-1
Equalization of war burden	350	15	0	0	0	0	0	0	0	0
Enterprise tax	717	1 939	2 975	0	0	0	0	0	0	0
Bank levy	0	0	0	0	0	0	0	0	590	693
4300 Estate, inheritance and gift taxes	162	520	1 545	2 982	4 203	4 772	4 550	4 405	4 246	4 305
4310 Estate and inheritance taxes	134	416	1 359	2 624	3 699	4 199	4 004	3 876	3 736	3 788
4320 Gift taxes	28	104	186	358	504	573	546	529	510	517
4400 Taxes on financial and capital transactions	542	1 564	3 103	5 241	6 952	5 728	4 857	5 290	6 366	7 389
Real property transfer tax	150	521	1 999	5 081	6 952	5 728	4 857	5 290	6 366	7 389
Additional real property transfer	198	680	148	160	0	0	0	0	0	0
Capital transfer tax	111	200	807	0	0	0	0	0	0	0
Bill of exchange tax	83	163	149	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>24 462</b>	<b>77 863</b>	<b>121 577</b>	<b>215 292</b>	<b>255 972</b>	<b>261 699</b>	<b>263 984</b>	<b>265 547</b>	<b>280 732</b>	<b>284 824</b>
5100 Taxes on production, sale, transfer, etc	23 079	74 406	117 209	208 050	246 811	252 590	254 434	256 392	270 601	273 820

Table 51. **Germany / Allemagne (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5110 General taxes	12 235	47 779	75 459	140 871	170 387	176 188	178 020	180 533	190 229	194 353
5111 Value added taxes	0	47 779	75 459	140 871	170 387	176 188	178 020	180 533	190 229	194 353
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	12 235	0	0	0	0	0	0	0	0	0
Turnover tax old	11 028	..	..	..	..	..	..	..	..	..
Old turnover tax on import	1 208	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	10 844	26 627	41 750	67 179	76 424	76 402	76 414	75 859	80 372	79 467
5121 Excises	8 213	20 566	31 158	57 224	63 811	63 583	63 684	63 452	66 343	64 868
Duty on mineral oils	3 798	10 917	17 701	37 826	38 877	39 415	39 693	39 601	40 279	39 351
Duty on power	0	0	0	3 356	6 439	6 262	6 251	6 167	7 278	6 970
Duty on tobacco	2 402	5 771	8 898	11 443	14 108	13 588	13 503	13 453	14 455	14 249
Duty on alcohol	771	1 986	2 162	2 151	2 169	2 121	2 042	2 049	2 144	2 097
Duty on beer	501	645	693	843	750	744	730	708	702	690
Duty on coffee	488	756	986	1 087	1 016	1 002	1 007	1 012	1 021	1 046
Duty on sugar	59	72	79	0	0	0	0	0	0	0
Duty on tea	16	32	31	0	0	0	0	0	0	0
Duty on salt	20	20	23	0	0	0	0	0	0	0
Duty on electric lamps	34	63	83	0	0	0	0	0	0	0
Duty on playing cards	2	4	0	0	0	0	0	0	0	0
Duty on beverages	46	22	8	6	1	1	0	0	0	0
Duty on acetic acid	3	2	0	0	0	0	0	0	0	0
Duty on champagne	69	274	494	512	451	450	458	462	464	465
Duty on matches	5	2	0	0	0	0	0	0	0	0
Duty on ice cream	1	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	8	2	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 658	3 125	3 847	0	0	0	0	0	0	0
Monetary compensation accounts	0	368	1	..	..	..	..	..	..	..
Customs (mainly EU)	1 294	2 353	3 662	..	..	..	..	..	..	..
Agricultural levies EU	364	404	184	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	942	2 689	6 443	9 599	12 641	12 599	12 691	12 375	13 991	14 548
Duty transport goods on residents	0	0	0	0	0	0	0	0	0	0
Transport tax	452	0	0	0	0	0	0	0	0	0
Insurance tax	198	910	2 266	7 243	10 410	10 476	10 555	10 261	10 767	11 165
Fire insurance tax	33	124	200	288	319	327	323	326	365	380
Entertainment tax	55	44	140	267	210	260	302	376	480	617
Taxes on betting and gambling	204	655	1 046	1 801	1 702	1 536	1 511	1 412	1 420	1 432
Tax on electricity bills	0	956	2 792	0	0	0	0	0	0	0
Aviation tax	0	0	0	0	0	0	0	0	959	954
5127 Other taxes on internat. trade and transactions	0	0	4	5	1	2	3	2	2	2
5128 Other taxes	24	244	298	351	-29	218	36	30	36	49
Levies CECA	24	56	36	0	0	0	0	0	0	0
Cotisation sugar EU	0	112	224	351	-29	218	36	30	36	49
Levy on milk	0	75	38	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	1 383	3 457	4 368	7 242	9 161	9 109	9 550	9 155	10 131	11 004
5210 Recurrent taxes	1 369	3 454	4 368	7 239	9 161	9 109	9 550	9 155	10 131	11 004
5211 Paid by households: motor vehicles	614	1 892	2 950	5 177	6 823	6 779	6 288	6 447	6 404	6 405
5212 Paid by others: motor vehicles	728	1 475	1 300	1 838	2 075	2 063	1 913	2 041	2 018	2 037
5213 Paid in respect of other goods	27	87	118	224	263	267	1 349	667	1 709	2 562
Dog taxes	24	75	101	198	240	244	247	258	275	288
Hunting and fishing taxes	4	13	17	26	23	23	22	19	16	13
Nuclear fuel tax	0	0	0	0	0	0	0	0	768	1 731
CO2 emission certificates	0	0	0	0	0	0	1 080	390	650	530
5220 Non-recurrent taxes	14	3	1	3	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>4</b>	<b>51</b>	<b>160</b>	<b>165</b>	<b>96</b>	<b>97</b>	<b>98</b>	<b>100</b>	<b>114</b>	<b>119</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4	51	160	165	96	97	98	100	114	119
<b>Custom duties collected for the EU</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3 394</b>	<b>3 972</b>	<b>4 036</b>	<b>3 778</b>	<b>4 234</b>	<b>4 556</b>	<b>4 417</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	38 356	43 602	41 849	45 035	45 475	43 647	42 802
Tax expenditure component	..	..	..	..	29 499	28 071	28 802	28 245	27 195	26 798
Transfer component	..	..	..	..	14 104	13 779	16 231	17 231	16 452	16 005
Non-wastable tax credits against 1210	..	..	..	962	804	876	1 106	802	594	540
Tax expenditure component	..	..	..	..	348	370	414	326	238	224
Transfer component	..	..	..	..	456	506	690	474	356	316

Table 51. **Germany / Allemagne** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue on cash basis</b>	<b>74 190</b>	<b>287 252</b>	<b>454 764</b>	<b>767 045</b>	<b>874 009</b>	<b>902 503</b>	<b>887 949</b>	<b>902 433</b>	<b>962 793</b>	<b>1 001 101</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	..	<b>876 739</b>	<b>902 794</b>	<b>887 115</b>	<b>902 452</b>	<b>963 520</b>	<b>1 002 342</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	2 950	2 940	2 520	2 390	2 420	2 470
Several duties, administrative fees and other revenues	..	..	..	..	2 950	2 940	2 520	2 390	2 420	2 470
Taxes excluded from National Accounts	..	..	..	..	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	..	11 823	10 348	11 176	9 056	7 840	6 560
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	20 950	20 750	7 730	6 460	6 730	6 710
Miscellaneous differences	..	..	..	..	33 548	31 258	33 869	33 272	32 240	31 618
National Accounts: Taxes and actual social contributions	..	..	..	..	946 010	968 090	942 410	953 630	1 012 750	1 049 700
Imputed social contributions	..	..	..	..	25 330	25 700	26 670	27 630	27 560	27 560
National Accounts: Taxes and all social contributions	..	..	..	..	971 340	993 790	969 080	981 260	1 040 310	1 077 260

Note:

Year ending 31st December.

From 2002 data are on accrual basis.

The tax revenues for Germany refer to the old Länder until 1990 and to all Germany beginning in 1991.

Heading 1000: In the years up to 2000, the revenues shown take into account the whole amount of non-wastable tax credits including that part paid out by the tax authorities which should, under the OECD criteria, be treated as expenditure. From 2001, the data necessary to make the adjustment have become available and the revenue figures comply with the OECD criteria from that year. The impact of this change is shown in Table D in Part I of this Report.

Heading for non-wastable tax credits against 1110 comprise child tax credits (paid out of wage tax revenue), tax credits for owner occupied housing (paid out of assessed income tax revenue) and investment tax credits for unincorporated businesses (for investment in former East Germany; paid out of assessed income tax revenue).

Heading for non-wastable tax credits against 1210 are investment tax credits for incorporated businesses (for investment in former East Germany; paid out of corporate income tax revenue).

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933164734>

Table 52. **Greece / Grèce**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>116</b>	<b>1 475</b>	<b>11 472</b>	<b>47 178</b>	<b>72 565</b>	<b>74 960</b>	<b>70 562</b>	<b>70 307</b>	<b>67 507</b>	<b>65 473</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	<b>46 968</b>	<b>72 258</b>	<b>74 655</b>	<b>70 310</b>	<b>70 028</b>	<b>67 321</b>	<b>65 311</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>11</b>	<b>286</b>	<b>2 283</b>	<b>12 664</b>	<b>16 890</b>	<b>17 432</b>	<b>17 422</b>	<b>15 557</b>	<b>14 581</b>	<b>15 908</b>
1100 Of individuals	8	220	1 619	6 827	10 821	11 284	11 528	9 905	9 932	13 497
1110 On income and profits	8	220	1 619	6 802	10 767	11 226	11 469	9 838	9 867	13 425
Personal income tax	..	..	1 414	6 802	..	..	..	..	..	..
Receipts from previous years	..	..	62	0	..	..	..	..	..	..
Agricultural social security fund	..	..	143	0	..	..	..	..	..	..
1120 On capital gains	0	0	0	25	54	58	59	67	65	72
1200 Corporate	2	56	631	5 642	5 704	5 875	5 689	5 446	4 377	2 174
1210 On profits	2	56	631	5 642	5 704	5 875	5 689	5 446	4 377	2 174
Corporation income tax	2	39	553	5 642	..	..	..	..	..	..
Receipts from previous years	0	8	33	0	..	..	..	..	..	..
Agricultural social security fund	0	9	46	0	..	..	..	..	..	..
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1	10	32	195	365	273	205	206	272	237
Extraordinary taxes	0	10	32	0	..	..	..	..	..	..
Other taxes on income and profits	1	0	0	195	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>37</b>	<b>485</b>	<b>3 466</b>	<b>14 299</b>	<b>24 941</b>	<b>25 985</b>	<b>24 150</b>	<b>24 748</b>	<b>22 138</b>	<b>20 972</b>
2100 Employees	15	214	1 735	5 608	9 428	9 798	8 880	9 237	8 538	8 816
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14	213	1 728	6 664	11 516	12 207	11 044	11 453	9 927	9 270
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	3	2 027	3 997	3 980	4 226	4 058	3 673	2 886
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	7	58	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>1</b>	<b>27</b>	<b>79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>11</b>	<b>68</b>	<b>532</b>	<b>2 875</b>	<b>3 861</b>	<b>4 089</b>	<b>3 363</b>	<b>2 333</b>	<b>3 722</b>	<b>3 681</b>
4100 Recurrent taxes on immovable property	0	4	22	236	367	424	418	185	1 862	2 098
4110 Households	0	3	22	..	..	..	..	..	..	..
4120 Others	0	1	0	..	..	..	..	..	..	..
Taxes on immovable property	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	65	488	496	490	511	473	414
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	18	141	372	224	149	147	162	123	92
4310 Estate and inheritance taxes	1	13	85	..	..	..	..	..	..	..
4320 Gift taxes	0	4	55	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	44	368	2 049	2 550	2 653	1 954	1 160	895	765
Stamp and transaction taxes	10	41	368	2 049	2 550	2 653	1 954	1 160	895	765
Receipts from previous years	0	3	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	2	1	0	0	0	0	0	0	0
4510 On net wealth	0	0	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	2	1	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	153	232	367	354	315	369	312
<b>5000 Taxes on goods and services</b>	<b>57</b>	<b>608</b>	<b>5 109</b>	<b>17 130</b>	<b>26 566</b>	<b>27 149</b>	<b>25 375</b>	<b>27 390</b>	<b>26 880</b>	<b>24 750</b>
5100 Taxes on production, sale, transfer, etc	51	564	4 881	15 576	24 332	24 890	22 975	25 539	24 979	22 846
5110 General taxes	12	194	3 040	10 128	17 253	18 102	15 725	17 088	15 830	14 507
5111 Value added taxes	0	0	2 821	9 824	16 611	17 020	14 914	16 308	15 028	13 877
5112 Sales tax	9	185	123	36	147	360	348	250	286	155
5113 Other	2	9	96	268	495	722	463	530	516	475
Other taxes on goods and services	1	9	34	268	495	722	463	530	516	475
Receipts from previous years	1	0	62	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	39	370	1 789	5 405	6 972	6 698	7 165	8 393	8 685	7 886
5121 Excises	20	165	1 372	4 178	5 748	5 391	5 956	7 317	7 740	7 023
Duty on tobacco products	8	45	357	1 764	2 650	2 385	2 797	2 703	3 052	2 443
Duty on alcohol and spirits	1	7	50	252	353	323	369	500	467	421
Duty on mineral oil	7	75	637	2 151	2 739	2 680	2 784	4 004	4 027	3 974
Duty on sugar	3	6	0	0	0	0	0	0	0	0
Duty on cotton and other products	0	30	328	11	6	3	6	110	194	185
5122 Profits of fiscal monopolies	2	6	0	0	0	0	0	0	0	0

Table 52. **Greece / Grèce (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR


	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5123 Customs and import duties	12	94	112	-7	7	2	1	1	2	0
Import duties	11	90	111	-7	7	2	1	1	2	0
Agricultural social security fund	1	5	1	0	0	0	0	0	0	0
5124 Taxes on exports	0	1	1	5	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	47	293	1 229	1 217	1 305	1 208	1 075	943	863
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	4	58	10	0	0	0	0	0	0	0
Agricultural social security fund	2	..	..	..	..	..	..	..	..	..
Other taxes	2	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	52	43	107	90	85	58	464	453
5200 Taxes on use of goods and perform activities	6	44	228	1 254	2 146	2 163	2 299	1 772	1 663	1 710
5210 Recurrent taxes	5	24	219	1 254	2 146	2 163	2 299	1 772	1 663	1 710
Motor vehicle tax	5	0	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	23	210	227	606	737	1 129	1 056	872	978
5212 Paid by others: motor vehicles	..	0	8	750	1 190	1 016	703	280	162	113
5213 Paid in respect of other goods	0	1	1	277	350	410	467	436	629	619
Taxes on boats/ships	0	0	1	0	..	..	..	..	..	..
5220 Non-recurrent taxes	1	20	9	0	0	0	0	0	0	0
Exceptional tax on construction of buildings	0	..	9	..	..	..	..	..	..	..
Building permits	0	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	300	88	96	101	79	238	194
<b>6000 Other taxes</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	..	..	..	..	..	..	..
6200 Other	..	1	3	..	..	..	..	..	..	..
<b>Custom duties collected for the EU</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>210</b>	<b>307</b>	<b>305</b>	<b>252</b>	<b>279</b>	<b>186</b>	<b>162</b>
<b>Total tax revenue on cash basis</b>	<b>116</b>	<b>1 475</b>	<b>11 472</b>	<b>46 548</b>	<b>72 311</b>	<b>75 709</b>	<b>70 992</b>	<b>71 882</b>	<b>67 006</b>	<b>66 124</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>47 178</b>	<b>72 565</b>	<b>74 960</b>	<b>70 562</b>	<b>70 307</b>	<b>67 507</b>	<b>65 473</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	-61	0	0	0	0	0	0
Tax (Employer's actual social contributions)	..	..	..	-30	..	..	..	..	..	..
Tax (Employee's actual social contributions)	..	..	..	-31	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	47 117	72 565	74 960	70 562	70 307	67 507	65 473
Imputed social contributions	..	..	..	2 690	4 021	4 764	5 307	4 953	5 134	5 503
National Accounts: Taxes and all social contributions	..	..	..	49 807	76 586	79 724	75 869	75 260	72 641	70 976

Note:

Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.

StatLink  <http://dx.doi.org/10.1787/888933164749>

**Table 53. Hungary / Hongrie**  
**Details of tax revenue / Recettes fiscales détaillées**

Million HUF

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	..	<b>5 140 592</b>	<b>10 077 488</b>	<b>10 653 379</b>	<b>10 213 265</b>	<b>10 120 539</b>	<b>10 333 030</b>	<b>10 978 167</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	..	<b>10 049 508</b>	<b>10 626 690</b>	<b>10 187 608</b>	<b>10 095 535</b>	<b>10 305 562</b>	<b>10 950 960</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>1 247 420</b>	<b>2 539 389</b>	<b>2 767 798</b>	<b>2 507 179</b>	<b>2 064 411</b>	<b>1 706 342</b>	<b>1 881 421</b>
1100 Of individuals	..	..	..	954 698	1 838 563	2 067 806	1 928 107	1 734 663	1 367 827	1 513 186
1110 On income and profits	..	..	..	954 698	1 838 563	2 067 806	1 928 107	1 734 663	1 367 827	1 513 186
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	292 722	700 826	699 992	579 072	329 748	338 515	368 235
Corporate income tax	..	..	..	292 722	510 781	487 524	385 543	323 370	316 620	342 305
Research and development fund levy	..	..	..	0	0	0	0	0	0	0
Credit institutions' special tax	..	..	..	0	10 890	11 849	12 255	21 618	20 921	19 783
Separate tax for companies	..	..	..	0	178 598	200 493	156 859	-32 390	-16 100	0
Medicine tax	..	..	..	0	558	127	245	163	188	537
Energy corporations' special tax	..	..	..	0	0	0	24 170	16 987	16 886	5 610
Small business tax	..	..	..	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
Interest withholding	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	<b>1 506 755</b>	<b>3 292 206</b>	<b>3 449 129</b>	<b>3 198 477</b>	<b>3 179 923</b>	<b>3 606 936</b>	<b>3 602 883</b>
2100 Employees	..	..	..	275 323	862 082	891 868	850 428	970 785	2 146 129	2 052 218
Pensions	..	..	..	150 585	283 938	347 893	330 631	405 072	1 817 789	1 813 225
Health	..	..	..	81 874	486 950	445 990	423 659	457 894	253 240	167 954
Unemployment	..	..	..	42 864	91 194	97 985	96 138	107 819	75 100	71 039
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	1 213 190	2 378 224	2 496 038	2 273 909	2 043 340	1 289 771	1 428 132
Pensions	..	..	..	734 456	1 534 352	1 834 744	1 773 357	1 800 035	734 061	767 633
Health	..	..	..	385 019	643 126	448 024	336 704	169 600	443 061	542 832
Unemployment	..	..	..	93 715	200 746	213 270	163 847	73 705	112 649	117 667
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	873	2 534	4 277	17 310	165 317	171 036	122 533
Pensions: of which	..	..	..	0	0	0	0	129 386	134 274	84 484
Self-employed	..	..	..	..	..	..	..	129 386	134 274	84 484
Unemployed	..	..	..	..	..	..	..	0	0	0
Retired	..	..	..	..	..	..	..	0	0	0
Other	..	..	..	..	..	..	..	0	0	0
Health: of which	..	..	..	873	2 534	4 277	17 310	35 931	36 762	38 048
Self-employed	..	..	..	873	2 534	4 277	17 310	35 931	36 762	38 048
Unemployed	..	..	..	0	0	0	0	0	0	0
Retired	..	..	..	0	0	0	0	0	0	0
Other	..	..	..	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	17 368	49 366	56 946	56 830	481	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>183 430</b>	<b>155 223</b>	<b>148 134</b>	<b>146 973</b>	<b>154 404</b>	<b>182 697</b>	<b>265 236</b>
Rehabilitation contribution	..	..	..	2 184	13 559	14 778	14 951	56 004	66 427	63 409
Training levy	..	..	..	13 186	36 612	42 760	43 516	47 083	49 647	80 157
Wage guarantee contribution	..	..	..	0	0	0	0	0	0	0
Communal tax on enterprises	..	..	..	1 192	1 261	1 325	1 291	1 170	102	16
Health contribution	..	..	..	166 869	93 581	84 730	78 997	40 715	54 284	108 844
Medicine tax	..	..	..	0	10 209	4 540	8 219	9 431	12 232	12 799
Tax on home-workers	..	..	..	0	0	0	0	1	5	11
Lump sum tax for small taxpayers	..	..	..	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	<b>89 024</b>	<b>202 711</b>	<b>230 861</b>	<b>215 068</b>	<b>312 058</b>	<b>317 081</b>	<b>351 136</b>
4100 Recurrent taxes on immovable property	..	..	..	30 810	72 071	81 645	87 328	92 525	102 454	127 032
Land tax	..	..	..	0	0	0	0	0	0	0
Building tax	..	..	..	22 262	54 556	61 916	66 683	71 025	80 987	96 318
Development land tax	..	..	..	3 099	6 900	8 328	9 114	9 861	10 310	17 523
Communal tax on recreational houses	..	..	..	893	1 412	1 491	1 450	1 515	58	30
Communal tax on households	..	..	..	4 557	9 069	9 739	10 077	10 124	11 099	13 161
Luxury tax	..	..	..	0	134	171	3	0	0	0
Public utility tax	..	..	..	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..



Table 53. **Hungary / Hongrie (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million HUF

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	135 652	139 222	138 581
Surtax payable by financial institutions	..	..	..	..	..	..	..	135 652	139 222	138 581
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	5 460	13 175	11 276	9 259	6 264	6 500	5 654
4310 Estate and inheritance taxes	..	..	..	4 020	10 775	8 937	5 871	4 242	5 201	4 591
Inheritance tax-local	..	..	..	2 010	4 658	3 875	2 561	1 858	2 244	616
Inheritance tax-central	..	..	..	2 010	6 117	5 062	3 310	2 385	2 957	3 975
4320 Gift taxes	..	..	..	1 440	2 400	2 338	3 387	2 021	1 298	1 063
Gift tax-local	..	..	..	720	1 038	1 014	1 478	885	560	143
Gift tax-central	..	..	..	720	1 363	1 325	1 910	1 136	738	920
4400 Taxes on financial and capital transactions	..	..	..	52 754	117 465	137 940	118 482	77 618	68 905	79 869
Property transfer tax-local	..	..	..	26 349	50 783	59 811	51 689	33 990	29 733	10 720
Property transfer tax-central	..	..	..	26 405	66 682	78 129	66 792	43 628	39 172	69 149
4500 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>2 081 107</b>	<b>3 803 630</b>	<b>3 963 094</b>	<b>4 061 730</b>	<b>4 312 513</b>	<b>4 437 213</b>	<b>4 798 802</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	2 052 380	3 722 487	3 874 486	3 954 201	4 200 962	4 326 971	4 681 104
5110 General taxes	..	..	..	1 340 572	2 622 027	2 725 438	2 857 504	2 972 986	3 038 972	3 294 037
5111 Value added taxes	..	..	..	1 153 750	2 013 271	2 068 438	2 192 234	2 325 608	2 379 253	2 600 984
5112 Sales tax	..	..	..	0	0	0	0	0	4 643	19 208
Public health product tax	..	..	..	..	..	..	..	..	4 643	19 208
5113 Other	..	..	..	186 823	608 756	657 000	665 270	647 378	655 076	673 845
Local tax on company sales	..	..	..	186 823	427 134	465 075	472 155	443 093	457 308	471 031
Simplified business tax	..	..	..	0	152 812	166 537	169 704	181 880	172 273	146 531
Research and development contribution	..	..	..	0	28 810	25 388	23 411	22 405	25 495	56 283
5120 Taxes on specific goods and services	..	..	..	711 808	1 100 461	1 149 048	1 096 698	1 227 976	1 287 999	1 387 067
5121 Excises	..	..	..	533 502	969 730	1 003 342	971 431	929 881	959 962	1 022 624
Road fund petrol tax	..	..	..	0	0	0	0	0	0	0
Alcohol production duty	..	..	..	3 848	5 621	5 785	8 272	3 021	180	183
Water fund tax	..	..	..	6 017	13 171	14 336	14 708	14 444	14 282	13 640
Forestry fund tax	..	..	..	2 858	3 353	2 915	108	284	36	319
Environment petrol tax	..	..	..	14 837	19 447	23 185	27 704	17 274	18 368	55 031
Budget excises (central budget)	..	..	..	505 942	916 869	941 510	906 910	877 778	909 775	937 288
Coffee	..	..	..	3 200	0	0	0	0	0	0
Alcohol	..	..	..	53 500	88 600	86 900	83 300	83 078	85 779	85 974
Tobacco	..	..	..	107 000	252 400	275 200	307 200	251 778	285 346	339 845
Petrol	..	..	..	156 000	218 200	215 900	215 400	216 728	203 997	189 984
Diesel	..	..	..	157 000	256 600	274 600	264 900	293 588	297 242	302 561
Other oil	..	..	..	6 000	2 200	2 100	2 600	2 567	2 932	5 253
Other budget excises	..	..	..	30 343	93 442	86 775	33 552	30 039	34 479	13 671
Energy tax	..	..	..	0	11 269	15 610	13 729	17 080	17 321	16 163
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	137 730	9 193	9 211	7 995	8 425	9 380	8 999
Customs duties	..	..	..	137 730	9 193	9 211	7 995	8 425	9 380	8 999
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	40 576	105 879	117 760	109 627	289 020	317 613	354 640
Gambling tax	..	..	..	27 935	71 804	73 109	65 050	62 718	64 088	61 452
Tourism tax	..	..	..	4 379	0	0	0	0	0	0
Communal tourism tax	..	..	..	2 943	4 935	5 468	5 481	5 798	6 761	7 682
Cultural contribution	..	..	..	4 387	8 432	8 676	7 433	1 096	136	207
Pork slaughterhouse tax	..	..	..	32	0	0	0	0	0	0
Breeding contribution	..	..	..	899	919	185	0	0	0	0
Medicine tax	..	..	..	0	19 789	30 322	31 663	28 104	40 055	41 441
Surtax payable by financial institutions	..	..	..	0	0	0	0	39 611	34 630	33 964
Specific sectors' surtax	..	..	..	0	0	0	0	151 693	171 943	165 645
Telecommunication services tax	..	..	..	0	0	0	0	0	0	18 322
Accident tax	..	..	..	0	0	0	0	0	0	25 927
Insurance tax	..	..	..	0	0	0	0	0	0	0
Financial transaction levy	..	..	..	0	0	0	0	0	0	0
Waste dumping contribution	..	..	..	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
Previous differential producer's turnover tax	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	..	..	0	15 659	18 736	7 645	650	1 044	804
Sugar duty	..	..	..	..	15 659	18 736	7 645	650	1 044	804

Table 53. **Hungary / Hongrie (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million HUF

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	28 727	81 143	88 607	107 529	111 551	110 242	117 698
5210 Recurrent taxes	..	..	..	25 454	74 268	80 712	100 861	106 902	106 512	113 675
Tax on domestically registered vehicles-local	..	..	..	12 622	62 432	65 713	63 754	71 112	72 073	70 660
Tax on domestically registered vehicles-extra budget	..	..	..	0	0	0	0	0	0	0
Tax on domestically registered vehicles-central	..	..	..	8 250	0	0	0	79	37	0
Tax on foreign registered vehicles extra budget fund	..	..	..	0	0	0	0	0	0	0
Tax on foreign registered vehicles-central	..	..	..	3 078	1 655	1 652	1 630	1 397	1 422	0
Company car tax	..	..	..	0	0	0	23 060	25 867	25 239	34 293
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	1 504	10 181	13 347	12 417	8 447	7 741	8 722
Environmental protection fee	..	..	..	5	13	32	20	27	0	0
Fishing development contribution	..	..	..	40	104	0	0	0	0	0
Environmental protection charge	..	..	..	0	8 785	11 412	11 787	7 653	7 292	8 272
Air pollution levy	..	..	..	751	610	455	38	53	0	0
Water pollution levy	..	..	..	225	186	748	1	0	0	0
Toxic waste levy	..	..	..	65	42	24	18	130	0	0
Noise abatement levy	..	..	..	13	8	9	12	19	0	0
Unidentified environmental protection levies paid to local governments	..	..	..	404	433	667	541	566	449	450
5220 Non-recurrent taxes	..	..	..	3 273	6 875	7 895	6 667	4 649	3 730	4 023
Land protection levy	..	..	..	1 640	3 777	5 079	4 408	2 488	962	1 856
Vehicle weight fee	..	..	..	805	1 288	1 324	676	820	1 037	1 161
Game protection contribution	..	..	..	178	176	0	0	1	0	-1
Casino license fee	..	..	..	650	1 635	1 492	1 583	1 341	1 731	1 007
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>32 857</b>	<b>56 348</b>	<b>67 675</b>	<b>58 181</b>	<b>72 227</b>	<b>55 293</b>	<b>51 482</b>
Unallocable tax penalties	..	..	..	23 546	33 321	44 806	35 354	49 099	32 165	32 153
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
Nuclear contribution	..	..	..	..	..	..	..	..	..	..
Medicine tax	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Custom duties collected for the EU</b>	..	..	..	..	<b>27 981</b>	<b>26 689</b>	<b>25 657</b>	<b>25 004</b>	<b>27 468</b>	<b>27 207</b>
<b>Total tax revenue on cash basis</b>	..	..	..	<b>5 140 592</b>	<b>10 020 734</b>	<b>10 689 304</b>	<b>10 209 328</b>	<b>10 152 978</b>	<b>10 053 654</b>	<b>10 962 561</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	..	<b>10 077 488</b>	<b>10 653 379</b>	<b>10 213 265</b>	<b>10 120 539</b>	<b>10 333 030</b>	<b>10 978 167</b>

Table 53. **Hungary / Hongrie (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million HUF

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	81 952	122 366	119 236	37 453	33 740	36 337
Social security contributions	..	..	..	..	36 832	74 910	78 022	71	131	40
Duty for state procedures	..	..	..	..	45 084	47 418	41 176	37 331	33 545	36 234
Other taxes	..	..	..	..	36	38	38	51	64	63
Taxes excluded from National Accounts	..	..	..	..	-49 439	-62 729	-52 322	-66 553	-49 355	0
Water fund tax	..	..	..	..	-13 171	-14 336	-14 708	-14 444	-14 282	-13 640
Tax on foreign registered vehicles	..	..	..	..	-1 655	-1 652	-1 630	-1 397	-1 422	0
Environmental protection fee	..	..	..	..	-446	-699	-561	-592	-449	-450
Air pollution levy	..	..	..	..	-610	-455	-38	-52	0	0
Water pollution levy	..	..	..	..	-186	-748	-1	0	0	0
Toxic waste levy	..	..	..	..	-42	-24	-18	-130	0	0
Noise abatement levy	..	..	..	..	-8	-9	-12	-19	0	0
Vehicle weight fee	..	..	..	..	0	0	0	-820	-1 037	-1 161
Unallocable tax penalties	..	..	..	..	-33 320	-44 806	-35 354	-49 099	-32 165	-32 153
Difference in treatment of tax credits	..	..	..	..	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	1 762	1 792	1 626	1 585	1 676	1 590
Miscellaneous differences	..	..	..	..	-2 685	-4 104	307	-9	-6	0
Inheritance tax	..	..	..	..	0	0	0	0	0	0
Gift tax	..	..	..	..	0	0	0	0	0	0
Property transfer tax	..	..	..	..	0	0	0	0	0	0
Rounding	..	..	..	..	6	3	-2	0	0	0
Taxes on income and profits	..	..	..	..	-2 087	0	0	0	0	0
Corporate income tax	..	..	..	..	0	-5 000	0	0	0	0
Customs duties	..	..	..	..	-603	893	-56	-9	-6	0
Vehicle weight fee	..	..	..	..	0	0	0	0	0	0
Environment petrol tax	..	..	..	..	0	0	0	0	0	0
Social security contributions	..	..	..	..	0	0	0	0	0	0
Credit institutions' special tax	..	..	..	..	0	0	364	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	..	10 109 079	10 710 704	10 282 112	10 093 015	10 319 085	11 016 094
Imputed social contributions	..	..	..	..	21 113	23 150	23 835	24 841	23 039	20 664
National Accounts: Taxes and all social contributions	..	..	..	..	10 130 192	10 733 854	10 305 947	10 117 856	10 342 124	11 036 758

## Note:

Year ending 31st December.

From 2002, data are on accrual basis.

Heading 5121: the aggregate figure for excise tax revenues is on a cash basis. Revenue from specific excises is in several cases reported on an accrual basis.

Tax base for "Environment petrol tax" is broader than petrol only.

Heading 5123: part of environmentally related payments is attributable to Local government. It is not possible to present a more detailed breakdown of these figures.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888933164752>

Table 54. **Iceland / Islande**  
 Details of tax revenue / Recettes fiscales détaillées

Million ISK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>60</b>	<b>4 731</b>	<b>114 932</b>	<b>254 556</b>	<b>531 760</b>	<b>543 584</b>	<b>507 481</b>	<b>540 276</b>	<b>585 936</b>	<b>626 450</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>13</b>	<b>1 211</b>	<b>34 106</b>	<b>101 473</b>	<b>241 378</b>	<b>263 455</b>	<b>239 890</b>	<b>239 664</b>	<b>266 823</b>	<b>283 239</b>
1100 Of individuals	12	1 092	30 908	88 492	180 070	195 636	192 275	197 318	220 571	234 475
1110 On income and profits	..	..	..	88 492	180 070	195 636	192 275	197 318	220 571	234 475
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	1	119	3 198	8 356	32 555	28 476	26 499	14 609	29 480	33 980
1210 On profits	..	..	..	8 356	32 555	28 476	26 499	14 609	29 480	33 980
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	4 625	28 754	39 343	21 116	27 737	16 772	14 784
<b>2000 Social security contributions</b>	<b>5</b>	<b>102</b>	<b>3 607</b>	<b>19 680</b>	<b>39 594</b>	<b>41 644</b>	<b>45 912</b>	<b>63 599</b>	<b>66 820</b>	<b>64 882</b>
2100 Employees	0	0	315	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	5	102	3 292	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	19 680	39 594	41 644	45 912	63 599	66 820	64 882
2410 On a payroll basis	..	..	..	19 680	39 594	41 644	45 912	63 599	66 820	64 882
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>1</b>	<b>180</b>	<b>4 071</b>	<b>184</b>	<b>1 519</b>	<b>2 243</b>	<b>2 470</b>	<b>2 827</b>	<b>2 900</b>	<b>5 402</b>
<b>4000 Taxes on property</b>	<b>2</b>	<b>297</b>	<b>9 689</b>	<b>19 983</b>	<b>32 523</b>	<b>33 206</b>	<b>32 806</b>	<b>38 068</b>	<b>39 282</b>	<b>44 304</b>
4100 Recurrent taxes on immovable property	1	138	4 131	10 107	20 567	25 879	27 647	28 542	28 348	29 129
4110 Households	0	50	1 862	..	..	..	..	..	..	..
4120 Others	1	88	2 269	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	69	2 402	5 173	-8	-18	12	3 849	6 312	9 396
4210 Individual	..	29	1 476	..	..	..	..	..	..	..
4220 Corporate	..	40	926	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	6	235	765	1 663	1 167	1 643	2 613	1 292	1 916
4310 Estate and inheritance taxes	0	6	235	765	1 663	1 167	1 643	2 613	1 292	1 916
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1	84	2 921	3 143	9 484	5 646	2 934	2 656	2 890	3 352
4500 Non-recurrent taxes	0	0	0	113	460	465	311	146	177	227
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	113	460	465	311	146	177	227
4600 Other recurrent taxes on property	0	0	0	681	356	66	260	263	263	284
<b>5000 Taxes on goods and services</b>	<b>37</b>	<b>2 834</b>	<b>58 943</b>	<b>112 245</b>	<b>214 988</b>	<b>200 882</b>	<b>180 199</b>	<b>190 131</b>	<b>203 545</b>	<b>219 681</b>
5100 Taxes on production, sale, transfer, etc	37	2 778	56 564	100 669	191 957	184 053	168 932	178 995	193 705	209 755
5110 General taxes	10	1 368	37 084	72 667	137 593	134 391	120 241	122 393	131 057	142 814
5111 Value added taxes	0	0	32 698	72 667	137 593	134 391	120 241	122 393	131 057	142 814
5112 Sales tax	10	1 368	4 386	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	27	1 410	19 480	28 002	54 364	49 662	48 692	56 603	62 648	66 941
5121 Excises	1	311	2 346	23 585	45 891	40 364	39 935	46 711	50 239	53 930
5122 Profits of fiscal monopolies	5	263	5 986	0	0	0	0	0	0	0
5123 Customs and import duties	20	715	9 181	2 702	5 446	5 858	5 303	5 950	7 288	7 682
5124 Taxes on exports	1	2	0	1	0	6	5	2	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	69	1 404	1 715	3 026	3 435	3 448	3 940	5 122	5 329
5127 Other taxes on internat. trade and transactions	0	50	563	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	1	56	2 379	11 576	23 032	16 829	11 267	11 135	9 839	9 926
5210 Recurrent taxes	1	56	2 379	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	0	10	970	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	0	41	1 331	..	..	..	..	..	..	..
5213 Paid in respect of other goods	0	5	78	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>2</b>	<b>107</b>	<b>4 516</b>	<b>991</b>	<b>1 758</b>	<b>2 153</b>	<b>6 203</b>	<b>5 988</b>	<b>6 567</b>	<b>8 942</b>
6100 Paid solely by business	2	107	4 145	418	628	846	1 049	763	1 370	3 332
6200 Other	0	0	371	573	1 130	1 307	5 154	5 225	5 196	5 610

Table 54. **Iceland / Islande** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million ISK


	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1210	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on cash basis</b>	<b>60</b>	<b>4 731</b>	<b>114 932</b>	..	..	..	..	..	..	..
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>254 556</b>	<b>531 760</b>	<b>543 584</b>	<b>507 481</b>	<b>540 276</b>	<b>585 936</b>	<b>626 450</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-765	-1 663	-1 167	-1 643	-2 613	-1 292	-1 916
Estate and inheritance taxes (4310)	..	..	..	-765	-1 663	-1 167	-1 643	-2 613	-1 292	-1 916
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	253 791	530 097	542 417	505 837	537 662	584 644	624 534
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	253 791	530 097	542 417	505 837	537 662	584 644	624 534

Note:

Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933164767>

**Table 55. Ireland / Irlande**  
**Details of tax revenue / Recettes fiscales détaillées**

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>317</b>	<b>4 046</b>	<b>12 260</b>	<b>33 295</b>	<b>59 866</b>	<b>53 396</b>	<b>45 386</b>	<b>44 136</b>	<b>45 619</b>	<b>47 098</b>
<b>Total tax revenue exclusive of custom duties</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>33 087</b>	<b>59 594</b>	<b>53 151</b>	<b>45 178</b>	<b>43 908</b>	<b>45 379</b>	<b>46 856</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>82</b>	<b>1 478</b>	<b>4 662</b>	<b>14 564</b>	<b>24 525</b>	<b>21 149</b>	<b>18 045</b>	<b>17 546</b>	<b>18 343</b>	<b>19 617</b>
1100 Of individuals	53	1 294	4 059	10 650	18 127	16 066	14 147	13 592	14 582	15 643
1110 On income and profits	53	1 286	4 023	9 876	15 029	14 642	13 602	13 247	14 166	15 230
Income tax	66	1 286	4 023	9 876	15 029	14 642	13 602	13 247	14 166	15 230
Surtax	3	0	0	0	0	0	0	0	0	0
Income tax paid by corporations	-17	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	8	36	774	3 097	1 424	545	345	416	413
1200 Corporate	29	184	603	3 899	6 393	5 073	3 895	3 951	3 756	3 968
1210 On profits	29	184	603	3 899	6 393	5 073	3 895	3 951	3 756	3 968
Corporation profits tax	12	2	0	0	0	0	0	0	0	0
Corporation tax	0	176	603	3 885	6 393	5 071	3 889	3 944	3 751	3 964
Income tax paid by corporation	17	0	0	0	0	0	0	0	0	0
Agricultural produce duty	0	6	0	13	0	2	6	8	5	5
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	16	5	10	3	3	5	5
<b>2000 Social security contributions</b>	<b>21</b>	<b>578</b>	<b>1 729</b>	<b>3 941</b>	<b>8 118</b>	<b>8 325</b>	<b>7 575</b>	<b>7 083</b>	<b>7 652</b>	<b>7 186</b>
2100 Employees	10	190	570	937	1 901	2 023	1 962	1 821	1 939	1 854
2110 On a payroll basis	..	..	570	937	1 901	2 023	1 962	1 821	1 939	1 854
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	10	380	1 092	2 814	5 796	5 896	5 297	4 932	5 365	5 008
2210 On a payroll basis	..	..	1 092	2 814	5 796	5 896	5 297	4 932	5 365	5 008
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	8	67	190	421	406	315	331	348	324
2310 On a payroll basis	..	..	67	190	421	406	315	331	348	324
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>9</b>	<b>159</b>	<b>15</b>	<b>411</b>	<b>414</b>	<b>372</b>	<b>309</b>	<b>316</b>	<b>301</b>
<b>4000 Taxes on property</b>	<b>48</b>	<b>213</b>	<b>569</b>	<b>1 845</b>	<b>4 797</b>	<b>3 390</b>	<b>2 602</b>	<b>2 561</b>	<b>3 027</b>	<b>3 292</b>
4100 Recurrent taxes on immovable property	39	139	312	587	1 267	1 353	1 471	1 504	1 527	1 700
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1	0	0	0	0	0	0	460	483
4210 Individual	..	..	..	..	..	..	..	..	0	0
4220 Corporate	..	..	..	..	..	..	..	..	460	483
4300 Estate, inheritance and gift taxes	6	14	48	225	405	349	258	235	242	282
4310 Estate and inheritance taxes	6	14	45	210	337	302	210	192	215	256
Estate duty	5	..	..	..	..	..	..	..	..	..
Legacy duty	1	..	..	..	..	..	..	..	..	..
Succession duty	0	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	0	3	15	68	47	48	43	27	26
4400 Taxes on financial and capital transactions	3	59	209	1 033	3 124	1 688	874	822	798	827
Stamp duty	3	59	209	1 033	3 124	1 688	874	822	798	827
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>167</b>	<b>1 769</b>	<b>5 141</b>	<b>12 722</b>	<b>21 744</b>	<b>19 873</b>	<b>16 581</b>	<b>16 401</b>	<b>16 031</b>	<b>16 451</b>
5100 Taxes on production, sale, transfer, etc	155	1 741	4 940	12 167	20 644	18 627	15 353	15 154	14 815	15 193
5110 General taxes	18	597	2 500	7 643	14 355	13 084	10 324	10 067	9 755	10 219
5111 Value added taxes	0	597	2 500	7 643	14 355	13 084	10 324	10 067	9 755	10 219
Value added tax	..	597	2 500	7 643	14 355	13 084	10 324	10 067	9 755	10 219
5112 Sales tax	18	0	0	0	0	0	0	0	0	0
Turnover tax	18	..	..	..	..	..	..	..	..	..
Wholesale tax	0	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	137	1 143	2 440	4 525	6 289	5 542	5 029	5 087	5 060	4 974

Table 55. **Ireland / Irlande (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Excises	124	1 045	2 084	4 407	6 103	5 367	4 870	4 862	4 855	4 774
Beer	19	192	356	475	459	431	397	316	309	309
Oils	31	330	745	1 491	2 204	2 168	2 170	2 099	2 119	2 035
Spirits	16	148	153	241	363	337	267	244	251	263
Table waters	0	11	23	0	0	0	0	0	0	0
Tobacco	50	187	419	1 035	1 192	1 171	1 217	1 160	1 127	1 072
Wine, cider, perry	1	18	46	154	297	290	297	266	270	280
Motor vehicle (incl. tyres)	7	148	331	985	1 554	938	373	395	394	384
Others	1	11	11	25	34	32	149	382	385	431
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	10	62	147	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
UE agriculture levies	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	21	171	118	186	175	159	225	205	200
Duty on betting	2	19	37	59	36	35	31	30	28	27
Sweepstakes duty	1	1	0	0	0	0	0	0	0	0
Bank levy	0	0	46	0	0	0	0	0	0	0
Other	0	1	88	59	150	140	128	195	177	174
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	14	37	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	11	28	201	555	1 100	1 246	1 228	1 247	1 216	1 258
5210 Recurrent taxes	11	28	201	555	1 100	1 246	1 228	1 247	1 216	1 258
5211 Paid by households: motor vehicles	6	14	100	373	723	800	793	768	758	791
5212 Paid by others: motor vehicles	5	11	82	124	239	265	264	256	253	264
5213 Paid in respect of other goods	0	3	20	58	138	182	170	223	206	203
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>10</b>	<b>10</b>
6100 Paid solely by business	..	..	..	..	..	..	0	0	0	0
6200 Other	..	..	..	..	..	..	4	6	10	10
<b>Custom duties collected for the EU</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>208</b>	<b>273</b>	<b>245</b>	<b>208</b>	<b>229</b>	<b>240</b>	<b>242</b>
<b>Total tax revenue on cash basis</b>	<b>317</b>	<b>4 046</b>	<b>12 260</b>	<b>33 007</b>	<b>59 913</b>	<b>53 989</b>	<b>45 755</b>	<b>44 168</b>	<b>45 098</b>	<b>47 177</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>33 295</b>	<b>59 866</b>	<b>53 396</b>	<b>45 386</b>	<b>44 136</b>	<b>45 619</b>	<b>47 098</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	196	192	180	180
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	33 295	59 866	53 396	45 582	44 328	45 799	47 278
Imputed social contributions	..	..	..	1 366	2 579	2 659	2 669	2 402	2 320	2 466
National Accounts: Taxes and all social contributions	..	..	..	34 661	62 446	56 055	48 251	46 730	48 118	49 743

Note: The data for years 1965 to 1973 are on fiscal year basis (commencing on 1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis.

From 1998, data are on accrual basis.

Heading 1200: Capital gains taxes paid by corporations are included in heading 1210.

Heading 2100: Includes contributions by self-employed and certain voluntary contributions.

Heading 2200: Since 1976 income tax paid by corporations and corporation profits tax have been replaced by corporation tax.

Heading 5111: Includes arrears of the wholesale and turnover taxes.

Tax receipts in 1988 were inflated by the success of the new arrangements for assessment and collection of tax. These arrangements included an amnesty for tax arrears paid by 30th September. This amnesty waived penalties and interest charge tax. It resulted in payments of 631 millions of euros spread across the main tax headings.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <http://dx.doi.org/10.1787/888933164776>

Table 56. **Israel / Israël**  
 Details of tax revenue / Recettes fiscales détaillées

Million ILS

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	..	<b>187 211</b>	<b>249 175</b>	<b>245 099</b>	<b>240 881</b>	<b>264 905</b>	<b>285 218</b>	<b>294 465</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>74 214</b>	<b>91 522</b>	<b>81 672</b>	<b>72 815</b>	<b>78 278</b>	<b>86 190</b>	<b>90 719</b>
1100 Of individuals	..	..	..	54 340	57 214	54 161	48 150	48 899	52 541	54 233
1110 On income and profits	..	..	..	53 285	55 993	53 240	47 542	48 235	51 655	53 494
On wages – deduction at source	..	..	..	44 941	45 508	43 215	39 140	40 172	42 817	43 395
On self employment income – deduction at source	..	..	..	2 580	3 676	3 509	2 699	3 135	3 149	3 372
On self employment income – other	..	..	..	5 764	6 809	6 516	5 704	4 928	5 690	6 727
1120 On capital gains	..	..	..	1 055	1 221	921	608	664	886	739
1200 Corporate	..	..	..	19 874	29 422	23 937	20 085	22 441	26 961	26 331
1210 On profits	..	..	..	17 982	26 794	22 147	19 471	21 619	26 185	25 360
deduction at source	..	..	..	2 669	2 550	2 488	2 090	2 271	2 308	2 423
In lieu of VAT on the profits of Financial Institutions	..	..	..	1 181	1 041	819	687	768	922	901
other	..	..	..	14 131	23 203	18 840	16 693	18 580	22 954	22 036
1220 On capital gains	..	..	..	1 892	2 628	1 790	614	822	776	971
1300 Unallocable between 1100 and 1200	..	..	..	0	4 886	3 574	4 580	6 938	6 688	10 155
Tax deducted at the source on the capital market	..	..	..	..	4 886	3 574	4 580	6 938	6 688	10 155
<b>2000 Social security contributions</b>	..	..	..	<b>27 565</b>	<b>37 909</b>	<b>40 445</b>	<b>41 227</b>	<b>45 343</b>	<b>48 759</b>	<b>50 296</b>
2100 Employees	..	..	..	17 895	25 729	27 705	28 236	31 011	32 922	33 936
2110 On a payroll basis	..	..	..	17 895	25 729	27 705	28 236	31 011	32 922	33 936
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	8 182	9 960	10 190	10 278	11 427	12 805	13 313
2210 On a payroll basis	..	..	..	8 182	9 960	10 190	10 278	11 427	12 805	13 313
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	1 488	2 220	2 550	2 712	2 905	3 033	3 047
2310 On a payroll basis	..	..	..	1 488	2 220	2 550	2 712	2 905	3 033	3 047
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>6 847</b>	<b>9 920</b>	<b>9 250</b>	<b>9 570</b>	<b>10 310</b>	<b>10 850</b>	<b>11 550</b>
Employers tax on the the non-profit sector other than govt	..	..	..	1 250	1 500	400	300	350	350	400
In lieu of VAT on the wage-bill in the non-profit sector	..	..	..	4 262	6 580	7 000	7 250	7 650	8 050	8 550
In lieu VAT on the wage-bill in Financial Institutions	..	..	..	1 335	1 840	1 850	2 020	2 310	2 450	2 600
<b>4000 Taxes on property</b>	..	..	..	<b>16 192</b>	<b>22 051</b>	<b>22 238</b>	<b>22 606</b>	<b>24 967</b>	<b>26 880</b>	<b>26 576</b>
4100 Recurrent taxes on immovable property	..	..	..	11 803	16 761	17 480	18 620	19 453	20 691	21 683
Land tax	..	..	..	442	52	53	45	48	82	57
4110 Households	..	..	..	0	0	0	0	0	0	0
4120 Others	..	..	..	11 361	16 709	17 427	18 575	19 405	20 609	21 626
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	3 185	3 087	2 411	2 229	3 060	3 113	2 788
Transaction tax on the buyer of real estate	..	..	..	1 972	2 616	2 284	2 166	3 013	3 086	2 786
Transaction tax on the seller of real estate	..	..	..	210	404	109	43	27	21	1
Stamp tax	..	..	..	1 003	67	17	20	20	7	1
4500 Non-recurrent taxes	..	..	..	1 204	2 203	2 347	1 757	2 454	3 075	2 104
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	1 204	2 203	2 347	1 757	2 454	3 075	2 104
Capital gains tax on real estate	..	..	..	1 204	2 203	2 347	1 757	2 454	3 075	2 104
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>62 393</b>	<b>87 774</b>	<b>91 495</b>	<b>94 663</b>	<b>106 007</b>	<b>112 540</b>	<b>115 324</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	57 888	81 109	84 642	87 834	98 124	104 438	107 189
5110 General taxes	..	..	..	49 877	67 571	69 687	71 954	79 978	85 617	88 200
5111 Value added taxes	..	..	..	39 805	53 984	56 737	59 223	65 540	70 229	72 811
5112 Sales tax	..	..	..	10 072	13 587	12 950	12 731	14 438	15 388	15 389
On domestic production	..	..	..	662	287	233	229	291	307	305
On imports	..	..	..	9 410	13 300	12 717	12 502	14 147	15 081	15 084
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	8 012	13 538	14 955	15 880	18 146	18 821	18 989
5121 Excises	..	..	..	6 595	11 323	12 580	13 478	15 457	15 910	16 446
On domestically refined fuel	..	..	..	5 666	10 590	11 852	12 714	14 637	15 118	15 627
On domestically processed tobacco products	..	..	..	929	733	728	764	820	792	819
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	1 417	2 215	2 375	2 402	2 689	2 911	2 543



Table 56. **Israel / Israël** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million ILS

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	4 504	6 665	6 853	6 829	7 883	8 102	8 135
5210 Recurrent taxes	..	..	..	4 504	6 665	6 853	6 829	7 883	8 102	8 135
5211 Paid by households: motor vehicles	..	..	..	1 436	1 895	1 935	2 047	2 274	2 424	2 533
5212 Paid by others: motor vehicles	..	..	..	479	632	645	682	758	808	844
5213 Paid in respect of other goods	..	..	..	2 590	4 139	4 273	4 100	4 851	4 870	4 757
Licences collected by the Ministry of Transportation	..	..	..	257	535	457	357	350	287	345
Licences collected by the Ministry of Communication	..	..	..	151	332	281	282	274	148	269
Licences collected by other ministries	..	..	..	1 600	2 419	2 622	2 504	3 159	3 296	2 952
Business and professional licences paid locally	..	..	..	531	767	824	854	967	1 036	1 087
Other local authority fees	..	..	..	51	86	88	102	101	102	105
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on cash basis</b>	..	..	..	<b>187 211</b>	<b>249 175</b>	<b>245 099</b>	<b>240 881</b>	<b>264 905</b>	<b>285 218</b>	<b>294 465</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	..	..	..	..	..	..	..
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	719	582	495	473	609	214	225
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	187 930	249 757	245 594	241 354	265 514	285 433	294 690
Imputed social contributions	..	..	..	7 029	7 142	7 643	7 729	8 139	8 543	9 048
National Accounts: Taxes and all social contributions	..	..	..	194 959	256 899	253 237	249 083	273 653	293 976	303 738

## Note:

Year ending 31st December.

Data are on a cash basis.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of International law.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933164780>

Table 57. **Italy / Italie**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Recettes fiscales totales</b>	<b>5 505</b>	<b>60 422</b>	<b>265 116</b>	<b>503 096</b>	<b>671 189</b>	<b>677 776</b>	<b>658 708</b>	<b>667 018</b>	<b>677 995</b>	<b>695 909</b>
<b>Recettes fiscales totales excluant les droits de douane</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>501 560</b>	<b>668 928</b>	<b>675 576</b>	<b>656 700</b>	<b>664 793</b>	<b>675 676</b>	<b>693 832</b>
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>982</b>	<b>18 821</b>	<b>96 707</b>	<b>166 912</b>	<b>226 498</b>	<b>232 931</b>	<b>215 254</b>	<b>219 163</b>	<b>218 818</b>	<b>228 423</b>
1100 Des personnes physiques	603	13 940	69 654	124 918	171 938	181 778	176 955	181 725	182 103	189 410
1110 Sur le revenu et les bénéfiques	603	13 796	68 786	124 233	171 924	181 767	176 947	181 718	182 096	189 405
Impôt sur le revenu des personnes physiques	0	11 538	57 318	121 211	166 859	175 985	171 645	178 457	178 787	184 918
Impôt sur revenu local (40%)	0	829	4 492	67	6	10	9	5	4	6
Impôt revenu richesse mobilière (60%)	319	55	15	0	0	1	0	0	0	8
Impôt complémentaire progressif	94	37	5	0	0	0	0	0	0	0
Centime additionnel de 10%	1	0	0	0	0	0	0	0	0	0
Retenue d'acompte sur bénéf. sociétés (40%)	23	51	496	110	217	275	171	157	178	258
Centime additionnel et loi 1177 (60%)	39	0	1	0	0	0	0	0	0	0
5% sur impôts directs centime additionnel (60%)	0	8	72	0	0	0	0	0	0	0
Majoration additionnelle du Trésor (60%)	23	6	1	0	0	0	0	0	0	0
Recettes du décret-loi 1132 (60%)	0	0	0	0	0	0	0	0	0	0
Impôt de famille	65	7	0	0	0	0	0	0	0	0
Impôt sur valeur locative	2	0	0	0	0	0	0	0	0	0
Impôt de patente	1	0	0	0	0	0	0	0	0	0
ICAP (provincial et communal) (40%)	37	5	0	22	0	0	0	0	0	0
Impôt sur le revenu des dépôts (40%)	0	1 206	6 223	2 823	4 308	4 920	4 420	2 418	2 516	3 704
Remises fiscales impôts directs (60%)	0	0	41	0	0	0	0	0	0	0
Autres	0	53	123	0	534	576	702	681	611	511
1120 Sur les gains en capital	0	144	867	685	14	11	8	7	7	5
Impôt sur les plus-value des terrains	..	0	0	0	0	0	0	0	0	0
Impôt sur les plus-value sur immeubles (60%)	..	144	867	685	14	11	8	7	7	5
1200 Des sociétés	379	4 710	26 605	34 699	58 943	58 217	46 419	43 811	42 943	44 989
1210 Sur les bénéfiques	379	4 494	26 027	34 242	58 934	58 209	46 413	43 807	42 939	44 986
Impôt sur personnes morales	0	1 245	9 042	28 877	51 193	48 557	38 803	38 659	38 551	38 259
ICAP (provincial et communal) (60%)	37	8	0	32	0	0	0	0	0	0
Richesse mobilière (40%)	213	37	10	0	0	1	0	0	0	5
Impôt sur sociétés et obligations	88	12	2	0	0	0	0	0	0	0
Centimes additionnels et loi 1177 (40%)	26	0	0	0	0	0	0	0	0	0
5% sur centime additionnel impôts directs (40%)	0	20	48	0	0	0	0	0	0	0
Recettes décret-loi 1132 (40%)	0	0	0	0	0	0	0	0	0	0
Majoration additionnelle du Trésor (40%)	15	4	0	0	0	0	0	0	0	0
Retenue d'acompte bénéfiques sociétés (60%)	0	77	745	166	325	413	257	236	267	386
Impôt revenus des dépôts (60%)	0	1 810	9 334	4 235	6 464	7 381	6 628	3 627	3 775	5 556
Impôt local sur revenu (60%)	0	1 245	6 738	100	9	16	13	8	6	9
Remises fiscales impôts directs (40%)	0	0	27	0	0	0	0	0	0	0
Autres	0	36	82	832	943	1 841	712	1 277	340	771
1220 Sur les gains en capital	0	216	578	457	9	8	6	4	4	3
Impôt plus-value sur immeubles (40%)	..	216	578	457	9	8	6	4	4	3
1300 Non-ventilables entre 1100 et 1200	0	171	448	7 295	-4 383	-7 064	-8 120	-6 373	-6 228	-5 976
Remboursements impôts directs	..	-240	-1 768	-5 175	-9 433	-10 910	-11 164	-9 794	-10 088	-12 466
Autres	..	412	2 216	12 470	5 050	3 846	3 044	3 421	3 860	6 490
<b>2000 Cotisations de sécurité sociale</b>	<b>1 881</b>	<b>22 976</b>	<b>87 256</b>	<b>143 629</b>	<b>200 772</b>	<b>210 980</b>	<b>207 844</b>	<b>209 126</b>	<b>211 667</b>	<b>211 154</b>
2100 A la charge des salariés	..	4 171	16 753	27 333	35 715	38 454	37 712	37 597	37 606	37 246
2110 Sur la base du salaire	..	..	..	27 333	35 715	38 454	37 712	37 597	37 606	37 246
2120 Sur la base de l'impôt sur les revenus	..	..	..	0	0	0	0	0	0	0
2200 A la charge des employeurs	..	17 152	62 540	99 904	137 924	144 298	142 035	144 279	145 558	144 707
2210 Sur la base du salaire	..	..	..	99 904	137 924	144 298	142 035	144 279	145 558	144 707
2220 Sur la base de l'impôt sur les revenus	..	..	..	0	0	0	0	0	0	0
2300 A charge des travailleurs indép. ou sans emploi	..	1 654	7 962	16 392	27 133	28 228	28 097	27 250	28 503	29 201
2310 Sur la base du salaire	..	..	..	16 392	27 133	28 228	28 097	27 250	28 503	29 201
2320 Sur la base de l'impôt sur les revenus	..	..	..	0	0	0	0	0	0	0
2400 Non-ventilables entre 2100, 2200 et 2300	1 881	0	0	0	0	0	0	0	0	0
2410 Sur la base du salaire	..	..	..	..	..	..	..	..	..	..
2420 Sur la base de l'impôt sur les revenus	..	..	..	..	..	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>387</b>	<b>890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cotisations GESCAL	..	387	890	..	..	..	..	..	..	..
<b>4000 Impôts sur le patrimoine</b>	<b>397</b>	<b>2 248</b>	<b>5 983</b>	<b>23 360</b>	<b>32 646</b>	<b>29 003</b>	<b>40 674</b>	<b>31 831</b>	<b>35 595</b>	<b>43 498</b>

Table 57. **Italy / Italie** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4100 Impôts périodiques sur la propriété immobilière	96	7	1	9 354	12 778	9 685	9 462	9 663	9 848	23 850
Impôt sur revenu propriétaires de terres	2	0	0	0	0	0	0	0	0	0
Impôt sur revenu bâtiments	12	2	1	0	0	0	0	0	0	0
Impôt sur revenu bâtiments de luxe	1	0	0	0	0	0	0	0	0	0
Surtaxe terrains (province)	16	0	0	0	0	0	0	0	0	0
Surtaxe terrains (commune)	18	0	0	0	0	0	0	0	0	0
Surtaxe bâtiments (province)	26	2	0	0	0	0	0	0	0	0
Surtaxe bâtiments (commune)	21	3	0	0	0	0	0	0	0	0
Impôt communal immeubles	0	0	0	9 354	12 778	9 685	9 462	9 663	9 848	23 850
4110 Ménages	..	..	..	..	..	..	..	..	..	..
4120 Autres agents	..	..	..	..	..	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	0	0	14	1	1	6 575	2 118	5 117	805
4210 Personnes physiques	..	..	..	5	0	0	0	0	0	27
4220 Sociétés	..	..	..	9	1	1	6 575	2 118	5 117	778
4300 Impôts sur mut. par décès, succ. et donations	47	128	376	1 005	149	387	462	482	510	592
Impôt sur successions, donations	33	119	376	1 005	149	387	462	482	510	592
Valeur nette globale successions	11	9	0	0	0	0	0	0	0	0
Centimes additionnels et majoration	3	0	0	0	0	0	0	0	0	0
4310 Impôts sur mut. par décès et successions	..	..	..	..	..	..	..	..	..	..
4320 Impôts sur les donations	..	..	..	..	..	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	255	2 113	5 606	12 320	18 256	17 385	17 158	17 152	16 679	15 215
Droit d'enregistrement	120	1 048	2 421	6 794	9 410	9 014	8 833	9 019	8 416	7 557
Impôts hypothécaires	22	190	469	1 067	2 525	2 341	2 076	2 069	2 112	1 855
Centimes additionnels de 5%	6	0	0	0	0	0	0	0	0	0
Majoration additionnelle	4	0	0	0	0	0	0	0	0	0
Droit de timbre	104	751	2 185	4 459	6 321	6 030	6 249	6 064	6 151	5 803
Autres	0	123	530	0	0	0	0	0	0	0
4500 Impôts non-périodiques	0	0	0	98	151	100	5 219	897	1 354	154
4510 Sur l'actif net	..	..	..	0	0	0	0	0	0	0
4520 Autres non-périodiques	..	..	..	98	151	100	5 219	897	1 354	154
4600 Autres impôts périodiques sur patrimoine	0	0	0	569	1 311	1 445	1 798	1 519	2 087	2 882
<b>5000 Impôts sur les biens et services</b>	<b>2 173</b>	<b>15 990</b>	<b>74 280</b>	<b>140 316</b>	<b>169 608</b>	<b>166 521</b>	<b>161 276</b>	<b>172 734</b>	<b>176 656</b>	<b>177 556</b>
5100 Impôts sur production, vente, transfert, etc.	2 037	15 251	67 083	125 745	152 930	149 251	143 677	154 526	157 386	157 754
Remboursements impôts indirects	0	-73	-86	0	0	0	0	0	0	0
5110 Impôts généraux	710	9 438	38 940	77 473	95 623	93 698	86 544	97 586	98 456	96 136
5111 Taxes sur la valeur ajoutée	0	9 438	38 940	77 473	95 623	93 698	86 544	97 586	98 456	96 136
TVA	..	9 438	38 940	77 473	95 623	93 698	86 544	97 586	98 456	96 136
5112 Impôts sur les ventes	0	0	0	0	0	0	0	0	0	0
5113 Autres impôts	710	0	0	0	0	0	0	0	0	0
Impôt général sur recettes	662	..	..	..	..	..	..	..	..	..
Impôt compensation sur produits importés	48	..	..	..	..	..	..	..	..	..
5120 Impôts sur biens et services déterminés	1 327	5 886	28 048	48 272	57 307	55 553	57 133	56 940	58 930	61 618
5121 Accises	816	4 088	20 304	31 479	32 904	31 069	32 437	32 394	33 770	37 279
Sur huiles minérales	465	3 462	15 928	22 172	23 252	23 452	22 824	22 948	23 610	27 994
Sur spiritueux	27	87	206	486	595	605	569	569	549	542
Sur bière	12	54	172	242	489	549	464	474	528	493
Sur sucre et matières édulcorantes	22	25	68	120	0	11	6	5	5	7
Sur énergie électrique	20	51	2 018	3 079	3 034	3 051	2 980	2 899	3 091	3 260
Sur bananes	9	53	97	0	0	0	0	0	0	0
Sur café	31	60	74	0	0	0	0	0	0	0
Sur cacao	3	4	7	0	0	0	0	0	0	0
Sur huile d'olive	0	0	0	0	0	0	0	0	0	0
Autres accises	44	190	1 037	5 201	5 385	3 355	5 530	5 440	5 929	4 926
Alcool, eaux de vie, liqueur	5	0	0	0	0	0	0	0	0	0
Sur allumettes et pierres à briquets	13	22	47	0	0	0	0	0	0	0
Viandes	26	0	0	0	0	0	0	0	0	0
Surtaxe sur douane	0	81	650	174	143	40	59	54	51	50
Combustibles	39	0	0	0	0	0	0	0	0	0
Matériaux de construction	30	0	0	0	0	0	0	0	0	0
Taxe de radiodiffusion	3	0	0	0	0	0	0	0	0	0
Impôt sur disques phonographiques	1	0	0	0	0	0	0	0	0	0
Droit de timbre cartes à jouer	1	0	0	0	0	0	0	0	0	0
Autres	66	0	0	5	6	6	5	5	7	7
5122 Bénéfices des monopoles fiscaux	303	1 033	3 248	7 718	10 440	10 727	10 941	10 983	11 245	11 370
Sur tabac	292	1 033	3 248	7 712	10 436	10 722	10 939	10 978	11 241	11 366
Sur sel	10	0	0	0	0	0	0	0	0	0
Sur papiers et tubes à cigarettes	1	0	0	6	4	5	2	5	4	4

Table 57. **Italy / Italie** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5123 Droits de douane et droits à l'importation	142	261	1 164	0	0	0	0	0	0	0
Tarif douanier commune (Ress. pr. CEE)	0	0	836	..	..	..	..	..	..	..
Douanes et droits maritimes	115	14	0	..	..	..	..	..	..	..
Droit services administration	11	0	0	..	..	..	..	..	..	..
Prélèvement dans l'agriculture	15	228	207	..	..	..	..	..	..	..
Recettes diverses	0	9	68	..	..	..	..	..	..	..
Montants compensatoires	0	9	53	..	..	..	..	..	..	..
5124 Taxes à l'exportation	0	0	0	0	0	0	0	0	0	0
5125 Impôts sur biens d'équipement	0	0	0	0	0	0	0	0	0	0
5126 Impôts sur services déterminés	67	483	3 141	9 029	13 932	13 726	13 725	13 533	13 885	12 964
Taxes entrées spectacles	20	59	167	118	68	66	56	58	52	44
Droit de timbres	6	0	0	0	0	0	0	0	0	0
Impôt sur la publicité	6	56	168	389	392	403	393	384	440	426
Loto, loterie et concours dotés de prix	3	123	617	4 164	7 144	7 247	7 980	7 983	8 090	7 477
Droit d'état sur spectacles, jeux et paris	0	0	0	158	152	155	151	158	164	171
Taxe sur concours de pronostics et jeux d'adresse	9	74	476	487	405	312	235	242	185	144
Droit spécial péages autoroutes	0	0	0	0	0	0	0	0	0	5
Impôts subst. (compris sur l'assurance)	23	171	1 714	3 713	5 771	5 543	4 910	4 708	4 954	4 697
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
Droit spéc. paiements et ventes devises à l'étranger	..	..	..	..	..	..	..	..	..	..
5128 Autres impôts	0	21	192	46	31	31	30	30	30	5
Prélèvements CECA cotisation sucre et autres	..	21	121	0	0	0	0	0	0	0
Autres	..	0	70	46	31	31	30	30	30	5
5130 Non-ventilables entre 5110 et 5120	0	0	180	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	136	456	4 474	8 479	10 550	10 930	10 920	10 953	11 364	11 692
5210 Impôts périodiques	136	456	4 474	8 479	10 550	10 930	10 920	10 953	11 364	11 692
Taxe sur les voitures	64	152	967	1 034	1 326	1 249	1 192	1 155	1 242	1 368
Centime additionnel de 5% sur imp. de circulation	3	13	450	0	0	0	0	0	0	0
Surtaxe sur voitures diesel	0	66	683	0	0	0	0	0	0	0
Surtaxe sur voitures à gaz	0	0	171	0	0	0	0	0	0	0
5211 A la charge des ménages : véhicules à moteur	..	..	..	3 433	4 652	4 688	4 566	4 789	4 871	4 809
5212 A la charge autres agents : véhicules à moteur	..	..	..	1 006	1 332	1 339	1 293	1 300	1 393	1 383
Impôt de licence	3	..	..	1 006	1 332	1 339	1 293	1 300	1 393	1 383
5213 Autres impôts périodiques	67	225	2 203	3 006	3 240	3 654	3 869	3 709	3 858	4 132
Centimes additionnels loi 1177	22	0	0	0	0	0	0	0	0	0
Taxes sur enseignes	2	4	0	0	0	0	0	0	0	0
Plaques de chien	0	7	12	0	0	0	0	0	0	0
Taxe sur chasse et pêche	0	0	0	0	0	0	0	0	0	0
Taxes concessions gouvernementales	43	215	2 191	3 006	3 240	3 654	3 869	3 709	3 858	4 132
5220 Impôts non-périodiques	0	0	0	0	0	0	0	0	0	0
Véhicules à moteur, aéroplanes	..	..	..	..	..	..	..	..	..	..
Pro.friuli sur les voitures	..	..	..	..	..	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	283	2 724	6 092	6 128	6 340	6 679	7 255	7 906	8 110
Remise fiscale impôts indirects	..	0	160	288	616	619	513	688	681	757
Autres	..	283	2 564	5 804	5 512	5 721	6 166	6 567	7 225	7 353
<b>6000 Autres impôts</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>27 343</b>	<b>39 404</b>	<b>36 141</b>	<b>31 652</b>	<b>31 939</b>	<b>32 940</b>	<b>33 201</b>
6100 A la charge exclusive des entreprises	0	..	..	27 343	39 404	36 141	31 652	31 939	32 940	33 201
6200 A la charge d'autres agents	72	..	..	0	0	0	0	0	0	0
Impôt extraordinaire sur patrimoine	2	..	..	..	..	..	..	..	..	..
Autres recettes	71	..	..	..	..	..	..	..	..	..
<b>Droits de douane perçus pour l'UE</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1 536</b>	<b>2 261</b>	<b>2 200</b>	<b>2 008</b>	<b>2 225</b>	<b>2 319</b>	<b>2 077</b>
<b>Recettes fiscales totales sur la base d'encaissements</b>	<b>5 505</b>	<b>60 422</b>	<b>265 116</b>	<b>488 738</b>	<b>653 836</b>	<b>664 703</b>	<b>647 509</b>	<b>658 139</b>	<b>664 768</b>	<b>679 757</b>
<b>Recettes fiscales totales sur la base des droits constatés</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>503 096</b>	<b>671 189</b>	<b>677 776</b>	<b>658 708</b>	<b>667 018</b>	<b>677 995</b>	<b>695 909</b>
<b>Conciliation avec les Comptes nationaux</b>										
Impôts additionnels inclus dans les comptes nationaux	..	..	..	0	0	0	0	0	0	0
Impôt exclus des comptes nationaux	..	..	..	-5 416	-5 470	-5 704	-6 137	-6 538	-7 194	-7 321
Taxe sur les déchets ménagers urbains	..	..	..	-4 387	-4 443	-4 689	-5 133	-5 519	-6 404	-6 499
Autres	..	..	..	-1 029	-1 027	-1 015	-1 004	-1 019	-790	-822
Différence dans les traitements des crédits d'impôts	..	..	..	0	0	0	0	0	0	0
Transfert en capital des recettes non collectées	..	..	..	0	0	0	0	0	0	0
Cotisations de sécurité sociale volontaires	..	..	..	464	567	500	529	567	569	575
Différences diverses	..	..	..	0	0	0	0	0	0	0
Comptes nationaux: impôts et cotisations sociales effectives	..	..	..	498 144	666 286	672 572	653 100	661 047	671 370	689 163
Cotisations sociales imputées	..	..	..	3 884	3 980	3 873	4 182	4 123	4 250	4 209
Comptes nationaux: impôts et toutes les cotisations sociales	..	..	..	502 028	670 266	676 445	657 282	665 170	675 620	693 372

## Note:

Année civile se terminant le 31 décembre.

A partir de l'année 2000, les données sont sur la base des droits constatés.

A partir de 1997, les données tiennent compte des statistiques communiquées à l'Union européenne aux fins de la procédure sur les déficits excessifs du traité de Maastricht.

Rubrique 6000 : Impôt régional sur les activités productives (IRAP); il s'agit d'un impôt sur la valeur ajoutée de la production prélevé sur une base différente de celle indiquée pour les autres groupes. La ventilation entre l'IRAP à la charge des personnes morales et l'IRAP à la charge des personnes physiques est fondée sur des estimations.

Rubrique Impôts exclus des comptes nationaux, ligne « autres » : Taxes sur l'occupation des lieux publics et sur la collecte et le traitement des eaux usées.

Source: Rendiconto Generale della Amministrazione dello Stato; Relazione generale sulla Situazione Economica del Paese et Ministero delle Finanze, Direzione Centrale per la Fiscalita Locale.


StatLink  <http://dx.doi.org/10.1787/888933164790>

Table 58. **Japan / Japon**  
 Details of tax revenue / Recettes fiscales détaillées

Billion JPY

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>6 172</b>	<b>62 443</b>	<b>130 823</b>	<b>136 125</b>	<b>146 243</b>	<b>139 616</b>	<b>127 768</b>	<b>132 480</b>	<b>135 668</b>	<b>139 544</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 708</b>	<b>28 800</b>	<b>65 682</b>	<b>47 398</b>	<b>53 174</b>	<b>46 850</b>	<b>37 739</b>	<b>40 034</b>	<b>40 910</b>	<b>43 352</b>
1100 Of individuals	1 338	15 180	36 394	28 677	28 600	27 790	25 518	24 663	24 951	25 946
1110 On income and profits	1 338	15 180	36 394	28 677	28 600	27 790	25 518	24 663	24 951	25 946
Income tax	970	10 800	25 996	18 789	16 080	14 985	12 914	12 984	13 476	14 044
Prefectural inhabitants tax	123	1 415	3 675	3 621	5 008	5 143	5 052	4 699	4 608	4 783
Municipal inhabitants tax	220	2 890	6 475	6 044	7 294	7 445	7 349	6 795	6 688	6 942
Enterprise tax	25	75	249	223	218	217	204	184	179	178
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	1 370	13 620	29 288	18 721	24 573	19 061	12 221	15 372	15 959	17 406
1210 On profits	1 370	13 620	29 288	18 721	24 573	19 061	12 221	15 372	15 959	17 406
Corporation tax	927	8 923	18 384	11 747	14 744	10 011	6 356	8 968	9 351	10 408
Prefectural inhabitants tax	53	557	1 414	879	1 206	1 096	715	777	800	846
Municipal inhabitants tax	85	1 297	3 198	2 176	3 015	2 752	1 775	1 954	2 011	2 129
Enterprise tax	305	2 843	6 293	3 918	5 608	5 203	2 701	2 253	2 240	2 354
Local special corporate tax	0	0	0	0	0	0	674	1 420	1 556	1 670
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>1 344</b>	<b>18 178</b>	<b>34 593</b>	<b>47 857</b>	<b>53 321</b>	<b>54 227</b>	<b>52 342</b>	<b>54 456</b>	<b>56 321</b>	<b>58 034</b>
2100 Employees	446	6 393	13 883	19 786	21 972	23 250	22 484	23 590	24 431	26 871
2110 On a payroll basis	..	..	13 883	19 786	21 972	23 250	22 484	23 590	24 431	26 871
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	588	9 267	16 642	22 388	24 240	24 663	23 575	24 672	25 735	26 286
2210 On a payroll basis	..	..	16 642	22 388	24 240	24 663	23 575	24 672	25 735	26 286
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	107	2 518	4 069	5 683	7 108	6 314	6 282	6 194	6 156	4 878
2310 On a payroll basis	..	..	4 069	5 683	7 108	6 314	6 282	6 194	6 156	4 878
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	203	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>498</b>	<b>5 114</b>	<b>12 296</b>	<b>14 294</b>	<b>13 138</b>	<b>13 111</b>	<b>12 949</b>	<b>12 878</b>	<b>13 100</b>	<b>12 722</b>
4100 Recurrent taxes on immovable property	319	3 326	7 099	10 414	9 949	10 123	10 128	10 225	10 237	9 805
Prefectural property tax	4	8	15	11	14	18	19	5	3	2
Municipal property tax	296	2 784	6 023	9 041	8 729	8 876	8 874	8 961	8 966	8 580
City planning tax	19	469	942	1 318	1 202	1 225	1 233	1 256	1 268	1 216
Special landholding tax	0	65	118	43	4	4	2	3	1	7
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	0	0	0	1	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	44	441	1 918	1 782	1 503	1 455	1 350	1 250	1 474	1 504
4310 Estate and inheritance taxes	34	375	..	..	..	..	..	..	..	..
Inheritance tax	34	375	..	..	..	..	..	..	..	..
4320 Gift taxes	10	65	..	..	..	..	..	..	..	..
Tax on gifts	10	65	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	1 347	3 280	2 099	1 686	1 534	1 472	1 403	1 388	1 413
Bourse tax	3	15	41	0	0	0	0	0	0	0
Securities transaction	8	209	748	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	83	841	1 894	1 532	1 202	1 088	1 068	1 024	1 047	1 078
Real property acquisition tax	41	282	596	567	485	445	404	379	342	336
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 620</b>	<b>10 200</b>	<b>17 917</b>	<b>26 227</b>	<b>26 256</b>	<b>25 060</b>	<b>24 364</b>	<b>24 730</b>	<b>24 966</b>	<b>25 056</b>
5100 Taxes on production, sale, transfer, etc	1 544	8 822	15 647	23 180	23 241	22 111	21 561	22 160	22 410	22 592
5110 General taxes	0	0	5 778	12 350	12 841	12 443	12 221	12 675	12 745	12 902
5111 Value added taxes	..	..	5 778	12 350	12 841	12 443	12 221	12 675	12 745	12 902
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 544	8 822	9 868	10 830	10 400	9 668	9 340	9 485	9 665	9 690

Table 58. **Japan / Japon** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Billion JPY

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Excises	1 062	6 674	8 637	9 837	9 374	8 702	8 527	8 622	8 719	8 721
Liquor tax	353	1 424	1 935	1 816	1 524	1 461	1 417	1 389	1 369	1 350
Sugar excises	29	43	0	0	0	0	0	0	0	0
Local gasoline tax	46	278	361	296	302	286	291	294	283	281
Gasoline tax	254	1 547	2 007	2 769	2 820	2 572	2 715	2 750	2 648	2 622
Liquefied petroleum gas tax	0	30	31	28	27	26	25	24	23	21
Aviation fuel tax	0	58	76	104	104	99	94	89	60	64
Commodity tax	138	1 038	5	0	0	0	0	0	0	0
Playing-card tax	1	1	0	0	0	0	0	0	0	0
Prefectural tobacco tax	44	229	361	282	278	263	250	256	293	289
Municipal tobacco tax	73	402	636	865	853	808	767	788	900	887
Timber delivery tax	3	3	0	0	0	0	0	0	0	0
Mineral product tax	2	5	3	2	2	2	2	2	2	2
Electricity and gas tax	54	386	0	0	0	0	0	0	0	0
Diesel oil tax	65	447	834	1 208	1 034	919	908	918	932	925
Vehicle acquisition tax	0	270	613	464	425	366	231	192	168	210
Promotion of power resources development tax	0	109	295	375	352	341	329	349	331	328
Petroleum and coal tax	0	404	487	489	513	511	487	502	519	567
Tobacco tax	0	0	996	876	925	851	822	908	1 032	1 018
Special tobacco tax	0	0	0	264	214	197	190	163	160	158
5122 Profits of fiscal monopolies	179	808	0	0	0	0	0	0	0	0
Monopoly profits	179	808	..	..	..	..	..	..	..	..
5123 Customs and import duties	222	786	928	877	941	883	732	786	874	897
Customs duty	222	786	928	877	941	883	732	786	874	897
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	81	554	303	116	85	84	81	77	72	73
Travel tax	4	64	0	0	0	0	0	0	0	0
Admission tax	10	5	0	0	0	0	0	0	0	0
Local entertainment tax	10	74	0	0	0	0	0	0	0	0
Golf course utilization tax	0	0	90	81	60	60	58	55	51	51
Meal and lodging tax	56	398	0	0	0	0	0	0	0	0
Special local consumption tax	0	0	195	12	0	0	0	0	0	0
Bathing tax	1	13	18	23	25	24	23	22	21	22
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	76	1 378	2 270	3 047	3 015	2 949	2 803	2 570	2 557	2 464
5210 Recurrent taxes	69	1 358	2 250	3 027	2 993	2 928	2 783	2 548	2 535	2 442
Automobile tax	55	781	1 276	1 765	1 717	1 681	1 654	1 616	1 597	1 586
Light vehicle tax	13	43	88	125	164	169	174	178	180	184
Motor vehicle tonnage tax	0	527	881	1 134	1 110	1 076	953	753	755	669
Hunter licence tax	0	3	2	2	0	0	0	0	0	0
Hunting tax	0	3	2	1	2	2	2	2	2	2
Mine lot tax	1	1	1	1	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	7	20	20	20	22	21	20	21	22	22
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>2</b>	<b>151</b>	<b>335</b>	<b>348</b>	<b>356</b>	<b>367</b>	<b>374</b>	<b>381</b>	<b>371</b>	<b>386</b>
6100 Paid solely by business	0	139	288	324	313	323	328	330	339	350
Business office tax	..	139	288	324	313	323	328	330	339	350
6200 Other	2	12	47	24	43	45	46	52	32	36
Taxes not in local tax law	2	12	47	24	43	45	46	52	32	36
Other	0	0	0	0	0	0	0	0	0	0
<b>Total tax revenue on cash basis</b>	<b>6 172</b>	<b>62 443</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>130 823</b>	<b>136 125</b>	<b>146 243</b>	<b>139 616</b>	<b>127 768</b>	<b>132 480</b>	<b>135 668</b>	<b>139 544</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

Note:

Data are on a fiscal year basis beginning 1st April.

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000) : in principle accrual basis, Central government taxes : accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes : accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May). The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the Farmer's pension fund are not available for the years before 1999.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.

Source: Tax Bureau, Ministry of Finance.

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Table 59. **Korea / Corée**  
Details of tax revenue / Recettes fiscales détaillées

Billion KRW

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	<b>6 687</b>	<b>37 262</b>	<b>136 295</b>	<b>258 571</b>	<b>272 201</b>	<b>271 873</b>	<b>294 007</b>	<b>319 997</b>	<b>341 092</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 704</b>	<b>12 203</b>	<b>39 254</b>	<b>82 239</b>	<b>84 321</b>	<b>77 897</b>	<b>82 905</b>	<b>96 845</b>	<b>101 944</b>
1100 Of individuals	..	766	7 440	19 950	43 276	40 910	38 618	42 098	47 299	51 185
Income tax	..	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	..	0	0	0	4 682	4 659	4 762	4 425	4 896	5 152
Wages and salaries income tax	..	0	0	0	14 124	15 595	13 407	15 517	18 337	19 627
Other income tax	..	0	0	0	2 607	2 698	2 829	2 986	3 365	3 595
Global income tax	..	661	4 723	16 128	6 151	4 078	6 117	6 369	8 300	9 938
Defence tax on income tax	..	105	938	0	0	0	0	0	0	0
Education tax on income tax	..	0	325	0	0	0	0	0	0	0
Rural development tax on interest, bus. inc. & cap.gains relief	..	0	0	156	160	148	199	179	156	125
Inhabitant tax on income tax (local)	..	0	341	2 285	4 260	4 407	3 996	4 459	4 856	5 293
1110 On income and profits	..	766	6 327	18 569	31 984	31 585	31 310	33 935	39 910	43 730
1120 On capital gains	..	0	1 113	1 381	11 292	9 325	7 308	8 163	7 389	7 455
Capital gains tax	..	..	1 113	1 381	11 292	9 325	7 308	8 163	7 389	7 455
1200 Corporate	..	738	4 757	19 271	38 963	43 409	39 279	40 807	49 546	50 759
Corporation tax - withholding	..	..	677	8 577	8 360	7 417	4 681	9 095	10 534	11 516
Corporation tax - final returns	..	..	2 549	9 302	27 057	31 737	30 570	28 173	34 339	34 416
Defence tax on corporation tax	..	..	1 323	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	..	..	207	1 142	3 152	3 756	3 556	3 094	3 953	4 258
Rural development tax corporate income	..	..	0	251	394	498	472	445	720	569
1210 On profits	..	738	4 757	19 271	38 963	43 409	39 279	40 807	49 546	50 759
Excess profit tax	..	0	0	0	0	0	0	0	0	0
1220 On capital gains	..	0	0	0	0	0	0	0	0	0
Capital gains tax	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	199	6	33	0	2	0	0	0	0
Business income tax	..	0	0	0	..	0	..	..	..	..
Real estate income tax	..	0	0	0	..	0	..	..	..	..
Defence tax on real estate & business income	..	0	0	0	..	0	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	..	0	0	30	..	2	..	..	..	..
Inhabitant tax before 1990 (local)	..	117	0	0	..	0	..	..	..	..
Farm land tax (local)	..	83	6	3	..	0	..	..	..	..
Inhabitant tax on farm land tax (local)	..	0	0	0	..	0	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>73</b>	<b>3 760</b>	<b>22 759</b>	<b>53 588</b>	<b>59 415</b>	<b>62 165</b>	<b>67 129</b>	<b>75 316</b>	<b>84 136</b>
2100 Employees	..	0	1 464	8 578	21 773	24 236	25 527	28 039	31 758	35 518
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Unemployment assurance	..	0	0	598	1 164	1 288	1 346	1 358	1 698	2 138
National welfare pension fund	..	0	429	4 325	9 338	9 976	10 358	11 004	11 832	12 867
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	483	2 066	8 180	9 702	10 581	11 752	13 923	15 650
Teachers' pensions	..	0	86	279	581	612	621	789	940	1 222
Government employees pensions	..	0	406	1 144	2 202	2 345	2 308	2 814	3 020	3 268
Military personal pensions	..	0	60	166	308	313	313	322	345	373
2110 On a payroll basis	..	..	..	8 578	21 773	24 236	25 527	28 039	31 758	35 518
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	73	1 694	9 409	23 557	26 194	27 404	29 154	32 663	36 911
Ind. works' insurance fund	..	73	550	1 876	4 431	4 844	4 732	4 632	4 806	5 508
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	..	0	0	0	0	0	0	0	0	0
Unemployment insurance	..	0	0	1 449	2 474	2 681	2 843	2 860	3 347	4 166
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
National welfare pension fund	..	0	430	4 340	9 383	10 009	10 393	11 052	11 833	12 930
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	658	1 547	6 844	8 213	8 980	10 016	12 012	13 576
Teachers' pensions	..	0	56	197	425	447	456	594	665	731
Government employees pensions	..	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	9 409	23 557	26 194	27 404	29 154	32 663	36 911
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	0	602	4 772	8 258	8 985	9 234	9 936	10 895	11 707
2310 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2320 On an income tax basis	..	..	602	4 772	8 258	8 985	9 234	9 936	10 895	11 707
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..

Table 59. **Korea / Corée** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Billion KRW

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>3000 Taxes on payroll and workforce</b>	..	<b>34</b>	<b>153</b>	<b>258</b>	<b>619</b>	<b>682</b>	<b>681</b>	<b>714</b>	<b>803</b>	<b>868</b>
Workshop tax on workforce (local)	..	31	124	258	619	682	681	714	803	868
Vocational training promotion fund	..	3	29	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	<b>537</b>	<b>4 389</b>	<b>16 846</b>	<b>33 109</b>	<b>32 468</b>	<b>31 803</b>	<b>33 516</b>	<b>36 555</b>	<b>36 213</b>
4100 Recurrent taxes on immovable property	..	183	980	3 385	9 196	9 859	8 859	9 270	9 779	10 315
Property tax (local)	..	119	227	728	3 755	4 411	4 423	4 817	7 617	8 049
City planning tax on urban real estate (local)	..	51	244	815	1 883	2 183	2 269	2 465	5	3
Community facilities tax (local)	..	13	86	341	543	589	591	650	705	766
Tax on excessive land holdings (local)	..	0	1	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	..	0	400	1 282	5	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	..	0	0	81	1	0	0	0	0	0
Tax on excessively increased land value	..	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	..	0	0	0	2 414	2 130	1 207	1 029	1 102	1 131
Rural dev. tax on comprehensive real estate tax	..	0	0	0	483	428	242	208	223	228
4110 Households	..	..	0	0	0	0	0	0	0	0
4120 Others	..	..	22	138	112	118	127	101	127	138
Workshop tax on property (local)	..	..	22	138	112	118	127	101	127	138
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	12	354	989	2 842	2 777	2 431	3 076	3 333	4 021
4310 Estate and inheritance taxes	..	5	85	449	1 059	1 182	1 221	1 203	1 259	1 719
Inheritance tax	..	3	71	449	1 059	1 182	1 221	1 203	1 259	1 719
Defence tax on inheritance tax	..	2	14	0	0	0	0	0	0	0
4320 Gift taxes	..	7	269	540	1 783	1 595	1 210	1 873	2 074	2 302
Gift tax	..	7	225	540	1 783	1 595	1 210	1 873	2 074	2 302
Defence tax on gift tax	..	0	44	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	319	2 960	11 935	21 071	19 832	20 513	21 170	23 443	21 877
Registration tax (local)	..	122	1 378	4 528	7 254	7 143	7 131	7 370	7 680	7 645
Registration tax	..	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	..	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	..	0	0	246	627	635	621	632	982	853
Rural dev. tax on local registration tax	..	0	0	66	143	142	169	144	2	2
Securities transactions tax	..	0	224	2 736	3 469	2 788	3 534	3 667	4 279	3 681
Rural dev. tax on securities transaction tax	..	0	0	823	1 729	1 635	1 870	2 010	2 515	1 769
Acquisition tax (local)	..	163	1 165	3 148	7 261	6 916	6 644	6 825	7 361	7 326
Stamp tax	..	34	193	388	588	573	544	522	624	601
4500 Non-recurrent taxes	..	22	95	537	0	0	0	0	0	0
Asset revaluation tax	..	22	95	537	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>4 190</b>	<b>16 497</b>	<b>52 271</b>	<b>80 861</b>	<b>86 096</b>	<b>87 043</b>	<b>99 769</b>	<b>100 551</b>	<b>106 402</b>
5100 Taxes on production, sale, transfer, etc	..	4 114	16 024	50 023	78 414	83 412	84 135	96 573	93 983	99 731
5110 General taxes	..	1 471	6 964	23 212	40 942	43 820	46 992	51 800	54 868	58 702
5111 Value added taxes	..	1 471	6 964	23 212	40 942	43 820	46 992	51 800	54 868	58 702
Value added tax	..	1 471	6 964	23 212	40 942	43 820	46 992	51 800	54 868	58 702
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
Business tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	2 643	9 059	26 811	37 472	39 592	37 143	44 773	39 115	41 029

Table 59. **Korea / Corée (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Billion KRW

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Excises	..	1 029	4 924	18 155	27 880	28 344	25 341	31 340	25 401	28 410
Commodity tax	..	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	..	0	0	0	0	0	0	0	0	0
Liquor tax	..	298	1 022	1 963	2 268	2 831	2 771	2 878	2 529	2 999
Defence tax on liquor tax	..	78	0	0	0	0	0	0	0	0
Education tax on liquor tax	..	0	81	516	580	739	713	724	644	774
Textile tax	..	0	0	0	0	0	0	0	0	0
Petroleum tax	..	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	..	0	0	8 404	11 464	11 909	10 092	13 970	11 546	13 809
Education tax on transport tax	..	0	0	1 247	1 715	1 782	1 483	2 133	1 726	2 030
Electricity and gas tax	..	0	0	0	0	0	0	0	0	0
Special excise tax	..	583	1 912	2 985	5 161	4 499	3 642	5 066	5 537	5 336
Defence tax on special excise tax	..	70	337	0	0	0	0	0	0	0
Education tax on special excise tax	..	0	0	498	607	536	322	501	589	525
Rural development on special excise tax	..	0	0	37	54	47	20	24	45	56
Tobacco sales tax (local)	..	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	..	0	1 572	2 251	2 761	2 920	3 011	2 875	2 785	2 881
Motor fuel tax (local)	..	0	0	254	3 270	3 081	3 287	3 169	0	0
5122 Profits of fiscal monopolies	..	510	0	0	0	0	0	0	0	0
Monopoly profit	..	510	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	1 014	3 692	5 936	7 690	9 068	9 486	11 046	11 350	10 220
Customs duties	..	762	2 765	5 800	7 411	8 776	9 169	10 666	10 990	9 816
Defence tax on customs duties	..	248	919	0	0	0	0	0	0	0
Special customs duties	..	0	0	0	0	0	0	0	0	0
Tonnage tax	..	0	0	0	0	0	0	0	0	0
Education tax on imports	..	0	7	99	234	246	273	336	322	375
Rural dev. tax on customs exemptions	..	0	0	37	45	46	44	44	38	29
Previous year receipts	..	4	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	90	444	2 720	1 902	2 180	2 316	2 387	2 364	2 399
Telephone tax	..	50	262	1 457	0	0	0	0	0	0
Defence tax on telephone tax	..	33	0	0	0	0	0	0	0	0
Entertainment tax	..	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	..	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	..	0	0	0	0	0	0	0	0	0
Travel tax	..	0	0	0	0	0	0	0	0	0
Admission tax	..	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	..	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	..	0	108	473	721	872	964	951	966	932
Horse race tax (local)	..	3	56	566	864	989	1 002	1 068	1 072	1 129
Rural dev. tax on horse race tax	..	0	0	84	165	174	203	215	214	221
Butchery tax (local)	..	5	18	51	52	52	56	58	5	0
Regional development tax (local)	..	0	0	89	100	93	91	95	107	117
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	75	474	2 248	2 447	2 684	2 908	3 196	6 568	6 671
5210 Recurrent taxes	..	75	474	2 248	2 447	2 684	2 908	3 196	6 568	6 671
License tax (local)	..	18	48	241	77	73	74	76	78	78
Automobile tax (local)	..	57	426	2 007	2 370	2 611	2 834	3 120	6 490	6 593
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>150</b>	<b>259</b>	<b>4 907</b>	<b>8 155</b>	<b>9 219</b>	<b>12 284</b>	<b>9 974</b>	<b>9 927</b>	<b>11 529</b>
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	150	259	4 907	8 155	9 219	12 284	9 974	9 927	11 529
Unallocable tax revenue	..	143	0	0	0	0	0	0	0	0
Previous year tax	..	0	213	1 474	2 965	3 759	6 890	4 449	4 232	5 768
Previous year tax (local)	..	6	47	474	672	592	600	654	728	680
Unallocable defence tax	..	0	0	-3	0	0	0	0	0	0
Education tax on local taxes	..	0	0	2 962	4 518	4 868	4 794	4 871	4 967	5 081
<b>Total tax revenue on cash basis</b>	..	<b>6 687</b>	<b>37 262</b>	<b>136 295</b>	<b>258 571</b>	<b>272 201</b>	<b>271 873</b>	<b>294 007</b>	<b>319 997</b>	<b>341 092</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	..	..	..	..	..	..	..

Table 59. **Korea / Corée** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Billion KRW

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

Note:

Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.


StatLink  <http://dx.doi.org/10.1787/888933164816>

Table 60. **Luxembourg**  
Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Recettes fiscales totales</b>	<b>266</b>	<b>1 543</b>	<b>3 743</b>	<b>8 610</b>	<b>13 361</b>	<b>13 953</b>	<b>14 067</b>	<b>14 962</b>	<b>15 904</b>	<b>16 864</b>
<b>Recettes fiscales totales excluant les droits de douane</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>8 583</b>	<b>13 338</b>	<b>13 935</b>	<b>14 054</b>	<b>14 944</b>	<b>15 887</b>	<b>16 849</b>
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>95</b>	<b>667</b>	<b>1 473</b>	<b>3 107</b>	<b>4 655</b>	<b>5 040</b>	<b>4 992</b>	<b>5 467</b>	<b>5 692</b>	<b>5 956</b>
1100 Des personnes physiques	66	417	881	1 573	2 678	3 036	2 917	3 157	3 544	3 699
1110 Sur le revenu et les bénéfiques	66	417	881	1 573	2 678	3 036	2 917	3 157	3 544	3 699
Impôt sur le revenu des personnes physiques	27	106	181	258	389	411	480	540	597	609
Impôt solidarité majoration personnes physiques	0	10	41	37	59	65	64	74	128	148
Impôt sur traitements et salaires	36	287	601	1 178	1 910	2 125	1 996	2 136	2 327	2 504
Impôt sur le revenu des capitaux	2	11	51	88	188	280	271	315	271	315
Impôt sur les tantièmes	1	2	5	11	20	22	23	26	32	38
Impôt sur le revenu de certains non-résidents	0	1	1	2	1	1	1	1	1	1
Impôt retenu sur revenus épargne (non résidents)	0	0	0	0	51	58	41	33	43	47
Retenu libératoire nationale sur les intérêts	0	0	0	0	60	74	42	31	37	37
Contribution à la crise	0	0	0	0	0	0	0	0	108	0
1120 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
Prélèvement sur gains des paris	..	..	..	..	..	..	..	..	..	..
1200 Des sociétés	29	250	592	1 533	1 977	2 003	2 075	2 311	2 148	2 257
1210 Sur les bénéfiques	29	250	592	1 533	1 977	2 003	2 075	2 311	2 148	2 257
Impôt sur le revenu des collectivités	18	168	376	1 031	1 381	1 370	1 431	1 646	1 378	1 557
Impôt de solidarité sur le revenu des collectivités	0	2	8	43	58	57	59	61	83	83
Impôt commercial communal	0	80	209	460	538	576	585	603	687	617
1220 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Cotisations de sécurité sociale</b>	<b>86</b>	<b>443</b>	<b>1 011</b>	<b>2 215</b>	<b>3 689</b>	<b>3 968</b>	<b>4 221</b>	<b>4 339</b>	<b>4 656</b>	<b>4 936</b>
2100 A la charge des salariés	32	175	388	983	1 674	1 816	1 917	1 990	2 121	2 243
2110 Sur la base du salaire	..	175	388	983	1 674	1 816	1 917	1 990	2 121	2 243
2120 Sur la base de l'impôt sur les revenus	..	0	0	0	0	0	0	0	0	0
2200 A la charge des employeurs	49	243	494	965	1 579	1 695	1 809	1 877	2 005	2 097
2210 Sur la base du salaire	..	243	494	965	1 579	1 695	1 809	1 877	2 005	2 097
2220 Sur la base de l'impôt sur les revenus	..	0	0	0	0	0	0	0	0	0
2300 A charge des travailleurs indép. ou sans emploi	5	25	129	267	436	457	496	473	530	596
2310 Sur la base du salaire	..	25	129	267	436	457	496	473	530	596
2320 Sur la base de l'impôt sur les revenus	..	0	0	0	0	0	0	0	0	0
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	0	0	0	0	0
2410 Sur la base du salaire	..	..	..	..	..	..	..	..	..	..
2420 Sur la base de l'impôt sur les revenus	..	..	..	..	..	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>2</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Impôt sur la somme des salaires	2	10	..	..	..	..	..	..	..	..
<b>4000 Impôts sur le patrimoine</b>	<b>16</b>	<b>87</b>	<b>311</b>	<b>912</b>	<b>1 301</b>	<b>1 041</b>	<b>944</b>	<b>1 069</b>	<b>1 119</b>	<b>1 199</b>
4100 Impôts périodiques sur la propriété immobilière	4	9	14	21	27	28	29	29	31	33
Impôt foncier	4	9	14	21	27	28	29	29	31	33
4110 Ménages	..	..	..	..	..	..	..	..	..	..
4120 Autres agents	..	..	..	..	..	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	7	44	172	633	878	725	716	831	858	898
4210 Personnes physiques	2	15	58	152	172	169	211	208	256	267
Impôt sur la fortune	2	15	58	152	172	169	211	208	256	267
4220 Sociétés	5	29	114	481	706	557	505	622	602	630
Impôt sur la fortune	3	29	114	481	706	557	505	622	602	630
Taxe d'abonnement	3	0	0	0	0	0	0	0	0	0
4300 Impôts sur mut. par décès, succ. et donations	1	5	11	23	47	53	52	50	43	71
4310 Impôts sur mut. par décès et successions	1	5	11	23	47	53	52	50	43	71
4320 Impôts sur les donations	0	0	0	0	0	0	0	0	0	0
4400 Impôts sur transact. mobilières et immob.	4	30	114	235	350	235	147	159	187	197
Droits d'enregistrement	4	26	94	208	288	188	103	116	137	145
Droits d'hypothèque	1	3	9	12	29	19	19	21	24	26
Droits de timbre	0	2	4	7	14	13	12	12	12	12
Taxe pour construction dans secteurs centraux	0	0	0	0	1	1	1	1	1	2
Surtaxe sur les mutations immobilières	0	0	6	7	17	13	11	8	11	10
Hypothèques salaires	0	0	1	1	1	1	1	1	1	1
Autorisations à bâtir	0	0	0	0	0	0	0	0	0	0
Taxe d'infrastructure	0	0	0	0	0	0	0	0	0	0
Taxes d'autorisation sur les réservoirs de mazout	0	0	0	0	0	0	0	0	0	0
Taxe sur les résidences secondaires	0	0	0	0	0	0	0	1	0	1
4500 Impôts non-périodiques	0	0	0	0	0	0	0	0	0	0
4510 Sur l'actif net	..	..	..	..	..	..	..	..	..	..
4520 Autres non-périodiques	..	..	..	..	..	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	0	0	0	0	0
<b>5000 Impôts sur les biens et services</b>	<b>66</b>	<b>336</b>	<b>939</b>	<b>2 338</b>	<b>3 679</b>	<b>3 871</b>	<b>3 878</b>	<b>4 047</b>	<b>4 399</b>	<b>4 733</b>

Table 60. **Luxembourg (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5100 Impôts sur production, vente, transfert, etc.	62	327	922	2 310	3 611	3 802	3 803	3 979	4 334	4 669
5110 Impôts généraux	33	179	518	1 234	2 147	2 296	2 362	2 508	2 766	3 068
5111 Taxes sur la valeur ajoutée	0	179	518	1 234	2 147	2 296	2 362	2 508	2 766	3 068
TVA ressources propres UE	..	18	75	92	50	46	37	43	46	47
5112 Impôts sur les ventes	0	0	0	0	0	0	0	0	0	0
5113 Autres impôts	33	0	0	0	0	0	0	0	0	0
Impôt sur chiffre d'affaires	33	..	..	..	..	..	..	..	..	..
5120 Impôts sur biens et services déterminés	30	148	403	1 076	1 464	1 506	1 441	1 471	1 568	1 601
5121 Accises	26	134	363	1 036	1 403	1 438	1 371	1 401	1 499	1 530
Droits d'accises autonomes huiles minérales	1	1	10	100	135	135	126	145	174	200
Droits d'accises autonomes tabac	..	0	8	24	66	64	67	70	76	83
Droits d'accises sur les huiles minérales (R203)	..	76	172	414	559	564	526	536	562	558
Taxe sur la consommation d'alcool	1	5	19	20	21	21	21	20	23	22
Droits d'accises sur le tabac	..	40	141	407	427	433	423	422	447	454
Produit de la contrib.sociale prélevée sur les carburants	..	0	0	59	145	144	133	132	137	134
Redevance de contrôle sur le fuel domestique	..	0	0	2	3	3	3	3	2	2
Droits d'accises sur gaz liquéfiés (R203)	..	0	0	0	0	0	0	0	0	0
Droits d'accises sur benzols (R203)	..	0	0	1	1	1	1	1	1	1
Droits d'accises sur alcools étrangers (R203)	..	3	5	5	6	6	6	5	6	6
Droits d'accises sur bières indigènes	..	4	2	3	4	4	4	4	4	4
Droits d'accises sur boissons fermentées fruits (R203)	..	2	3	0	0	0	0	0	0	0
Droits d'accises boissons fermentées mousseuses (R203)	..	0	1	0	0	0	0	0	0	0
Droits d'accises sur sucres et sirops raffinés (R203)	..	0	1	0	0	0	0	0	0	0
Ajustement accises U.E.B.L.	..	0	0	0	0	0	0	0	0	0
Droits d'accises sur alcools indigènes	..	1	1	0	0	0	0	0	0	0
Accise "Kyoto"	..	0	0	0	37	64	61	62	65	65
Surtaxe sur les boissons confectionnées (alco pops)	..	0	0	0	0	0	0	0	0	0
5122 Bénéfices des monopoles fiscaux	0	0	0	0	0	0	0	0	0	0
5123 Droits de douane et droits à l'importation	1	5	11	0	1	1	1	0	1	1
Prélèvements agricoles UE	1	0	0	0	1	1	1	0	1	1
Droits de douane	0	0	0	0	0	0	0	0	0	0
Droits de douane + mobiles + C.E.C.A.	0	4	11	0	0	0	0	0	0	0
Montants compensatoires agricoles communautaires	0	0	0	0	0	0	0	0	0	0
5124 Taxes à l'exportation	0	0	0	0	0	0	0	0	0	0
5125 Impôts sur biens d'équipement	0	0	0	0	0	0	0	0	0	0
5126 Impôts sur services déterminés	2	6	22	39	60	66	69	69	69	71
Prélèv. sommes engagées dans les paris	0	0	0	0	0	0	0	0	0	0
Taxe sur les assurances	1	5	15	23	32	36	39	40	38	42
Taxe sur les transports	1	0	0	0	0	0	0	0	0	0
Taxe de séjour	0	0	1	1	2	2	2	2	2	2
Taxe sur le loto	0	0	3	4	3	3	3	3	3	3
Prélèvement sur les jeux du casino	0	0	3	9	21	23	24	23	23	22
Impôts sur les billets de banque	0	0	0	0	0	0	0	0	0	0
Taxe sur amusements publics (nuits blanches)	0	1	1	2	2	2	1	1	2	2
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
5128 Autres impôts	0	4	6	1	0	1	0	0	0	0
C.E.C.A.	..	3	4	0	0	0	0	0	0	0
Taxe de coresponsabilité sur le lait	..	1	2	1	0	1	0	0	0	0
Taxe de coresponsabilité sur les céréales	..	0	0	0	0	0	0	0	0	0
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	3	9	18	28	68	69	75	68	66	64
5210 Impôts périodiques	3	8	17	26	65	66	72	65	63	61
5211 A la charge des ménages : véhicules à moteur	2	4	9	16	39	40	43	39	38	36
5212 A la charge autres agents : véhicules à moteur	1	4	7	11	26	27	29	26	26	25
5213 Autres impôts périodiques	0	0	1	2	2	2	3	3	3	3
Taxe sur les cabarets	0	0	0	0	1	1	1	1	1	1
Taxes d'immatriculation ( Com. aux affaires maritimes)	0	0	0	1	1	1	1	1	1	1
Taxe sur les chiens	0	0	1	1	1	1	1	1	1	1
Taxe de colportage	0	0	0	0	0	0	0	0	0	0
Taxe sur les navires	0	0	0	0	0	0	0	0	0	0
5220 Impôts non-périodiques	0	0	0	0	0	0	0	0	0	0
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>12</b>	<b>14</b>	<b>15</b>	<b>19</b>	<b>22</b>	<b>21</b>	<b>25</b>

Table 60. **Luxembourg (cont.)**  
Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
6100 A la charge exclusive des entreprises	..	0	6	11	13	13	18	21	19	24
Taxe supplémentaire sur l'électricité	..	0	0	2	2	2	2	2	2	2
Taxe sur la distribution d'électricité	..	0	3	4	1	1	1	1	1	1
Taxe sur la production d'électricité	..	0	2	2	1	1	1	1	1	1
Taxe sur la consommation de gaz naturel	..	0	0	0	3	4	4	9	8	13
Registre aux firmes: taxes	..	0	1	1	0	0	0	0	0	0
Recettes conc. les dép. des affaires étrangères	..	0	0	0	2	1	7	5	4	5
Timbres de chancellerie	..	0	1	2	4	4	3	3	3	3
TVA reclassée et autres impôts sur la production	..	0	0	1	1	2	1	1	1	1
Sous-compensation TVA	..	0	2	0	0	0	0	0	0	0
6200 A la charge d'autres agents	..	0	0	0	0	0	0	0	0	0
<b>Droits de douane perçus pour l'UE</b>	..	..	..	27	23	18	13	18	17	15
<b>Recettes fiscales totales sur la base d'encaissements</b>	<b>266</b>	<b>1 543</b>	<b>3 718</b>	<b>8 597</b>	<b>13 372</b>	<b>14 175</b>	<b>14 109</b>	<b>14 714</b>	<b>16 169</b>	<b>16 829</b>
<b>Recettes fiscales totales sur la base des droits constatés</b>	..	..	3 743	8 610	13 361	13 953	14 067	14 962	15 904	16 864
<b>Conciliation avec les comptes nationaux</b>										
Impôts additionnels inclus dans les comptes nationaux	..	..	0	0	0	0	0	0	0	0
Impôt exclus des comptes nationaux	..	..	0	0	0	0	0	0	0	0
Différence dans les traitements des crédits d'impôts	..	..	0	0	0	0	0	0	0	0
Transfert en capital des recettes non collectées	..	..	0	0	0	0	0	0	0	0
Cotisations de sécurité sociale volontaires	..	..	4	8	14	20	25	28	31	34
Différences diverses	..	..	0	0	0	0	0	0	0	0
Comptes nationaux: impôts et cotisations sociales effectives	..	..	3 746	8 618	13 375	13 973	14 092	14 990	15 935	16 898
Cotisations sociales imputées	..	..	129	177	291	311	339	361	385	416
Comptes nationaux: impôts et toutes les cotisations sociales	..	..	3 875	8 796	13 666	14 284	14 431	15 351	16 320	17 314

Note:

Année civile se terminant le 31 décembre.

A partir de 1990, les données sont sur la base des droits constatés.

A la rubrique 2000, la différence entre le total des cotisations de sécurité sociale et celles recueillies par les parastataux de la sécurité sociale correspond au prélèvement pour la péréquation des pensions opéré sur les rémunérations et les pensions des salariés et anciens agents de P&T de la Caisse d'épargne de l'État; ces établissements ressortissant l'un au secteur "sociétés et quasi-sociétés non financières" et l'autre à celui des institutions de crédit.

Source: Compté Général de l'État.

StatLink  <http://dx.doi.org/10.1787/888933164829>

**Table 61. Mexico / Mexique**  
**Details of tax revenue / Recettes fiscales détaillées**

Million MXN

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	<b>771</b>	<b>127 959</b>	<b>1 014 625</b>	<b>2 002 846</b>	<b>2 539 615</b>	<b>2 071 854</b>	<b>2 458 249</b>	<b>2 830 477</b>	<b>3 048 560</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>230</b>	<b>34 673</b>	<b>276 548</b>	<b>554 099</b>	<b>629 135</b>	<b>591 942</b>	<b>683 604</b>	<b>772 704</b>	<b>803 071</b>
1100 Of individuals	..	..	..	..	238 938	285 270	280 230	313 473	352 386	397 701
Tax on income of individuals	..	..	..	..	238 938	285 270	280 230	313 473	352 386	397 701
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	217 790	214 611	191 685	246 745	303 176	288 360
Tax on income of corporations	..	..	..	..	217 790	214 611	191 685	246 745	303 176	288 360
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	230	34 673	276 548	97 370	129 254	120 027	123 386	117 143	117 010
Tax on income of other individuals and corporations	..	..	..	244 841	54 785	61 208	64 816	66 937	66 004	74 042
Tax on asset	..	..	..	13 913	15 670	1 134	-2 540	-624	-1 120	-1 192
Credit on salary	..	..	..	17 794	23 177	15 886	12 113	9 708	2 076	1 387
Oil yields tax	..	..	..	0	3 738	4 441	921	2 296	3 019	573
IETU	..	..	..	0	0	46 586	44 718	45 069	47 165	42 199
<b>2000 Social security contributions</b>	..	<b>109</b>	<b>17 165</b>	<b>167 292</b>	<b>307 026</b>	<b>321 843</b>	<b>346 031</b>	<b>378 006</b>	<b>411 289</b>	<b>454 778</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	109	17 165	167 292	307 026	321 843	346 031	378 006	411 289	454 778
2410 On a payroll basis	..	..	..	167 292	307 026	321 843	346 031	378 006	411 289	454 778
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	<b>8</b>	<b>1 797</b>	<b>11 217</b>	<b>28 071</b>	<b>31 123</b>	<b>31 965</b>	<b>36 911</b>	<b>41 980</b>	<b>48 033</b>
Substitute tax on salary	..	..	..	0	0	0	0	0	0	0
Payroll tax	..	..	..	11 101	20 277	22 919	23 530	27 813	31 817	35 480
Tax on remuneration to the personal work	..	..	..	65	7 578	7 992	8 180	8 841	9 990	12 333
Tax on professions and fees	..	..	..	36	68	72	70	71	58	48
Tax on operations by contract	..	..	..	15	148	140	186	186	116	173
<b>4000 Taxes on property</b>	..	<b>15</b>	<b>1 914</b>	<b>13 964</b>	<b>33 161</b>	<b>35 847</b>	<b>35 484</b>	<b>38 955</b>	<b>41 186</b>	<b>45 185</b>
4100 Recurrent taxes on immovable property	..	10	1 036	9 948	19 425	21 394	22 862	25 724	28 728	31 543
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	10	1 036	9 948	19 425	21 394	22 862	25 724	28 728	31 543
Property tax	..	..	..	9 948	19 425	21 394	22 862	25 724	28 728	31 543
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	8	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	8	..	..	..	..	..	..	..
4320 Gift taxes	..	..	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	5	870	4 017	13 736	14 452	12 622	13 231	12 458	13 642
Alienation of immovable property	..	..	..	1 763	1 076	1 310	1 163	1 122	1 379	1 341
Transfer of ownership of real estate	..	..	..	2 236	8 147	5 825	5 005	5 027	3 923	4 575
Purchasing property	..	..	..	18	4 513	7 318	6 454	7 082	7 157	7 725
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>395</b>	<b>70 791</b>	<b>537 953</b>	<b>1 063 584</b>	<b>1 502 941</b>	<b>1 039 344</b>	<b>1 293 373</b>	<b>1 530 906</b>	<b>1 660 413</b>
5100 Taxes on production, sale, transfer, etc	..	388	70 125	528 666	1 042 372	1 480 972	1 017 627	1 271 581	1 508 269	1 643 337
5110 General taxes	..	121	26 635	189 606	409 013	457 248	407 795	504 509	537 143	579 988
5111 Value added taxes	..	120	26 635	189 606	409 013	457 248	407 795	504 509	537 143	579 988
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	1	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	265	43 473	339 060	633 359	1 023 723	609 832	767 072	971 126	1 063 349
5121 Excises	..	45	10 072	86 163	47 008	60 462	69 770	86 098	94 623	98 490
Special tax on production and services	..	..	..	81 544	41 532	55 391	65 708	81 427	89 544	92 620
Tax on new automobiles	..	..	..	4 619	5 476	5 071	4 063	4 671	5 079	5 870
Tax on luxury goods and services	..	..	..	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0



Table 61. **Mexico / Mexique** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million MXN

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5123 Customs and import duties	..	45	6 998	33 285	33 344	37 831	31 732	26 602	29 946	31 161
Step customs officer	..	..	..	423	1 156	2 048	1 535	2 071	3 065	3 255
Import taxes	..	..	..	32 861	32 188	35 783	30 196	24 531	26 881	27 906
5124 Taxes on exports	..	2	75	4	3	1	1	0	2	1
Tax on exports	..	..	..	4	3	1	1	0	2	1
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	8	132	1 042	2 146	20 097	18 461	10 958	-5 610	7 169
IDE	..	8	..	0	0	17 700	15 888	8 022	-8 442	2 786
Tax on lodging	..	0	..	504	1 059	1 178	1 147	1 384	1 375	1 702
Public entertainment tax	..	0	..	240	365	383	486	462	360	625
Tax on lotteries, raffles and gambling	..	0	..	267	705	717	789	923	952	1 329
Tax on commercials	..	0	..	4	17	118	150	166	145	16
Various indirect taxes	..	0	..	28	0	0	0	1	0	711
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	165	26 196	218 567	550 858	905 332	489 869	643 414	852 166	926 528
Ordinary fee on oil production	..	..	..	125 329	0	0	0	0	0	0
Extraordinary fee on oil production	..	..	..	68 235	0	0	0	0	0	0
Additional fee on oil production	..	..	..	2 576	3 233	3 715	149	0	0	0
Tax on oil yields	..	..	..	22 201	1 255	0	0	0	0	0
Mining fees	..	..	..	226	414	68	1 782	1 956	2 858	3 243
Ordinary	..	..	..	0	478 609	794 030	410 437	543 895	721 209	769 489
Stabilization Fund	..	..	..	0	55 402	71 536	63 839	77 071	81 247	106 151
Extraordinary on crude petroleum export	..	..	..	0	11 517	33 640	-556	6 644	24 152	19 594
Scientific research and technological Fund in the matter of energy	..	..	..	0	403	1 583	2 046	3 616	5 635	8 441
For oil control	..	..	..	0	24	37	23	29	35	42
Rights on the extraction of mineral oils	..	..	..	0	0	158	2 663	3 533	5 601	7 185
Special rights on mineral oils for fields in the "Paleoncanal icontepec"	..	..	..	0	0	565	7 676	2 494	6 117	7 521
Special right on hydrocarbons	..	..	..	0	0	0	1 813	4 032	1 308	0
Special right on hydrocarbons in deep water fields	..	..	..	0	0	0	0	143	4 003	4 493
Right to register for exploration and exploitation of hydrocarbons	..	..	..	0	0	0	0	0	0	370
5130 Unallocable between 5110 and 5120	..	2	17	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	7	666	9 287	21 212	21 970	21 717	21 792	22 637	17 076
5210 Recurrent taxes	..	7	666	9 287	21 212	21 970	21 717	21 792	22 637	17 076
5211 Paid by households: motor vehicles	..	3	567	8 878	20 692	21 492	21 301	21 319	22 186	16 464
Tax on motor vehicles	..	..	..	8 878	20 692	21 492	21 301	21 319	22 186	16 464
5212 Paid by others: motor vehicles	..	0	0	301	275	311	270	281	296	370
Tax on federal auto transport	..	..	..	301	275	311	270	281	296	370
5213 Paid in respect of other goods	..	4	99	108	246	166	147	193	155	242
Sport fishing	..	..	..	40	98	85	68	59	50	55
Sport hunting	..	..	..	3	0	1	0	0	0	0
Tax on commercial activities	..	..	..	63	147	33	42	50	66	42
Trade in books and magazines	..	..	..	0	0	0	0	0	0	0
Tax on industrial activities	..	..	..	2	0	47	35	82	38	145
Mining	..	..	..	0	0	0	1	1	0	0
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>14</b>	<b>1 619</b>	<b>7 651</b>	<b>16 906</b>	<b>18 726</b>	<b>27 087</b>	<b>27 399</b>	<b>32 412</b>	<b>37 080</b>
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	14	1 619	7 651	16 906	18 726	27 087	27 399	32 412	37 080
Accessories	..	..	..	5 504	12 403	13 744	21 710	22 206	24 059	24 077
Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment	..	..	..	374	222	58	7	30	-118	2 260
Additional state and local taxes	..	..	..	1 773	4 280	4 924	5 361	5 162	8 471	10 743
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on cash basis</b>	..	<b>771</b>	<b>127 959</b>	<b>1 014 625</b>	<b>2 002 846</b>	<b>2 539 615</b>	<b>2 071 854</b>	<b>2 458 249</b>	<b>2 830 477</b>	<b>3 048 560</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	..	..	..	..	..	..	..

Table 61. **Mexico / Mexique** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million MXN

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

Note:

Year ending 31st December.

Data are on cash basis.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933164834>

Table 62. **Netherlands / Pays-Bas**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>10 860</b>	<b>69 982</b>	<b>104 419</b>	<b>165 076</b>	<b>221 130</b>	<b>232 901</b>	<b>218 753</b>	<b>228 271</b>	<b>230 701</b>	<b>232 755</b>
<b>Total tax revenue exclusive of custom duties</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>163 766</b>	<b>219 433</b>	<b>231 113</b>	<b>217 235</b>	<b>226 544</b>	<b>228 704</b>	<b>230 596</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 884</b>	<b>22 998</b>	<b>33 689</b>	<b>41 804</b>	<b>62 463</b>	<b>63 418</b>	<b>61 489</b>	<b>63 581</b>	<b>61 929</b>	<b>58 869</b>
1100 Of individuals	3 008	18 383	25 806	25 068	43 911	44 604	49 885	50 799	49 520	47 015
1110 On income and profits	3 007	18 364	25 757	25 009	43 773	44 445	49 663	50 578	49 283	46 786
Income tax	1 359	2 895	2 455	-880	2 294	-142	535	2 076	-533	-902
Wage tax	1 466	14 984	22 258	23 033	37 729	40 636	47 044	46 102	47 226	45 207
Dividend tax	123	486	1 044	2 856	3 750	3 951	2 084	2 400	2 590	2 481
Directors tax	14	0	0	0	0	0	0	0	0	0
Inhabited house tax	45	0	0	0	0	0	0	0	0	0
1120 On capital gains	1	18	50	59	138	159	222	221	237	229
Tax on games of chance	1	18	50	59	138	159	222	221	237	229
1200 Corporate	876	4 615	7 882	16 736	18 552	18 814	11 604	12 782	12 409	11 854
1210 On profits	876	4 615	7 882	16 736	18 552	18 814	11 604	12 782	12 409	11 854
Corporation tax	876	4 615	7 882	16 736	18 552	18 814	11 604	12 782	12 409	11 854
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>3 342</b>	<b>26 641</b>	<b>39 075</b>	<b>64 464</b>	<b>77 063</b>	<b>86 264</b>	<b>79 188</b>	<b>83 109</b>	<b>88 763</b>	<b>95 780</b>
2100 Employees	1 659	11 018	24 109	32 108	34 766	39 455	33 729	35 351	38 556	41 726
2110 On a payroll basis	..	..	..	7 213	34 766	39 455	33 729	35 351	38 556	41 726
2120 On an income tax basis	..	..	..	24 895	0	0	0	0	0	0
2200 Employers	1 371	12 465	7 837	18 668	25 925	28 472	28 348	29 607	30 296	32 608
2210 On a payroll basis	..	..	..	18 668	25 925	28 472	28 348	29 607	30 296	32 608
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	311	3 158	7 129	13 688	16 372	18 337	17 111	18 151	19 911	21 446
2310 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2320 On an income tax basis	..	..	..	13 688	16 372	18 337	17 111	18 151	19 911	21 446
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>476</b>	<b>2 509</b>	<b>3 816</b>	<b>8 794</b>	<b>10 353</b>	<b>9 816</b>	<b>8 598</b>	<b>8 695</b>	<b>7 805</b>	<b>7 022</b>
4100 Recurrent taxes on immovable property	111	1 021	1 711	3 090	3 473	3 606	4 009	4 166	4 328	4 510
Municipal immovable property tax	-59	821	1 398	..	..	..	..	..	..	..
Tax on land	59	0	0	..	..	..	..	..	..	..
Other municipal taxes	66	5	18	..	..	..	..	..	..	..
Contributions polder boards	44	195	295	..	..	..	..	..	..	..
4110 Households	..	..	..	892	267	279	403	429	450	456
Municipal immovable property tax	..	..	..	737	0	0	0	0	0	0
Contributions polder boards	..	..	..	155	267	279	403	429	450	456
4120 Others	..	..	..	2 198	3 206	3 327	3 606	3 737	3 878	4 054
Municipal immovable property tax	..	..	..	1 803	2 690	2 792	2 940	3 042	3 173	3 349
Contributions polder boards	..	..	..	395	516	535	666	695	705	705
4200 Recurrent taxes on net wealth	86	517	554	824	30	20	25	23	11	2
4210 Individual	86	517	554	824	30	20	25	23	11	2
Property tax of individuals	86	517	554	824	30	20	25	23	11	2
4220 Corporate	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	117	336	522	1 484	1 882	1 795	1 813	1 721	1 536	1 382
4310 Estate and inheritance taxes	..	304	472	1 304	1 882	1 795	1 813	1 721	1 536	1 382
Estate tax	..	0	0	0	0	0	0	0	0	0
Inheritance tax	..	304	472	1 304	1 882	1 795	1 813	1 721	1 536	1 382
4320 Gift taxes	..	32	50	180	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	162	635	1 030	3 396	4 968	4 395	2 751	2 785	1 930	1 128
Stamp duties	44	0	0	0	0	0	0	0	0	0
Registration duties	118	0	0	0	0	0	0	0	0	0
Tax on legal transactions	0	635	1 030	0	0	0	0	0	0	0
Tax on the sale of immovable property	0	0	0	2 804	4 925	4 375	2 745	2 785	1 935	1 128
Tax on capital formation	0	0	0	592	43	20	6	0	-5	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>3 110</b>	<b>17 675</b>	<b>27 585</b>	<b>48 261</b>	<b>68 555</b>	<b>70 643</b>	<b>66 929</b>	<b>70 154</b>	<b>69 187</b>	<b>68 277</b>
5100 Taxes on production, sale, transfer, etc	2 943	16 204	25 067	43 567	62 015	63 620	59 635	62 413	61 390	60 434
5110 General taxes	1 344	11 081	17 216	28 849	42 873	43 221	40 086	42 654	41 610	41 699
5111 Value added taxes	0	11 081	17 216	28 849	42 873	43 221	40 086	42 654	41 610	41 699
5112 Sales tax	0	0	0	0	0	0	0	0	0	0

Table 62. **Netherlands / Pays-Bas (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5113 Other	1 344	0	0	0	0	0	0	0	0	0
Turnover tax	1 344	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 600	5 123	7 850	14 718	19 142	20 399	19 549	19 759	19 780	18 735
5121 Excises	880	3 789	5 985	13 705	17 659	18 662	17 802	18 190	18 009	16 878
Excise on spirits	129	463	422	397	335	328	306	331	314	348
Excise on beer	34	123	259	281	310	318	390	389	383	387
Excise on sugar	45	9	27	0	0	0	0	0	0	0
Excise on tobacco	307	839	948	1 590	2 136	2 360	2 318	2 437	2 527	2 653
Excise on wine	14	82	91	171	257	285	285	304	299	316
Special excise on motor vehicles	0	613	1 189	2 875	3 647	3 236	2 145	2 096	1 978	1 500
Excise on soft drinks	0	59	186	216	155	158	158	156	159	158
Levies for nuclear reactor	0	0	0	0	0	0	0	0	0	0
Excise on petrol	310	1 280	1 684	3 151	4 010	4 049	4 028	4 086	4 054	3 928
Excise on mineral oil	41	295	808	2 139	2 965	3 176	3 369	3 573	3 691	3 657
Levies on noise pollution	0	0	0	36	55	56	49	42	35	46
Levies on air pollution	0	27	304	0	0	0	0	0	0	0
Levies on petroleum products	0	0	68	0	0	0	0	0	0	0
Levies on environmental basis	0	0	0	2 849	3 789	4 624	4 479	4 477	4 281	3 885
Other excise duties and consumption taxes	0	0	0	0	0	72	0	0	0	0
Packaging tax	0	0	0	0	0	0	275	299	288	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	702	971	1 375	0	0	0	0	0	0	0
Agriculture levy	338	295	168	..	..	..	..	..	..	..
MCA levy	0	9	0	..	..	..	..	..	..	..
Remaining import duties	364	667	1 207	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	77	0	0	0	0	0	0	0	0
Selective investment regulation levy	..	77	..	..	..	..	..	..	..	..
5126 Taxes on specific services	16	222	372	658	1 053	1 136	1 326	1 233	1 425	1 526
Tax on fire insurance	2	0	0	0	0	0	0	0	0	0
Entertainment tax	14	0	0	0	0	0	0	0	0	0
Tax on insurances	0	209	340	512	807	795	849	861	1 020	1 145
Tourist tax	0	14	32	79	126	137	121	131	148	132
Tax on games of chance	0	0	0	67	109	174	222	221	238	230
Taxes on outside advertising	0	0	0	0	11	10	16	20	19	19
Flight tax	0	0	0	0	0	20	118	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	1	64	118	355	430	601	421	336	346	331
ESCC levy	1	5	0	0	0	0	0	0	0	0
Sugar contribution	0	23	36	0	0	0	0	0	0	0
Milk levy	0	36	82	0	0	0	0	0	0	0
EU levies on food products	0	0	0	273	345	377	302	209	257	250
Petroleum storage duty	0	0	0	68	85	83	94	100	89	81
Sugar storage duty	0	0	0	14	0	141	25	27	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	167	1 470	2 518	4 694	6 540	7 023	7 294	7 741	7 797	7 843
5210 Recurrent taxes	165	1 470	2 518	4 694	6 540	7 023	7 294	7 741	7 797	7 843
5211 Paid by households: motor vehicles	27	463	799	2 304	3 205	3 550	3 835	4 078	4 072	4 041
Motor vehicle tax	27	427	744	2 304	3 205	3 550	3 835	4 078	4 072	4 041
Motor vehicle licence	0	36	54	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	132	604	1 044	651	891	959	1 023	1 131	1 103	1 097
Motor vehicle tax	132	590	1 026	552	760	844	907	976	976	968
Motor vehicle licence	0	14	18	0	0	0	0	0	0	0
Heavy motor vehicle tax	0	0	0	99	131	115	116	155	127	129
5213 Paid in respect of other goods	6	404	676	1 739	2 444	2 514	2 436	2 532	2 622	2 705
Dog licences	3	23	27	42	54	55	58	59	61	68
Non-residence tax	0	5	5	14	21	23	24	25	26	21
Levies on water pollution	1	372	644	1 013	1 273	1 269	1 105	1 142	1 165	1 192
Permission to sell spirits	2	5	0	0	0	0	0	0	0	0
Sewerage charges	0	0	0	650	1 097	1 163	1 246	1 302	1 366	1 419
Levies on manure surplus	0	0	0	18	-4	2	1	2	2	3
Hunting and shooting permits	0	0	0	2	3	2	2	2	2	2
5220 Non-recurrent taxes	2	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>48</b>	<b>159</b>	<b>254</b>	<b>443</b>	<b>999</b>	<b>972</b>	<b>1 031</b>	<b>1 005</b>	<b>1 020</b>	<b>648</b>
6100 Paid solely by business	48	159	254	407	353	350	368	369	378	357
Administrative levies	48	159	254	407	353	350	368	369	378	357

Table 62. **Netherlands / Pays-Bas (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
6200 Other	0	0	0	36	646	622	663	636	642	291
Wage Tax reductions	..	..	..	0	497	527	616	609	541	165
Other taxes	..	..	..	36	149	95	47	27	101	126
<b>Custom duties collected for the EU</b>	..	..	..	<b>1 310</b>	<b>1 697</b>	<b>1 788</b>	<b>1 518</b>	<b>1 727</b>	<b>1 997</b>	<b>2 159</b>
<b>Total tax revenue on cash basis</b>	<b>10 860</b>	<b>69 982</b>	<b>104 419</b>	<b>165 503</b>	<b>220 162</b>	<b>232 848</b>	..	..	..	..
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>165 076</b>	<b>221 130</b>	<b>232 901</b>	<b>218 753</b>	<b>228 271</b>	<b>230 701</b>	<b>232 755</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	1 668	312	341	233	689	244	583
Wage Tax reductions	..	..	..	1 400	0	0	0	0	0	0
Dividend tax to foreign countries	..	..	..	268	312	341	233	689	244	583
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	-70	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	166 674	221 442	233 242	218 986	228 960	230 945	233 338
Imputed social contributions	..	..	..	0	4 405	4 178	4 277	4 116	3 860	3 829
National Accounts: Taxes and all social contributions	..	..	..	166 674	225 847	237 420	223 263	233 076	234 805	237 167

Note:

Year ending 31st December.

From 1999 data are on accrual basis.


Heading 2000: From 1998 the figures include some voluntary contributions and the breakdown between premiums paid by employees (2100) and by self-employed / non-employed has been estimated. This is also the case for the breakdown between premiums paid on a payroll or on an income tax basis for those years where both apply.

Heading 4100: From 1992, there was a structural break in the data for the 'municipal immovable property tax'. The tax ceased to be collected by the central government at that time and the figures are presented on a different type of statistical registration (no longer cash basis).

Heading 5110: Includes 358 millions of euros (1969) and 186 millions of euros (1970) in respect of deduction of turnover tax on stocks existing at 1st January 1969.

Heading 5213: Small amounts (less than 2.3 millions euros) of hunting and fishing licence receipts which should be classified here have been omitted.

Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933164846>

**Table 63. New Zealand / Nouvelle-Zélande**  
**Details of tax revenue / Recettes fiscales détaillées**

Million NZD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>1 001</b>	<b>7 594</b>	<b>27 471</b>	<b>39 765</b>	<b>64 049</b>	<b>62 257</b>	<b>59 650</b>	<b>62 368</b>	<b>65 692</b>	<b>70 103</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>606</b>	<b>5 299</b>	<b>16 370</b>	<b>23 861</b>	<b>40 308</b>	<b>37 622</b>	<b>33 860</b>	<b>33 494</b>	<b>35 208</b>	<b>38 876</b>
1100 Of individuals	394	4 679	13 177	17 126	26 965	25 356	24 475	23 519	24 259	26 426
1110 On income and profits	394	4 679	13 177	17 126	26 965	25 356	24 475	23 519	24 259	26 426
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	207	589	1 780	4 914	9 069	8 179	6 568	7 609	8 484	9 889
1210 On profits	207	589	1 780	4 914	9 069	8 179	6 568	7 609	8 484	9 889
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	5	31	1 413	1 821	4 274	4 087	2 817	2 366	2 465	2 561
NRWT	5	24	277	760	1 506	1 451	884	467	497	417
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	7	0	0	0	0	0	0	0	0
Interest	0	0	1 028	990	2 699	2 571	1 803	1 704	1 676	1 628
Dividends	0	0	83	71	69	65	130	195	292	516
Other	0	0	25	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>116</b>	<b>602</b>	<b>1 880</b>	<b>2 112</b>	<b>3 409</b>	<b>3 600</b>	<b>3 978</b>	<b>4 214</b>	<b>4 346</b>	<b>4 366</b>
4100 Recurrent taxes on immovable property	84	515	1 722	2 049	3 314	3 509	3 894	4 126	4 257	4 280
Local govt rates and services	81	503	1 550	2 049	3 314	3 509	3 894	4 126	4 257	4 280
Land tax	3	12	172	0	0	0	0	0	0	0
4110 Households	..	..	0	..	..	..	..	..	..	..
4120 Others	..	..	172	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	23	39	80	2	3	1	2	2	0	0
4310 Estate and inheritance taxes	21	37	74	0	0	0	0	0	..	..
4320 Gift taxes	2	2	6	2	3	1	2	2	..	..
4400 Taxes on financial and capital transactions	9	48	78	61	92	90	82	86	89	86
Instrument duty	7	40	62	51	85	83	77	82	85	82
Cheque duty	2	8	16	10	7	7	5	4	4	3
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>280</b>	<b>1 693</b>	<b>9 220</b>	<b>13 792</b>	<b>20 301</b>	<b>21 027</b>	<b>21 803</b>	<b>24 655</b>	<b>26 133</b>	<b>26 858</b>
5100 Taxes on production, sale, transfer, etc	262	1 624	8 680	12 887	18 835	19 608	20 283	23 104	24 444	25 195
5110 General taxes	77	776	6 163	9 885	15 046	15 824	16 449	19 143	20 314	21 004
5111 Value added taxes	0	0	6 163	9 885	15 046	15 824	16 449	19 143	20 314	21 004
5112 Sales tax	77	776	0	0	0	0	0	0	0	0
Motor vehicles	..	231	..	..	..	..	..	..	..	..
Other sales tax	..	544	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	186	849	2 517	3 002	3 789	3 784	3 834	3 961	4 130	4 191

Table 63. **New Zealand / Nouvelle-Zélande (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million NZD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Excises	124	548	1 929	2 148	1 630	1 640	1 696	1 779	1 821	1 868
On alcoholic beverages	37	84	411	436	573	617	600	622	656	664
Beer	33	64	0	201	290	312	304	207	252	251
Wine	0	0	0	100	163	176	171	181	213	220
Spirits	4	20	0	135	120	129	125	234	191	193
Tobacco	33	99	568	764	159	172	217	220	244	281
Motor vehicles	0	0	7	0	0	0	0	0	0	0
Refined sugar	2	0	0	0	0	0	0	0	0	0
CA petroleum fuels	0	140	835	810	819	781	805	872	847	855
NRF fuel excise	49	121	0	0	0	0	0	0	0	0
Local petroleum fuels	0	18	21	27	33	31	35	29	38	34
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	3	0	0	0	0	0	0	0	0	0
Road user charges	0	68	0	0	0	0	0	0	0	0
Energy resources levy	0	20	87	111	46	39	39	36	36	34
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	49	231	505	648	1 857	1 880	1 873	1 916	2 038	2 056
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	13	57	83	206	302	264	265	266	271	267
Lottery (national)	1	6	26	167	290	252	252	253	258	253
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	46	57	39	12	12	13	13	13	14
Film hire tax	0	1	0	0	0	0	0	0	0	0
Domestic air travel tax	0	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	12	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	0	..	..	..	..	..	..	..	..
Foreign travel tax	..	0	..	..	..	..	..	..	..	..
International departure tax	..	12	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	18	69	539	905	1 466	1 419	1 520	1 551	1 689	1 663
5210 Recurrent taxes	18	69	539	905	1 466	1 419	1 520	1 551	1 689	1 663
Motor vehicle registration	7	47	154	181	226	171	171	172	175	174
Heavy traffic fees	8	0	285	532	851	868	910	1 016	1 045	1 066
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	3	23	100	192	389	380	439	363	469	423
Local authority fees and charges	3	23	100	192	389	380	439	363	469	423
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>31</b>	<b>8</b>	<b>9</b>	<b>5</b>	<b>5</b>	<b>3</b>
6100 Paid solely by business	..	..	0	..	0	0	0	0	0	0
6200 Other	..	..	1	..	31	8	9	5	5	3
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	1 057	2 568	2 728	2 835	2 794	2 707	2 636
Tax expenditure component	..	..	..	311	873	927	964	950	920	896
Transfer component	..	..	..	746	1 695	1 801	1 871	1 844	1 787	1 740
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on cash basis</b>	<b>1 001</b>	<b>7 594</b>	<b>27 471</b>	<b>39 276</b>	<b>64 276</b>	<b>60 238</b>	<b>60 171</b>	<b>62 111</b>	<b>65 307</b>	<b>..</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>39 765</b>	<b>64 049</b>	<b>62 257</b>	<b>59 650</b>	<b>62 368</b>	<b>65 692</b>	<b>70 103</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	..	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	..	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	0	0	0	0	0	0
Miscellaneous differences	..	..	..	..	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	..	64 049	62 257	59 650	62 368	65 692	70 103
Imputed social contributions	..	..	..	..	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	..	64 049	62 257	59 650	62 368	65 692	70 103

Note:

For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of tax liability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <http://dx.doi.org/10.1787/888933164857>



Table 64. **Norway / Norvège**  
 Details of tax revenue / Recettes fiscales détaillées

Million NOK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>16 842</b>	<b>133 499</b>	<b>301 812</b>	<b>631 581</b>	<b>990 168</b>	<b>1 078 144</b>	<b>1 000 345</b>	<b>1 084 925</b>	<b>1 174 558</b>	<b>1 230 430</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>7 316</b>	<b>55 837</b>	<b>106 290</b>	<b>284 189</b>	<b>473 816</b>	<b>543 640</b>	<b>458 239</b>	<b>511 089</b>	<b>570 912</b>	<b>593 270</b>
1100 Of individuals	6 671	38 018	79 068	152 013	219 726	232 965	243 441	256 543	271 321	288 120
1110 On income and profits	6 671	38 018	79 068	152 013	219 726	232 965	243 441	256 543	271 321	288 120
Employee social security contributions	1 305	0	0	0	0	0	0	0	0	0
Income taxes	5 366	38 018	79 068	152 013	219 726	232 965	243 441	256 543	271 321	288 120
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	645	17 819	27 222	132 176	254 090	310 675	214 798	254 546	299 591	305 150
1210 On profits	..	..	..	132 176	254 090	310 675	214 798	254 546	299 591	305 150
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>2 009</b>	<b>28 205</b>	<b>79 362</b>	<b>132 170</b>	<b>206 314</b>	<b>226 393</b>	<b>234 514</b>	<b>244 016</b>	<b>261 010</b>	<b>278 595</b>
2100 Employees	0	6 639	25 345	45 162	68 707	73 473	77 306	80 473	87 417	92 916
2110 On a payroll basis	..	..	..	45 162	68 707	73 473	77 306	80 473	87 417	92 916
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	1 716	20 454	50 116	79 242	125 902	138 544	143 326	149 092	157 895	168 994
2210 On a payroll basis	..	..	..	79 242	125 902	138 544	143 326	149 092	157 895	168 994
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	293	1 112	3 901	7 766	11 705	14 376	13 882	14 451	15 698	16 685
2310 On a payroll basis	..	..	..	7 766	11 705	14 376	13 882	14 451	15 698	16 685
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>523</b>	<b>2 295</b>	<b>8 887</b>	<b>14 546</b>	<b>27 709</b>	<b>29 842</b>	<b>28 839</b>	<b>30 866</b>	<b>32 798</b>	<b>35 306</b>
4100 Recurrent taxes on immovable property	100	431	2 216	2 848	6 335	8 033	7 965	8 477	9 083	9 803
4110 Households	..	431	2 216	2 724	5 571	6 191	6 495	7 104	7 566	8 022
4120 Others	..	0	0	124	764	1 842	1 470	1 373	1 517	1 781
4200 Recurrent taxes on net wealth	341	1 450	5 118	7 703	13 244	14 711	13 367	14 144	15 250	16 417
4210 Individual	235	907	3 692	6 869	10 746	10 985	11 644	12 169	12 742	13 329
4220 Corporate	106	543	1 426	834	2 498	3 726	1 723	1 975	2 508	3 088
4300 Estate, inheritance and gift taxes	45	122	446	1 273	2 576	1 973	2 431	2 377	1 754	1 887
4310 Estate and inheritance taxes	0	122	446	1 273	2 576	1 973	2 431	2 377	1 754	1 887
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	37	292	1 107	2 722	5 554	5 125	5 076	5 868	6 711	7 199
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>6 928</b>	<b>47 154</b>	<b>107 262</b>	<b>200 676</b>	<b>282 329</b>	<b>278 269</b>	<b>278 753</b>	<b>298 954</b>	<b>309 838</b>	<b>323 259</b>
5100 Taxes on production, sale, transfer, etc	6 720	45 882	102 901	185 926	265 669	262 621	264 285	284 684	295 099	308 144
5110 General taxes	3 622	24 350	56 656	124 985	189 424	185 341	186 759	201 802	211 689	224 062
5111 Value added taxes	0	24 350	56 656	124 166	188 705	184 843	186 211	201 184	211 037	223 425
Value added tax	..	24 350	56 656	124 166	188 705	184 843	186 211	201 184	211 037	223 425
5112 Sales tax	3 622	0	0	819	719	498	548	618	652	637
Turnover tax	3 622	..	..	819	719	498	548	618	652	637
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 098	21 532	46 245	60 941	76 245	77 280	77 526	82 882	83 410	84 082
5121 Excises	2 338	14 914	37 453	54 876	71 047	71 426	71 764	76 329	76 966	77 303
Stamp duty on tobacco	392	1 076	3 750	6 806	6 815	7 457	8 061	7 768	7 488	7 403
Taxes on spirits and wines	449	2 013	3 454	5 217	0	0	0	0	0	0
Excise on beer	162	605	2 195	3 650	0	0	0	0	0	0
Excise on petrol	480	2 310	7 057	14 558	14 556	15 185	15 492	16 027	16 034	15 774
Vehicles transfer tax	395	2 761	4 554	10 956	22 898	20 661	18 672	21 835	22 564	23 409
Chocolate and sweets	123	247	551	789	1 078	1 102	1 123	1 173	1 155	1 223
Sugar	0	0	217	230	192	194	197	196	183	193
Non-alcoholic beverages	38	120	487	1 113	1 024	1 085	1 696	1 739	1 742	1 866
Electric energy	89	1 515	3 414	5 091	7 079	7 122	7 579	8 110	8 116	7 913
Oil and gas products	0	3 703	8 729	88	92	96	88	98	100	102
Sales of radio and tv sets	0	163	220	920	0	0	0	0	0	0
Mineral oil	0	113	1 098	4 015	5 154	5 710	5 718	6 101	6 058	5 650
Cosmetics	0	0	0	159	0	0	0	0	0	0
Recording equipment	0	0	92	35	0	0	0	0	0	0
Others	210	288	1 635	1 249	1 821	1 863	1 850	1 965	1 918	1 923
Taxes on alcoholic beverages	0	0	0	0	10 338	10 951	11 288	11 317	11 608	11 847

Table 64. **Norway / Norvège (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million NOK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5122 Profits of fiscal monopolies	31	395	751	2 534	2 115	2 704	2 860	3 470	3 356	3 441
Profits state wine monopoly	31	30	67	41	32	36	51	44	36	27
Norsk tipping	0	365	684	2 493	2 083	2 668	2 809	3 426	3 320	3 414
5123 Customs and import duties	634	697	1 360	1 944	2 132	2 173	2 120	2 505	2 649	2 957
Customs revenue	615	689	1 305	1 944	2 132	2 173	2 120	2 505	2 649	2 957
Loading and lighthouse dues	11	0	0	0	0	0	0	0	0	0
Other import duties	8	8	55	0	0	0	0	0	0	0
5124 Taxes on exports	7	105	227	0	112	115	128	151	174	184
5125 Taxes on investment goods	0	4 274	4 454	0	0	0	0	0	0	0
5126 Taxes on specific services	88	195	1 233	1 386	131	137	135	114	140	144
Excise on race tracks	9	25	15	88	119	137	135	114	140	144
Taxes on specific services	34	49	150	1 298	0	0	0	0	0	0
Pengelotteriet (national lotteries)	45	121	462	0	0	0	0	0	0	0
Excise on lotto games	0	0	606	0	12	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	952	767	201	708	725	519	313	125	53
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	208	1 272	4 361	14 750	16 660	15 648	14 468	14 270	14 739	15 115
5210 Recurrent taxes	208	1 272	4 361	14 750	16 660	15 648	14 468	14 270	14 739	15 115
5211 Paid by households: motor vehicles	88	458	1 789	4 435	6 699	6 589	6 872	7 157	7 462	7 734
5212 Paid by others: motor vehicles	108	696	2 072	1 346	712	642	520	539	520	496
5213 Paid in respect of other goods	12	118	500	8 969	9 249	8 417	7 076	6 574	6 757	6 885
CO2 tax	0	0	0	3 047	3 385	3 392	2 215	2 166	2 189	2 251
Excise on pharmacies	6	32	59	105	153	138	97	80	67	81
Others	6	86	441	5 817	4 504	4 256	4 639	4 241	4 367	4 435
Tax on emissions of NOX	0	0	0	0	1 207	631	125	87	134	118
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>66</b>	<b>8</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	3	2	..	..	..	..	..	..	..
6200 Other	66	5	9	..	..	..	..	..	..	..
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1210	..	..	..	..	952	1 700	1 140	1 004	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on cash basis</b>	<b>16 842</b>	<b>133 499</b>	<b>301 812</b>	<b>575 989</b>	<b>967 171</b>	<b>1 076 677</b>	<b>1 013 748</b>	<b>1 045 293</b>	<b>1 156 123</b>	<b>1 220 190</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>631 581</b>	<b>990 168</b>	<b>1 078 144</b>	<b>1 000 345</b>	<b>1 084 925</b>	<b>1 174 558</b>	<b>1 230 430</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	631 581	990 168	1 078 144	1 000 345	1 084 925	1 174 558	1 230 430
Imputed social contributions	..	..	..	400	656	486	350	314	253	225
National Accounts: Taxes and all social contributions	..	..	..	631 981	990 824	1 078 630	1 000 695	1 085 239	1 174 811	1 230 655

Note:

Year ending 31st December.

From 2000, data are on accrual basis.

Heading 5211: Up to 1971 this item contains motor vehicle licences paid by both households and enterprises.

Heading 5121: From 2005, taxes on alcoholic beverages include both 'taxes on spirits and wines' and 'excise on beer'.

Heading 5125: From 1998, revenue from taxes on investments goods is included in item 5121 "Others".

Source: Statistics Norway; National Accounts.


StatLink  <http://dx.doi.org/10.1787/888933164865>

Table 65. **Poland / Pologne**  
 Details of tax revenue / Recettes fiscales détaillées

Million PLN

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	..	243 785	409 173	436 817	426 736	449 185	493 662	518 220
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	..	407 890	435 245	425 428	447 911	492 215	516 609
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	50 914	94 030	102 785	93 202	91 430	99 904	107 005
1100 Of individuals	..	..	..	32 834	61 647	68 234	62 417	63 177	68 160	73 003
Individual income tax	..	..	..	32 834	61 579	68 146	62 334	63 094	68 067	72 902
Tax on winnings from lottery or gambling	..	..	..	0	68	88	83	83	93	101
Tax on salaries	..	..	..	0	0	0	0	0	0	0
Tax on salaries-local	..	..	..	0	0	0	0	0	0	0
Presumptive income tax-local	..	..	..	0	0	0	0	0	0	0
Income equalization tax	..	..	..	0	0	0	0	0	0	0
Income equalization tax-local	..	..	..	0	0	0	0	0	0	0
Health contribution	..	..	..	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	18 080	32 383	34 551	30 785	28 253	31 744	34 002
Income from legal entities	..	..	..	..	32 383	34 551	30 785	28 253	31 744	34 002
Income from legal entities-local	..	..	..	..	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	96 329	140 645	144 578	152 443	156 981	174 587	195 695
2100 Employees	..	..	..	40 902	56 192	55 962	57 264	57 749	69 798	77 594
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	42 283	56 549	58 887	62 972	66 922	71 273	78 840
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	13 144	27 904	29 729	32 207	32 310	33 516	39 261
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	0	2 860	3 373	3 429	3 720	4 182	4 290
Tax on wages	..	..	..	..	0	0	0	0	0	0
Tax on wages-local	..	..	..	..	0	0	0	0	0	0
Penalties for excessive payroll increases	..	..	..	..	0	0	0	0	0	0
Excessive wage tax	..	..	..	..	0	0	0	0	0	0
Rehabilitation fund contribution	..	..	..	..	2 860	3 373	3 429	3 370	3 819	3 915
Wage guarantee fund contribution	..	..	..	..	0	0	0	350	363	375
<b>4000 Taxes on property</b>	..	..	..	8 576	14 084	15 696	16 454	16 921	18 027	20 000
4100 Recurrent taxes on immovable property	..	..	..	8 404	13 756	15 352	16 141	16 631	17 748	19 707
Agricultural tax-local	..	..	..	..	..	..	..	..	..	..
Forest tax-local	..	..	..	..	..	..	..	..	..	..
Real estate tax-local	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	2 348	3 854	4 374	4 652	4 638	5 015	5 968
4120 Others	..	..	..	6 056	9 902	10 978	11 489	11 993	12 733	13 739
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	172	328	344	313	290	279	293
Inheritance and gift tax-local	..	..	..	172	328	344	313	290	279	293
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	0	0	0	0	0	0	0
Tax on public sale of shares	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	87 904	153 540	166 225	157 741	176 634	193 238	187 436
5100 Taxes on production, sale, transfer, etc	..	..	..	84 442	148 366	160 687	151 566	170 220	186 680	181 414
5110 General taxes	..	..	..	51 615	96 152	100 229	97 908	107 912	120 822	114 372
5111 Value added taxes	..	..	..	51 615	96 152	100 229	97 908	107 912	120 822	114 372
Taxes on goods and services (VAT)	..	..	..	..	..	..	..	..	..	..
VAT on imported goods	..	..	..	..	..	..	..	..	..	..

Table 65. **Poland / Pologne (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million PLN

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
Turnover tax, of which:	..	..	..	..	..	..	..	..	..	..
On spirits	..	..	..	..	..	..	..	..	..	..
On fuels	..	..	..	..	..	..	..	..	..	..
On tobacco	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	32 827	52 214	60 458	53 658	62 308	65 858	67 042
5121 Excises	..	..	..	27 170	49 057	56 710	50 958	59 582	63 055	64 479
On domestic excise products, of which:	..	..	..	24 213	45 461	53 339	47 997	56 501	59 760	60 116
On spirits	..	..	..	..	..	..	..	..	..	..
On fuels	..	..	..	..	..	..	..	..	..	..
On tobacco	..	..	..	..	..	..	..	..	..	..
On beer	..	..	..	..	..	..	..	..	..	..
On wine	..	..	..	..	..	..	..	..	..	..
On other products	..	..	..	..	..	..	..	..	..	..
On imported excise products, of which:	..	..	..	2 957	3 596	3 371	2 961	3 081	3 295	4 363
On spirits	..	..	..	..	..	..	..	..	..	..
On fuels	..	..	..	..	..	..	..	..	..	..
On tobacco	..	..	..	..	..	..	..	..	..	..
On beer	..	..	..	..	..	..	..	..	..	..
On wine	..	..	..	..	..	..	..	..	..	..
On other products	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	5 038	477	173	281	420	508	339
Customs duties	..	..	..	5 038	..	..	..	..	..	..
Import tax	..	..	..	0	..	..	..	..	..	..
Compensatory fees on agricultural imports	..	..	..	0	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	619	1 108	1 404	1 576	1 600	1 505	1 302
Lump sum tax occasional passenger transp. serv.	..	..	..	0	0	0	0	0	0	0
Gambling tax	..	..	..	619	1 108	1 404	1 576	1 600	1 505	1 302
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	1 572	2 171	843	706	790	922
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	3 462	5 174	5 538	6 175	6 414	6 558	6 022
Local fees	..	..	..	..	..	..	..	..	..	..
Tax on means of transportation-local	..	..	..	..	..	..	..	..	..	..
5210 Recurrent taxes	..	..	..	3 462	5 174	5 538	6 175	6 414	6 558	6 022
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	3 462	5 174	5 538	6 175	6 414	6 558	6 022
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>62</b>	<b>2 731</b>	<b>2 588</b>	<b>2 159</b>	<b>2 225</b>	<b>2 277</b>	<b>2 183</b>
Abolished taxes	..	..	..	..	..	..	..	..	..	..
Abolished taxes-local	..	..	..	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	62	2 731	2 588	2 159	2 225	2 277	2 183
<b>Custom duties collected for the EU</b>	..	..	..	..	<b>1 283</b>	<b>1 572</b>	<b>1 308</b>	<b>1 274</b>	<b>1 447</b>	<b>1 611</b>
<b>Total tax revenue on cash basis</b>	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>243 785</b>	<b>409 173</b>	<b>436 817</b>	<b>426 736</b>	<b>449 185</b>	<b>493 662</b>	<b>518 220</b>
<b>Conciliation with National Accounts</b>	..	..	..	..	..	..	..	..	..	..
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

Note:

Year ending 31st December.

From 2002, data are on accrual basis.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888933164874>

Table 66. **Portugal**  
Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>99</b>	<b>1 798</b>	<b>14 825</b>	<b>39 278</b>	<b>54 970</b>	<b>55 962</b>	<b>51 744</b>	<b>54 050</b>	<b>56 402</b>	<b>52 921</b>
<b>Total tax revenue exclusive of customs duties</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>39 074</b>	<b>54 785</b>	<b>55 785</b>	<b>51 590</b>	<b>53 872</b>	<b>56 234</b>	<b>52 761</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>24</b>	<b>355</b>	<b>3 805</b>	<b>11 691</b>	<b>15 443</b>	<b>15 969</b>	<b>14 521</b>	<b>14 557</b>	<b>16 045</b>	<b>14 420</b>
1100 Of individuals	..	..	2 350	6 947	9 369	9 684	9 702	9 638	10 507	9 791
Individual income tax	..	..	2 350	6 947	9 369	9 684	9 702	9 638	10 507	9 791
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	1 182	4 744	6 073	6 286	4 819	4 919	5 538	4 630
Corporate income tax>	..	..	1 088	4 457	5 760	6 026	4 507	4 653	5 273	4 360
Local corporate income tax ("Derrama")	..	..	84	287	313	260	312	266	265	270
Other	..	..	11	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	24	355	273	0	0	0	0	0	0	0
Tax on wages and professional income	2	93	9	..	..	..	..	..	..	..
Industrial tax	7	108	129	..	..	..	..	..	..	..
Tax on income from movable capital	2	71	1	..	..	..	..	..	..	..
Property income tax	3	23	17	..	..	..	..	..	..	..
Agricultural income tax	0	0	1	..	..	..	..	..	..	..
Complementary income ax	4	43	58	..	..	..	..	..	..	..
Tax on capital gains	0	3	1	..	..	..	..	..	..	..
Taxes abolished by DL 442-A/88 and DL 442-B/88	0	0	0	..	..	..	..	..	..	..
Other	6	15	58	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>22</b>	<b>531</b>	<b>4 026</b>	<b>10 152</b>	<b>14 416</b>	<b>15 125</b>	<b>15 191</b>	<b>15 667</b>	<b>16 024</b>	<b>14 954</b>
2100 Employees	8	203	1 470	3 623	5 921	6 102	6 120	6 077	6 042	5 579
2110 On a payroll basis	8	203	1 470	3 623	5 921	6 102	6 120	6 077	6 042	5 579
Compulsory employee's social contributions	8	203	1 470	3 623	5 921	6 102	6 120	6 077	6 042	5 579
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	13	318	2 413	5 964	8 080	8 426	8 487	9 055	9 395	8 817
2210 On a payroll basis	13	318	2 413	5 964	8 080	8 426	8 487	9 055	9 395	8 817
Employers' social contributions	13	318	2 413	5 964	8 080	8 426	8 487	9 055	9 395	8 817
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	10	143	565	415	598	584	535	587	558
Compulsory social contributions by self-employed	0	10	143	565	415	598	584	535	587	558
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>1</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contributions for Unemployment Fund	1	47	..	..	..	..	..	..	..	..
Stamp duty on wages and salaries	0	0	..	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>5</b>	<b>26</b>	<b>402</b>	<b>1 468</b>	<b>2 284</b>	<b>2 133</b>	<b>1 905</b>	<b>2 020</b>	<b>1 946</b>	<b>2 065</b>
4100 Recurrent taxes on immovable property	0	0	133	508	1 008	1 102	1 055	1 101	1 205	1 202
Real estate tax	..	..	133	508	1 008	1 102	1 055	1 101	1 205	1 202
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	4	74	103	10	8	0	87	0	258
Inheritance and gift taxes	2	4	74	103	10	8	0	87	0	258
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2	21	195	857	1 266	1 023	850	832	741	604
Real estate transfer tax	2	21	195	674	973	775	635	595	513	394
Stamp duty on registrations and mortgages	0	0	0	34	35	29	19	34	33	31
Stamp duty on the raising of capital	0	0	0	0	10	6	14	1	0	0
Stamp duty on real estate transactions	0	0	0	150	249	213	182	202	195	179
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>47</b>	<b>837</b>	<b>6 555</b>	<b>15 547</b>	<b>22 394</b>	<b>22 293</b>	<b>19 556</b>	<b>21 317</b>	<b>21 932</b>	<b>21 006</b>
5100 Taxes on production, sale, transfer, etc	44	810	6 440	15 199	21 879	21 746	18 921	20 693	21 230	20 257
5110 General taxes	0	290	2 906	9 733	14 333	14 424	11 971	13 527	14 265	13 995
5111 Value added taxes	0	0	2 899	9 733	14 333	14 424	11 971	13 527	14 265	13 995
VAT	..	..	2 899	9 733	14 333	14 424	11 971	13 527	14 265	13 995

Table 66. **Portugal** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5112 Sales tax	0	290	7	0	0	0	0	0	0	0
General sales tax	..	290	7	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	44	519	3 534	5 466	7 546	7 322	6 950	7 165	6 965	6 262
5121 Excises	15	295	2 052	4 501	5 940	5 623	5 321	5 669	5 369	4 772
Excise duties on tobacco	3	62	362	1 077	1 165	1 281	1 232	1 496	1 530	1 432
Excise duties on beer	1	0	55	90	100	92	84	82	79	76
Tax on motor vehicle sales	1	59	304	1 239	1 221	946	714	832	644	370
Tax on oil products	6	166	1 251	1 969	3 325	3 189	3 177	3 140	3 002	2 787
Excise duties on alcoholic beverages	0	0	23	126	128	111	108	114	111	106
Excise duties on alcohol	0	0	0	1	1	1	1	1	1	1
Other	4	7	59	0	0	4	5	4	2	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	21	96	511	1	1	1	1	1	1	1
Import levies	14	36	392	0	1	1	1	1	1	1
Import surtax	0	26	1	0	0	0	0	0	0	0
Other	6	34	119	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Taxes on Oporto wine exports	0	0	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	38	547	928	1 561	1 658	1 569	1 384	1 488	1 391
Tax on insurance premiums	0	6	47	54	60	72	103	116	116	114
Stamp duty on bank transactions	1	24	405	330	734	786	796	601	580	533
Stamp duty on debt related operations, interest and leasing of buildings	0	0	22	258	384	408	259	309	298	278
Stamp duty on insurance premiums	0	0	0	248	347	350	378	325	314	288
Bank levies	..	..	0	0	0	0	0	0	149	152
Other	2	8	73	36	37	42	33	33	32	26
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	6	91	424	36	43	40	58	111	107	98
Stamp taxes (miscellaneous)	6	91	424	36	43	40	58	111	107	98
Other	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4	27	115	307	496	533	624	606	697	740
5210 Recurrent taxes	4	27	115	307	496	533	624	606	697	740
5211 Paid by households: motor vehicles	0	4	15	55	94	100	133	114	130	144
Local tax on vehicles	..	4	15	55	94	100	133	114	130	144
5212 Paid by others: motor vehicles	2	10	20	67	132	149	188	204	234	265
Local tax on vehicles	0	2	6	24	40	0	0	0	0	0
Road taxes	2	8	14	43	91	149	188	204	234	265
5213 Paid in respect of other goods	2	13	80	184	271	283	303	288	332	331
Gambling tax	0	3	72	107	140	152	148	143	141	148
Tax on the use, carrying and possession of weapons	0	0	1	3	6	8	7	4	4	7
Tax on motor vehicles - compensation	2	8	0	0	0	0	0	0	0	0
Hunting and fishery licenses	0	1	4	1	1	3	0	1	0	1
Fee for the use of water resources	0	0	0	0	0	0	7	6	11	13
Other	0	1	2	73	123	121	141	134	176	162
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
Special tax on motor vehicles	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	41	19	15	12	18	6	9
Miscellaneous taxes on production	..	..	..	41	19	15	12	18	6	9
<b>6000 Other taxes</b>	<b>0</b>	<b>3</b>	<b>37</b>	<b>216</b>	<b>249</b>	<b>264</b>	<b>417</b>	<b>312</b>	<b>287</b>	<b>315</b>
6100 Paid solely by business	0	2	17	24	34	39	37	26	27	26
General services and licenses granted to corporations	0	2	17	24	34	39	37	26	27	26
6200 Other	0	0	20	193	215	224	381	286	260	289
Fees collected by courts of justice	0	0	0	174	153	165	235	221	200	236
Miscellaneous taxes	0	0	20	19	62	59	146	65	60	53
<b>Custom duties collected for the EU</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>204</b>	<b>185</b>	<b>177</b>	<b>154</b>	<b>177</b>	<b>168</b>	<b>160</b>
Import duties	..	..	..	170	156	157	135	157	155	148
Agricultural levies	..	..	..	30	29	19	19	20	13	12
Levy on sugar and isoglucose	..	..	..	4	0	0	0	0	0	0
<b>Total tax revenue on cash basis</b>	<b>99</b>	<b>1 798</b>	<b>14 825</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>39 278</b>	<b>54 970</b>	<b>55 962</b>	<b>51 744</b>	<b>54 050</b>	<b>56 402</b>	<b>52 921</b>

Table 66. **Portugal** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	7	13	13	8	15	16	16
Taxes excluded from National Accounts	..	..	..	262	521	462	467	420	470	499
Profits of mutual betting and gambling agency	..	..	..	262	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	16	8	12	14	58	36	34
Voluntary employers' actual social contributions	..	..	..	0	0	0	0	0	0	0
Voluntary employees' social contributions	..	..	..	10	0	0	1	45	23	22
Voluntary social contributions by self- and non-employed persons	..	..	..	6	8	12	12	13	13	13
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	39 564	55 512	56 449	52 232	54 543	56 924	53 469
Imputed social contributions	..	..	..	3 275	5 225	5 365	5 828	5 544	4 988	4 147
National Accounts: Taxes and all social contributions	..	..	..	42 839	60 737	61 814	58 060	60 087	61 911	57 616

Note:

Fiscal year ending 31 December.

From 1995, data are on accrual basis.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autonomos da Administração Central; Estatísticas das Finanças publicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regioes Autonomas da Madeira e dos Atores.

StatLink  <http://dx.doi.org/10.1787/888933164881>

Table 67. **Slovak Republic / République slovaque**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	..	<b>10 626</b>	<b>18 112</b>	<b>19 569</b>	<b>18 149</b>	<b>18 634</b>	<b>19 883</b>	<b>20 271</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	..	<b>17 977</b>	<b>19 414</b>	<b>18 037</b>	<b>18 491</b>	<b>19 726</b>	<b>20 142</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>2 181</b>	<b>3 592</b>	<b>4 126</b>	<b>3 257</b>	<b>3 325</b>	<b>3 572</b>	<b>3 739</b>
1100 Of individuals	..	..	..	1 055	1 567	1 832	1 524	1 513	1 729	1 863
1110 On income and profits	..	..	..	1 055	1 567	1 832	1 524	1 513	1 729	1 863
Wages and salaries withholding	..	..	..	..	..	..	..	..	..	..
Of unincorporated individuals	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	813	1 835	2 087	1 577	1 659	1 699	1 709
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	314	189	206	156	152	143	167
<b>2000 Social security contributions</b>	..	..	..	<b>4 409</b>	<b>7 192</b>	<b>7 909</b>	<b>7 858</b>	<b>8 092</b>	<b>8 479</b>	<b>8 907</b>
2100 Employees	..	..	..	901	1 700	1 899	1 886	2 077	2 016	2 138
Retirement	..	..	..	..	..	..	..	..	..	..
State employment policy	..	..	..	..	..	..	..	..	..	..
Health insurance	..	..	..	..	..	..	..	..	..	..
Sick leave	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	901	1 700	1 899	1 886	2 077	2 016	2 138
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	2 850	3 861	4 428	4 243	4 517	4 591	4 810
Retirement	..	..	..	..	..	..	..	..	..	..
State employment policy	..	..	..	..	..	..	..	..	..	..
Health insurance	..	..	..	..	..	..	..	..	..	..
Sick leave	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	2 850	3 861	4 428	4 243	4 517	4 591	4 810
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	658	1 631	1 582	1 729	1 498	1 872	1 960
Retirement	..	..	..	..	..	..	..	..	..	..
State employment policy	..	..	..	..	..	..	..	..	..	..
Health insurance	..	..	..	..	..	..	..	..	..	..
Sick leave	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	658	1 631	1 582	1 729	1 498	1 872	1 960
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	<b>194</b>	<b>245</b>	<b>251</b>	<b>267</b>	<b>277</b>	<b>286</b>	<b>316</b>
4100 Recurrent taxes on immovable property	..	..	..	143	243	250	267	277	286	316
4110 Households	..	..	..	55	76	79	84	88	91	101
4120 Others	..	..	..	88	168	172	182	189	195	215
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	8	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	3	0	0	0	0	0	0
4320 Gift taxes	..	..	..	5	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	..	..	43	1	1	0	0	0	0
Real property transfer tax	..	..	..	30	1	1	0	0	0	0
4500 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>3 842</b>	<b>6 948</b>	<b>7 127</b>	<b>6 656</b>	<b>6 797</b>	<b>7 389</b>	<b>7 179</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	3 621	6 471	6 588	6 143	6 280	6 859	6 635
5110 General taxes	..	..	..	2 168	4 147	4 621	4 221	4 182	4 711	4 328
5111 Value added taxes	..	..	..	2 168	4 147	4 621	4 221	4 182	4 711	4 328
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	1 453	2 324	1 967	1 921	2 098	2 148	2 307



Table 67. **Slovak Republic / République slovaque** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5121 Excises	..	..	..	971	2 171	1 809	1 762	1 931	1 999	1 973
On hydrocarbon fuels and lubricants	..	..	..	617	1 118	1 185	1 047	1 032	1 071	1 036
On alcohol and liquers	..	..	..	143	201	220	197	197	205	195
On beer	..	..	..	43	66	64	58	56	58	56
On wine	..	..	..	12	4	4	4	4	4	4
On tobacco products	..	..	..	156	783	325	436	602	623	640
On electricity	..	..	..	0	0	5	8	16	16	17
On coal	..	..	..	0	0	0	1	1	1	1
On natural gas	..	..	..	0	0	6	11	24	21	23
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	437	1	0	0	0	0	0
Customs duties	..	..	..	122	0	0	0	0	0	0
Import surcharges	..	..	..	315	0	0	0	0	0	0
Other customs revenues	..	..	..	0	0	0	0	0	0	0
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	45	152	158	160	167	149	334
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	219	372	412	384	384	392	400
5210 Recurrent taxes	..	..	..	219	372	412	384	384	392	400
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	76	124	136	124	127	140	138
5213 Paid in respect of other goods	..	..	..	143	248	276	260	257	253	261
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	2	105	127	129	134	138	145
<b>6000 Other taxes</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Custom duties collected for the EU</b>	..	..	..	..	<b>136</b>	<b>156</b>	<b>111</b>	<b>143</b>	<b>157</b>	<b>129</b>
<b>Total tax revenue on cash basis</b>	..	..	..	<b>10 821</b>	<b>17 941</b>	<b>19 637</b>	<b>18 536</b>	<b>18 252</b>	<b>19 558</b>	<b>20 073</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>10 626</b>	<b>18 112</b>	<b>19 569</b>	<b>18 149</b>	<b>18 634</b>	<b>19 883</b>	<b>20 271</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	-103	-124	-126	-131	-135	-142
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	22	25	26	31	34	23
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	10 626	18 032	19 470	18 049	18 535	19 782	20 152
Imputed social contributions	..	..	..	19	73	82	88	129	121	96
National Accounts: Taxes and all social contributions	..	..	..	10 646	18 105	19 551	18 137	18 663	19 903	20 248

Note:

Year ending 31st December.

Data are on accrual basis.

Source: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933164893>

**Table 68. Slovenia / Slovénie**  
**Details of tax revenue / Recettes fiscales détaillées**

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	..	..	..	<b>6 924</b>	<b>13 029</b>	<b>13 807</b>	<b>13 096</b>	<b>13 305</b>	<b>13 376</b>	<b>13 159</b>
<b>Total tax revenue exclusive of customs duties</b>	..	..	..	..	<b>12 944</b>	<b>13 731</b>	<b>13 039</b>	<b>13 246</b>	<b>13 314</b>	<b>13 105</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>1 280</b>	<b>3 041</b>	<b>3 120</b>	<b>2 722</b>	<b>2 692</b>	<b>2 670</b>	<b>2 494</b>
1100 Of individuals	..	..	..	1 041	1 919	2 181	2 066	2 020	2 056	2 045
1110 On income and profits	..	..	..	1 039	1 916	2 178	2 063	2 017	2 053	2 040
Personal income tax	..	..	..	1 039	1 916	2 178	2 063	2 017	2 053	2 040
Special contribution for the reconstruction of the Posojce region	..	..	..	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	2	3	4	4	3	3	4
Taxes on winnings from lottery and gambling	..	..	..	2	3	4	4	3	3	4
1200 Corporate	..	..	..	216	1 116	933	652	668	611	446
1210 On profits	..	..	..	216	1 116	933	652	668	611	446
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	24	5	5	4	4	3	4
Tax on income - copy rights, patents and trademarks	..	..	..	24	5	5	4	4	3	3
Tax on profits due to changes in land use	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	<b>2 631</b>	<b>4 724</b>	<b>5 221</b>	<b>5 276</b>	<b>5 382</b>	<b>5 407</b>	<b>5 365</b>
2100 Employees	..	..	..	1 446	2 488	2 752	2 736	2 778	2 767	2 698
2110 On a payroll basis	..	..	..	1 446	2 488	2 752	2 736	2 778	2 767	2 698
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	1 008	1 844	2 042	2 032	2 063	2 064	2 054
2210 On a payroll basis	..	..	..	1 008	1 844	2 042	2 032	2 063	2 064	2 054
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	177	392	427	508	541	575	614
2310 On a payroll basis	..	..	..	177	392	427	508	541	575	614
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>289</b>	<b>418</b>	<b>258</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>26</b>
Payroll tax	..	..	..	272	391	230	0	0	0	0
Tax on work contracts	..	..	..	18	27	28	27	28	29	26
<b>4000 Taxes on property</b>	..	..	..	<b>120</b>	<b>206</b>	<b>214</b>	<b>210</b>	<b>220</b>	<b>218</b>	<b>232</b>
4100 Recurrent taxes on immovable property	..	..	..	81	140	154	169	173	177	188
4110 Households	..	..	..	17	38	40	46	46	46	54
Property tax on weekend cottages	..	..	..	1	1	1	1	1	1	1
Compensation on the use of building ground - paid by individuals	..	..	..	16	37	39	45	45	45	52
Tax on immovable property of higher value	..	..	..	0	0	0	0	0	0	1
4120 Others	..	..	..	65	102	114	123	127	131	135
Property tax on buildings	..	..	..	2	3	3	3	3	4	4
Compensation on the use of building ground - paid by legal entities	..	..	..	63	100	111	120	124	127	131
4200 Recurrent taxes on net wealth	..	..	..	4	0	0	0	0	0	7
4210 Individual	..	..	..	0	..	..	..	..	..	0
4220 Corporate	..	..	..	4	..	..	..	..	..	7
Tax on balance wealth paid by banks	..	..	..	4	..	..	..	..	..	7
4300 Estate, inheritance and gift taxes	..	..	..	2	9	11	11	14	10	9
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	23	57	49	30	32	29	27
Taxes on the sale of immovable property - from legal entities	..	..	..	11	19	13	7	7	6	5
Taxes on the sale of immovable property - from individuals	..	..	..	12	38	36	22	25	23	21
4500 Non-recurrent taxes	..	..	..	10	0	0	0	0	2	0
4510 On net wealth	..	..	..	0	..	..	..	..	0	0
4520 Other non-recurrent taxes	..	..	..	10	..	..	..	..	2	0
Payments for the change of use of agricultural and forest land	..	..	..	10	..	..	..	..	2	0
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
Property tax on boats	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>2 602</b>	<b>4 555</b>	<b>4 918</b>	<b>4 804</b>	<b>4 925</b>	<b>4 990</b>	<b>4 987</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	2 481	4 341	4 702	4 597	4 709	4 770	4 742
5110 General taxes	..	..	..	1 641	2 916	3 157	2 862	2 927	2 995	2 889
5111 Value added taxes	..	..	..	1 610	2 916	3 157	2 862	2 927	2 995	2 889
Value added tax	..	..	..	1 598	2 897	3 138	2 849	2 924	2 994	2 887
Negative compensation of farmers in a VAT flat rate system	..	..	..	12	18	19	13	3	1	2

Table 68. **Slovenia / Slovénie** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5112 Sales tax	..	..	..	31	0	0	0	0	0	0
Turnover tax on goods	..	..	..	11	..	..	..	..	..	..
Turnover tax on services	..	..	..	12	..	..	..	..	..	..
Special turnover tax on alcohol	..	..	..	0	..	..	..	..	..	..
Customs duties paid by individuals	..	..	..	1	..	..	..	..	..	..
Special import duties and customs charges	..	..	..	7	..	..	..	..	..	..
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	841	1 425	1 545	1 735	1 782	1 775	1 853
5121 Excises	..	..	..	581	1 196	1 318	1 502	1 555	1 548	1 637
Alcohol and alcoholic drinks	..	..	..	39	71	72	86	89	92	93
Mineral oil and gas	..	..	..	405	758	824	1 005	1 016	955	1 035
Tobacco	..	..	..	97	301	343	363	391	429	442
Duty free shops - alcohol and alcoholic drinks	..	..	..	3	0	0	0	0	0	0
Duty free shops - tobacco	..	..	..	17	0	0	0	0	0	0
Electric power and coal	..	..	..	0	4	7	7	19	33	33
Tax on the sales of new motor vehicles	..	..	..	18	60	70	41	40	38	34
Tax on the sales of used motor vehicles	..	..	..	2	2	1	0	0	0	0
Additional tax on motor vehicles	..	..	..	0	0	0	0	0	0	1
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	158	0	0	0	0	0	0
Import duties	..	..	..	151	..	..	..	..	..	..
Levies on imported agricultural products	..	..	..	7	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	102	230	227	233	227	228	216
Tax on special gambling (gambling in casinos)	..	..	..	25	64	61	57	53	51	45
Tax on classical gambling (lottery...)	..	..	..	1	3	4	4	3	3	4
Special tax on slot machines	..	..	..	4	0	0	0	0	0	0
Tax on insurance services	..	..	..	37	65	66	69	69	71	70
Sojourn tax	..	..	..	3	7	7	7	7	7	8
Concessions	..	..	..	1	29	30	40	40	42	41
Concessions duties on special gambling (gambling in casinos)	..	..	..	26	55	52	49	47	45	41
Fire protection tax	..	..	..	4	6	7	7	7	8	8
Tax on lottery tickets	..	..	..	0	0	0	0	0	0	0
Tax on financial services	..	..	..	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
Sugar levy	..	..	..	..	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	121	215	217	207	216	220	245
5210 Recurrent taxes	..	..	..	121	215	217	207	216	220	245
5211 Paid by households: motor vehicles	..	..	..	49	87	80	83	86	87	88
Registration fees on motor vehicles, boats and airplanes paid by individuals	..	..	..	49	87	80	83	86	87	88
5212 Paid by others: motor vehicles	..	..	..	12	21	25	22	20	20	20
Registration fees on motor vehicles, boats and airplanes paid by legal entities	..	..	..	12	21	25	22	20	20	20
Registration fees on tractors	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	59	107	112	102	110	113	137
Charges on the use of water	..	..	..	4	22	23	22	23	25	26
Taxes on waste pollution	..	..	..	7	10	9	4	3	4	4
Taxes on air pollution - caused by gas and hard fuels	..	..	..	3	8	9	9	10	10	8
Contribution of Nuclear power plant to finance its de-composition	..	..	..	16	8	9	8	8	9	8
Indemnity for the restricted use of area on the territory of Nuclear power plant	..	..	..	0	7	8	7	10	11	11
Taxes on air pollution	..	..	..	29	21	23	23	23	21	49
Special water tax	..	..	..	0	30	30	29	33	33	30
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Custom duties collected for the EU</b>	..	..	..	..	<b>85</b>	<b>76</b>	<b>57</b>	<b>59</b>	<b>62</b>	<b>54</b>
<b>Total tax revenue on cash basis</b>	..	..	..	<b>6 990</b>	<b>12 937</b>	<b>14 196</b>	<b>13 344</b>	<b>13 278</b>	<b>13 609</b>	<b>13 549</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	<b>6 924</b>	<b>13 029</b>	<b>13 807</b>	<b>13 096</b>	<b>13 305</b>	<b>13 376</b>	<b>13 159</b>

Table 68. **Slovenia / Slovénie** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	79	85	87	81	92
Radio and television licence fee	..	..	..	..	..	79	85	87	81	92
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	6 924	13 029	13 886	13 181	13 391	13 458	13 251
Imputed social contributions	..	..	..	39	80	90	97	98	101	100
National Accounts: Taxes and all social contributions	..	..	..	6 962	13 110	13 976	13 278	13 490	13 559	13 351

Note:

Year ending 31st December.

Data are on accrual basis.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <http://dx.doi.org/10.1787/888933164909>

Table 69. **Spain / Espagne**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>1 238</b>	<b>22 002</b>	<b>103 662</b>	<b>219 146</b>	<b>398 393</b>	<b>365 948</b>	<b>331 275</b>	<b>348 354</b>	<b>344 494</b>	<b>346 164</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	<b>218 176</b>	<b>396 671</b>	<b>364 370</b>	<b>329 947</b>	<b>346 845</b>	<b>342 940</b>	<b>344 728</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>304</b>	<b>5 714</b>	<b>31 763</b>	<b>62 403</b>	<b>133 430</b>	<b>111 925</b>	<b>99 371</b>	<b>98 459</b>	<b>99 824</b>	<b>103 498</b>
1100 Of individuals	177	4 481	22 527	40 969	80 079	77 781	71 833	75 001	77 554	78 206
1110 On income and profits	169	4 393	22 527	40 969	80 079	77 781	71 833	75 001	77 554	78 206
Personal income tax	..	..	22 527	40 969	80 079	77 781	71 833	75 001	77 554	78 206
1120 On capital gains	8	88	0	0	0	0	0	0	0	0
1200 Corporate	114	1 119	9 146	19 613	49 723	30 610	23 845	19 367	18 782	22 050
1210 On profits	114	1 089	9 146	19 613	49 723	30 610	23 845	19 367	18 782	22 050
Tax on commercial activity	33	5	0	0	0	0	0	0	0	0
Special tax 4 percent	0	0	0	0	0	0	0	0	0	0
Taxes on profits	81	1 084	0	0	0	0	0	0	0	0
Corporate income tax	0	0	9 146	19 613	49 723	30 610	23 845	19 367	18 782	22 050
1220 On capital gains	0	29	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	13	114	91	1 821	3 628	3 534	3 693	4 091	3 488	3 242
Local taxes	13	114	0	0	0	0	0	0	0	0
Non resident income tax	0	0	0	1 184	2 645	2 499	2 481	2 714	2 147	1 781
Other taxes	0	0	91	637	983	1 035	1 212	1 377	1 341	1 461
<b>2000 Social security contributions</b>	<b>350</b>	<b>10 682</b>	<b>36 722</b>	<b>76 220</b>	<b>128 555</b>	<b>134 323</b>	<b>130 843</b>	<b>130 341</b>	<b>129 418</b>	<b>123 841</b>
2100 Employees	81	2 376	5 976	12 124	20 370	21 293	20 451	20 385	21 815	17 837
2110 On a payroll basis	..	..	5 976	12 124	20 370	21 293	20 451	20 385	21 815	17 837
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	269	8 306	26 385	54 959	93 757	96 728	91 297	91 292	89 302	87 089
2210 On a payroll basis	..	..	26 385	54 959	93 757	96 728	91 297	91 292	89 302	87 089
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	4 361	9 137	14 428	16 302	19 095	18 664	18 301	18 915
Self-employment	..	..	2 492	7 038	10 335	10 682	10 503	10 538	10 638	10 637
Unemployment	..	..	1 869	2 099	4 093	5 620	8 592	8 126	7 663	8 278
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>79</b>	<b>1 004</b>	<b>5 718</b>	<b>13 865</b>	<b>32 143</b>	<b>25 616</b>	<b>21 848</b>	<b>22 355</b>	<b>20 816</b>	<b>21 712</b>
4100 Recurrent taxes on immovable property	6	41	1 478	3 982	7 267	7 931	8 853	9 657	10 176	11 196
4110 Households	..	40	1 478	3 982	7 267	7 931	8 853	9 657	10 176	11 196
Real State tax	..	..	1 478	3 982	7 267	7 931	8 853	9 657	10 176	11 196
Real State tax. Surcharge	..	..	0	0	0	0	0	0	0	0
4120 Others	..	1	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	107	637	1 200	2 059	2 416	93	110	56	784
4210 Individual	..	107	637	1 200	2 059	2 416	93	110	56	784
Wealth tax	..	..	637	1 200	2 059	2 416	93	110	56	784
4220 Corporate	..	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	13	90	440	1 381	2 905	2 915	2 667	2 425	2 220	2 286
4310 Estate and inheritance taxes	..	90	440	1 381	2 905	2 915	2 667	2 425	2 220	2 286
Inheritance and gift tax	..	..	440	1 381	2 905	2 915	2 667	2 425	2 220	2 286
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	60	767	2 478	6 140	17 399	10 344	8 483	8 228	6 574	5 776
Taxes on property transactions	60	767	2 478	6 140	17 399	10 344	8 483	8 228	6 574	5 776
4500 Non-recurrent taxes	0	0	646	1 108	2 447	1 934	1 651	1 809	1 676	1 540
4510 On net wealth	..	..	467	705	1 911	1 488	1 290	1 455	1 357	1 376
Tax on land holding gains	..	..	467	705	1 911	1 488	1 290	1 455	1 357	1 376
4520 Other non-recurrent taxes	..	..	179	403	536	446	361	354	319	164
Special duties	..	..	179	180	168	147	135	129	134	70
Land development contributions	..	..	0	223	368	299	226	225	185	94
4600 Other recurrent taxes on property	0	0	38	54	66	76	101	126	114	130
<b>5000 Taxes on goods and services</b>	<b>506</b>	<b>4 553</b>	<b>29 437</b>	<b>64 895</b>	<b>101 076</b>	<b>90 996</b>	<b>75 937</b>	<b>93 228</b>	<b>90 072</b>	<b>92 247</b>
5100 Taxes on production, sale, transfer, etc	503	4 552	27 508	59 585	93 925	84 185	69 554	86 503	83 620	86 080
5110 General taxes	275	2 234	16 611	38 549	63 942	55 434	41 830	58 499	56 838	57 573
5111 Value added taxes	0	0	16 304	38 549	63 942	55 434	41 830	58 499	56 838	57 573
Value added tax (VAT)	..	..	16 304	37 809	62 671	54 208	41 093	57 690	56 009	56 641
Canary Islands general indirect tax	..	..	0	740	1 271	1 226	737	809	829	932
5112 Sales tax	0	0	0	0	0	0	0	0	0	0

Table 69. **Spain / Espagne (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5113 Other	275	2 234	307	0	0	0	0	0	0	0
Cascade tax	118	1 483	197	..	..	..	..	..	..	..
Excises on luxury expenditure	96	939	15	..	..	..	..	..	..	..
Other import duties	94	832	128	..	..	..	..	..	..	..
Refund of internal taxes	-33	-1 020	-33	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	228	2 317	10 896	21 036	29 983	28 751	27 724	28 004	26 782	28 507
5121 Excises	69	1 239	6 048	16 489	23 174	22 950	22 634	23 080	22 261	21 685
Special excises	69	1 239	10	0	0	0	0	0	0	0
On beer	0	0	87	202	307	309	299	302	302	305
On wine	0	0	0	0	0	0	0	0	0	0
On alcohol	0	0	481	821	1 032	1 006	907	882	834	828
On hydrocarbon	0	0	4 222	9 997	11 785	11 207	10 859	10 904	10 227	9 451
On tobacco	0	0	1 123	4 505	7 250	7 528	7 717	8 028	7 845	7 716
On electricity bills	0	0	0	703	1 153	1 281	1 363	1 483	1 499	1 636
On carbon	0	0	0	0	0	0	0	0	0	0
Tax on retail sales of specific hydrocarbons	0	0	0	0	1 356	1 330	1 232	1 238	1 315	1 489
Tax on oil derived fuels	0	0	120	243	268	269	233	225	216	240
Petrol tax	0	0	0	0	0	0	0	0	5	5
Production and storage of electricity	0	0	0	0	0	0	0	0	0	0
Other taxes	0	0	5	18	23	20	24	18	18	15
5122 Profits of fiscal monopolies	66	132	546	0	0	0	0	0	0	0
Tobacco	21	77	0	..	..	..	..	..	..	..
Petroleum	45	55	546	..	..	..	..	..	..	..
5123 Customs and import duties	87	561	2 078	103	145	140	120	131	127	131
Import duties	87	561	1 394	0	0	0	0	0	0	0
Canary Islands taxes on imported products	0	0	137	33	51	52	36	44	48	47
Taxes on imported products in Ceuta and Melilla	0	0	36	41	42	40	39	40	41	39
Customs duties paid to EU	0	0	511	0	0	0	0	0	0	0
Special duties and other taxes on imported products	0	0	0	29	52	48	45	47	38	45
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	7	385	2 203	2 913	4 311	4 192	3 977	3 846	3 639	6 075
Taxes on betting and gambling	0	232	1 307	1 699	2 062	1 893	1 747	1 663	1 475	1 495
Taxes on other specific services	6	153	120	0	0	0	0	7	2	2
Taxes on insurance premiums	0	0	0	849	1 581	1 608	1 498	1 530	1 517	1 472
Compensation for local taxes	0	0	86	140	176	185	178	165	158	144
Parafiscal taxes	0	0	690	225	492	506	554	481	487	445
Deposit Guarantee Fund (DGF)	0	0	0	0	0	0	0	0	0	2 517
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	22	1 531	2 353	1 469	993	947	755	616
Duty on specific means of transport	..	..	0	1 323	2 159	1 273	819	736	563	428
Canary Islands taxes on national products	..	..	0	51	86	83	63	71	76	72
Taxes on national products in Ceuta and Melilla	..	..	0	108	110	105	103	105	109	105
Duty on the production of sugar	..	..	22	49	-2	8	8	35	7	11
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	1	1 857	5 032	6 723	6 010	5 442	5 384	5 231	5 007
5210 Recurrent taxes	3	1	1 530	3 464	4 006	4 137	4 204	4 265	4 238	4 341
5211 Paid by households: motor vehicles	..	..	461	1 129	1 698	1 769	1 800	1 810	1 799	1 790
Car registration tax	..	..	461	1 129	1 698	1 769	1 800	1 810	1 799	1 790
5212 Paid by others: motor vehicles	..	..	117	286	430	448	456	458	456	453
Car registration tax	..	..	117	286	430	448	456	458	456	453
5213 Paid in respect of other goods	..	1	952	2 049	1 878	1 920	1 948	1 997	1 983	2 098
Hunting and fishing taxes	..	..	0	28	30	31	30	35	30	31
Economic activity tax	..	..	925	1 934	1 635	1 690	1 790	1 785	1 732	1 746
Economic activity tax. Surcharge	..	..	0	0	0	0	0	0	0	0
Advertising	..	..	27	0	0	0	0	0	0	0
Tax on environment and pollution	..	..	0	0	0	0	0	0	0	0
Other taxes on environment	..	..	0	42	131	129	85	140	160	240
Tax on effluent, use of hydrocarbon and mines	..	..	0	45	82	70	43	37	61	81
5220 Non-recurrent taxes	0	0	327	1 568	2 717	1 873	1 238	1 119	993	666
Tax and building permits	..	..	327	1 117	2 227	1 507	988	859	773	499
Urban licenses	..	..	0	451	490	366	250	260	220	167
Greenhouse gas emission trading	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	72	278	428	801	941	1 341	1 221	1 160
<b>6000 Other taxes</b>	<b>0</b>	<b>49</b>	<b>22</b>	<b>793</b>	<b>1 467</b>	<b>1 509</b>	<b>1 947</b>	<b>2 462</b>	<b>2 810</b>	<b>3 430</b>
6100 Paid solely by business	..	49	0	510	886	957	958	1 072	1 211	1 261
Municipal fees for private use of public space	..	..	..	510	886	957	958	1 072	1 211	1 261
6200 Other	..	0	22	283	581	552	989	1 390	1 599	2 169

Table 69. **Spain / Espagne (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million EUR

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Custom duties collected for the EU</b>	..	..	..	970	1 722	1 578	1 328	1 509	1 554	1 436
<b>Total tax revenue on cash basis</b>	1 238	22 002	103 662	212 876	390 805	358 436	320 592	337 966	332 696	355 902
<b>Total tax revenue on accrual basis</b>	..	..	..	219 146	398 393	365 948	331 275	348 354	344 494	346 164
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-4 786	-5 057	-4 958	-5 046	-4 969	-5 993	-5 618
Fines and penalties	..	..	..	-1 182	-1 614	-1 717	-2 182	-2 665	-2 468	-2 854
VAT for EU	..	..	..	-2 585	-1 723	-1 655	-1 528	-760	-1 964	-1 317
Duty on the production of sugar	..	..	..	-49	2	-8	-8	-35	-7	-11
Customs duties collected for the EU	..	..	..	-970	-1 722	-1 578	-1 328	-1 509	-1 554	-1 436
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	-3 454	-4 837	-6 168	-9 351	-8 558	-8 810	-7 935
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	210 906	388 499	354 822	316 878	334 827	329 691	332 611
Imputed social contributions	..	..	..	5 301	8 652	9 259	9 851	10 533	10 582	10 639
National Accounts: Taxes and all social contributions	..	..	..	216 207	397 151	364 081	326 729	345 360	340 273	343 250

Note:

Year ending 31st December.

From 2000, data are on accrual basis.

From 1981 the figures take into account the classification procedures set out in the OECD Interpretative Guide. Consequently they are not completely comparable with the figures for earlier years though the amounts involved are quite small.

Heading 1000: Includes a tax on property 'Contribucion Rustica' which would be more appropriately classified in 4110, and the 'Licencia fiscal industrial and profesionales' which, because it is a tax levied by reference to the size of the firm, energy input, etc, would be more appropriately classified in 6000. The data necessary to provide a breakdown is not available.

All subdivisions are estimated.

Heading 2300: Contributions paid by self-employed were shown under heading 2100 until 1982.

Heading 4100: Most of these receipts fall under 4110.

Heading 4400: In 1988 revenues from taxes on legal Acts issued by Autonomous Communities (Local) are included in 4400.

Heading 5121 comprises certain local levies which may include non-tax revenues.

Source: Informacion Estadística del Ministerio de Hacienda (for national taxes). Cuentas de las Administraciones Publicas (for local taxes and social security) both published by Secretaria General Tecnica del Ministerio de Hacienda.


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Table 70. **Sweden / Suède**  
 Details of tax revenue / Recettes fiscales détaillées

Million SEK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>40 003</b>	<b>259 216</b>	<b>755 953</b>	<b>1 165 273</b>	<b>1 480 393</b>	<b>1 487 927</b>	<b>1 446 028</b>	<b>1 515 802</b>	<b>1 546 436</b>	<b>1 560 383</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	<b>1 161 824</b>	<b>1 475 295</b>	<b>1 482 715</b>	<b>1 441 264</b>	<b>1 510 389</b>	<b>1 541 037</b>	<b>1 555 387</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>21 956</b>	<b>112 730</b>	<b>314 797</b>	<b>476 328</b>	<b>573 683</b>	<b>539 354</b>	<b>510 372</b>	<b>539 715</b>	<b>540 942</b>	<b>534 434</b>
1100 Of individuals	19 500	106 376	291 146	387 531	457 757	443 730	417 337	423 915	427 894	439 606
1110 On income and profits	19 390	105 866	289 598	353 106	408 050	417 429	392 416	389 372	399 118	411 882
Coupon tax	9	44	233	2 040	6 306	5 480	3 063	3 047	4 536	3 722
Duties on foreign artists	4	3	3	50	86	103	127	89	85	6
National income tax individual	8 676	31 682	70 755	32 486	44 323	47 095	39 935	42 595	44 636	44 063
Local income tax individual	9 294	78 134	220 072	336 304	479 068	503 423	511 150	522 850	538 227	560 766
Tax reduction individual	0	-3 997	-1 465	-18 872	-122 029	-139 190	-162 550	-179 890	-189 120	-197 423
Other	1 407	0	0	1 098	296	518	690	681	753	748
1120 On capital gains	110	510	1 548	34 425	49 707	26 301	24 921	34 543	28 776	27 724
Lottery prize tax	110	510	1 548	60	0	0	0	0	0	0
1200 Corporate	2 456	6 354	23 651	88 797	115 927	95 624	93 035	115 800	113 048	94 828
1210 On profits	2 456	6 354	23 651	88 797	115 927	95 624	93 035	115 800	113 048	94 828
Tax on profits not distributed	1	10	3	0	0	0	0	0	0	0
National income tax b.c. list	1 425	2 078	19 774	75 524	103 140	80 390	80 718	103 944	101 186	84 635
Local income tax b.c. list	1 030	4 266	0	0	0	0	0	0	0	0
Special tax on profits	0	0	3 874	0	0	0	0	0	0	0
Taxes on pension insurance savings	0	0	0	13 273	12 787	15 234	12 317	11 856	11 862	10 193
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>4 851</b>	<b>74 647</b>	<b>205 867</b>	<b>307 098</b>	<b>385 662</b>	<b>369 886</b>	<b>353 605</b>	<b>379 028</b>	<b>354 112</b>	<b>367 763</b>
2100 Employees	743	254	823	63 074	81 088	85 162	86 845	89 175	93 500	97 561
Health insurance fees	743	9	5	0	0	0	0	0	0	0
Unemployment insurance fees	0	245	818	0	0	0	0	0	0	0
Pension fees	0	0	0	63 074	81 088	85 162	86 845	89 175	93 500	97 561
2110 On a payroll basis	..	..	..	63 074	81 088	85 162	86 845	89 175	93 500	97 561
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	3 568	71 602	196 905	237 588	299 991	279 771	264 807	288 426	263 272	272 511
Survivors pension fees	0	20 343	44 181	14 847	19 611	20 351	19 905	20 362	14 771	15 250
Health insurance fees	717	26 005	58 334	74 097	100 979	92 340	78 631	71 292	63 318	65 434
Unemployment insurance fees	0	0	0	0	0	0	28 325	0	0	0
Labour market fees	0	982	12 516	45 975	48 471	29 012	7 964	55 443	36 752	37 919
Industrial injury insurance fees	132	1 201	4 663	12 030	7 844	8 139	0	8 146	8 571	3 914
Seamen's pension fees	0	10	26	30	0	0	0	0	0	0
Part pension fees	0	1 119	2 897	0	0	0	0	0	0	0
Supplementary pension fees	2 719	21 458	73 129	71 396	97 730	103 597	104 219	106 828	112 130	116 116
Parent insurance fees	0	484	1 159	19 215	25 356	26 331	25 764	26 355	27 729	33 878
2210 On a payroll basis	..	..	..	237 588	299 991	279 771	264 807	288 426	263 272	272 511
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	540	2 791	8 139	5 680	7 812	8 205	7 721	7 468	6 252	5 881
Survivors pension fees	0	943	1 580	454	659	668	643	687	482	452
Health insurance fees	260	992	1 702	2 021	3 436	2 910	2 609	2 082	840	751
Industrial injury insurance fees	0	64	191	369	264	267	258	275	279	116
Parent insurance fees	0	58	106	588	854	865	834	888	903	1 008
Supplementary pension fees	280	734	4 560	2 247	3 369	3 495	3 377	3 536	3 747	3 554
Reduction	0	0	0	0	-770	0	0	0	0	0
2310 On a payroll basis	..	..	..	5 680	7 812	8 205	7 721	7 468	6 252	5 881
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	756	-3 229	-3 253	-5 768	-6 041	-8 911	-8 189
2410 On a payroll basis	..	..	..	756	-3 229	-3 253	-5 768	-6 041	-8 911	-8 189
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>13</b>	<b>6 759</b>	<b>18 686</b>	<b>50 145</b>	<b>83 881</b>	<b>124 610</b>	<b>122 591</b>	<b>107 515</b>	<b>155 341</b>	<b>160 326</b>
Special wage tax	0	61	0	22 392	30 225	32 570	32 462	33 090	36 218	37 400
Child care fees	0	4 740	13 080	0	0	0	0	0	0	0
Adult education fees	0	614	1 555	0	0	0	0	0	0	0
Building research fees	13	105	0	0	0	0	0	0	0	0
Labour welfare fees	0	257	2 033	0	0	0	0	0	0	0
Labour education fees	0	982	0	0	0	0	0	0	0	0
Labour market fees	0	0	0	137	741	198	189	219	14	2
General wage fees	0	0	2 018	27 617	52 915	91 842	89 939	74 207	119 109	122 924
<b>4000 Taxes on property</b>	<b>712</b>	<b>2 424</b>	<b>26 630</b>	<b>39 890</b>	<b>36 228</b>	<b>34 618</b>	<b>34 288</b>	<b>36 509</b>	<b>36 529</b>	<b>37 558</b>
4100 Recurrent taxes on immovable property	10	16	8 946	23 286	25 899	23 994	25 352	26 402	27 584	28 743
4110 Households	0	0	3 877	13 321	13 474	10 012	11 571	11 593	11 866	13 071
Special tax on real estate	..	..	3 877	13 321	13 474	10 012	11 571	11 593	11 866	13 071



Table 70. **Sweden / Suède (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million SEK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4120 Others	10	16	5 069	9 965	12 424	13 982	13 781	14 809	15 718	15 672
Forestry levy	10	16	423	22	34	41	25	18	44	51
Special tax on real estate	0	0	4 646	9 943	12 390	13 941	13 756	14 791	15 673	15 621
4200 Recurrent taxes on net wealth	366	717	3 200	8 223	0	0	0	0	0	0
4210 Individual	361	702	3 135	8 043	..	..	..	..	..	..
4220 Corporate	5	15	65	180	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	155	545	1 433	2 549	23	16	2	9	4	-5
4310 Estate and inheritance taxes	143	495	1 118	2 088	15	14	2	9	4	-5
4320 Gift taxes	12	50	315	460	8	2	0	0	0	0
4400 Taxes on financial and capital transactions	181	1 146	13 051	5 833	10 305	10 608	8 934	10 097	8 942	8 819
Taxes on financial and capital transactions	181	1 146	6 946	4 878	9 414	9 423	8 064	8 968	7 989	7 961
Turnover tax on securities	0	0	6 105	0	0	0	0	0	0	0
Tax on life group insurances	0	0	0	955	891	1 184	870	1 129	953	859
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>12 471</b>	<b>62 234</b>	<b>188 709</b>	<b>286 883</b>	<b>394 073</b>	<b>412 635</b>	<b>418 419</b>	<b>446 202</b>	<b>452 359</b>	<b>453 503</b>
5100 Taxes on production, sale, transfer, etc	11 808	58 474	181 587	279 450	380 990	396 608	402 042	429 802	436 635	437 900
5110 General taxes	4 147	34 643	112 399	198 168	286 211	301 935	303 095	326 685	334 708	333 342
5111 Value added taxes	0	34 643	112 399	196 460	282 586	297 504	299 452	322 603	330 769	329 311
5112 Sales tax	4 147	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	1 708	3 625	4 431	3 643	4 082	3 939	4 031
5120 Taxes on specific goods and services	7 661	23 831	69 188	81 282	94 780	94 673	98 947	103 117	101 927	104 558
5121 Excises	5 953	19 941	55 332	70 302	84 818	86 252	89 173	91 601	89 715	89 772
Taxes on petrol and fuel	1 420	4 229	17 171	39 011	44 501	45 454	46 274	47 426	45 723	45 099
Special sales tax	390	585	1 098	0	0	0	0	0	0	0
Sales tax on motor vehicles	325	553	1 983	195	3	0	0	0	0	0
Tobacco tax	1 150	3 087	5 636	7 747	9 742	9 926	10 604	10 588	11 261	11 799
Tax on spirits	1 548	4 431	6 205	4 892	4 249	4 162	4 437	4 324	4 349	4 328
Tax on wine	149	930	2 922	3 567	4 001	4 093	4 449	4 589	4 678	4 767
Tax on beer and soft drinks	242	964	2 532	2 355	2 773	3 131	3 271	3 219	3 186	3 237
Tax on energy consumption	729	5 162	16 352	11 451	18 939	19 154	19 949	21 166	20 314	20 343
Taxes on electricity from certain sources	0	0	1 018	0	0	0	0	0	0	0
Tax on wastes	0	0	0	1 085	609	333	189	289	205	198
Tax on cassette tapes	0	0	194	0	0	0	0	0	0	0
Tax on videorecorders	0	0	221	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	72	204	332	3 641	3 952	3 788	4 822	5 068	5 165	5 227
Alcohol monopoly wholesale	23	116	98	0	0	0	0	0	0	0
Alcohol monopoly retailing	49	88	234	80	296	201	345	302	159	90
Gaming monopoly retailing	0	0	0	3 561	3 657	3 587	4 477	4 766	5 006	5 137
5123 Customs and import duties	1 419	2 433	8 308	11	1	0	0	0	0	0
Customs	1 080	1 300	3 115	0	0	0	0	0	0	0
Agricultural levies	339	1 133	5 193	11	1	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	40	0	0	0	0	0	0	0
Investment tax	..	..	40	..	..	..	..	..	..	..
5126 Taxes on specific services	217	1 253	5 176	5 575	4 341	3 403	4 075	5 745	6 224	8 915
Betting tax	79	223	616	0	0	0	0	0	0	0
Advertisement tax	0	202	1 073	1 116	657	213	292	335	390	290
Tax on gambling	0	69	88	1 245	1 315	1 289	1 370	1 378	1 411	1 335
Other specific services	138	656	2 938	3 214	2 369	1 901	2 412	4 031	4 422	7 291
Tax on charter travelling	0	103	461	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	1 753	1 668	1 230	878	703	824	644
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	663	3 760	7 122	7 433	13 083	16 027	16 376	16 400	15 724	15 603
5210 Recurrent taxes	663	3 760	7 122	7 433	13 083	16 027	16 376	16 400	15 724	15 603
5211 Paid by households: motor vehicles	336	1 241	2 003	4 093	7 451	8 127	8 411	8 550	8 090	8 058
5212 Paid by others: motor vehicles	313	2 476	5 055	3 340	5 632	7 900	7 965	7 850	7 633	7 545
5213 Paid in respect of other goods	14	43	64	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>422</b>	<b>1 264</b>	<b>1 479</b>	<b>1 768</b>	<b>1 612</b>	<b>1 990</b>	<b>1 421</b>	<b>1 754</b>	<b>1 802</b>
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	422	1 264	1 479	1 768	1 612	1 990	1 421	1 754	1 802
<b>Custom duties collected for the EU</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3 450</b>	<b>5 099</b>	<b>5 212</b>	<b>4 764</b>	<b>5 412</b>	<b>5 399</b>	<b>4 995</b>
<b>Total tax revenue on cash basis</b>	<b>40 003</b>	<b>259 216</b>	<b>755 953</b>	<b>1 129 335</b>	<b>1 458 858</b>	<b>1 513 328</b>	<b>1 438 152</b>	<b>1 489 289</b>	<b>1 564 918</b>	<b>1 575 272</b>

Table 70. **Sweden / Suède (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million SEK

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue on accrual basis</b>	..	..	..	1 165 273	1 480 393	1 487 927	1 446 028	1 515 802	1 546 436	1 560 383
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	1 165 273	1 480 393	1 487 927	1 446 028	1 515 802	1 546 436	1 560 383
Imputed social contributions	..	..	..	5 941	6 121	6 500	6 749	6 776	8 535	7 518
National Accounts: Taxes and all social contributions	..	..	..	1 171 214	1 486 514	1 494 427	1 452 777	1 522 578	1 554 971	1 567 901

## Note:

Year ending 31st December.

From 2000 data are on accrual basis.

Figures prior to 1970 are not strictly comparable with those of later years, though the amounts involved are insignificant.

Heading 1000: Receipts are on accrual and not on a cash basis for all years.

Heading 2000 includes some voluntary contributions.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.

StatLink  <http://dx.doi.org/10.1787/888933164924>

Table 71. **Switzerland / Suisse**  
Details of tax revenue / Recettes fiscales détaillées

Million CHF

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Recettes fiscales totales</b>	<b>11 237</b>	<b>46 385</b>	<b>84 479</b>	<b>126 822</b>	<b>149 724</b>	<b>159 433</b>	<b>159 270</b>	<b>160 652</b>	<b>167 061</b>	<b>168 135</b>
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>4 616</b>	<b>21 022</b>	<b>39 873</b>	<b>56 043</b>	<b>69 482</b>	<b>75 242</b>	<b>74 634</b>	<b>74 080</b>	<b>77 480</b>	<b>76 701</b>
1100 Des personnes physiques	3 748	18 056	27 792	37 703	47 712	49 516	51 028	51 717	52 251	53 331
1110 Sur le revenu et les bénéfiques	3 547	17 622	27 792	37 703	47 712	49 516	51 028	51 717	52 251	53 331
Impôt fédéral direct	245	2 525	4 526	5 827	8 625	9 147	9 894	9 988	9 684	9 866
Taxe d'exemption service militaire	35	103	40	49	41	42	44	47	47	48
Impôt cantonal personnes physiques	1 473	7 510	12 785	17 337	22 820	23 704	24 016	24 628	25 157	25 830
Impôt communal personnes physiques	1 322	6 235	10 440	14 490	16 224	16 623	17 074	17 054	17 363	17 586
Impôt anticipé	358	1 249	0	0	0	0	0	0	0	0
Coupons	114	0	0	0	0	0	0	0	0	0
1120 Sur les gains en capital	201	434	0	0	0	0	0	0	0	0
Impôt cantonal personnes physiques	84	229	..	..	..	..	..	..	..	..
Impôt communal personnes physiques	112	190	..	..	..	..	..	..	..	..
Impôt fédéral direct	5	15	..	..	..	..	..	..	..	..
1200 Des sociétés	868	2 966	6 002	11 204	16 117	17 734	16 707	16 429	17 545	17 736
1210 Sur les bénéfiques	801	2 818	6 002	11 204	16 117	17 734	16 707	16 429	17 545	17 736
Impôt fédéral direct	153	781	1 941	4 891	6 860	8 464	8 087	8 006	8 317	8 588
Impôt cantonal personnes morales	363	1 230	2 561	3 934	6 031	5 990	5 500	5 345	5 791	5 666
Impôt communal personnes morales	285	807	1 500	2 378	3 225	3 280	3 120	3 077	3 437	3 481
1220 Sur les gains en capital	67	148	0	0	0	0	0	0	0	0
Impôt sur gains personnes morales	2	7	..	..	..	..	..	..	..	..
Impôt cantonal personnes morales	28	77	..	..	..	..	..	..	..	..
Impôt communal personnes morales	37	64	..	..	..	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	6 079	7 136	5 654	7 992	6 899	5 934	7 684	5 634
<b>2000 Cotisations de sécurité sociale</b>	<b>1 670</b>	<b>10 844</b>	<b>19 961</b>	<b>31 059</b>	<b>35 115</b>	<b>36 860</b>	<b>38 142</b>	<b>38 286</b>	<b>40 941</b>	<b>41 840</b>
2100 A la charge des salariés	716	4 833	9 051	14 311	16 187	17 056	17 700	17 772	19 104	19 554
2110 Sur la base du salaire	716	4 833	9 051	14 311	16 187	17 056	17 700	17 772	19 104	19 554
2120 Sur la base de l'impôt sur les revenus	0	0	0	0	0	0	0	0	0	0
2200 A la charge des employeurs	747	4 897	9 051	14 311	16 200	17 070	17 715	17 788	19 121	19 570
2210 Sur la base du salaire	747	4 897	9 051	14 311	16 200	17 070	17 715	17 788	19 121	19 570
2220 Sur la base de l'impôt sur les revenus	0	0	0	0	0	0	0	0	0	0
2300 A charge des travailleurs indép. ou sans emploi	208	1 046	1 859	2 437	2 728	2 733	2 727	2 726	2 716	2 716
2310 Sur la base du salaire	209	1 046	1 859	2 437	2 728	2 733	2 727	2 726	2 716	2 716
2320 Sur la base de l'impôt sur les revenus	0	0	0	0	0	0	0	0	0	0
2400 Non-ventilables entre 2100, 2200 et 2300	0	68	0	0	0	0	0	0	0	0
2410 Sur la base du salaire	..	68	..	..	..	..	..	..	..	..
2420 Sur la base de l'impôt sur les revenus	..	0	..	..	..	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Impôts sur le patrimoine</b>	<b>1 108</b>	<b>3 830</b>	<b>7 119</b>	<b>11 383</b>	<b>11 764</b>	<b>11 824</b>	<b>11 750</b>	<b>11 864</b>	<b>11 672</b>	<b>11 089</b>
4100 Impôts périodiques sur la propriété immobilière	78	304	223	735	895	913	936	968	967	1 025
4110 Ménages	78	304	223	735	895	913	936	968	967	1 025
Impôt sur immeubles canton	20	71	62	187	265	262	265	286	266	315
Impôt sur immeubles commune	58	233	161	548	630	651	671	682	701	710
4120 Autres agents	0	0	0	0	0	0	0	0	0	0
4200 Impôts périodiques sur l'actif net	692	2 201	3 640	5 232	6 943	6 997	6 946	6 997	6 913	6 987
4210 Personnes physiques	420	1 383	2 184	3 930	5 267	5 429	5 538	5 497	5 421	5 497
Impôt fortune canton	206	739	1 225	2 207	3 109	3 200	3 245	3 263	3 301	3 350
Impôt fortune commune	214	644	959	1 723	2 158	2 230	2 293	2 233	2 120	2 147
4220 Sociétés	272	818	1 456	1 302	1 676	1 567	1 408	1 501	1 492	1 490
Impôt capital fédéral direct	21	92	273	37	0	0	0	0	0	0
Impôt capital canton	142	436	756	807	1 094	1 014	898	946	958	949
Impôt capital commune	109	290	426	458	582	554	510	555	534	541
4300 Impôts sur mut. par décès, succ. et donations	142	393	1 120	1 212	869	875	995	974	862	872
4310 Impôts sur mut. par décès et successions	142	393	1 120	1 212	869	875	995	974	862	872
Impôt successions cantons	128	361	883	1 115	773	771	910	886	775	783
Impôt successions commune	14	32	237	97	96	104	85	88	88	89
4320 Impôts sur les donations	0	0	0	0	0	0	0	0	0	0
4400 Impôts sur transact. mobilières et immob.	196	932	2 137	4 205	3 057	3 039	2 873	2 924	2 930	2 205
Impôt mutations canton	48	245	34	43	54	51	55	55	59	56
Impôt mutations commune	21	103	12	16	13	14	13	15	15	15
Emissions de titres	99	175	621	906	598	584	672	779	874	353
Négociation de titres	19	409	1 470	3 240	2 392	2 390	2 133	2 076	1 981	1 781
Effets de change	9	0	0	0	0	0	0	0	0	0
4500 Impôts non-périodiques	0	0	0	0	0	0	0	0	0	0
4510 Sur l'actif net	..	..	..	..	..	..	..	..	..	0
4520 Autres non-périodiques	..	..	..	..	..	..	..	..	..	0
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	0	0	0	0	0
<b>5000 Impôts sur les biens et services</b>	<b>3 843</b>	<b>10 689</b>	<b>17 525</b>	<b>28 337</b>	<b>33 363</b>	<b>35 507</b>	<b>34 744</b>	<b>36 422</b>	<b>36 968</b>	<b>38 506</b>

Table 71. **Switzerland / Suisse** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million CHF

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5100 Impôts sur production, vente, transfert, etc.	3 582	9 863	15 980	25 878	29 146	31 526	30 731	31 949	32 433	33 890
5110 Impôts généraux	1 191	4 772	9 871	16 594	19 472	20 311	19 656	20 505	21 449	21 799
5111 Taxes sur la valeur ajoutée	0	0	0	16 594	19 472	20 311	19 656	20 505	21 449	21 799
5112 Impôts sur les ventes	1 191	4 772	9 871	0	0	0	0	0	0	0
5113 Autres impôts	0	0	0	0	0	0	0	0	0	0
5120 Impôts sur biens et services déterminés	2 391	5 091	6 109	9 284	9 674	11 215	11 075	11 444	10 984	12 091
5121 Accises	1 016	3 427	4 359	6 948	7 239	8 133	7 866	8 236	7 988	8 187
Impôt sur bière	26	33	59	84	95	220	110	112	113	113
Impôt sur tabac	190	634	879	1 492	1 988	2 073	1 987	2 356	2 208	2 397
Supplément de prix autres	104	542	400	47	4	6	4	0	0	0
Droits carburants	467	955	1 176	2 643	2 724	3 110	3 087	3 063	2 995	3 005
Droits supplémentaires carburants	229	1 263	1 553	1 795	1 836	2 089	2 072	2 050	2 006	2 007
Taxes routières	0	0	292	576	287	293	308	306	288	282
Impôt sur les huiles minérales grévant les combustibles	0	0	0	21	24	22	24	20	19	20
Impôt sur les automobiles	0	0	0	289	282	320	274	328	359	363
5122 Bénéfices des monopoles fiscaux	158	472	431	1 026	494	1 063	1 172	1 177	994	1 968
Monopole d'alcool	111	354	343	270	223	235	246	243	0	0
Régale des sels	16	25	0	0	0	0	0	0	0	0
Régale des eaux	30	90	0	0	0	0	0	0	0	0
Autres	1	3	88	756	271	828	926	934	994	1 968
5123 Droits de douane et droits à l'importation	1 104	953	1 069	937	961	1 017	1 033	1 079	1 046	1 044
Droits d'entrée	972	923	1 035	930	961	1 017	1 033	1 079	1 046	1 044
Droits tabac	114	6	7	6	0	0	0	0	0	0
Autres droits supplémentaires	18	24	27	0	0	0	0	0	0	0
5124 Taxes à l'exportation	0	0	0	0	0	0	0	0	0	0
5125 Impôts sur biens d'équipement	0	0	0	0	0	0	0	0	0	0
5126 Impôts sur services déterminés	113	239	250	374	980	1 002	1 003	952	956	892
Jeux dans kursaals confédération	2	2	0	0	449	455	415	381	376	329
Impôt sur divertissement canton	17	37	205	347	513	532	571	554	565	547
Impôt sur divertissement commune	11	19	46	26	18	16	17	17	15	16
Autres impôts dépenses canton	24	63	0	0	0	0	0	0	0	0
Autres impôts dépenses commune	19	6	0	0	0	0	0	0	0	0
Quittances de primes	40	112	0	0	0	0	0	0	0	0
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
5128 Autres impôts	0	0	0	0	0	0	0	0	0	0
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	261	826	1 545	2 459	4 217	3 981	4 013	4 473	4 535	4 616
5210 Impôts périodiques	261	826	1 545	2 459	4 217	3 981	4 013	4 473	4 535	4 616
Impôt sur véhicules à moteur	227	752	1 479	2 313	3 984	3 529	3 573	3 650	3 793	3 816
5211 A la charge des ménages : véhicules à moteur	152	501	921	1 336	1 579	1 608	1 637	1 666	1 703	1 741
5212 A la charge autres agents : véhicules à moteur	76	251	558	977	2 405	1 921	1 936	1 984	2 090	2 075
5213 Autres impôts périodiques	33	74	66	145	233	452	440	824	742	800
Chasse et pêche	9	20	46	47	44	36	36	38	42	43
Impôt sur chiens canton	3	9	6	9	8	9	8	8	9	9
Impôt sur chiens commune	2	8	14	21	25	25	28	30	31	31
Auberges canton	12	24	0	0	0	0	0	0	0	0
Patentes canton	5	12	0	0	0	0	0	0	0	0
Autres	2	1	0	68	156	382	368	748	660	716
5220 Impôts non-périodiques	0	0	0	0	0	0	0	0	0	0
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
<b>Recettes fiscales totales sur la base d'encaissements</b>	<b>11 237</b>	<b>46 385</b>	<b>84 479</b>	<b>86 522</b>	<b>149 724</b>	<b>159 433</b>	<b>159 270</b>	<b>160 652</b>	<b>167 061</b>	<b>168 135</b>
<b>Recettes fiscales totales sur la base des droits constatés</b>	..	..	..	..	..	..	..	..	..	..
<b>Conciliation avec les comptes nationaux</b>										
Impôts additionnels inclus dans les comptes nationaux	..	..	..	..	..	..	..	..	..	..
Impôt exclus des comptes nationaux	..	..	..	..	..	..	..	..	..	..
Différence dans les traitements des crédits d'impôts	..	..	..	..	..	..	..	..	..	..
Transfert en capital des recettes non collectées	..	..	..	..	..	..	..	..	..	..
Cotisations de sécurité sociale volontaires	..	..	..	..	..	..	..	..	..	..
Différences diverses	..	..	..	..	..	..	..	..	..	..
Comptes nationaux: impôts et cotisations sociales effectives	..	..	..	..	..	..	..	..	..	..
Cotisations sociales imputées	..	..	..	..	..	..	..	..	..	..
Comptes nationaux: impôts et toutes les cotisations sociales	..	..	..	..	..	..	..	..	..	..

## Note:

Année civile se terminant le 31 décembre.

Les données sont sur la base des encaissements.


Les chiffres antérieurs à 1970 ne sont pas strictement comparables avec ceux des années suivantes qui ont été légèrement révisés.

A compter de 1985 les "Impôts paroissiaux" ne sont plus reportés dans ces statistiques.

A la rubrique 1100: les paiements effectués en contrepartie de l'exemption du service militaire pourraient être classés dans les recettes non fiscales.

La rubrique 2000 (Cotisations de sécurité sociale) a été révisée depuis 1985 pour tenir compte de la sectorisation des administrations publiques retenue dans le cadre du passage aux Comptes nationaux SEC95. De ce fait, les cotisations à l'assurance maladie et à la Caisse nationale suisse contre les accidents sont maintenant exclues de la rubrique 2000.

Source: Compte d'Etat de la Confédération suisse, publication annuelle, Administration fédérale des finances. Annuaire statistique suisse, publication annuelle, Bureau fédéral de statistique (pour les cotisations de sécurité sociale).

StatLink  <http://dx.doi.org/10.1787/888933164932>

**Table 72. Turkey / Turquie**  
**Details of tax revenue / Recettes fiscales détaillées**

Million TRY

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>0</b>	<b>1</b>	<b>79</b>	<b>40 263</b>	<b>203 053</b>	<b>230 245</b>	<b>234 669</b>	<b>287 873</b>	<b>361 153</b>	<b>391 572</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>11 890</b>	<b>48 197</b>	<b>54 935</b>	<b>56 469</b>	<b>61 317</b>	<b>75 800</b>	<b>85 511</b>
1100 Of individuals	0	0	21	8 954	34 447	38 030	38 446	40 392	48 807	56 494
1110 On income and profits	0	0	21	8 954	34 447	38 030	38 446	40 392	48 807	56 494
Income tax	0	0	21	8 954	34 447	38 030	38 446	40 392	48 807	56 494
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	5	2 935	13 751	16 905	18 023	20 925	26 993	29 017
1210 On profits	0	0	5	2 935	13 751	16 905	18 023	20 925	26 993	29 017
Corporation tax	0	0	5	2 935	13 751	16 905	18 023	20 925	26 993	29 017
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
Fiscal balance tax	..	0	..	..	..	..	..	..	..	..
Capital gains tax on real estate sales	..	0	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>7 543</b>	<b>44 052</b>	<b>57 637</b>	<b>57 595</b>	<b>71 696</b>	<b>100 687</b>	<b>106 405</b>
2100 Employees	0	0	6	2 712	17 867	19 255	21 059	26 934	36 230	40 714
2110 On a payroll basis	..	..	..	2 712	17 867	19 255	21 059	26 934	36 230	40 714
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	0	0	9	3 619	20 442	28 858	31 477	39 363	53 162	58 272
2210 On a payroll basis	..	..	..	3 619	20 442	28 858	31 477	39 363	53 162	58 272
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	1	1 211	5 743	9 523	5 059	5 399	11 295	7 419
2310 On a payroll basis	..	..	..	1 211	5 743	9 523	5 059	5 399	11 295	7 419
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1 272</b>	<b>7 621</b>	<b>8 366</b>	<b>8 518</b>	<b>11 684</b>	<b>14 661</b>	<b>16 511</b>
4100 Recurrent taxes on immovable property	0	0	0	191	1 464	1 717	1 854	2 669	3 464	3 528
Real estate tax	0	0	..	191	1 464	1 717	1 854	2 669	3 464	3 528
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	15	125	144	168	215	253	293
Gift and inheritance tax	0	0	0	15	125	144	168	215	253	293
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	2	1 065	6 032	6 504	6 496	8 800	10 943	12 690
Stamp tax	0	0	2	818	3 642	3 945	4 169	5 083	6 464	7 360
Real estate purchase tax	0	0	0	0	0	0	0	0	0	0
Title deed fees	0	0	0	207	2 000	2 169	1 889	3 329	4 042	4 844
Notary fees	0	0	0	40	389	390	437	388	437	486
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>16 901</b>	<b>96 766</b>	<b>104 678</b>	<b>107 128</b>	<b>137 252</b>	<b>163 347</b>	<b>176 305</b>
5100 Taxes on production, sale, transfer, etc	0	0	22	16 328	92 605	100 091	102 384	131 878	156 944	169 226
5110 General taxes	0	0	16	9 735	43 285	46 777	46 987	62 533	78 642	81 572
5111 Value added taxes	..	..	14	9 735	43 285	46 777	46 987	62 533	78 642	81 572
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	1	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	6	6 593	49 320	53 314	55 397	69 345	78 302	87 653
5121 Excises	0	0	1	4 718	39 111	41 832	43 620	57 285	64 189	71 706
Sales taxes	0	0	0	0	0	0	0	0	0	0
Domestic production tax	0	0	0	0	0	0	0	0	0	0
Domestic production tax on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on monopoly goods	0	0	0	0	0	0	0	0	0	0
Sugar consumption taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles purchase tax (Total)	0	0	1	916	4 293	3 805	3 353	6 193	8 568	8 409
Motor vehicles purchase tax	0	0	0	498	4 293	3 805	3 353	6 193	8 568	8 409
Additional motor vehicle purchase tax	0	0	0	418	0	0	0	0	0	0
Revenue from other excises	0	0	0	533	12 765	14 085	14 742	19 395	22 048	27 362
Petroleum consumption tax	0	0	0	3 269	22 052	23 941	25 525	31 697	33 573	35 935
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 72. **Turkey / Turquie** (cont.)  
 Details of tax revenue / Recettes fiscales détaillées

Million TRY

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5123 Customs and import duties	0	0	4	462	2 478	2 809	2 517	3 319	4 767	5 310
Customs duty	0	0	1	449	2 441	2 770	2 466	3 240	4 653	5 195
Customs duty on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on imports	0	0	0	0	0	0	0	0	0	0
Production tax on petrol imports	0	0	0	0	0	0	0	0	0	0
Stamp duty on imports	0	0	2	0	0	0	0	0	0	0
Wharf duty	0	0	1	0	0	0	0	0	0	0
Other	0	0	0	13	37	39	51	80	113	115
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1	997	7 686	4 071	4 399	4 005	4 816	6 086
Bank, insurance transaction tax	0	0	1	997	3 149	3 695	4 003	3 571	4 288	5 471
Transportation tax	0	0	0	0	0	0	0	0	0	0
PTT service tax	0	0	0	0	4 211	0	0	0	0	0
Tax on football pool	0	0	0	0	0	0	0	0	0	0
Lottery tax	0	0	0	0	327	376	396	434	528	616
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign travel expenditures tax	0	0	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	416	46	4 602	4 861	4 736	4 531	4 551
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	572	4 161	4 587	4 744	5 374	6 403	7 079
5210 Recurrent taxes	0	0	0	359	4 161	4 587	4 744	5 374	6 403	7 079
Motor vehicles tax	0	0	0	359	0	4 587	4 744	5 374	6 403	7 079
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	359	4 161	4 587	4 744	5 374	6 403	7 079
Motor vehicles tax	..	..	..	302	3 521	3 944	4 496	5 033	6 004	6 716
Traffic fees	..	..	..	58	640	643	248	341	399	363
5213 Paid in respect of other goods	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	213	0	0	0	0	0	0
Building construction tax	..	0	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>2 658</b>	<b>6 417</b>	<b>4 630</b>	<b>4 959</b>	<b>5 924</b>	<b>6 658</b>	<b>6 840</b>
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	13	2 658	6 417	4 630	4 959	5 924	6 658	6 840
Funds	..	..	..	1 938	0	0	0	0	0	0
Vocatial Train Pro.F.	..	..	..	67	0	0	0	0	0	0
Tax penalties and fines	..	..	..	548	4 191	2 157	3 037	2 689	3 221	3 119
Municipalities revenue	..	..	..	106	2 227	2 473	1 922	3 235	3 437	3 722
<b>Total tax revenue on cash basis</b>	<b>0</b>	<b>1</b>	<b>79</b>	<b>40 263</b>	<b>203 053</b>	<b>230 245</b>	<b>234 669</b>	<b>287 873</b>	<b>361 153</b>	<b>391 572</b>
<b>Total tax revenue on accrual basis</b>	..	..	..	..	..	..	..	..	..	..
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

Note:


From 1982 the data are based on the fiscal year ending 31st December. Before that the data are on a fiscal year basis beginning 1st March.

Revenue is reported on a cash basis except for social security contributions which are reported on an assessment basis.

The figures under the local tax collections include taxes under "Municipalities Revenues Law" and Property tax. They also include transfers to the local authorities from central budget tax revenues under the revenue sharing system.

Heading 2000: Before 2003, contributions to some private social security schemes are included in this heading.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink  <http://dx.doi.org/10.1787/888933164940>

**Table 73. United Kingdom / Royaume-Uni**  
**Details of tax revenue / Recettes fiscales détaillées**

Million GBP

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>10 945</b>	<b>81 153</b>	<b>202 414</b>	<b>355 106</b>	<b>504 815</b>	<b>515 993</b>	<b>479 066</b>	<b>511 234</b>	<b>543 340</b>	<b>547 064</b>
<b>Total tax revenue exclusive of custom duties</b>	..	..	..	<b>353 306</b>	<b>502 741</b>	<b>513 696</b>	<b>476 631</b>	<b>508 301</b>	<b>540 415</b>	<b>544 179</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>4 050</b>	<b>30 651</b>	<b>79 576</b>	<b>138 591</b>	<b>198 892</b>	<b>206 280</b>	<b>184 458</b>	<b>191 748</b>	<b>199 362</b>	<b>194 876</b>
1100 Of individuals	3 618	23 868	59 506	104 136	151 193	154 844	145 762	146 983	152 694	150 453
1110 On income and profits	3 615	23 376	57 614	101 925	147 345	149 556	137 947	144 466	149 094	146 119
Income tax	..	23 370	57 614	101 925	147 345	149 556	137 947	144 466	149 094	146 119
Surtax	..	6	0	0	0	0	0	0	0	0
1120 On capital gains	3	492	1 892	2 211	3 848	5 288	7 815	2 517	3 600	4 334
1200 Corporate	484	6 783	20 070	34 455	47 699	51 436	38 696	44 765	46 668	44 423
1210 On profits	484	6 510	18 994	32 087	44 336	48 605	37 405	43 422	44 741	42 368
Petroleum revenue tax	..	1 799	941	1 540	1 387	2 663	1 047	1 349	1 775	2 106
Supplementary petroleum duty	..	0	0	0	0	0	0	0	0	0
Corporation tax	..	4 712	18 053	30 547	42 235	45 166	35 662	41 430	42 341	39 635
Corporation tax overspill relief	..	-1	0	0	0	0	0	0	0	0
Profits tax	..	0	0	0	0	0	0	0	0	0
Windfall tax	..	0	0	0	0	0	0	0	0	0
Betting tax	..	0	0	0	590	569	543	568	539	565
Non fossil fuel obligation levy	..	0	0	0	124	207	153	75	86	62
1220 On capital gains	0	273	1 076	2 368	3 363	2 831	1 291	1 343	1 927	2 055
1300 Unallocable between 1100 and 1200	-52	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>1 685</b>	<b>13 531</b>	<b>34 457</b>	<b>60 252</b>	<b>93 210</b>	<b>98 319</b>	<b>94 445</b>	<b>97 346</b>	<b>101 441</b>	<b>104 319</b>
2100 Employees	770	5 228	13 296	24 175	36 585	38 186	37 184	38 496	40 160	41 037
2110 On a payroll basis	..	..	13 296	24 175	36 585	38 186	37 184	38 496	40 160	41 037
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	831	8 210	19 984	34 028	53 765	57 080	54 411	56 130	58 640	60 689
2210 On a payroll basis	..	..	19 984	34 028	53 765	57 080	54 411	56 130	58 640	60 689
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	75	317	1 177	2 049	2 860	3 053	2 850	2 720	2 641	2 593
2310 On a payroll basis	..	..	1 177	2 049	2 860	3 053	2 850	2 720	2 641	2 593
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	9	-224	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>3 498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Selective employment tax	..	0	..	..	..	..	..	..	..	..
National insurance surcharge	..	3 498	..	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1 591</b>	<b>9 774</b>	<b>16 538</b>	<b>41 259</b>	<b>63 496</b>	<b>60 174</b>	<b>58 609</b>	<b>61 638</b>	<b>63 088</b>	<b>64 879</b>
4100 Recurrent taxes on immovable property	1 228	8 665	13 462	30 677	44 995	47 418	49 067	49 898	51 321	52 832
4110 Households	539	3 687	2 373	14 212	23 616	24 725	25 426	25 935	26 296	26 623
Northern Ireland rates paid to CG	..	37	113	141	265	329	355	335	391	416
Council tax	..	0	0	13 998	23 224	24 274	24 940	25 454	25 748	26 043
Rates paid to LA	..	3 650	2 260	73	127	122	131	146	157	164
4120 Others	689	4 978	11 089	16 465	21 379	22 693	23 641	23 963	25 025	26 209
National non-domestic rates	..	0	7 542	15 084	19 455	20 710	21 576	21 780	22 668	23 834
Rates paid to LA	..	4 925	2 869	149	267	301	317	341	352	360
Northern Ireland rates paid to CG	..	53	115	207	353	328	325	361	368	366
London Regional Transport levy	..	0	47	0	0	0	0	0	0	0
LA payments of NNDR	..	0	469	889	1 111	1 147	1 189	1 236	1 356	1 389
NPISH payments of NNDR	..	0	47	136	193	207	234	245	281	260
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	287	479	1 321	2 215	3 867	3 257	2 401	2 642	2 936	3 129
4310 Estate and inheritance taxes	287	479	1 321	2 215	3 867	3 257	2 401	2 642	2 936	3 129
Death duties	..	423	1 278	2 156	3 764	3 130	2 305	2 592	2 856	3 041
Development land tax	..	42	6	0	0	0	0	0	0	0
Taxes on other capital transfers	..	14	37	59	50	50	50	50	50	50
Special tax on bank deposits	..	0	0	0	0	0	0	0	0	0
Betterment duty	..	0	0	0	0	0	0	0	0	0
Special charges	..	0	0	0	0	0	0	0	0	0
Special contribution	..	0	0	0	0	0	0	0	0	0
Equal pay on capital transfers	..	0	0	0	53	77	46	0	30	38
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	76	630	1 755	8 367	14 634	9 499	7 141	9 098	8 831	8 918
Stamp duties	..	630	1 755	8 367	14 634	9 499	7 141	9 098	8 831	8 918
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..



Table 73. **United Kingdom / Royaume-Uni (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million GBP

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>3 619</b>	<b>23 699</b>	<b>62 826</b>	<b>113 204</b>	<b>147 143</b>	<b>148 923</b>	<b>139 119</b>	<b>157 569</b>	<b>176 524</b>	<b>180 105</b>
5100 Taxes on production, sale, transfer, etc	3 406	22 677	59 425	108 221	141 177	142 578	132 272	150 644	169 671	173 113
5110 General taxes	647	11 897	34 136	64 302	92 051	92 017	79 760	95 969	111 464	113 895
5111 Value added taxes	0	11 897	34 136	64 302	92 051	92 017	79 760	95 969	111 464	113 895
Value added tax	..	11 893	33 620	64 202	92 025	92 002	79 900	95 888	111 440	113 892
Adj. to VAT contribution	..	4	516	100	26	15	-140	81	24	3
Purchase tax	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	647	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 759	10 780	25 289	43 919	49 126	50 561	52 512	54 675	58 207	59 218
5121 Excises	2 383	8 616	19 707	37 271	40 424	41 666	43 867	45 442	46 152	46 800
Beer	..	1 029	2 220	2 813	3 042	3 140	3 189	3 278	3 429	3 425
Wines, spirits, cider and perry	..	1 513	2 627	3 751	5 008	5 533	5 728	6 075	6 439	6 775
Tobacco	..	2 735	5 541	7 666	7 862	8 203	9 056	9 076	9 361	9 897
Hydrocarbon oil	..	3 327	9 302	23 041	24 512	24 790	25 894	27 013	26 923	26 703
Other excise duties	..	12	17	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	343	1 109	1 837	286	338	339	210	0	0	0
Custom duties	..	0	0	0	0	0	0	..	..	..
Import duties	..	855	1 722	0	0	0	0	..	..	..
Agricultural levies	..	254	115	286	338	339	210	..	..	..
Temporary charges of import	..	0	0	0	0	0	0	..	..	..
5124 Taxes on exports	0	-1	36	0	0	0	0	0	0	0
Levies on exports	..	-1	36	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	33	456	1 022	5 759	6 458	6 551	6 625	7 212	10 000	10 436
Betting and gaming	..	456	1 022	1 522	959	989	1 013	1 092	1 206	1 207
National Lottery contributions to fund	..	0	0	1 590	1 310	1 405	1 553	1 625	1 793	1 832
Air passenger duty	..	0	0	940	1 883	1 876	1 800	2 094	2 605	2 766
Insurance premium tax	..	0	0	1 707	2 306	2 281	2 259	2 401	2 942	3 022
Bank Levy - Stability Fee Scheme	..	0	0	0	0	0	0	0	1 454	1 609
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	600	2 687	603	1 906	2 005	1 810	2 021	2 055	1 982
Fossil fuel levy	..	0	875	56	0	0	0	0	0	0
Sugar levy	..	21	46	44	0	0	0	0	0	0
European coal and steel levy	..	12	11	0	0	0	0	0	0	0
Gas levy	..	83	291	0	0	0	0	0	0	0
Car tax	..	484	1 464	0	0	0	0	0	0	0
Landfill tax	..	0	0	461	877	954	842	1 065	1 090	1 094
Climate change levy	..	0	0	0	690	717	693	666	675	624
Aggregates levy	..	0	0	0	339	334	275	290	290	264
Hydro benefit	..	0	0	42	0	0	0	0	0	0
Renewable energy obligations	..	0	0	0	0	0	0	0	0	0
Channel 4 advertising formula	..	0	0	0	0	0	0	0	0	0
Milk super levy	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	212	1 378	3 401	4 983	5 966	6 345	6 847	6 925	6 853	6 992
5210 Recurrent taxes	212	1 378	3 401	4 983	5 966	6 345	6 847	6 925	6 853	6 992
5211 Paid by households: motor vehicles	118	729	1 841	3 195	4 506	4 639	4 722	4 903	4 889	4 933
Motor vehicle duty	..	726	1 837	3 191	4 506	4 639	4 722	4 903	4 889	4 933
Boat licences	..	3	4	4	0	0	0	0	0	0
5212 Paid by others: motor vehicles	74	588	1 134	1 415	878	885	908	937	931	940
Motor vehicle levy	..	588	1 134	1 415	878	885	908	937	931	940
5213 Paid in respect of other goods	20	61	426	373	582	821	1 217	1 085	1 033	1 119
IBA levy	..	..	134	0	0	0	0	0	0	0
Telecommunications regulator fees	..	..	7	12	17	9	12	12	12	3
Gas regulator fees	..	..	2	0	0	0	0	0	0	0
Electricity regulator fees	..	..	5	0	0	0	0	0	0	0
Water regulator fees	..	..	6	11	11	13	12	12	21	24
Rail regulator fees	..	..	0	14	12	12	12	12	12	12
Company registration surplus fees	..	..	12	0	0	0	0	0	0	0
Consumer and credit act fees	..	..	163	119	281	328	435	480	480	480
Levy funded bodies	..	..	97	217	261	459	746	569	508	600
1936 Tithe Act payments	..	..	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	1	-356	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>9 017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Table 73. **United Kingdom / Royaume-Uni (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million GBP

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
6100 Paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other	..	..	9 017	..	..	..	..	..	..	..
Community charge	..	..	9 017	..	..	..	..	..	..	..
<b>Custom duties collected for the EU</b>	..	..	..	<b>1 800</b>	<b>2 074</b>	<b>2 297</b>	<b>2 435</b>	<b>2 933</b>	<b>2 925</b>	<b>2 885</b>
<b>Non wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	7 454	4 651	19 586	23 005	26 935	28 715	29 612	29 929
Tax expenditure component	..	..	6 973	1 233	4 352	5 239	5 659	5 566	4 962	3 331
Transfer component	..	..	481	3 418	15 234	17 766	21 276	23 149	24 650	26 598
Non-wastable tax credits against 1210	..	..	0	1	762	865	1 079	1 260	1 309	1 349
Tax expenditure component	..	..	..	0	549	616	778	947	973	869
Transfer component	..	..	..	1	213	249	301	313	336	480
<b>Total tax revenue on cash basis</b>	<b>10 945</b>	<b>81 153</b>	<b>202 400</b>	<b>351 778</b>	<b>504 619</b>	<b>517 490</b>	<b>486 360</b>	<b>504 893</b>	<b>534 779</b>	<b>539 400</b>
<b>Total tax revenue on accrual basis</b>	..	..	<b>202 414</b>	<b>355 106</b>	<b>504 815</b>	<b>515 993</b>	<b>479 066</b>	<b>511 234</b>	<b>543 340</b>	<b>547 064</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	1 323	2 062	4 072	4 321	4 459	4 731	4 879	5 321
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	308	1 204	575	635	795	959	982	877
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	3 288	5 907	14 478	15 282	16 089	16 178	16 786	19 217
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	207 333	364 279	523 940	536 231	500 409	533 102	565 987	572 479
Imputed social contributions	..	..	3 966	7 888	7 897	8 073	8 942	9 692	9 397	9 016
National Accounts: Taxes and all social contributions	..	..	211 299	372 167	531 837	544 304	509 351	542 794	575 384	581 495

Note:

Year ending 31st December.

From 1990 data are on accrual basis.


Heading 1210: The corporate tax figures include company income tax from 1990 onwards.

Heading 2000: Includes some voluntary contributions which cannot be separately identified.

Heading 6200: The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. This tax has been classified in heading 6200 as it is a lump-sum tax levied on each adult in a household (domestic rates are classified in heading 4100).

Headings for non-wastable tax credits 1110 and 1210 are consistent with the guidelines, and the figures in the data are treated accordingly. The following method is adopted separately for Working Families 'Tax Credit and Disabled Persons Tax Credit' paid from 1999 to 2003. For each calendar, a random sample of awards over-lapping the quarter is taken. Each recipient family's income tax liability for the fiscal year within which the quarter falls is calculated, based on the earned income reported for the award (uprated to the middle of the overlap period). And the result multiplied by the number of days in the overlap period divided by 365. The tax expenditure component is defined as the minimum of this amount and the total amount of award paid in the overlap period. The total amount of award paid and the tax expenditure component are each summed over the sample cases, and the ratio is taken as the tax expenditure ratio for the quarter. From 2003, the equivalent breakdown for Child and Working tax credits is based on household survey data. Survey data is used to estimate the breakdown into the tax expenditure and the transfer components for the other smaller tax credits.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink  <http://dx.doi.org/10.1787/888933164955>

**Table 74. United States / État-Unis**  
**Details of tax revenue / Recettes fiscales détaillées**

Million USD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Total tax revenue</b>	<b>167 022</b>	<b>730 672</b>	<b>1 574 061</b>	<b>2 921 566</b>	<b>3 896 687</b>	<b>3 740 306</b>	<b>3 358 797</b>	<b>3 547 259</b>	<b>3 725 578</b>	<b>3 940 933</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>80 284</b>	<b>364 137</b>	<b>723 379</b>	<b>1 474 912</b>	<b>1 896 769</b>	<b>1 708 565</b>	<b>1 377 484</b>	<b>1 523 016</b>	<b>1 734 401</b>	<b>1 886 696</b>
1100 Of individuals	52 894	285 513	582 773	1 220 241	1 476 052	1 427 482	1 131 496	1 176 698	1 389 416	1 484 248
1110 On income and profits	50 401	272 879	550 874	1 084 567	1 323 356	1 301 610	1 056 624	1 064 921	1 250 510	1 315 218
Individual income tax federal	46 492	233 269	447 279	891 380	1 057 640	1 021 663	814 291	823 149	983 980	1 034 093
Individual income tax state and local govt.	3 909	39 610	103 595	193 187	265 716	279 947	242 333	241 772	266 530	281 125
1120 On capital gains	2 493	12 634	31 899	135 674	152 696	125 872	74 872	111 777	138 906	169 030
Capital gains federal	2 300	10 800	25 900	111 507	122 036	98 800	57 700	86 400	109 300	132 900
Capital gains tax state and local govt.	193	1 834	5 999	24 167	30 660	27 072	17 172	25 377	29 606	36 130
1200 Corporate	27 390	78 624	140 606	254 671	420 717	281 083	245 988	346 318	344 985	402 448
1210 On profits	26 745	73 586	130 159	197 217	365 988	251 369	228 312	321 271	312 978	364 386
Corporate income tax federal	24 861	60 525	109 344	169 934	315 638	208 949	185 992	277 055	266 949	317 848
Corporate income tax state and local govt.	1 884	13 061	20 815	27 283	50 350	42 420	42 320	44 216	46 029	46 539
1220 On capital gains	645	5 038	10 447	57 454	54 729	29 714	17 676	25 047	32 007	38 061
Capital gains tax corp. federal	600	4 143	8 776	49 506	47 200	24 700	14 400	21 600	27 300	33 200
Capital gains tax corp. state and local govt.	45	895	1 671	7 948	7 529	5 014	3 276	3 447	4 707	4 861
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>22 192</b>	<b>159 763</b>	<b>396 972</b>	<b>683 104</b>	<b>907 433</b>	<b>930 086</b>	<b>902 632</b>	<b>917 772</b>	<b>848 816</b>	<b>880 609</b>
2100 Employees	8 459	67 022	173 860	305 555	400 940	413 833	401 239	406 404	315 935	328 886
Federal insurance contribution Act tax	8 084	66 221	..	..	..	..	..	..	..	..
Less refund federal	-192	-507	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	322	590	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Unemployment state tax federal	20	127	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	225	480	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	12 703	87 019	204 102	343 184	456 655	465 817	451 475	462 063	486 454	506 620
Federal insurance contributions act tax	7 802	64 768	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	314	1 722	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Military service credit federal	14	652	..	..	..	..	..	..	..	..
Old-age dis. hosp. insur. fed. employer contr.	282	1 453	..	..	..	..	..	..	..	..
Unemployment state tax federal	3 032	11 788	..	..	..	..	..	..	..	..
Federal unemployment tax Act	615	3 246	..	..	..	..	..	..	..	..
Railroad unempl. insurance Act tax federal	152	175	..	..	..	..	..	..	..	..
Workmen's compensation state and local	484	3 039	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	8	65	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	1 030	5 722	19 010	34 365	49 838	50 436	49 918	49 305	46 427	45 103
Federal old-age survivors trust	0	4 250	..	..	..	..	..	..	..	..
Federal disability insurance trust	1 030	733	..	..	..	..	..	..	..	..
Federal hospital insurance trust	0	739	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>26 529</b>	<b>77 913</b>	<b>180 260</b>	<b>295 157</b>	<b>442 276</b>	<b>454 662</b>	<b>467 458</b>	<b>462 086</b>	<b>458 672</b>	<b>466 312</b>
4100 Recurrent taxes on immovable property	22 918	68 499	164 505	259 517	410 767	420 799	442 541	442 561	444 174	447 305
4110 Households	8 548	28 975	..	..	..	..	..	..	..	..
Property tax state and local	8 548	28 975	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4120 Others	14 370	39 524	..	..	..	..	..	..	..	..
Property tax state and local	14 370	39 524	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 447	8 425	15 755	35 640	31 509	33 863	24 917	19 525	14 498	19 007
4310 Estate and inheritance taxes	3 080	8 149	..	..	..	..	..	..	..	..
Estate tax less refund federal	2 427	6 181	..	..	..	..	..	..	..	..
Estate tax state and local govt.	653	1 968	..	..	..	..	..	..	..	..
4320 Gift taxes	367	276	..	..	..	..	..	..	..	..
Gift tax less refund federal	289	209	..	..	..	..	..	..	..	..
Gift tax calculate state and local govt.	78	67	..	..	..	..	..	..	..	..

Table 74. **United States / État-Unis (cont.)**  
 Details of tax revenue / Recettes fiscales détaillées

Million USD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
4400 Taxes on financial and capital transactions	164	989	0	0	0	0	0	0	0	0
Interest equalisation tax federal	15	0	..	..	..	..	..	..	..	..
Document and stock transfer state and local	149	989	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>38 017</b>	<b>128 844</b>	<b>273 450</b>	<b>468 393</b>	<b>650 209</b>	<b>646 993</b>	<b>611 223</b>	<b>644 385</b>	<b>683 689</b>	<b>707 316</b>
5100 Taxes on production, sale, transfer, etc	33 300	111 810	235 203	404 065	542 829	538 105	514 619	542 066	572 174	592 969
5110 General taxes	8 016	51 328	125 575	221 358	305 524	300 954	281 577	294 445	306 313	315 044
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	8 016	51 328	125 575	221 358	305 524	300 954	281 577	294 445	306 313	315 044
General sales - general receipts state and local	7 981	51 328	125 575	221 358	305 524	300 954	281 577	294 445	306 313	315 044
Other state and local	35	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	25 284	60 482	109 628	182 707	237 305	237 151	233 042	247 621	265 861	277 925
5121 Excises	21 209	45 471	64 953	108 600	137 346	133 895	142 125	145 304	146 374	154 603
Alcohol taxes federal govt.	3 689	5 601	5 228	7 281	8 571	8 668	8 645	8 848	9 010	9 424
Tobacco taxes federal govt.	2 142	2 443	4 217	6 741	8 377	7 999	16 309	17 487	16 959	16 525
Airport, airway, highway federal	3 559	6 411	0	0	0	0	0	0	0	0
Manufacturer's excise taxes federal govt.	2 867	6 122	0	0	0	0	0	0	0	0
Sugar tax federal govt.	97	0	0	0	0	0	0	0	0	0
Other taxes excise federal govt.	889	2	0	0	0	0	0	0	0	0
Undistributed tax deposits federal government	-11	152	0	0	0	0	0	0	0	0
Other taxes excise and undist. fed.govt. -	0	0	13 316	32 005	31 747	27 564	28 008	26 913	26 780	34 059
Less special tax liquor occupations federal	-22	-21	0	0	0	0	0	0	0	0
Other federal (refunds)	-7	-32	0	0	0	0	0	0	0	0
Alcohol taxes state and local govt.	949	2 642	3 577	4 485	5 677	5 867	5 941	6 179	6 305	6 587
Tobacco taxes state and local govt.	1 386	3 874	6 009	8 726	16 435	16 992	16 954	17 625	17 566	17 666
Public utilities state and local govt.	871	5 888	11 814	17 989	27 863	28 528	28 501	28 667	28 707	28 700
Motor fuel taxes state and local govt.	4 331	9 822	20 792	31 373	38 676	38 277	37 767	39 585	41 047	41 642
Other state and local taxes	469	2 295	0	0	0	0	0	0	0	0
Coal tonnage tax federal govt.	0	272	0	0	0	0	0	0	0	0
Hazardous substances tax federal	0	0	0	0	0	0	0	0	0	0
Transportation fuels tax federal	0	0	0	0	0	0	0	0	0	0
Boat fuels and equipment tax federal	0	0	0	0	0	0	0	0	0	0
Waste site deposits tax federal	0	0	0	0	0	0	0	0	0	0
Leaking underground storage federal	0	0	0	0	0	0	0	0	0	0
Vaccine injury compens. federal	0	0	0	0	0	0	0	0	0	0
Ozone depletion tax federal	0	0	0	0	0	0	0	0	0	0
Oil spill liability federal	0	0	0	0	0	0	0	0	0	0
Luxury tax federal govt.	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	275	608	0	0	0	0	0	0	0	0
Liquor store revenue state and local govt.	1 447	3 200	..	..	..	..	..	..	..	..
Liquor store expend. state and local govt.	-1 172	-2 592	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 442	7 436	17 490	21 123	28 773	29 223	23 062	28 580	31 870	33 483
Custom duties federal	1 442	7 436	17 490	21 123	28 773	29 223	23 062	28 580	31 870	33 483
Petroleum import fees federal govt.	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 358	6 967	7 535	9 835	15 472	15 710	15 544	15 619	16 461	16 756
Amusements state and local govt.	23	234	0	0	0	0	0	0	0	0
Parimutuels state and local govt.	386	731	0	0	0	0	0	0	0	0
Transportation of persons federal	126	1 601	0	0	0	0	0	0	0	0
Transport of property	0	92	0	0	0	0	0	0	0	0
General and toll telephone federal	1 079	1 118	0	0	0	0	0	0	0	0
Foreign insurance policies federal	0	75	0	0	0	0	0	0	0	0
Insurance state and local govt.	744	3 113	7 535	9 835	15 472	15 710	15 544	15 619	16 461	16 756
Employee pension plans federal	0	3	0	0	0	0	0	0	0	0
Inland waterway tax federal	0	0	0	0	0	0	0	0	0	0
Ship departure tax federal	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	19 650	43 149	55 714	58 323	52 311	58 118	71 156	73 083
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4 717	17 034	38 247	64 328	107 380	108 888	96 604	102 319	111 516	114 347
5210 Recurrent taxes	3 490	9 501	30 655	55 139	86 725	80 111	80 471	83 077	86 540	89 087

Table 74. **United States / État-Unis (cont.)**  
**Details of tax revenue / Recettes fiscales détaillées**

Million USD

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
5211 Paid by households: motor vehicles	1 211	3 370	8 104	11 408	14 990	14 902	15 391	16 321	16 900	17 429
Motor vehicle regis. license st. and loc.	1 056	2 981	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	152	389	..	..	..	..	..	..	..	..
Other motor vehicle	3	0	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	937	2 343	3 564	6 689	8 478	8 423	8 666	9 118	9 486	9 785
Motor vehicle regis. license st. and loc.	937	2 343	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	0	0	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	1 342	3 788	18 987	37 042	63 257	56 786	56 414	57 638	60 154	61 873
Misc. fees permit license federal	19	0	0	0	0	0	0	0	0	0
Special tax liquor occupations federal	22	21	0	0	0	0	0	0	0	0
Use tax of certain vehicles federal	99	277	0	0	0	0	0	0	0	0
Use of internat. travel facilities federal	0	92	0	0	0	0	0	0	0	0
Use tax of aircraft federal	0	21	0	0	0	0	0	0	0	0
Corporation in general license st. and loc.	528	1 388	0	0	0	0	0	0	0	0
Alcoholic beverage license tax st. and loc.	133	179	0	0	0	0	0	0	0	0
Public utilities license tax st. and loc.	30	130	0	0	0	0	0	0	0	0
Amusements license taxes st. and loc.	7	69	0	0	0	0	0	0	0	0
Occupation and business license st. and loc.	349	1 113	0	0	0	0	0	0	0	0
Wagering occupation tax federal	7	12	0	0	0	0	0	0	0	0
Other license taxes st. and loc.	10	69	18 987	37 042	63 257	56 786	56 414	57 638	60 154	61 873
Hunting and fishing license taxes st. and loc.	138	417	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	1 227	7 533	7 592	9 189	20 655	28 777	16 133	19 242	24 976	25 260
Severance state and local govt.	503	4 167	5 224	5 285	12 898	21 275	8 675	11 824	17 416	17 305
Poll taxes state and local govt.	9	0	0	0	0	0	0	0	0	0
Other taxes state and local govt.	715	3 366	2 368	3 904	7 757	7 502	7 458	7 418	7 560	7 955
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	15	..	..	..	..	..	..	..	..
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	36 511	90 439	113 200	104 064	171 610	162 586	124 532
Tax expenditure component	..	..	..	9 602	35 910	33 800	39 700	69 850	65 860	40 392
Transfer component	..	..	..	26 909	54 529	79 400	64 364	101 760	96 726	84 140
Non-wastable tax credits against 1210	..	..	..	0	0	0	650	250	6 400	7 720
Tax expenditure component	..	..	..	..	..	..	650	240	6 390	7 700
Transfer component	..	..	..	..	..	..	0	10	10	20
Unallocable transfer component	..	..	..	..	..	..	1 070	2 420	7 330	4 470
<b>Total tax revenue on cash basis</b>	<b>167 022</b>	<b>730 672</b>	<b>1 518 943</b>	<b>2 870 276</b>	<b>3 839 516</b>	<b>3 827 198</b>	<b>3 382 595</b>	<b>3 380 971</b>	<b>3 565 197</b>	<b>3 757 713</b>
<b>Total tax revenue on accrual basis</b>	<b>..</b>	<b>..</b>	<b>1 574 061</b>	<b>2 921 566</b>	<b>3 896 687</b>	<b>3 740 306</b>	<b>3 358 797</b>	<b>3 547 259</b>	<b>3 725 578</b>	<b>3 940 933</b>
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	11 719	22 562	51 617	55 369	57 954	61 833	63 761	64 793
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	1 585 780	2 944 128	3 948 304	3 795 675	3 416 751	3 609 092	3 789 339	4 005 726
Imputed social contributions	..	..	3 384	3 727	7 077	7 607	8 779	9 428	10 060	9 926
National Accounts: Taxes and all social contributions	..	..	1 589 164	2 947 855	3 955 381	3 803 282	3 425 530	3 618 520	3 799 399	4 015 652

Note:

From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the dated covered fiscal years ending 30th June. Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

Heading 1200: The US corporate income tax figures are under review as elements of the current total may not be consistent with figures from other countries.

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes, excises and undistributed, Federal government'.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department.

The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

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PART III/PARTIE III

**B. Financing social benefits**

**B. Le financement des prestations  
sociales**

**Table 75. Financing social benefits / Le financement des prestations sociales**  
**Memorandum item on the financing of social security benefits**  
**Pour mémoire : le financement des systèmes de sécurité sociale**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Australia, million AUD</b>										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Austria, million EUR</b>										
Contribution under 2000 heading	1 548	9 200	17 763	30 693	38 757	40 496	40 961	41 780	43 724	45 343
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	32	135	141	206	256	255	281	307	298	262
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1 580</b>	<b>9 335</b>	<b>17 904</b>	<b>30 899</b>	<b>39 013</b>	<b>40 752</b>	<b>41 241</b>	<b>42 088</b>	<b>44 022</b>	<b>45 605</b>
<b>Belgique, millions EUR</b>										
Impôts de la série 2000	2 018	10 798	23 386	34 962	45 480	48 015	49 026	50 131	52 592	54 788
Autres impôts	0	171	644	5 375	13 659	15 139	15 344	16 772	19 634	18 006
Contributions volontaires au gouvernement	0	41	52	54	55	62	62	62	67	70
Contributions obligatoires au secteur privé	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2 018</b>	<b>11 009</b>	<b>24 082</b>	<b>40 391</b>	<b>59 193</b>	<b>63 216</b>	<b>64 432</b>	<b>66 965</b>	<b>72 293</b>	<b>72 863</b>
<b>Canada, million CAD</b>										
Contribution under 2000 heading	854	10 649	29 653	53 109	73 722	75 347	76 882	78 720	82 508	87 439
Other taxes	1 199	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2 053</b>	<b>10 649</b>	<b>29 653</b>	<b>53 109</b>	<b>73 722</b>	<b>75 347</b>	<b>76 882</b>	<b>78 720</b>	<b>82 508</b>	<b>87 439</b>
<b>Chile, million CLP</b>										
Contribution under 2000 heading	..	..	159 559	576 758	1 148 647	1 289 225	1 371 750	1 493 987	1 623 818	1 802 468
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	328 102	2 021 631	3 808 658	4 357 402	4 832 756	5 408 703	6 103 523	6 843 561
<b>Total</b>	<b>..</b>	<b>..</b>	<b>487 661</b>	<b>2 598 389</b>	<b>4 957 305</b>	<b>5 646 627</b>	<b>6 204 506</b>	<b>6 902 690</b>	<b>7 727 341</b>	<b>8 646 029</b>
<b>Czech Republic, million CZK</b>										
Contribution under 2000 heading	..	..	..	341 544	573 417	595 552	557 702	576 029	588 996	596 841
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	1 099	974	882	635	661	423	313
Compulsory contributions to private sector	..	..	..	2 837	5 757	6 222	6 140	6 094	6 286	6 408
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>345 480</b>	<b>580 148</b>	<b>602 656</b>	<b>564 477</b>	<b>582 784</b>	<b>595 705</b>	<b>603 562</b>
<b>Denmark, million DKK</b>										
Contribution under 2000 heading	797	2 238	7 897	23 145	16 806	16 819	16 411	17 687	18 108	16 568
Other taxes	1 271	7 302	0	0	0	0	0	0	0	0
Voluntary contributions to government	5	150	378	709	657	594	649	573	685	668
Compulsory contributions to private sector	145	554	1 278	1 445	4 526	4 887	4 368	3 847	3 584	3 458
<b>Total</b>	<b>2 218</b>	<b>10 244</b>	<b>9 553</b>	<b>25 299</b>	<b>21 989</b>	<b>22 300</b>	<b>21 428</b>	<b>22 107</b>	<b>22 377</b>	<b>20 694</b>
<b>Estonia, million EUR</b>										
Contribution under 2000 heading	..	..	..	674	1 683	1 891	1 819	1 879	1 935	2 000
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	274	238	115	39	129	324
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>674</b>	<b>1 958</b>	<b>2 129</b>	<b>1 934</b>	<b>1 918</b>	<b>2 064</b>	<b>2 325</b>
<b>Finland, million EUR</b>										
Contribution under 2000 heading	93	2 776	10 012	15 756	21 384	22 335	22 055	22 648	23 776	25 261
Other taxes	47	22	0	404	0	0	0	0	0	0
Voluntary contributions to government	0	262	632	236	228	224	220	254	261	267
Compulsory contributions to private sector	0	123	426	508	631	632	599	577	626	666
<b>Total</b>	<b>140</b>	<b>3 183</b>	<b>11 070</b>	<b>16 904</b>	<b>22 243</b>	<b>23 191</b>	<b>22 874</b>	<b>23 479</b>	<b>24 663</b>	<b>26 194</b>



Table 75. **Financing social benefits / Le financement des prestations sociales (cont.)**

Memorandum item on the financing of social security benefits  
 Pour mémoire : le financement des systèmes de sécurité sociale


	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>France, millions EUR</b>										
Impôts de la série 2000	8 804	76 235	191 141	231 875	307 663	315 789	317 560	323 816	336 595	346 041
Autres impôts	0	895	2 950	81 001	127 511	137 510	136 019	137 383	151 201	158 525
Contributions volontaires au gouvernement	0	0	0	0	0	0	0	0	0	0
Contributions obligatoires au secteur privé	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>8 804</b>	<b>77 130</b>	<b>194 091</b>	<b>312 876</b>	<b>435 174</b>	<b>453 299</b>	<b>453 579</b>	<b>461 199</b>	<b>487 796</b>	<b>504 566</b>
<b>Germany, million EUR</b>										
Contribution under 2000 heading	19 876	98 659	170 449	299 440	321 230	330 880	342 770	353 720	371 380	383 470
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	1 946	8 441	13 002	23 329	20 950	20 750	7 730	6 460	6 730	6 710
Compulsory contributions to private sector	107	690	1 462	6 120	8 730	9 160	8 860	10 090	9 550	10 070
<b>Total</b>	<b>21 929</b>	<b>107 791</b>	<b>184 914</b>	<b>328 889</b>	<b>350 910</b>	<b>360 790</b>	<b>359 360</b>	<b>370 270</b>	<b>387 660</b>	<b>400 250</b>
<b>Greece, million EUR</b>										
Contribution under 2000 heading	37	485	3 466	14 299	24 941	25 985	24 150	24 748	22 138	20 972
Other taxes	8	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>44</b>	<b>485</b>	<b>3 466</b>	<b>14 299</b>	<b>24 941</b>	<b>25 985</b>	<b>24 150</b>	<b>24 748</b>	<b>22 138</b>	<b>20 972</b>
<b>Hungary, million HUF</b>										
Contribution under 2000 heading	..	..	..	1 506 755	3 292 206	3 449 129	3 198 477	3 179 923	3 606 936	3 602 883
Other taxes	..	..	..	188 413	158 212	168 574	163 436	91 170	122 745	222 441
Voluntary contributions to government	..	..	..	1 273	1 762	1 792	1 626	1 585	1 675	1 590
Compulsory contributions to private sector	..	..	..	62 836	190 331	366 842	318 563	279 814	3 127	0
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1 759 277</b>	<b>3 642 511</b>	<b>3 986 336</b>	<b>3 682 102</b>	<b>3 552 492</b>	<b>3 734 483</b>	<b>3 826 913</b>
<b>Iceland, million ISK</b>										
Contribution under 2000 heading	5	102	3 607	19 680	39 594	41 644	45 912	63 599	66 820	64 882
Other taxes	0	1 047	20 571	26 654	52 320	67 118	98 092	77 363	87 345	92 421
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	459	13 454	48 847	118 117	93 193	93 146	95 438	103 363	109 865
<b>Total</b>	<b>5</b>	<b>1 608</b>	<b>37 632</b>	<b>95 181</b>	<b>210 031</b>	<b>201 955</b>	<b>237 151</b>	<b>236 400</b>	<b>257 527</b>	<b>267 168</b>
<b>Ireland, million EUR</b>										
Contribution under 2000 heading	21	578	1 729	3 941	8 118	8 325	7 575	7 083	7 652	7 186
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>21</b>	<b>578</b>	<b>1 729</b>	<b>3 941</b>	<b>8 118</b>	<b>8 325</b>	<b>7 575</b>	<b>7 083</b>	<b>7 652</b>	<b>7 186</b>
<b>Israel, million ILS</b>										
Contribution under 2000 heading	..	..	..	27 565	37 909	40 445	41 227	45 343	48 759	50 296
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	2 400	5 300	9 100	13 200	17 700
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>27 565</b>	<b>37 909</b>	<b>42 845</b>	<b>46 527</b>	<b>54 443</b>	<b>61 959</b>	<b>67 996</b>
<b>Italie, millions EUR</b>										
Impôts de la série 2000	1 881	22 976	87 256	143 629	200 772	210 980	207 844	209 126	211 667	211 154
Autres impôts	0	0	0	0	0	0	0	0	0	0
Contributions volontaires au gouvernement	0	0	0	464	567	500	529	567	569	575
Contributions obligatoires au secteur privé	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1 881</b>	<b>22 976</b>	<b>87 256</b>	<b>144 093</b>	<b>201 339</b>	<b>211 480</b>	<b>208 373</b>	<b>209 693</b>	<b>212 236</b>	<b>211 729</b>
<b>Japan, billion JPY</b>										
Contribution under 2000 heading	1 344	18 178	34 593	47 857	53 321	54 227	52 342	54 456	56 321	58 034
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1 344</b>	<b>18 178</b>	<b>34 593</b>	<b>47 857</b>	<b>53 321</b>	<b>54 227</b>	<b>52 342</b>	<b>54 456</b>	<b>56 321</b>	<b>58 034</b>

**Table 75. Financing social benefits / Le financement des prestations sociales (cont.)**  
 Memorandum item on the financing of social security benefits  
 Pour mémoire : le financement des systèmes de sécurité sociale

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Korea, billion KRW</b>										
Contribution under 2000 heading	..	73	3 760	22 759	53 588	59 415	62 165	67 129	75 316	84 136
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>..</b>	<b>73</b>	<b>3 760</b>	<b>22 759</b>	<b>53 588</b>	<b>59 415</b>	<b>62 165</b>	<b>67 129</b>	<b>75 316</b>	<b>84 136</b>
<b>Luxembourg, millions EUR</b>										
Impôts de la série 2000	86	443	1 011	2 215	3 689	3 968	4 221	4 339	4 656	4 936
Autres impôts	0	0	0	0	0	0	0	0	0	0
Contributions volontaires au gouvernement	0	0	4	8	14	20	25	28	31	34
Contributions obligatoires au secteur privé	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>86</b>	<b>443</b>	<b>1 015</b>	<b>2 223</b>	<b>3 703</b>	<b>3 988</b>	<b>4 247</b>	<b>4 367</b>	<b>4 687</b>	<b>4 970</b>
<b>Mexico, million MXN</b>										
Contribution under 2000 heading	..	109	17 165	167 292	307 026	321 843	346 031	378 006	411 289	454 778
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	25	3 840	67 352	144 331	134 265	129 207	146 110	154 996	160 669
<b>Total</b>	<b>..</b>	<b>134</b>	<b>21 005</b>	<b>234 644</b>	<b>451 357</b>	<b>456 108</b>	<b>475 238</b>	<b>524 117</b>	<b>566 285</b>	<b>615 447</b>
<b>Netherlands, million EUR</b>										
Contribution under 2000 heading	3 342	26 641	39 075	64 464	77 063	86 264	79 188	83 109	88 763	95 780
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	168	1 139	163	0	0	0	0	0	0	0
Compulsory contributions to private sector	1 266	7 642	5 727	37 088	..	..	..	..	..	..
<b>Total</b>	<b>4 776</b>	<b>35 422</b>	<b>44 965</b>	<b>101 552</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>New Zealand, million NZD</b>										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Norway, million NOK</b>										
Contribution under 2000 heading	2 009	28 205	79 362	132 170	206 314	226 393	234 514	244 016	261 010	278 595
Other taxes	1 305	4 256	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	242	339	0	0	0	0	0	0	0
<b>Total</b>	<b>3 314</b>	<b>32 703</b>	<b>79 701</b>	<b>132 170</b>	<b>206 314</b>	<b>226 393</b>	<b>234 514</b>	<b>244 016</b>	<b>261 010</b>	<b>278 595</b>
<b>Poland, million PLN</b>										
Contribution under 2000 heading	..	..	..	96 329	140 645	144 578	152 443	156 981	174 587	195 695
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>96 329</b>	<b>140 645</b>	<b>144 578</b>	<b>152 443</b>	<b>156 981</b>	<b>174 587</b>	<b>195 695</b>
<b>Portugal, million EUR</b>										
Contribution under 2000 heading	22	531	4 026	10 152	14 416	15 125	15 191	15 667	16 024	14 954
Other taxes	0	1	29	434	662	700	696	706	725	901
Voluntary contributions to government	0	0	0	16	8	12	14	58	36	34
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>22</b>	<b>532</b>	<b>4 055</b>	<b>10 602</b>	<b>15 086</b>	<b>15 837</b>	<b>15 901</b>	<b>16 432</b>	<b>16 785</b>	<b>15 890</b>
<b>Slovak Republic, million EUR</b>										
Contribution under 2000 heading	..	..	..	4 409	7 192	7 909	7 858	8 092	8 479	8 907
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	22	25	26	31	34	22
Compulsory contributions to private sector	..	..	..	0	701	706	690	719	756	645
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>4 409</b>	<b>7 915</b>	<b>8 640</b>	<b>8 574</b>	<b>8 842</b>	<b>9 270</b>	<b>9 574</b>

Table 75. **Financing social benefits / Le financement des prestations sociales** (cont.)  
 Memorandum item on the financing of social security benefits  
 Pour mémoire : le financement des systèmes de sécurité sociale

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Slovenia, million EUR</b>										
Contribution under 2000 heading	..	..	..	2 631	4 724	5 221	5 276	5 382	5 407	5 365
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 631</b>	<b>4 724</b>	<b>5 221</b>	<b>5 276</b>	<b>5 382</b>	<b>5 407</b>	<b>5 365</b>
<b>Spain, million EUR</b>										
Contribution under 2000 heading	350	10 682	36 722	76 220	128 555	134 323	130 843	130 341	129 418	123 841
Other taxes	0	49	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>350</b>	<b>10 731</b>	<b>36 722</b>	<b>76 220</b>	<b>128 555</b>	<b>134 323</b>	<b>130 843</b>	<b>130 341</b>	<b>129 418</b>	<b>123 841</b>
<b>Sweden, million SEK</b>										
Contribution under 2000 heading	4 851	74 647	205 867	307 098	385 662	369 886	353 605	379 028	354 112	367 763
Other taxes	1 407	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>6 258</b>	<b>74 647</b>	<b>205 867</b>	<b>307 098</b>	<b>385 662</b>	<b>369 886</b>	<b>353 605</b>	<b>379 028</b>	<b>354 112</b>	<b>367 763</b>
<b>Suisse, millions CHF</b>										
Impôts de la série 2000	1 670	10 844	19 961	31 059	35 115	36 860	38 142	38 286	40 941	41 840
Autres impôts	336	778	1 185	1 918	4 919	5 568	5 258	5 699	6 450	6 853
Contributions volontaires au gouvernement	95	431	0	0	0	0	0	0	0	0
Contributions obligatoires au secteur privé	2 505	9 674	17 776	22 928	35 484	35 675	36 810	39 256	41 492	42 402
<b>Total</b>	<b>4 606</b>	<b>21 727</b>	<b>38 922</b>	<b>55 905</b>	<b>75 518</b>	<b>78 102</b>	<b>80 210</b>	<b>83 242</b>	<b>88 883</b>	<b>91 095</b>
<b>Turkey, million TRY</b>										
Contribution under 2000 heading	0	0	15	7 543	44 052	57 637	57 595	71 696	100 687	106 405
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>7 543</b>	<b>44 052</b>	<b>57 637</b>	<b>57 595</b>	<b>71 696</b>	<b>100 687</b>	<b>106 405</b>
<b>United Kingdom, million GBP</b>										
Contribution under 2000 heading	1 685	13 531	34 457	60 252	93 210	98 319	94 445	97 346	101 441	104 319
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	11	3 288	5 907	14 478	15 282	16 089	16 178	16 786	19 217
Compulsory contributions to private sector	1 148	13 350	7 945	8 308	9 969	10 699	9 545	9 104	9 300	8 092
<b>Total</b>	<b>2 833</b>	<b>26 892</b>	<b>45 690</b>	<b>74 467</b>	<b>117 657</b>	<b>124 300</b>	<b>120 079</b>	<b>122 628</b>	<b>127 527</b>	<b>131 628</b>
<b>United States, million USD</b>										
Contribution under 2000 heading	22 192	159 763	396 972	683 104	907 433	930 086	902 632	917 772	848 816	880 609
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	488	3 407	11 719	22 562	51 617	55 369	57 954	61 833	63 761	64 793
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>22 680</b>	<b>163 170</b>	<b>408 691</b>	<b>705 666</b>	<b>959 050</b>	<b>985 455</b>	<b>960 586</b>	<b>979 605</b>	<b>912 577</b>	<b>945 402</b>

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PART III/PARTIE III

**C. Social security contributions  
and payroll taxes paid by government**

**C. Les cotisations de sécurité sociale  
et impôts sur les salaires payés  
par les administrations publiques**

## Social security contributions and payroll taxes paid by government

During the revision of the Interpretative guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion, it was decided that the data shown in this publication should continue to include taxes paid by government (see § 5 of the Interpretative guide in Annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector), it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole, required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in § 35 to § 41, § 42 and § 3 to § 4 of the Interpretative guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

## Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques

Lors de la révision du Guide d'interprétation, en 1984, la question s'est posée de savoir comment il convenait de traiter les impôts acquittés par les administrations. Les deux exemples les plus marquants d'impôts de ce type sont les cotisations de sécurité sociale et les impôts sur les salaires acquittés par les administrations au titre de leurs agents. Après un échange de vues approfondi, il a été décidé que les données présentées dans cette publication continueraient d'inclure les impôts acquittés par les administrations (voir le § 5 du Guide d'interprétation dans l'Annexe A).

Alors qu'il a été admis qu'à certaines fins (par exemple, pour mesurer le flux de paiements allant du secteur privé au secteur des administrations), il conviendrait d'exclure les impôts payés par un secteur de l'administration à un autre ou les impôts acquittés entre les différentes unités d'un même secteur de l'administration, il a été décidé que les impôts acquittés par les administrations devaient être inclus dans les données lorsque l'on comptabilise tous les flux d'impôts de l'ensemble de l'économie. Cette prise en compte permet d'être sûr que les différents flux de ressources d'une économie, y compris la valeur de la production des administrations, sont bien mesurés de façon cohérente nette d'impôt.

Il a été toutefois décidé que les données sur les impôts acquittés par les administrations, et que l'on pouvait identifier isolément, seraient présentées séparément dans un poste pour mémoire – et c'est l'objet des tableaux par pays qui suivent.

Les données reproduites dans les tableaux suivants ont trait aux montants effectifs versés par les administrations publiques au titre de leurs agents. Les cotisations fictives, volontaires et imputées sont exclues de ces données. Les définitions des cotisations de sécurité sociale, des impôts sur les salaires et des administrations publiques correspondent aux définitions données aux § 35 à § 41, § 42 et § 3 à § 4 du Guide d'interprétation. Les informations sur les autres impôts payés par les administrations (à savoir : impôts sur la propriété, et impôts sur la consommation) ne sont pas disponibles pour la plupart des pays, même s'il semble bien que, dans tous les pays, les impôts assis sur les salaires sont les impôts les plus importants qu'acquittent les administrations. Dans beaucoup de cas, les données sont estimées et ne sont pas toujours établies sur une base compatible avec celle utilisée dans les tableaux principaux.

Table 76. **Social security contributions and payroll taxes paid by government /  
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Australia, million AUD</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	0	4	0	0	0	0	0	0	0	0
State/Regional	15	302	0	0	0	0	0	0	0	0
Local government	0	0	2	19	41	35	34	31	30	36
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Multi-jurisdictional (University) sector <sup>1</sup>	0	0	90	282	455	485	519	548	585	634
<b>Total</b>	<b>15</b>	<b>306</b>	<b>92</b>	<b>301</b>	<b>496</b>	<b>520</b>	<b>553</b>	<b>579</b>	<b>615</b>	<b>670</b>
<b>2000+3000 Total</b>	<b>15</b>	<b>306</b>	<b>92</b>	<b>301</b>	<b>496</b>	<b>520</b>	<b>553</b>	<b>579</b>	<b>615</b>	<b>670</b>
<b>Austria, million EUR<sup>2</sup></b>										
<b>2000 Social security contributions</b>										
Federal or Central government	48	230	337	535	985	1 033	1 102	1 161	1 223	1 297
State/Regional	13	166	337	430	503	540	602	612	626	643
Local government	17	145	292	547	551	581	622	644	660	680
Social Security Funds	11	79	48	176	202	214	222	223	228	236
<b>Total</b>	<b>88</b>	<b>619</b>	<b>1 015</b>	<b>1 688</b>	<b>2 241</b>	<b>2 367</b>	<b>2 548</b>	<b>2 640</b>	<b>2 738</b>	<b>2 856</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	0	49	134	165	208	319	390	407	419	439
State/Regional	0	48	74	141	178	225	252	252	257	262
Local government	1	29	79	274	129	176	201	205	208	215
Social Security Funds	0	0	39	44	51	54	55	55	56	59
<b>Total</b>	<b>1</b>	<b>125</b>	<b>326</b>	<b>622</b>	<b>566</b>	<b>773</b>	<b>898</b>	<b>920</b>	<b>941</b>	<b>975</b>
<b>2000+3000 Total</b>	<b>89</b>	<b>745</b>	<b>1 341</b>	<b>2 310</b>	<b>2 807</b>	<b>3 140</b>	<b>3 446</b>	<b>3 560</b>	<b>3 679</b>	<b>3 831</b>
<b>Belgique, millions EUR</b>										
<b>2000 Cotisations de sécurité sociale</b>										
Administration fédérale ou centrale	..	536	211	254	427	457	476	480	493	510
Administration d'un Etat/Länder	..	0	614	1 184	1 528	1 617	1 708	1 752	1 862	1 934
Administrations locales	..	434	768	1 152	1 816	1 914	2 064	2 225	2 356	2 772
Administrations de sécurité sociale	..	89	176	244	289	312	338	349	368	395
<b>Total</b>	<b>..</b>	<b>1 059</b>	<b>1 769</b>	<b>2 834</b>	<b>4 060</b>	<b>4 299</b>	<b>4 587</b>	<b>4 806</b>	<b>5 079</b>	<b>5 611</b>
<b>3000 Impôts sur les salaires</b>										
Administration fédérale ou centrale	..	..	..	..	..	..	..	..	..	..
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	..	..	..	..	..	..	..	..	..
Administrations de sécurité sociale	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>1 059</b>	<b>1 769</b>	<b>2 834</b>	<b>4 060</b>	<b>4 299</b>	<b>4 587</b>	<b>4 806</b>	<b>5 079</b>	<b>5 611</b>
<b>Canada, million CAD</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	944	1 130	1 212	1 302	1 421	1 408	1 459
State/Regional	..	..	..	3 023	4 269	4 517	4 970	5 071	5 305	5 353
Local government	..	..	..	2 225	2 806	2 888	3 396	3 390	3 548	3 580
Social Security Funds	..	..	..	0	0	0	0	0	0	..
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>6 192</b>	<b>8 205</b>	<b>8 617</b>	<b>9 668</b>	<b>9 882</b>	<b>10 261</b>	<b>10 392</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	0	0	0	0	0	0	0
State/Regional	..	..	..	173	234	257	261	281	291	294
Local government	..	..	..	0	0	0	0	0	0	0
Social Security Funds	..	..	..	0	0	0	0	0	0	0
<b>Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>173</b>	<b>234</b>	<b>257</b>	<b>261</b>	<b>281</b>	<b>291</b>	<b>294</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>6 365</b>	<b>8 439</b>	<b>8 874</b>	<b>9 929</b>	<b>10 163</b>	<b>10 552</b>	<b>10 686</b>



Table 76. **Social security contributions and payroll taxes paid by government /  
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Chile, million CLP</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	43 210	107 911	120 417	125 449	148 006	169 141	177 036
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	11 317	30 218	34 213	35 262	41 518	45 580	48 269
Social Security Funds	..	..	..	106	263	296	297	449	467	500
<b>Total</b>	..	..	..	<b>54 633</b>	<b>138 392</b>	<b>154 927</b>	<b>161 008</b>	<b>189 974</b>	<b>215 188</b>	<b>225 805</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	..	..	<b>54 633</b>	<b>138 392</b>	<b>154 927</b>	<b>161 008</b>	<b>189 974</b>	<b>215 188</b>	<b>225 805</b>
<b>Czech Republic, million CZK</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	28 050	44 437	45 419	46 351	45 439	43 857	45 424
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	5 660	8 253	8 914	8 917	9 394	9 268	9 124
Social Security Funds	..	..	..	510	791	867	908	938	935	894
<b>Total</b>	..	..	..	<b>34 220</b>	<b>53 481</b>	<b>55 200</b>	<b>56 177</b>	<b>55 771</b>	<b>54 060</b>	<b>55 442</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	..	..	<b>34 220</b>	<b>53 481</b>	<b>55 200</b>	<b>56 177</b>	<b>55 771</b>	<b>54 060</b>	<b>55 442</b>
<b>Denmark, million DKK</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	179	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	0	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
<b>Total</b>	..	<b>179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	<b>179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estonia, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	127	254	309	318	312	327	342
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	47	154	185	180	171	176	181
Social Security Funds	..	..	..	0	3	8	38	41	32	25
<b>Total</b>	..	..	..	<b>175</b>	<b>412</b>	<b>503</b>	<b>537</b>	<b>524</b>	<b>535</b>	<b>549</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	..	..	<b>175</b>	<b>412</b>	<b>503</b>	<b>537</b>	<b>524</b>	<b>535</b>	<b>549</b>

Table 76. **Social security contributions and payroll taxes paid by government / Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Finland, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	61	196	908	1 057	1 134	1 140	1 137	1 134	1 174
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	170	1 709	2 786	4 061	4 291	4 318	4 352	4 568	4 755
Social Security Funds	..	9	33	75	88	90	90	90	93	97
<b>Total</b>	<b>..</b>	<b>239</b>	<b>1 938</b>	<b>3 769</b>	<b>5 206</b>	<b>5 515</b>	<b>5 548</b>	<b>5 579</b>	<b>5 795</b>	<b>6 026</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	1	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
<b>Total</b>	<b>..</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>245</b>	<b>1 938</b>	<b>3 769</b>	<b>5 206</b>	<b>5 515</b>	<b>5 548</b>	<b>5 579</b>	<b>5 795</b>	<b>6 026</b>
<b>France, millions EUR</b>										
<b>2000 Cotisations de sécurité sociale</b>										
Administration fédérale ou centrale	..	3 816	8 063	10 474	12 438	12 313	12 608	12 859	12 781	12 909
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	2 369	5 542	10 364	15 913	16 915	17 568	18 047	18 349	18 926
Administrations de sécurité sociale	..	2 594	6 940	10 827	14 035	14 519	15 117	15 427	15 857	16 129
<b>Total</b>	<b>..</b>	<b>8 779</b>	<b>20 545</b>	<b>31 665</b>	<b>42 386</b>	<b>43 747</b>	<b>45 293</b>	<b>46 333</b>	<b>46 987</b>	<b>47 964</b>
<b>3000 Impôts sur les salaires</b>										
Administration fédérale ou centrale	..	836	494	854	1 558	1 596	1 568	1 611	1 639	1 653
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	27	107	324	549	634	675	698	721	742
Administrations de sécurité sociale	..	629	2 234	3 413	4 531	4 696	4 910	5 028	5 115	5 200
<b>Total</b>	<b>..</b>	<b>1 492</b>	<b>2 835</b>	<b>4 591</b>	<b>6 638</b>	<b>6 926</b>	<b>7 153</b>	<b>7 337</b>	<b>7 475</b>	<b>7 595</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>10 271</b>	<b>23 380</b>	<b>36 256</b>	<b>49 024</b>	<b>50 673</b>	<b>52 446</b>	<b>53 670</b>	<b>54 462</b>	<b>55 559</b>
<b>Germany, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	775	1 324	2 376	1 615	1 205	1 253	1 282	1 326	1 363	1 399
State/Regional	293	2 611	4 647	7 645	5 321	5 524	5 647	5 855	6 076	6 299
Local government	325	3 140	5 791	10 561	9 949	10 349	10 638	10 961	11 374	11 803
Social Security Funds	1 495	456	767	1 884	2 286	2 357	2 396	2 485	2 575	2 667
<b>Total</b>	<b>2 887</b>	<b>7 531</b>	<b>13 581</b>	<b>21 705</b>	<b>18 761</b>	<b>19 483</b>	<b>19 963</b>	<b>20 627</b>	<b>21 388</b>	<b>22 168</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>2 887</b>	<b>7 531</b>	<b>13 581</b>	<b>21 705</b>	<b>18 761</b>	<b>19 483</b>	<b>19 963</b>	<b>20 627</b>	<b>21 388</b>	<b>22 168</b>
<b>Greece, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	124	1 542	2 888	3 234	3 403	3 217	3 695	3 301
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	200	440	491	502	382	346	401
<b>Total</b>	<b>..</b>	<b>..</b>	<b>124</b>	<b>1 742</b>	<b>3 328</b>	<b>3 725</b>	<b>3 905</b>	<b>3 599</b>	<b>4 041</b>	<b>3 702</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>..</b>	<b>124</b>	<b>1 742</b>	<b>3 328</b>	<b>3 725</b>	<b>3 905</b>	<b>3 599</b>	<b>4 041</b>	<b>3 702</b>

Table 76. **Social security contributions and payroll taxes paid by government /  
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Hungary, million HUF</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	148 251	293 684	295 793	266 442	255 557	243 241	320 040
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	173 475	343 306	347 498	307 680	278 385	260 764	208 411
Social Security Funds	..	..	..	4 936	8 052	8 353	7 547	6 656	3 016	2 992
<b>Total</b>	..	..	..	<b>326 661</b>	<b>645 042</b>	<b>651 644</b>	<b>581 669</b>	<b>540 597</b>	<b>507 021</b>	<b>531 444</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	13 901	7 287	7 195	6 913	1 011	7 979	9 140
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	25 990	11 928	11 493	11 175	3 254	10 656	10 382
Social Security Funds	..	..	..	406	162	169	171	8	13	119
<b>Total</b>	..	..	..	<b>40 297</b>	<b>19 377</b>	<b>18 857</b>	<b>18 259</b>	<b>4 273</b>	<b>18 649</b>	<b>19 641</b>
<b>2000+3000 Total</b>	..	..	..	<b>366 958</b>	<b>664 420</b>	<b>670 500</b>	<b>599 927</b>	<b>544 870</b>	<b>525 670</b>	<b>551 085</b>
<b>Iceland, million ISK</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
<b>2000+3000 Total</b>	..	..	..	..	..	..	..	..	..	..
<b>Ireland, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	21	65	166	460	475	422	400	437	400
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	25	83	277	862	890	792	750	819	749
Social Security Funds	..	0	1	4	6	6	6	6	6	6
<b>Total</b>	..	<b>46</b>	<b>149</b>	<b>447</b>	<b>1 328</b>	<b>1 370</b>	<b>1 220</b>	<b>1 156</b>	<b>1 262</b>	<b>1 155</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	<b>46</b>	<b>149</b>	<b>447</b>	<b>1 328</b>	<b>1 370</b>	<b>1 220</b>	<b>1 156</b>	<b>1 262</b>	<b>1 155</b>
<b>Israel, million ILS</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	840	1 030	1 050	1 060	1 180	1 320	1 370
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	280	340	350	350	390	440	450
Social Security Funds	..	..	..	0	0	0	0	0	0	0
<b>Total</b>	..	..	..	<b>1 120</b>	<b>1 370</b>	<b>1 400</b>	<b>1 410</b>	<b>1 570</b>	<b>1 760</b>	<b>1 820</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	2 330	3 600	3 830	3 970	4 180	4 400	4 680
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	780	1 120	930	910	960	1 010	1 070
Social Security Funds	..	..	..	0	0	0	0	0	0	0
<b>Total</b>	..	..	..	<b>3 110</b>	<b>4 720</b>	<b>4 760</b>	<b>4 880</b>	<b>5 140</b>	<b>5 410</b>	<b>5 750</b>
<b>2000+3000 Total</b>	..	..	..	<b>4 230</b>	<b>6 090</b>	<b>6 160</b>	<b>6 290</b>	<b>6 710</b>	<b>7 170</b>	<b>7 570</b>

Table 76. **Social security contributions and payroll taxes paid by government /  
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Italie, millions EUR</b>										
<b>2000 Cotisations de sécurité sociale</b>										
Administration fédérale ou centrale	..	..	..	0	0	0	0	0	0	0
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	..	..	0	0	0	0	0	0	0
Administrations de sécurité sociale	..	..	..	36 679	47 394	49 002	49 734	50 627	50 492	49 889
<b>Total</b>	..	..	..	<b>36 679</b>	<b>47 394</b>	<b>49 002</b>	<b>49 734</b>	<b>50 627</b>	<b>50 492</b>	<b>49 889</b>
<b>3000 Impôts sur les salaires</b>										
Administration fédérale ou centrale	..	..	..	..	..	..	..	..	..	..
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	..	..	..	..	..	..	..	..	..
Administrations de sécurité sociale	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	..	..	<b>36 679</b>	<b>47 394</b>	<b>49 002</b>	<b>49 734</b>	<b>50 627</b>	<b>50 492</b>	<b>49 889</b>
<b>Japan, billion JPY</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	507	732	766	791	816	758	776	778
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	1 510	2 168	2 216	2 245	2 203	2 223	2 387	2 339
Social Security Funds	..	..	0	0	0	0	0	0	0	0
<b>Total</b>	..	..	<b>2 017</b>	<b>2 900</b>	<b>2 982</b>	<b>3 036</b>	<b>3 019</b>	<b>2 981</b>	<b>3 163</b>	<b>3 117</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	..	<b>2 017</b>	<b>2 900</b>	<b>2 982</b>	<b>3 036</b>	<b>3 019</b>	<b>2 981</b>	<b>3 163</b>	<b>3 117</b>
<b>Korea, billion KRW</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
<b>2000+3000 Total</b>	..	..	..	..	..	..	..	..	..	..
<b>Luxembourg, millions EUR</b>										
<b>2000 Cotisations de sécurité sociale</b>										
Administration fédérale ou centrale	..	..	..	..	..	..	..	..	..	..
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	..	..	..	..	..	..	..	..	..
Administrations de sécurité sociale	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
<b>3000 Impôts sur les salaires</b>										
Administration fédérale ou centrale	..	..	..	..	..	..	..	..	..	..
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	..	..	..	..	..	..	..	..	..
Administrations de sécurité sociale	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
<b>2000+3000 Total</b>	..	..	..	..	..	..	..	..	..	..

Table 76. **Social security contributions and payroll taxes paid by government /  
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques** (cont.)

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Mexico, million MXN</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	25	2 952	73 948	140 647	145 147	167 568	185 313	199 488	224 566
State/Regional	..	0	0	0	0	0	0	0	0	0
Local government	..	0	0	0	0	0	0	0	0	0
Social Security Funds	..	0	0	0	0	0	0	0	0	0
<b>Total</b>	..	<b>25</b>	<b>2 952</b>	<b>73 948</b>	<b>140 647</b>	<b>145 147</b>	<b>167 568</b>	<b>185 313</b>	<b>199 488</b>	<b>224 566</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	<b>25</b>	<b>2 952</b>	<b>73 948</b>	<b>140 647</b>	<b>145 147</b>	<b>167 568</b>	<b>185 313</b>	<b>199 488</b>	<b>224 566</b>
<b>Netherlands, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	63	1 366	286	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	0	0	0	..	..	..	..	..	..	..
Social Security Funds	7	91	59	..	..	..	..	..	..	..
<b>Total</b>	<b>70</b>	<b>1 457</b>	<b>345</b>	<b>2 006</b>	<b>4 310</b>	<b>4 640</b>	<b>4 802</b>	..	..	..
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>70</b>	<b>1 457</b>	<b>345</b>	<b>2 006</b>	<b>4 310</b>	<b>4 640</b>	<b>4 802</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New Zealand, million NZD</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Norway, million NOK</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	1 242	2 859	11 895	30 761	34 322	35 295	36 909	40 393	43 837
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4 538	11 964	24 831	31 862	35 760	39 085	40 727	46 292	48 033
Social Security Funds	..	1 222	3 064	0	0	0	0	0	0	0
<b>Total</b>	..	<b>7 002</b>	<b>17 887</b>	<b>36 726</b>	<b>62 623</b>	<b>70 081</b>	<b>74 380</b>	<b>77 636</b>	<b>86 684</b>	<b>91 870</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	<b>7 002</b>	<b>17 887</b>	<b>36 726</b>	<b>62 623</b>	<b>70 081</b>	<b>74 380</b>	<b>77 636</b>	<b>86 684</b>	<b>91 870</b>

Table 76. **Social security contributions and payroll taxes paid by government / Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Poland, million PLN</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	2 834	5 801	5 642	6 403	6 505	6 733	7 634
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	5 204	9 654	9 994	10 795	11 371	11 946	13 152
Social Security Funds	..	..	..	943	382	393	881	491	440	498
<b>Total</b>	..	..	..	<b>8 981</b>	<b>15 837</b>	<b>16 029</b>	<b>18 079</b>	<b>18 367</b>	<b>19 119</b>	<b>21 284</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	..	..	<b>8 981</b>	<b>15 837</b>	<b>16 029</b>	<b>18 079</b>	<b>18 367</b>	<b>19 119</b>	<b>21 284</b>
<b>Portugal, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	0	0	0	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	0	33	197	..	..	..	..	..	..
Social Security Funds	..	4	0	0	..	..	..	..	..	..
<b>Total</b>	..	<b>4</b>	<b>33</b>	<b>197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	<b>4</b>	<b>33</b>	<b>197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Slovak Republic, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	489	499	583	620	639	686	694
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	130	409	439	469	479	495	506
Social Security Funds	..	..	..	22	32	31	29	44	30	31
<b>Total</b>	..	..	..	<b>642</b>	<b>977</b>	<b>1 052</b>	<b>1 118</b>	<b>1 162</b>	<b>1 211</b>	<b>1 231</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	..	..	..	<b>642</b>	<b>977</b>	<b>1 052</b>	<b>1 118</b>	<b>1 162</b>	<b>1 211</b>	<b>1 231</b>
<b>Slovenia, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	..	161	333	374	395	402	421	412
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	86	175	184	188	195	198	196
Social Security Funds	..	..	..	3	7	7	8	8	8	8
<b>Total</b>	..	..	..	<b>250</b>	<b>515</b>	<b>565</b>	<b>590</b>	<b>604</b>	<b>627</b>	<b>616</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	55	76	48	6	6	6	7
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	29	36	22	3	3	3	4
Social Security Funds	..	..	..	1	2	1	0	0	0	0
<b>Total</b>	..	..	..	<b>85</b>	<b>114</b>	<b>71</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>11</b>
<b>2000+3000 Total</b>	..	..	..	<b>335</b>	<b>629</b>	<b>636</b>	<b>600</b>	<b>613</b>	<b>636</b>	<b>626</b>


Table 76. **Social security contributions and payroll taxes paid by government /  
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>Spain, million EUR</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	387	989	1 896	1 868	2 003	2 020	2 069	2 028	1 898
State/Regional	..	2	0	3 902	9 416	10 492	11 085	10 952	11 173	11 341
Local government	..	252	1 819	2 524	4 098	4 406	4 637	4 780	4 816	4 467
Social Security Funds	..	396	1 202	1 284	484	511	544	527	515	504
<b>Total</b>	<b>..</b>	<b>1 037</b>	<b>4 010</b>	<b>9 606</b>	<b>15 866</b>	<b>17 412</b>	<b>18 286</b>	<b>18 328</b>	<b>18 532</b>	<b>18 210</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>1 037</b>	<b>4 010</b>	<b>9 606</b>	<b>15 866</b>	<b>17 412</b>	<b>18 286</b>	<b>18 328</b>	<b>18 532</b>	<b>18 210</b>
<b>Sweden, million SEK</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	7 543	12 430	23 225	26 540	25 674	25 325	27 118	24 902	25 763
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	18 149	49 298	63 856	83 714	79 414	75 069	79 454	72 251	74 123
Social Security Funds	..	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>..</b>	<b>25 692</b>	<b>61 728</b>	<b>87 080</b>	<b>110 254</b>	<b>105 088</b>	<b>100 393</b>	<b>106 573</b>	<b>97 153</b>	<b>99 885</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	1 527	3 792	5 772	8 649	8 780	7 692	10 924	11 231
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	6 060	10 427	18 208	26 753	26 025	22 538	31 695	32 314
Social Security Funds	..	..	0	0	0	0	0	0	0	0
<b>Total</b>	<b>..</b>	<b>0</b>	<b>7 587</b>	<b>14 219</b>	<b>23 980</b>	<b>35 403</b>	<b>34 805</b>	<b>30 230</b>	<b>42 619</b>	<b>43 545</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>25 692</b>	<b>69 315</b>	<b>101 299</b>	<b>134 233</b>	<b>140 490</b>	<b>135 199</b>	<b>136 803</b>	<b>139 772</b>	<b>143 430</b>
<b>Suisse, millions CHF</b>										
<b>2000 Cotisations de sécurité sociale</b>										
Administration fédérale ou centrale	13	91	371	407	324	309	344	357	376	379
Administration d'un Etat/Länder	34	380	1 001	1 259	1 703	1 417	1 538	1 570	1 649	1 686
Administrations locales	22	270	636	885	1 131	795	833	845	873	896
Administrations de sécurité sociale	2	21	0	0	0	0	0	0	0	0
<b>Total</b>	<b>71</b>	<b>762</b>	<b>2 008</b>	<b>2 550</b>	<b>3 158</b>	<b>2 521</b>	<b>2 714</b>	<b>2 772</b>	<b>2 897</b>	<b>2 961</b>
<b>3000 Impôts sur les salaires</b>										
Administration fédérale ou centrale	..	..	..	..	..	..	..	..	..	..
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	..	..	..	..	..	..	..	..	..
Administrations de sécurité sociale	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>71</b>	<b>762</b>	<b>2 008</b>	<b>2 550</b>	<b>3 158</b>	<b>2 521</b>	<b>2 714</b>	<b>2 772</b>	<b>2 897</b>	<b>2 961</b>
<b>Turkey, million TRY</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	..	..	9	3 619	20 442	28 858	31 477	39 363	53 162	58 272
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	0	0	0	0	0	0	0
<b>Total</b>	<b>..</b>	<b>..</b>	<b>9</b>	<b>3 619</b>	<b>20 442</b>	<b>28 858</b>	<b>31 477</b>	<b>39 363</b>	<b>53 162</b>	<b>58 272</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>..</b>	<b>..</b>	<b>9</b>	<b>3 619</b>	<b>20 442</b>	<b>28 858</b>	<b>31 477</b>	<b>39 363</b>	<b>53 162</b>	<b>58 272</b>

Table 76. **Social security contributions and payroll taxes paid by government /  
Les cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques (cont.)**

	1965	1980	1990	2000	2007	2008	2009	2010	2011	2012
<b>United Kingdom, million GBP</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	87	920	2 134	3 125	5 910	6 216	6 112	6 387	6 694	7 076
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	83	926	1 957	2 905	5 032	5 393	5 260	5 411	5 311	4 934
Social Security Funds	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>170</b>	<b>1 846</b>	<b>4 091</b>	<b>6 030</b>	<b>10 942</b>	<b>11 609</b>	<b>11 372</b>	<b>11 798</b>	<b>12 005</b>	<b>12 010</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	360	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	410	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>170</b>	<b>2 616</b>	<b>4 091</b>	<b>6 030</b>	<b>10 942</b>	<b>11 609</b>	<b>11 372</b>	<b>11 798</b>	<b>12 005</b>	<b>12 010</b>
<b>United States, million USD</b>										
<b>2000 Social security contributions</b>										
Federal or Central government	301	2 053	9 055	11 320	19 590	21 239	23 391	25 434	26 477	26 642
State/Regional	699	7 585	19 802	32 815	43 624	44 813	46 367	46 178	45 933	46 030
Local government	0	0	0	0	0	0	0	0	0	0
Social Security Funds	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1 000</b>	<b>9 638</b>	<b>28 857</b>	<b>44 135</b>	<b>63 214</b>	<b>66 052</b>	<b>69 758</b>	<b>71 612</b>	<b>72 410</b>	<b>72 672</b>
<b>3000 Taxes on payroll and workforce</b>										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000+3000 Total</b>	<b>1 000</b>	<b>9 638</b>	<b>28 857</b>	<b>44 135</b>	<b>63 214</b>	<b>66 052</b>	<b>69 758</b>	<b>71 612</b>	<b>72 410</b>	<b>72 672</b>

1. The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.
2. There is a break in the series in 1990. The data are based on ESA95 from that year onwards.

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PART IV

# **Tax revenues by subsectors of general government**

PARTIE IV

# **Recettes fiscales par sous-secteur d'administration**



## PART IV

# Tax revenues by subsectors of general government

**T**he tax data presented in this part of the Report have been attributed to the sub-sectors of general government identified in Section J of the Interpretative guide (see Annex A) and the attribution criteria used are those set out in that guide.

The column “supranational” reports the customs duties collected by the twenty-one EU member states on behalf of the European Union.

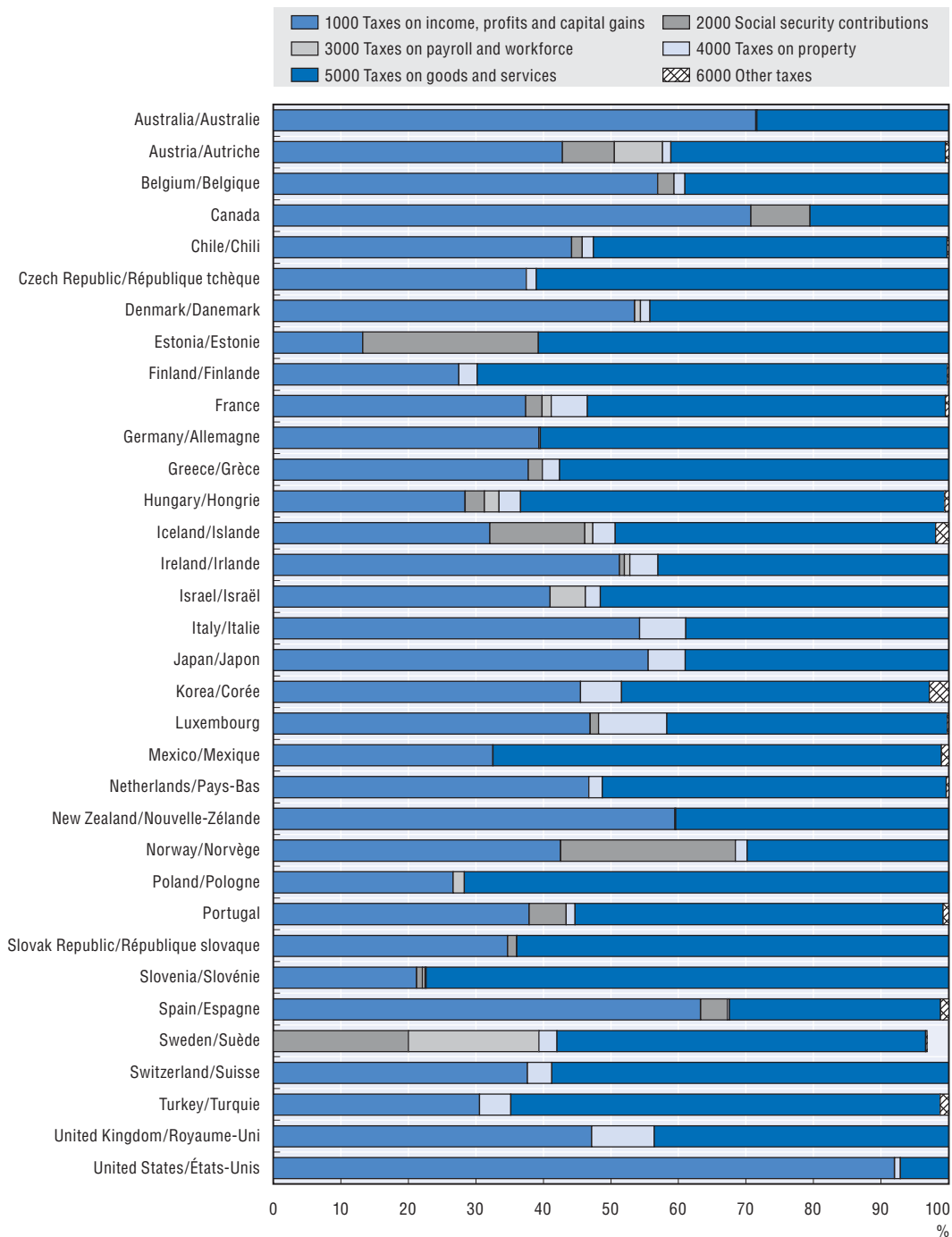
## PARTIE IV

# Recettes fiscales par sous-secteur d’administration

**L**es données présentées dans cette partie ont été réparties entre les sous-secteurs d’administration identifiés dans la section J du Guide d’interprétation (voir annexe A) et les critères d’attribution utilisés sont ceux indiqués dans cette annexe.

La colonne « supranationale » indique les droits de douane collectés par les vingt et un pays membres pour le compte de l’Union européenne.

Chart 5. **The structure of central government tax receipts<sup>1</sup>**  
 Graphique 5. **Structure des recettes fiscales des administrations centrales<sup>1</sup>**  
 2012

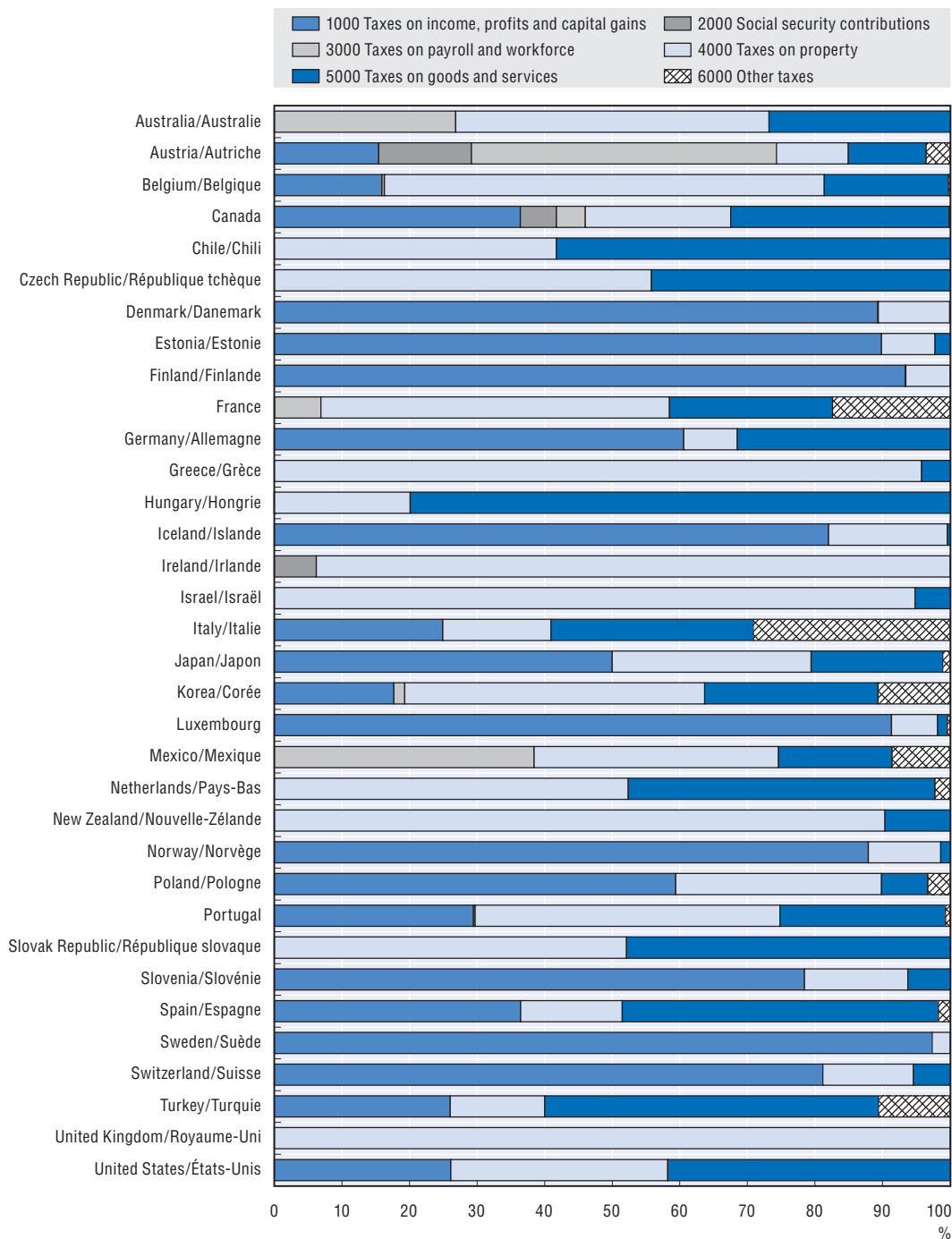


1. This refers to only those taxes which are classified as central government taxes. Social security contributions paid to social security funds are excluded./Ceci ne tient compte que des impôts des administrations centrales. Les cotisations de Sécurité sociale versées au profit des administrations de Sécurité sociale sont exclues.

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Chart 6. **The structure of State, regional and local government tax receipts<sup>1</sup>**  
 Graphique 6. **Structure des recettes fiscales des administrations d'États, régionales et locales<sup>1</sup>**

2012



1. This refers to only those taxes which are classified as sub-central government taxes. Social security contributions paid to social security funds are excluded./Ceci ne tient compte que des impôts des administrations infranationales. Les cotisations de Sécurité sociale versées au profit des administrations de Sécurité sociale sont exclues.


StatLink  <http://dx.doi.org/10.1787/888933164082>

Table 77. Tax revenues of sub-sectors of general government as % of total tax revenue (Federal/regional countries)  
 Tableau 77. Recettes fiscales des sous-secteurs de l'administration en % du total des recettes fiscales (Pays fédéraux/régionaux)

	Total				Supranational / Supranationale			
	1975	1995	2000	2012	1975	1995	2000	2012
<b>Federal countries / Pays fédéraux</b>								
Australia / Australie	100.0	100.0	100.0	100.0	..	..	..	..
Austria / Autriche <sup>1</sup>	100.0	100.0	100.0	100.0	..	0.0	0.5	0.3
Belgium / Belgique	100.0	100.0	100.0	100.0	1.4	1.0	0.9	0.8
Canada	100.0	100.0	100.0	100.0	..	..	..	..
Germany / Allemagne	100.0	100.0	100.0	100.0	1.2	0.6	0.5	0.4
Mexico / Mexique	..	100.0	100.0	100.0	..	..	..	..
Switzerland / Suisse	100.0	100.0	100.0	100.0	..	..	..	..
United States / États-Unis	100.0	100.0	100.0	100.0	..	..	..	..
<i>Unweighted average / Moyenne non pondérée</i>	100.0	100.0	100.0	100.0	1.3	0.5	0.6	0.5
<b>Regional country / Pays régional</b>								
Spain / Espagne <sup>1,2</sup>	100.0	100.0	100.0	100.0	..	0.5	0.5	0.4

	Central government / Administration centrale				State or Regional government / Administration d'un État/Région			
	1975	1995	2000	2012	1975	1995	2000	2012
<b>Federal countries / Pays fédéraux</b>								
Australia / Australie	80.1	77.5	81.8	81.4	15.7	19.0	15.2	15.3
Austria / Autriche <sup>1</sup>	51.7	64.8	66.7	66.5	10.6	1.8	1.6	1.6
Belgium / Belgique	65.3	60.0	61.6	57.0	..	1.8	2.2	5.2
Canada	47.6	39.1	47.3	41.2	32.5	37.1	38.0	40.0
Germany / Allemagne	33.5	31.4	30.6	31.5	22.3	21.6	22.4	21.6
Mexico / Mexique	..	80.1	80.7	81.0	..	2.1	2.0	2.9
Switzerland / Suisse	30.7	31.4	37.3	35.3	27.0	23.8	22.2	24.6
United States / États-Unis	45.4	42.0	45.8	41.9	19.5	19.9	18.7	20.6
<i>Unweighted average / Moyenne non pondérée</i>	50.6	53.3	56.5	54.5	21.3	15.9	15.3	16.5
<b>Regional country / Pays régional</b>								
Spain / Espagne <sup>1,2</sup>	48.2	50.4	48.9	22.3	..	4.8	7.7	32.2

	Local government / Administrations locales				Social Security Funds / Administrations de sécurité sociale			
	1975	1995	2000	2012	1975	1995	2000	2012
<b>Federal countries / Pays fédéraux</b>								
Australia / Australie	4.2	3.4	3.0	3.4	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1</sup>	12.4	4.1	3.6	3.2	25.3	29.3	27.6	28.4
Belgium / Belgique	4.4	4.8	4.1	4.7	28.8	32.4	31.2	32.4
Canada	9.9	9.8	8.1	9.5	10.0	14.0	6.7	9.3
Germany / Allemagne	9.0	7.4	7.4	8.2	34.0	39.0	39.0	38.3
Mexico / Mexique	..	1.1	0.8	1.2	..	16.6	16.5	14.9
Switzerland / Suisse	20.3	17.6	16.0	15.3	22.0	27.3	24.5	24.9
United States / États-Unis	14.7	13.2	12.1	15.2	20.5	24.9	23.4	22.3
<i>Unweighted average / Moyenne non pondérée</i>	10.7	7.7	6.9	7.6	20.1	22.9	21.1	21.3
<b>Regional country / Pays régional</b>								
Spain / Espagne <sup>1,2</sup>	4.3	8.5	9.1	9.9	47.5	35.8	33.8	35.1

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Spain is constitutionally a non-federal country but has a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.


StatLink  <http://dx.doi.org/10.1787/888933164995>

Table 78. Tax revenues of sub-sectors of general government as % of total tax revenue (Unitary countries)  
 Tableau 78. Recettes fiscales des sous-secteurs de l'administration en % du total des recettes fiscales (Pays unitaires)

	Supranational / Supranationale				Central government / Administration centrale			
	1975	1995	2000	2012	1975	1995	2000	2012
Chile / Chili	..	..	..	..	..	89.9	87.8	88.2
Czech Republic / République tchèque	..	..	..	0.5	..	57.7	54.9	54.7
Denmark / Danemark <sup>1</sup>	1.0	0.5	0.4	0.3	68.1	65.4	62.4	70.9
Estonia / Estonie	..	..	..	0.5	..	72.1	72.2	69.0
Finland / Finlande	..	0.4	0.2	0.2	56.0	46.6	53.0	47.5
France <sup>1</sup>	0.7	0.4	0.3	0.2	51.2	42.3	41.9	33.0
Greece / Grèce <sup>1</sup>	..	0.6	0.5	0.3	67.1	66.8	68.9	64.3
Hungary / Hongrie	..	..	..	0.2	..	63.8	64.5	60.3
Iceland / Islande	..	..	..	..	81.3	79.2	76.7	73.7
Ireland / Irlande	2.3	1.5	0.6	0.5	77.4	83.1	86.1	81.2
Israel / Israël	..	..	..	..	..	80.0	78.9	75.2
Italy / Italie	..	0.4	0.3	0.3	53.2	62.7	55.8	53.0
Japan / Japon	..	..	..	..	45.4	41.2	38.7	33.7
Korea / Corée	..	..	..	..	89.0	69.2	68.2	59.5
Luxembourg	0.8	0.4	0.3	0.1	63.6	67.1	68.8	67.5
Netherlands / Pays-Bas	1.5	1.2	1.0	1.0	58.9	54.1	56.6	54.1
New Zealand / Nouvelle-Zélande	..	..	..	..	92.3	94.7	94.3	93.2
Norway / Norvège	..	..	..	..	50.6	58.4	84.9	87.5
Poland / Pologne	..	..	..	0.3	..	62.1	51.5	49.2
Portugal	..	0.8	0.5	0.3	65.4	73.5	71.4	66.7
Slovak Republic / République slovaque	..	..	..	0.6	..	62.5	58.0	53.1
Slovenia / Slovénie	..	..	..	0.4	..	51.8	55.1	48.1
Sweden / Suède	..	0.4	0.3	0.3	51.3	46.9	59.9	49.8
Turkey / Turquie	..	..	..	..	..	75.1	72.4	63.9
United Kingdom / Royaume-Uni	1.0	1.0	0.6	0.5	70.5	77.5	78.4	75.5
<i>Unweighted average / Moyenne non pondérée</i>	1.2	0.7	0.5	0.4	65.1	65.8	66.5	62.9

	Local government / Administrations locales				Social Security Funds / Administrations de sécurité sociale			
	1975	1995	2000	2012	1975	1995	2000	2012
Chile / Chili	..	6.5	7.9	6.7	..	3.6	4.4	5.1
Czech Republic / République tchèque	..	0.9	0.9	1.3	..	41.4	44.3	43.6
Denmark / Danemark <sup>1</sup>	30.4	31.9	33.5	26.9	0.5	2.2	3.6	1.9
Estonia / Estonie	..	13.1	13.9	13.1	..	14.8	13.9	17.4
Finland / Finlande	23.5	22.3	21.6	22.7	20.4	30.8	25.2	29.6
France <sup>1</sup>	7.6	11.0	10.1	13.2	40.6	46.3	47.7	53.6
Greece / Grèce <sup>1</sup>	3.4	0.9	0.8	4.0	29.5	31.7	29.8	31.4
Hungary / Hongrie	..	2.5	5.2	6.3	..	33.6	30.3	33.1
Iceland / Islande	18.7	20.8	23.3	26.3	0.0	0.0	0.0	0.0
Ireland / Irlande	7.3	2.7	2.0	3.8	13.1	12.7	11.3	14.4
Israel / Israël	..	5.9	6.4	7.7	..	14.1	14.7	17.1
Italy / Italie	0.9	5.4	15.3	16.4	45.9	31.5	28.5	30.3
Japan / Japon	25.6	25.3	26.1	24.7	29.0	33.5	35.2	41.6
Korea / Corée	10.1	18.7	15.1	15.8	0.9	12.1	16.7	24.7
Luxembourg	6.7	6.4	5.8	4.0	29.0	26.1	25.1	28.4
Netherlands / Pays-Bas	1.2	2.7	3.4	3.7	38.4	42.0	39.1	41.2
New Zealand / Nouvelle-Zélande	7.7	5.3	5.7	6.8	0.0	0.0	0.0	0.0
Norway / Norvège	22.4	19.6	15.1	12.5	27.0	22.0	0.0	0.0
Poland / Pologne	..	7.5	9.0	12.7	..	30.4	39.5	37.8
Portugal	0.0	4.2	4.5	6.7	34.6	21.5	23.6	26.3
Slovak Republic / République slovaque	..	1.3	1.4	3.0	..	36.2	40.6	43.2
Slovenia / Slovénie	..	6.3	7.3	11.2	..	41.9	37.6	40.4
Sweden / Suède	29.2	30.9	28.9	36.9	19.5	21.8	10.9	12.9
Turkey / Turquie	..	12.8	8.9	8.9	..	12.1	18.7	27.2
United Kingdom / Royaume-Uni	11.1	3.7	4.0	4.9	17.5	17.8	17.0	19.1
<i>Unweighted average / Moyenne non pondérée</i>	12.9	10.7	11.0	12.0	21.6	23.2	22.3	24.8

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales.

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Table 79. **Main central government tax revenues as % of GDP at market prices  
(Federal/regional countries)**Tableau 79. **Principales recettes fiscales de l'administration centrale en % du PIB aux prix du marché  
(Pays fédéraux/régionaux)**

	1000 Income & profits / Revenu & bénéfices			2000+3000 Social security & payroll / Sécurité sociale & salaires <sup>3</sup>			4000 Property / Patrimoine		
	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>									
Australia / Australie	14.2	15.6	15.9	0.1	0.6	0.0	0.1	0.0	0.0
Austria / Autriche <sup>1</sup>	6.1	10.5	11.9	3.1	4.3	4.1	0.6	0.4	0.3
Belgium / Belgique	14.2	14.6	14.3	0.5	0.6	0.6	1.0	0.6	0.4
Canada	10.4	9.9	8.9	0.0	0.0	1.1	0.0	0.0	0.0
Germany / Allemagne	4.9	4.8	4.5	0.0	0.0	0.0	0.2	0.0	0.0
Mexico / Mexique	..	3.7	5.2	..	0.0	0.0	..	0.0	0.0
Switzerland / Suisse	2.1	2.5	3.6	0.0	0.0	0.0	0.3	0.5	0.3
United States / États-Unis	9.7	10.0	9.4	0.0	0.0	0.0	0.3	0.2	0.1
<i>Unweighted average / Moyenne non pondérée</i>	8.8	9.0	9.2	0.5	0.7	0.7	0.3	0.2	0.2
<b>Regional country / Pays régional</b>									
Spain / Espagne <sup>1,2</sup>	3.5	8.5	4.5	0.0	0.1	0.3	1.1	0.1	0.0

	5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>									
Australia / Australie	1.7	2.5	3.4	4.2	3.1	2.3	0.0	0.1	0.7
Austria / Autriche <sup>1</sup>	5.0	7.6	7.8	3.9	3.1	2.9	0.1	0.7	0.7
Belgium / Belgique	6.3	6.5	6.9	3.0	2.8	2.9	0.4	0.6	0.0
Canada	1.9	2.3	1.8	2.5	1.4	0.8	0.1	0.0	0.0
Germany / Allemagne	3.4	3.5	3.8	3.1	3.1	2.8	0.0	0.0	0.4
Mexico / Mexique	..	2.5	3.7	..	5.3	6.8	..	0.4	0.2
Switzerland / Suisse	2.0	3.1	3.5	2.6	1.8	1.7	0.0	0.1	0.4
United States / États-Unis	0.0	0.0	0.0	1.2	1.0	0.7	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	2.9	3.5	3.9	2.9	2.7	2.6	0.1	0.2	0.3
<b>Regional country / Pays régional</b>									
Spain / Espagne <sup>1,2</sup>	2.5	4.4	1.4	1.5	2.6	0.8	0.0	0.0	0.2

Note: Excluding social security contributions accruing to social security funds. / Sont exclues les cotisations de sécurité sociale versées aux administrations de sécurité sociale.

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Spain is constitutionally a non-federal country but has a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.
3. These comprise only social security contributions accruing to central government. / Ne sont incluses que les cotisations de sécurité sociale versées à l'administration centrale.


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Table 80. **Main central government tax revenues as % of GDP at market prices (Unitary countries)**  
 Tableau 80. **Principales recettes fiscales de l'administration centrale en % du PIB aux prix du marché (Pays unitaires)**

	1000 Income & profits / Revenu & bénéfices			2000+3000 Social security & payroll / Sécurité sociale & salaires <sup>2</sup>			4000 Property / Patrimoine		
	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	4.6	8.3	..	0.5	0.3	..	0.6	0.3
Czech Republic / République tchèque	..	8.7	6.9	..	0.0	0.0	..	0.2	0.3
Denmark / Danemark <sup>1</sup>	12.4	15.3	17.9	0.1	0.2	0.3	0.7	0.7	0.5
Estonia / Estonie	..	6.4	2.9	..	6.9	5.8	..	0.1	0.0
Finland / Finlande	7.1	6.6	5.6	0.8	0.0	0.0	0.7	0.5	0.5
France <sup>1</sup>	5.5	5.6	5.4	0.7	1.1	0.5	0.6	0.6	0.8
Greece / Grèce <sup>1</sup>	2.4	6.2	8.2	0.0	0.4	0.4	1.8	0.9	0.6
Hungary / Hongrie	..	8.6	6.6	..	1.3	1.2	..	0.2	0.7
Iceland / Islande	3.1	5.8	8.4	2.0	2.5	4.0	0.7	1.5	0.9
Ireland / Irlande	8.4	12.8	11.4	0.2	0.5	0.3	0.7	0.7	0.9
Israel / Israël	..	12.3	9.1	..	1.7	1.2	..	1.4	0.5
Italy / Italie	5.1	13.0	12.3	0.0	0.1	0.0	0.8	1.4	1.6
Japan / Japon	6.2	6.6	5.5	0.0	0.0	0.0	0.6	1.1	0.5
Korea / Corée	3.1	5.3	6.7	0.0	0.0	0.0	0.6	0.6	0.9
Luxembourg	11.9	11.8	12.2	0.1	0.1	0.3	1.4	2.3	2.6
Netherlands / Pays-Bas	13.3	10.3	9.2	0.0	0.0	0.0	0.7	0.9	0.4
New Zealand / Nouvelle-Zélande	18.7	21.9	18.3	0.0	0.0	0.0	0.7	0.2	0.0
Norway / Norvège	3.8	7.1	15.7	0.8	0.6	9.6	0.5	0.4	0.6
Poland / Pologne	..	9.6	4.2	..	0.3	0.3	..	0.0	0.0
Portugal	3.3	7.2	7.9	0.5	1.9	1.1	0.5	0.6	0.3
Slovak Republic / République slovaque	..	10.1	5.2	..	0.4	0.2	..	0.1	0.0
Slovenia / Slovénie	..	4.5	3.7	..	0.5	0.2	..	0.0	0.0
Sweden / Suède	8.3	3.8	-0.7	1.7	3.6	8.9	0.4	1.2	0.6
Turkey / Turquie	..	4.2	5.4	..	0.0	0.0	..	0.5	0.8
United Kingdom / Royaume-Uni	15.0	11.8	11.8	0.0	0.0	0.0	0.6	2.0	2.3
Unweighted average / Moyenne non pondérée	8.0	8.8	8.3	0.4	0.9	1.4	0.7	0.8	0.7

	5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	7.5	8.1	..	3.3	1.8	..	-0.1	0.1
Czech Republic / République tchèque	..	5.8	7.1	..	4.5	3.7	..	0.9	0.5
Denmark / Danemark <sup>1</sup>	6.5	9.2	9.7	5.3	5.2	4.2	0.7	0.7	0.9
Estonia / Estonie	..	9.6	8.6	..	2.8	4.6	..	0.3	0.3
Finland / Finlande	5.6	7.7	9.0	5.8	5.4	4.7	..	0.4	0.5
France <sup>1</sup>	8.1	7.3	6.3	2.8	3.0	1.3	0.2	0.1	0.2
Greece / Grèce <sup>1</sup>	3.3	6.2	7.3	4.2	4.3	4.0	0.7	0.5	1.2
Hungary / Hongrie	..	7.3	9.8	..	8.5	4.6	..	0.2	0.3
Iceland / Islande	8.3	9.1	8.1	9.4	4.2	3.8	0.2	0.9	1.0
Ireland / Irlande	4.1	6.7	5.9	7.6	5.0	2.9	0.6	0.6	0.7
Israel / Israël	..	10.6	8.9	..	1.5	1.9	..	0.7	0.7
Italy / Italie	3.5	5.3	5.5	3.4	4.0	3.1	0.3	0.4	0.2
Japan / Japon	0.0	1.4	2.2	2.3	1.6	1.5	0.2	0.2	0.1
Korea / Corée	1.8	3.4	4.0	6.5	3.4	2.7	0.6	0.5	0.4
Luxembourg	3.8	5.0	7.0	2.4	4.3	3.6	0.2	0.2	0.2
Netherlands / Pays-Bas	5.5	6.1	6.5	2.5	3.0	2.9	0.6	0.8	0.7
New Zealand / Nouvelle-Zélande	2.5	8.2	9.9	3.7	3.0	2.0	0.3	0.6	0.6
Norway / Norvège	8.0	8.7	7.7	6.3	6.3	2.9	0.5	0.7	0.4
Poland / Pologne	..	6.2	7.1	..	6.3	4.1	..	0.0	0.1
Portugal	2.1	6.2	7.5	5.5	5.0	3.5	0.5	0.4	0.5
Slovak Republic / République slovaque	..	8.2	6.0	..	4.9	3.2	..	0.9	0.4
Slovenia / Slovénie	..	11.3	8.0	..	3.2	5.0	..	0.3	0.6
Sweden / Suède	4.7	8.8	9.0	4.1	3.6	2.8	0.7	0.3	0.5
Turkey / Turquie	..	4.6	5.1	..	0.9	5.6	..	2.6	0.7
United Kingdom / Royaume-Uni	3.2	6.1	6.9	4.5	4.3	3.6	0.4	0.6	0.4
Unweighted average / Moyenne non pondérée	4.4	7.1	7.2	4.8	4.1	3.4	0.4	0.5	0.5

Note: Excluding social security contributions accruing to social security funds. / Sont exclues les cotisations de sécurité sociale versées aux administrations de sécurité sociale.

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales.
2. These comprise only social security contributions accruing to central government. / Ne sont incluses que les cotisations de sécurité sociale versées à l'administration centrale.

Table 81. Main central government taxes as % of total tax revenues of central government (Federal/regional countries)

Tableau 81. Principales recettes de l'administration centrale en % du total des recettes fiscales de l'administration centrale (Pays fédéraux/régionaux)

	1000 Income & profits / Revenu & bénéfices			1100 Individuals / Personnes physiques			1200 Corporate / Sociétés			2000+3000 Social security & payroll / Sécurité sociale & salaires <sup>3</sup>		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	69.9	71.4	71.4	54.5	52.4	48.2	15.5	19.0	23.3	0.3	2.6	0.2
Austria / Autriche <sup>1</sup>	32.2	39.3	42.8	25.0	31.2	33.5	6.9	4.8	7.8	16.5	16.3	14.8
Belgium / Belgique	56.0	57.0	56.9	45.5	47.9	44.9	10.5	9.0	12.0	2.0	2.2	2.4
Canada	69.4	72.5	70.7	46.7	57.7	53.9	20.9	13.0	14.2	0.0	0.0	8.7
Germany / Allemagne	42.3	41.9	39.3	37.0	38.7	35.4	5.2	3.2	3.9	0.0	0.0	0.0
Mexico / Mexique	..	31.1	32.5	..	..	..	..	..	..	..	0.0	0.0
Switzerland / Suisse	30.2	31.3	37.6	24.0	17.6	16.7	6.3	7.3	14.5	0.0	0.0	0.0
United States / États-Unis	86.5	89.5	92.0	64.9	68.6	70.7	21.6	20.9	21.3	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	55.2	54.3	55.4	42.5	44.9	43.3	12.4	11.0	13.8	2.7	2.6	3.3
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2</sup>	40.6	53.8	63.3	26.3	43.3	34.6	14.3	10.1	25.6	0.0	0.8	4.0

	4000 Property / Patrimoine			5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.6	0.0	0.0	8.3	11.2	15.2	20.8	14.4	10.2	0.1	0.3	2.9
Austria / Autriche <sup>1</sup>	3.0	1.4	1.2	26.7	28.8	28.0	20.9	11.5	10.6	0.7	2.7	2.5
Belgium / Belgique	3.8	2.5	1.6	24.8	25.3	27.6	11.7	10.8	11.4	1.7	2.2	0.0
Canada	0.0	0.0	0.0	12.8	16.9	14.3	17.0	10.6	6.2	0.7	0.0	0.0
Germany / Allemagne	1.9	0.1	0.2	29.1	31.1	32.9	26.7	26.9	24.2	0.0	0.0	3.4
Mexico / Mexique	..	0.0	0.0	..	21.1	23.5	..	44.5	42.9	..	3.4	1.1
Switzerland / Suisse	4.1	6.3	3.6	28.3	38.4	36.8	37.3	22.7	18.0	0.0	1.3	4.0
United States / États-Unis	2.4	1.7	0.9	0.0	0.0	0.0	10.8	8.8	7.2	0.2	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	2.3	1.5	0.9	18.6	21.6	22.3	20.8	18.8	16.3	0.5	1.2	1.7
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2</sup>	12.3	0.6	0.3	29.0	28.1	19.3	17.8	16.4	10.5	0.3	0.3	2.7

Note: Excluding social security contributions accruing to social security funds. / Sont exclues les cotisations de sécurité sociale versées aux administrations de sécurité sociale.

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Spain is constitutionally a non-federal country but has a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.
- These comprise only social security contributions accruing to central government. / Ne sont incluses que les cotisations de sécurité sociale versées à l'administration centrale.


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Table 82. **Main central government taxes as % of total tax revenues of central government (Unitary countries)**  
 Tableau 82. **Principales recettes de l'administration centrale en % du total des recettes fiscales de l'administration centrale (Pays unitaires)**

	1000 Income & profits / Revenu & bénéfices			1100 Individuals / Personnes physiques			1200 Corporate / Sociétés			2000+3000 Social security & payroll / Sécurité sociale & salaires <sup>2</sup>		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	28.1	44.2	..	..	..	..	..	..	..	3.2	1.6
Czech Republic / République tchèque	..	43.3	37.5	..	22.1	19.4	..	21.2	18.1	..	0.0	0.0
Denmark / Danemark <sup>1</sup>	48.1	48.8	53.5	44.1	37.5	38.4	4.0	6.3	8.1	0.2	0.7	0.9
Estonia / Estonie	..	24.5	13.3	..	15.2	6.8	..	9.3	6.5	..	26.4	26.0
Finland / Finlande	35.3	32.0	27.5	31.0	26.0	20.1	4.3	6.0	7.4	4.1	0.1	0.0
France <sup>1</sup>	31.0	31.6	37.4	20.7	20.1	20.4	10.1	11.5	17.0	3.8	6.4	3.8
Greece / Grèce <sup>1</sup>	18.9	33.3	37.8	12.7	18.0	32.0	5.0	9.5	5.2	0.3	2.2	2.1
Hungary / Hongrie	..	32.8	28.4	..	25.3	22.8	..	7.0	5.6	..	4.9	5.0
Iceland / Islande	13.1	24.2	32.1	10.6	20.4	21.5	2.5	3.8	7.4	8.5	10.2	15.2
Ireland / Irlande	38.8	48.6	51.3	32.5	38.5	40.9	6.2	10.1	10.4	0.9	2.0	1.5
Israel / Israël	..	43.7	41.0	..	33.0	24.5	..	10.7	11.9	..	5.9	5.2
Italy / Italie	39.0	53.9	54.3	27.7	41.4	44.2	11.3	13.8	11.7	0.0	0.5	0.0
Japan / Japon	67.2	60.5	55.5	37.8	35.5	29.8	29.4	25.0	25.7	0.0	0.0	0.0
Korea / Corée	24.7	40.5	45.5	9.6	24.2	22.6	10.0	15.8	22.9	0.0	0.0	0.0
Luxembourg	60.0	49.8	46.9	43.2	32.3	32.5	16.8	17.5	14.4	0.7	0.5	1.2
Netherlands / Pays-Bas	58.7	48.8	46.7	45.6	35.0	37.3	13.1	13.8	9.4	0.0	0.0	0.0
New Zealand / Nouvelle-Zélande	72.1	64.7	59.5	58.8	47.5	40.4	12.8	12.5	15.1	0.0	0.0	0.0
Norway / Norvège	19.2	30.0	42.5	16.1	16.9	14.2	3.2	13.0	28.3	4.0	2.7	25.9
Poland / Pologne	..	42.8	26.6	..	31.1	16.1	..	11.7	10.5	..	1.2	1.7
Portugal	26.7	34.1	37.9	..	24.3	25.8	..	9.9	12.1	3.8	8.8	5.5
Slovak Republic / République slovaque	..	40.9	34.7	..	14.3	17.3	..	23.9	15.9	..	1.7	1.3
Slovenia / Slovénie	..	22.9	21.2	..	19.8	14.1	..	2.6	7.1	..	2.5	1.3
Sweden / Suède	41.7	17.9	-3.4	37.9	5.6	-15.6	3.8	12.4	12.2	8.5	17.0	42.0
Turkey / Turquie	..	32.9	30.5	..	25.1	20.2	..	7.8	10.4	..	0.0	0.0
United Kingdom / Royaume-Uni	63.5	47.7	47.2	56.8	37.2	36.4	8.8	10.4	10.7	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	41.1	39.1	38.0	32.3	26.9	24.3	9.4	11.9	12.7	2.2	3.9	5.6

	4000 Property / Patrimoine			5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	3.7	1.7	..	45.1	42.7	..	20.3	9.4	..	-0.4	0.4
Czech Republic / République tchèque	..	1.2	1.5	..	28.8	38.3	..	22.4	20.3	..	4.2	2.5
Denmark / Danemark <sup>1</sup>	2.9	2.2	1.4	25.4	29.4	29.0	20.5	16.7	12.6	2.9	2.2	2.6
Estonia / Estonie	..	0.4	0.0	..	36.8	38.6	..	10.9	20.9	..	1.0	1.3
Finland / Finlande	3.4	2.6	2.7	27.9	37.3	44.4	28.5	26.0	23.1	0.7	1.9	2.2
France <sup>1</sup>	3.2	3.4	5.4	45.1	41.0	43.5	15.5	16.9	8.9	1.4	0.8	1.0
Greece / Grèce <sup>1</sup>	14.1	4.9	2.6	26.9	33.8	33.7	33.9	23.3	18.4	5.9	2.5	5.5
Hungary / Hongrie	..	0.8	3.2	..	27.9	42.3	..	32.6	19.8	..	0.9	1.3
Iceland / Islande	2.8	6.4	3.3	35.1	37.8	30.9	39.5	17.6	14.5	1.0	3.8	3.9
Ireland / Irlande	3.2	2.6	4.2	19.0	25.4	26.7	35.4	19.1	13.0	2.8	2.4	3.3
Israel / Israël	..	4.9	2.2	..	37.7	39.8	..	5.5	8.6	..	2.4	3.1
Italy / Italie	5.9	5.7	6.8	26.9	22.0	24.3	26.2	16.5	13.7	2.0	1.5	0.8
Japan / Japon	6.0	10.1	5.5	0.0	13.2	22.0	24.7	14.3	15.5	2.1	1.9	1.5
Korea / Corée	4.7	4.4	6.1	14.2	25.8	27.4	51.8	25.6	18.2	4.6	3.7	2.8
Luxembourg	7.1	9.9	10.1	19.1	20.9	27.0	11.9	18.1	14.0	1.2	0.8	0.7
Netherlands / Pays-Bas	3.0	4.2	2.0	24.4	28.9	33.1	11.1	14.3	14.6	2.8	3.8	3.6
New Zealand / Nouvelle-Zélande	2.6	0.7	0.1	9.8	24.0	32.1	14.4	8.9	6.4	1.2	1.7	1.9
Norway / Norvège	2.3	1.6	1.7	40.5	36.3	20.8	31.7	26.5	7.8	2.4	3.0	1.2
Poland / Pologne	..	0.0	0.0	..	27.5	44.8	..	28.3	26.3	..	0.2	0.6
Portugal	3.8	2.7	1.3	17.1	29.0	35.9	44.3	23.7	17.0	4.4	1.7	2.3
Slovak Republic / République slovaque	..	0.5	0.0	..	33.2	40.2	..	19.9	21.3	..	3.7	2.5
Slovenia / Slovénie	..	0.2	0.1	..	57.0	45.7	..	15.9	28.5	..	1.5	3.2
Sweden / Suède	2.2	5.8	2.8	23.4	41.3	42.9	20.7	16.6	13.4	3.6	1.4	2.2
Turkey / Turquie	..	3.7	4.6	..	36.1	29.1	..	7.0	31.9	..	20.3	3.8
United Kingdom / Royaume-Uni	2.4	8.1	9.3	13.4	24.6	27.6	19.0	17.4	14.3	1.8	2.2	1.7
<i>Unweighted average / Moyenne non pondérée</i>	4.3	3.6	3.1	23.0	32.0	34.5	26.8	18.6	16.5	2.5	2.8	2.2

Note: Excluding social security contributions accruing to social security funds. / Sont exclues les cotisations de sécurité sociale versées aux administrations de sécurité sociale.

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales.
2. These comprise only social security contributions accruing to central government. / Ne sont incluses que les cotisations de sécurité sociale versées à l'administration centrale.


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Table 83. **Main state government tax revenues as % of GDP at market prices  
(Federal/regional countries)**  
 Tableau 83. **Principales recettes fiscales des administrations d'états en % du PIB aux prix du marché  
(Pays fédéraux/régionaux)**

	1000 Income & profits / Revenu & bénéfices			2000 Social security / Sécurité sociale			3000 Payroll / Salaires			4000 Property / Patrimoine		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	1.4	1.3	1.4	1.1	1.5	1.4
Austria / Autriche <sup>1,2</sup>	1.7	0.3	0.3	0.1	0.2	0.1	0.0	0.1	0.1	0.1	0.0	0.0
Belgium / Belgique <sup>2</sup>	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	0.6	1.6
Canada	4.5	6.3	5.5	0.0	0.0	0.8	0.0	0.8	0.7	0.2	0.8	0.4
Germany / Allemagne <sup>2</sup>	4.8	4.1	4.2	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.4
Mexico / Mexique	..	0.0	0.0	..	0.0	0.0	..	0.1	0.3	..	0.1	0.1
Switzerland / Suisse	4.7	4.7	5.2	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9
United States / États-Unis	1.5	2.1	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.1
<i>Unweighted average / Moyenne non pondérée</i>	2.9	2.2	2.2	0.0	0.0	0.1	0.2	0.3	0.3	0.5	0.6	0.6
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	..	0.1	4.3	..	0.0	0.0	..	0.0	0.0	..	0.8	0.8

	5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			5200 Taxes on use of goods / Impôts sur utilisation des biens			6000 Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	0.6	0.9	0.7	0.9	1.6	0.6	0.0	0.0	0.0
Austria / Autriche <sup>1,2</sup>	1.3	0.0	0.0	0.5	0.1	0.1	0.2	0.0	0.0	0.0	0.0	0.0
Belgium / Belgique <sup>2</sup>	..	0.0	0.0	..	0.0	0.0	..	0.2	0.6	..	0.0	0.0
Canada	2.0	2.6	2.7	1.7	2.0	1.7	1.8	0.5	0.5	0.0	0.0	0.0
Germany / Allemagne <sup>2</sup>	1.7	2.8	3.2	0.2	0.1	0.1	0.5	0.4	0.0	0.0	0.0	0.0
Mexico / Mexique	..	0.0	0.0	..	0.0	0.0	..	0.0	0.1	..	0.0	0.0
Switzerland / Suisse	0.0	0.0	0.0	0.1	0.1	0.2	0.4	0.4	0.4	0.0	0.0	0.0
United States / États-Unis	1.5	1.8	1.5	1.1	0.9	0.8	0.5	0.4	0.5	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	1.1	0.9	0.9	0.7	0.5	0.5	0.7	0.4	0.3	0.0	0.0	0.0
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	..	0.1	3.5	..	0.4	1.7	..	0.0	0.0	..	0.0	0.1

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Payments to the European Union are excluded from these comparisons. / Les versements à l'Union européenne ne sont pas retenus dans ces comparaisons.
3. Spain is constitutionally a non-federal country but has a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.


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Table 84. **Main local government tax revenues as % of GDP at market prices**  
**(Federal/regional countries)**  
 Tableau 84. **Principales recettes fiscales des administrations locales en % du PIB aux prix du marché**  
**(Pays fédéraux/régionaux)**

	1000 Income & profits / Revenu & bénéfices			2000 Social security / Sécurité sociale			3000 Payroll / Salaires			4000 Property / Patrimoine		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1	1.0	0.9
Austria / Autriche <sup>1,2</sup>	1.8	0.0	0.0	0.1	0.1	0.1	0.5	0.8	0.8	0.5	0.2	0.2
Belgium / Belgique <sup>2</sup>	1.1	1.5	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4	1.2
Canada	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.7	2.9	2.8
Germany / Allemagne <sup>2</sup>	2.1	2.1	2.4	0.0	0.0	0.0	0.3	0.0	0.0	0.6	0.5	0.4
Mexico / Mexique	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	0.1	0.2
Switzerland / Suisse	3.9	3.8	3.5	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.6	0.6
United States / États-Unis	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	3.0	2.6	2.7
<i>Unweighted average / Moyenne non pondérée</i>	1.3	1.0	0.8	0.0	0.0	0.0	0.1	0.1	0.1	1.3	1.0	1.1
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	0.4	0.5	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.8	1.2

	5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			5200 Taxes on use of goods / Impôts sur utilisation des biens			6000 Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1,2</sup>	0.9	0.0	0.0	0.6	0.3	0.1	0.0	0.1	0.1	0.1	0.0	0.0
Belgium / Belgique <sup>2</sup>	0.0	0.0	0.0	0.3	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.3	0.4	0.0
Germany / Allemagne <sup>2</sup>	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico / Mexique	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0
Switzerland / Suisse	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
United States / États-Unis	0.3	0.4	0.4	0.1	0.2	0.2	0.1	0.2	0.2	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	0.2	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	0.2	0.4	0.5	0.0	0.1	0.2	0.0	0.7	0.4	0.0	0.1	0.2

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
2. Payments to the European Union are excluded from these comparisons. / Les versements à L'Union européenne ne sont pas retenus dans ces comparaisons.
3. Spain is constitutionally a non-federal country but has a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.


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Table 85. **Main state government taxes as % of total tax revenues of state government (Federal/regional countries)**Tableau 85. **Principaux impôts des administrations d'états en % du total des recettes fiscales des administrations d'états (Pays fédéraux/régionaux)**

	1000 Income & profits / Revenu & bénéfices			2000 Social security / Sécurité sociale			3000 Payroll / Salaires			4000 Property / Patrimoine		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	35.3	25.1	32.8	26.6	28.1	34.5
Austria / Autriche <sup>1,2</sup>	44.2	42.3	46.7	1.8	24.0	21.9	0.0	10.2	8.8	1.8	2.4	2.1
Belgium / Belgique <sup>2</sup>	..	4.7	0.0	..	0.0	0.5	..	0.0	0.0	..	70.4	71.4
Canada	43.6	48.7	45.0	0.0	0.0	6.6	0.0	6.0	5.3	2.3	6.0	3.5
Germany / Allemagne <sup>2</sup>	62.8	51.9	53.5	0.0	0.0	0.0	0.0	0.0	0.0	6.2	6.1	5.4
Mexico / Mexique	..	0.0	0.0	..	0.0	0.0	..	45.3	53.7	..	44.5	18.1
Switzerland / Suisse	77.7	78.3	78.9	0.0	0.0	0.0	0.0	0.0	0.0	14.3	14.7	13.2
United States / États-Unis	31.6	38.8	41.2	0.0	0.0	0.0	0.0	0.0	0.0	4.1	3.6	2.1
<i>Unweighted average / Moyenne non pondérée</i>	43.3	33.1	33.2	0.3	3.0	3.6	5.9	10.8	12.6	9.2	22.0	18.8
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	..	8.5	41.4	..	0.0	0.0	..	0.0	0.0	..	55.9	7.7

	5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			5200 Taxes on use of goods / Impôts sur utilisation des biens			6000 Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	16.0	17.3	17.5	22.0	29.5	15.3	0.0	0.0	0.0
Austria / Autriche <sup>1,2</sup>	33.9	0.0	0.0	13.5	12.2	8.4	4.4	5.0	6.7	0.4	4.0	5.4
Belgium / Belgique <sup>2</sup>	..	0.0	0.0	..	3.5	1.6	..	21.4	26.1	..	0.0	0.5
Canada	19.6	19.9	21.7	16.8	15.5	14.1	17.8	3.8	3.8	0.0	0.0	0.0
Germany / Allemagne <sup>2</sup>	21.8	35.4	39.9	2.8	1.8	1.2	6.4	4.7	0.0	0.0	0.0	0.0
Mexico / Mexique	..	0.0	0.0	..	0.3	3.7	..	6.4	18.5	..	3.5	6.1
Switzerland / Suisse	0.0	0.0	0.0	1.5	1.0	2.6	6.4	5.9	5.3	0.0	0.0	0.0
United States / États-Unis	30.8	33.2	30.5	23.6	16.1	16.3	10.0	8.3	9.9	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	17.7	11.1	11.5	12.4	8.5	8.2	11.2	10.6	10.7	0.1	0.9	1.5
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	..	9.2	33.6	..	23.6	16.4	..	0.6	0.3	..	2.2	0.7

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Payments to the European Union are excluded from these comparisons. / Les versements à L'Union européenne ne sont pas retenus dans ces comparaisons.
- Spain is constitutionally a non-federal country but has a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.

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Table 86. **Main local government taxes as % of total tax revenues of local governments (Federal/regional countries)**  
 Tableau 86. **Principaux impôts locaux en % du total des recettes fiscales des administrations locales (Pays fédéraux/régionaux)**

	1000 Income & profits / Revenu & bénéfices			2000 Social security / Sécurité sociale			3000 Payroll / Salaires			4000 Property / Patrimoine		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
Austria / Autriche <sup>1,2</sup>	38.9	1.5	0.0	1.3	8.6	9.6	11.5	50.0	63.1	11.2	13.2	14.8
Belgium / Belgique <sup>2</sup>	66.3	71.7	33.7	2.6	1.9	0.3	0.0	0.0	0.0	15.0	18.8	58.0
Canada	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.3	85.7	97.4
Germany / Allemagne <sup>2</sup>	69.4	79.5	79.3	0.0	0.0	0.0	9.0	0.0	0.0	20.3	19.3	14.7
Mexico / Mexique	..	0.5	0.0	..	0.0	0.0	..	0.2	0.0	..	77.5	81.6
Switzerland / Suisse	85.5	85.8	84.8	0.0	0.0	0.0	0.0	0.0	0.0	14.3	13.3	13.7
United States / États-Unis	4.3	5.8	5.8	0.0	0.0	0.0	0.0	0.0	0.0	81.9	72.9	72.5
<i>Unweighted average / Moyenne non pondérée</i>	37.8	30.6	25.4	0.5	1.3	1.2	2.9	6.3	7.9	47.3	50.1	56.6
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	57.3	19.8	20.5	0.0	0.0	0.0	0.0	0.0	0.0	8.5	29.6	39.0

	5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			5200 Taxes on use of goods / Impôts sur utilisation des biens			6000 Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
<b>Federal countries / Pays fédéraux</b>												
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche <sup>1,2</sup>	19.7	0.0	0.0	14.1	19.5	3.9	1.0	5.2	5.9	2.4	2.0	2.6
Belgium / Belgique <sup>2</sup>	0.0	0.0	0.0	14.6	6.8	6.5	1.5	0.9	1.5	0.0	0.0	0.0
Canada	0.2	0.1	0.2	0.2	0.0	0.1	2.1	1.2	1.8	9.2	12.9	0.6
Germany / Allemagne <sup>2</sup>	0.0	0.0	4.7	0.5	0.5	0.8	0.4	0.3	0.4	0.4	0.3	0.1
Mexico / Mexique	..	0.0	0.0	..	16.4	3.0	..	0.2	0.4	..	5.1	15.0
Switzerland / Suisse	0.0	0.0	0.0	0.2	0.7	1.3	0.1	0.2	0.2	0.0	0.0	0.0
United States / États-Unis	7.1	10.8	11.3	3.6	4.8	4.6	3.1	5.7	5.8	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	3.8	1.4	2.0	4.7	6.1	2.5	1.2	1.7	2.0	1.7	2.5	2.3
<b>Regional country / Pays régional</b>												
Spain / Espagne <sup>1,2,3</sup>	31.0	14.8	15.4	3.2	4.1	6.1	0.0	26.9	13.8	0.0	4.7	5.2

- The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Austria where it has been allocated to the social security contributions heading. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales, sauf pour l'Autriche, où ce transfert a été réparti entre les rubriques relatives aux cotisations de sécurité sociale.
- Payments to the European Union are excluded from these comparisons. / Les versements à L'Union européenne ne sont pas retenus dans ces comparaisons.
- Spain is constitutionally a non-federal country but has a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.


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Table 87. **Main local government tax revenues as % of GDP at market prices (Unitary countries)**  
 Tableau 87. **Principaux impôts locaux en % du PIB aux prix du marché (Pays unitaires)**

	1000 Income & profits / Revenu & bénéfices			4000 Property / Patrimoine			5110 General taxes / Impôts généraux		
	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	0.0	0.0	..	0.5	0.6	..	0.0	0.0
Czech Republic / République tchèque	..	0.0	0.0	..	0.2	0.2	..	0.0	0.0
Denmark / Danemark <sup>1,2</sup>	9.9	14.3	11.3	1.6	1.0	1.3	0.0	0.0	0.0
Estonia / Estonie	..	4.5	3.8	..	0.3	0.3	..	0.0	0.0
Finland / Finlande	8.5	9.5	9.1	0.0	0.4	0.6	0.0	0.0	0.0
France	0.0	0.0	0.0	1.2	2.2	3.0	0.0	0.0	0.0
Greece / Grèce	0.1	0.0	0.0	0.0	0.1	1.3	0.1	0.0	0.0
Hungary / Hongrie	..	0.0	0.0	..	0.3	0.5	..	0.7	1.7
Iceland / Islande	3.5	4.5	7.6	0.8	1.2	1.6	0.0	0.6	0.0
Ireland / Irlande	0.0	0.0	0.0	2.0	0.7	1.0	0.0	0.0	0.0
Israel / Israël	..	0.0	0.0	..	1.9	2.2	..	0.0	0.0
Italy / Italie	0.2	0.6	1.7	0.0	0.8	1.1	0.0	0.0	0.4
Japan / Japon	2.9	3.5	3.6	1.3	2.1	2.1	0.0	0.0	0.5
Korea / Corée	0.3	0.4	0.7	0.8	2.1	1.7	0.0	0.0	0.2
Luxembourg	1.5	2.1	1.4	0.2	0.1	0.1	0.0	0.0	0.0
Netherlands / Pays-Bas	0.1	0.0	0.0	0.2	0.7	0.7	0.0	0.0	0.0
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	1.9	1.7	2.0	0.0	0.0	0.0
Norway / Norvège	8.1	7.2	4.7	0.5	0.8	0.6	0.0	0.0	0.0
Poland / Pologne	..	1.4	2.4	..	1.0	1.2	..	0.0	0.0
Portugal	0.0	0.3	0.6	0.0	0.4	0.9	0.0	0.4	0.2
Slovak Republic / République slovaque	..	0.0	0.0	..	0.4	0.4	..	0.0	0.0
Slovenia / Slovénie	..	1.8	3.2	..	0.5	0.6	..	0.0	0.0
Sweden / Suède	11.3	14.1	15.2	0.0	0.0	0.4	0.0	0.0	0.0
Turkey / Turquie	..	0.6	0.6	..	0.0	0.3	..	0.7	0.6
United Kingdom / Royaume-Uni	0.0	0.0	0.0	3.7	1.2	1.6	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	2.9	2.6	2.6	0.9	0.8	1.1	0.0	0.1	0.1

	5120 Specific goods and services / Biens et services déterminés			5200 Taxes on use of goods / Impôts sur utilisation des biens			Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	0.2	0.2	..	0.5	0.6	..	0.0	0.0
Czech Republic / République tchèque	..	0.0	0.0	..	0.1	0.2	..	0.0	0.0
Denmark / Danemark <sup>1,2</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estonia / Estonie	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0
Finland / Finlande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.1	0.3	1.2	0.1	0.3	0.2	1.2	1.8	1.4
Greece / Grèce	0.2	0.1	0.0	0.1	0.0	0.0	0.1	0.0	0.0
Hungary / Hongrie	..	0.0	0.0	..	0.0	0.3	..	0.0	0.0
Iceland / Islande	0.4	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0
Ireland / Irlande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Israel / Israël	..	0.0	0.0	..	0.1	0.1	..	0.0	0.0
Italy / Italie	0.0	0.2	0.7	0.0	0.3	0.6	0.0	0.3	2.5
Japan / Japon	0.8	0.6	0.5	0.3	0.3	0.4	0.0	0.1	0.1
Korea / Corée	0.2	0.6	0.3	0.2	0.4	0.5	0.0	0.1	0.5
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0
Netherlands / Pays-Bas	0.0	0.0	0.0	0.1	0.3	0.6	0.0	0.0	0.0
New Zealand / Nouvelle-Zélande	0.1	0.0	0.0	0.1	0.2	0.2	0.0	0.0	0.0
Norway / Norvège	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.0
Poland / Pologne	..	0.0	0.0	..	0.2	0.3	..	0.0	0.1
Portugal	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0
Slovak Republic / République slovaque	..	0.1	0.0	..	0.0	0.2	..	0.0	0.2
Slovenia / Slovénie	..	0.1	0.1	..	0.0	0.1	..	0.0	0.0
Sweden / Suède	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey / Turquie	..	0.1	0.6	..	0.0	0.1	..	0.7	0.3
United Kingdom / Royaume-Uni	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.1	0.2


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Table 88. **Main local government taxes as % of total tax revenues of local governments (Unitary countries)**  
 Tableau 88. **Principaux impôts locaux en % du total des recettes fiscales des administrations locales (Pays unitaires)**

	1000 Income & profits / Revenu & bénéfices			1100 Of individuals / Personnes physiques			1200 Corporate / Sociétés			4000 Property / Patrimoine		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	45.0	41.7
Czech Republic / République tchèque	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	76.7	55.8
Denmark / Danemark <sup>1</sup>	86.3	93.5	89.3	84.7	91.6	87.3	1.6	1.9	2.0	13.5	6.4	10.5
Estonia / Estonie	..	93.9	89.8	..	93.9	89.8	..	0.0	0.0	..	5.5	7.9
Finland / Finlande	99.8	95.4	93.3	89.9	85.2	87.1	9.9	10.2	6.2	0.0	4.5	6.6
France	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	46.0	47.8	51.6
Greece / Grèce	16.5	0.0	0.0	11.0	0.0	0.0	0.0	0.0	0.0	6.6	55.0	95.8
Hungary / Hongrie	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	28.9	20.1
Iceland / Islande	65.1	71.9	82.0	62.0	71.9	82.0	3.1	0.0	0.0	15.3	19.3	17.6
Ireland / Irlande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	87.9	93.8
Israel / Israël	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	93.5	94.8
Italy / Italie	80.0	27.6	24.9	48.0	0.7	23.2	32.0	0.5	1.7	17.5	38.6	16.0
Japan / Japon	54.8	52.7	50.0	26.3	30.5	34.5	28.5	22.2	15.5	24.9	31.6	29.4
Korea / Corée	23.0	11.1	17.7	0.0	7.4	9.8	0.0	3.7	7.9	54.5	58.5	44.4
Luxembourg	74.6	92.8	91.3	0.0	0.0	0.0	74.6	92.8	91.3	9.3	5.9	6.8
Netherlands / Pays-Bas	15.4	0.0	0.0	15.4	0.0	0.0	0.0	0.0	0.0	54.2	69.2	52.4
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	89.1	89.9	90.4
Norway / Norvège	91.9	89.7	87.9	86.3	81.6	87.9	5.7	8.2	0.0	5.2	9.7	10.7
Poland / Pologne	..	53.6	59.4	..	48.4	48.4	..	5.1	11.0	..	37.9	30.4
Portugal	50.0	28.2	29.5	..	14.2	19.4	..	14.1	10.1	0.0	29.1	45.1
Slovak Republic / République slovaque	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	83.4	52.1
Slovenia / Slovénie	..	75.8	78.5	..	74.9	78.5	..	0.0	0.0	..	20.7	15.3
Sweden / Suède	99.6	99.7	97.3	91.5	99.7	97.3	8.2	0.0	0.0	0.0	0.0	2.7
Turkey / Turquie	..	28.1	26.0	..	21.4	17.1	..	6.7	8.9	..	2.0	14.0
United Kingdom / Royaume-Uni	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
<i>Unweighted average / Moyenne non pondérée</i>	47.3	36.6	36.7	34.3	28.9	30.5	10.9	6.6	6.2	33.5	41.9	40.2

	5110 General taxes / Impôts généraux			5120 Specific goods and services / Biens et services déterminés			5200 Taxes on use of goods / Impôts sur utilisation des biens			Other taxes / Autres impôts		
	1975	1995	2012	1975	1995	2012	1975	1995	2012	1975	1995	2012
Chile / Chili	..	0.0	0.0	..	15.1	16.4	..	40.0	41.9	..	0.0	0.0
Czech Republic / République tchèque	..	0.0	0.0	..	2.5	1.4	..	20.8	42.7	..	0.0	0.0
Denmark / Danemark <sup>1</sup>	0.0	0.0	0.0	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Estonia / Estonie	..	0.1	0.6	..	0.1	0.4	..	0.4	1.2	..	0.0	0.0
Finland / Finlande	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1
France	0.0	0.0	0.0	4.8	7.4	20.7	3.2	6.9	3.4	46.0	37.9	24.2
Greece / Grèce	9.0	2.9	0.2	32.9	24.4	3.3	18.7	17.6	0.8	16.3	0.0	0.0
Hungary / Hongrie	..	63.5	68.3	..	1.3	1.1	..	4.5	10.5	..	1.8	0.0
Iceland / Islande	0.0	8.8	0.0	7.9	0.0	0.0	0.0	0.0	0.4	11.7	0.0	0.0
Ireland / Irlande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.1	6.2
Israel / Israël	..	0.0	0.0	..	0.0	0.0	..	6.5	5.2	..	0.0	0.0
Italy / Italie	0.0	0.0	5.6	0.0	7.3	9.6	2.5	13.8	8.1	0.0	12.7	35.7
Japan / Japon	0.0	0.0	7.4	15.1	9.6	6.9	4.9	5.0	5.1	0.2	1.0	1.1
Korea / Corée	0.0	0.0	5.6	11.7	16.1	7.7	10.8	11.5	12.4	0.0	2.8	12.3
Luxembourg	0.0	0.0	0.0	0.9	0.8	1.2	0.0	0.2	0.2	15.2	0.2	0.4
Netherlands / Pays-Bas	0.0	0.0	0.0	2.7	1.6	1.8	27.7	29.2	43.6	0.0	0.0	2.2
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	6.7	1.8	0.7	4.2	8.3	8.9	0.0	0.0	0.0
Norway / Norvège	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	1.4	2.9	0.0	0.0
Poland / Pologne	..	0.0	0.0	..	0.0	0.0	..	8.5	6.9	..	0.0	3.3
Portugal	0.0	29.7	11.8	0.0	11.6	6.7	50.0	0.5	6.0	0.0	0.9	0.9
Slovak Republic / République slovaque	..	0.0	0.0	..	10.3	1.8	..	0.9	22.2	..	5.5	23.9
Slovenia / Slovénie	..	0.0	0.0	..	2.8	3.5	..	0.0	2.8	..	0.8	0.0
Sweden / Suède	0.0	0.0	0.0	0.3	0.3	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Turkey / Turquie	..	30.8	24.9	..	6.0	22.3	..	0.5	2.2	..	32.7	10.6
United Kingdom / Royaume-Uni	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	0.6	5.4	5.0	5.2	4.8	4.2	7.6	7.0	9.0	5.8	4.3	4.8

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. / Le total des recettes fiscales a été diminué du montant de tout transfert en capital représentant les impôts non perçus. Le transfert en capital a été réparti entre les différentes rubriques en proportion des recettes fiscales.


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Table 89. Australia, tax revenues by sub-sectors of government

Million AUD

	Federal government					State/Regional				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 831</b>	<b>39 435</b>	<b>82 615</b>	<b>175 929</b>	<b>241 728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	9 213	32 673	60 602	118 494	162 993	..	..	..	..	..
1200 Corporate	2 618	6 762	22 013	57 435	78 735	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>54</b>	<b>56</b>	<b>3 065</b>	<b>369</b>	<b>646</b>	<b>1 171</b>	<b>3 364</b>	<b>7 120</b>	<b>13 095</b>	<b>20 801</b>
<b>4000 Taxes on property</b>	<b>103</b>	<b>260</b>	<b>8</b>	<b>14</b>	<b>13</b>	<b>883</b>	<b>2 770</b>	<b>7 988</b>	<b>16 913</b>	<b>21 922</b>
4100 Recurrent taxes on immovable property	12	31	0	0	0	217	706	1 840	4 549	7 734
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	87	0	0	0	0	227	6	0	0	0
4400 Taxes on financial and capital transactions	4	229	8	14	13	439	2 058	6 148	12 364	14 188
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>4 932</b>	<b>19 087</b>	<b>30 004</b>	<b>68 983</b>	<b>95 976</b>	<b>1 262</b>	<b>4 630</b>	<b>13 295</b>	<b>14 452</b>	<b>20 775</b>
5100 Taxes on production, sale, transfer, etc	4 919	18 890	29 613	67 822	85 999	532	1 783	4 923	8 166	11 088
5110 General taxes	1 408	5 728	12 970	40 086	51 462	0	0	0	0	0
5120 Taxes on specific goods and services	3 511	13 162	16 643	27 736	34 537	532	1 783	4 923	8 166	11 088
5130 Unallocable between 5110 and 5120	0	0	0	0	..	0	0	0	0	0
5200 Taxes on use of goods and perform activities	13	197	391	1 161	9 977	730	2 847	8 372	6 286	9 687
5300 Unallocable between 5100 and 5200	0	0	0	0	..	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>16 920</b>	<b>58 838</b>	<b>115 692</b>	<b>245 295</b>	<b>338 363</b>	<b>3 316</b>	<b>10 764</b>	<b>28 403</b>	<b>44 460</b>	<b>63 498</b>

Million AUD

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>883</b>	<b>2 627</b>	<b>5 134</b>	<b>8 726</b>	<b>14 027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	883	2 627	5 134	8 726	14 027	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	0	0	0	0	0
5110 General taxes	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	10	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>883</b>	<b>2 637</b>	<b>5 134</b>	<b>8 726</b>	<b>14 027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Table 90. Austria, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 064</b>	<b>6 436</b>	<b>18 417</b>	<b>28 497</b>	<b>37 663</b>	<b>865</b>	<b>2 927</b>	<b>547</b>	<b>742</b>	<b>985</b>
1100 Of individuals	2 381	5 389	14 614	22 045	29 437	834	2 738	459	637	852
1200 Corporate	655	1 032	2 267	5 314	6 828	31	189	88	104	134
1300 Unallocable between 1100 and 1200	27	15	1 536	1 138	1 398	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>352</b>	<b>1 687</b>	<b>4 243</b>	<b>5 720</b>	<b>6 744</b>	<b>34</b>	<b>137</b>	<b>311</b>	<b>409</b>	<b>463</b>
2100 Employees	225	1 003	2 379	2 978	3 474	34	137	310	395	435
2200 Employers	127	684	1 830	2 498	2 970	0	0	0	0	0
2300 Self-employed or non-employed	0	0	34	243	301	0	0	1	14	28
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>1 217</b>	<b>1 654</b>	<b>3 394</b>	<b>4 384</b>	<b>6 278</b>	<b>0</b>	<b>255</b>	<b>132</b>	<b>156</b>	<b>187</b>
<b>4000 Taxes on property</b>	<b>282</b>	<b>517</b>	<b>655</b>	<b>801</b>	<b>1 089</b>	<b>35</b>	<b>57</b>	<b>31</b>	<b>36</b>	<b>43</b>
4100 Recurrent taxes on immovable property	18	28	32	32	33	15	26	31	36	43
4200 Recurrent taxes on net wealth	226	388	58	0	0	10	9	0	0	0
4300 Estate, inheritance and gift taxes	24	49	82	140	21	10	21	0	0	0
4400 Taxes on financial and capital transactions	14	52	483	629	1 025	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	11	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>4 554</b>	<b>10 021</b>	<b>19 756</b>	<b>29 030</b>	<b>35 737</b>	<b>1 013</b>	<b>2 142</b>	<b>222</b>	<b>234</b>	<b>318</b>
5100 Taxes on production, sale, transfer, etc	4 549	9 649	18 900	27 541	33 942	926	1 929	158	139	176
5110 General taxes	2 545	6 186	13 468	19 466	24 601	662	1 644	0	0	0
5120 Taxes on specific goods and services	1 991	3 424	5 388	8 030	9 338	264	285	158	139	176
5130 Unallocable between 5110 and 5120	14	38	44	45	3	0	0	0	0	0
5200 Taxes on use of goods and perform activities	5	372	856	1 489	1 795	87	213	64	95	142
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>52</b>	<b>328</b>	<b>379</b>	<b>554</b>	<b>416</b>	<b>8</b>	<b>20</b>	<b>51</b>	<b>64</b>	<b>115</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>9 521</b>	<b>20 644</b>	<b>46 844</b>	<b>68 986</b>	<b>87 928</b>	<b>1 955</b>	<b>5 538</b>	<b>1 295</b>	<b>1 640</b>	<b>2 111</b>

Million EUR

	Local government					Social Security Funds <sup>1</sup>				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>887</b>	<b>1 781</b>	<b>46</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	771	1 544	19	0	0	..	..	..	..	..
1200 Corporate	115	237	26	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>29</b>	<b>102</b>	<b>258</b>	<b>393</b>	<b>410</b>	<b>4 667</b>	<b>11 489</b>	<b>21 220</b>	<b>29 093</b>	<b>37 726</b>
2100 Employees	29	102	207	297	308	1 840	4 315	8 122	10 801	14 079
2200 Employers	0	0	50	95	102	2 375	6 016	10 929	14 102	18 187
2300 Self-employed or non-employed	0	0	0	0	0	453	1 158	2 168	4 190	5 459
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>262</b>	<b>495</b>	<b>1 492</b>	<b>2 035</b>	<b>2 692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>254</b>	<b>457</b>	<b>395</b>	<b>539</b>	<b>633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	139	253	395	539	633	..	..	..	..	..
4200 Recurrent taxes on net wealth	35	21	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	81	183	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>792</b>	<b>1 578</b>	<b>738</b>	<b>302</b>	<b>416</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	769	1 510	582	134	165	..	..	..	..	..
5110 General taxes	448	1 026	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	321	484	582	134	165	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	24	68	155	168	251	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>55</b>	<b>103</b>	<b>59</b>	<b>101</b>	<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>2 279</b>	<b>4 516</b>	<b>2 986</b>	<b>3 369</b>	<b>4 264</b>	<b>4 667</b>	<b>11 489</b>	<b>21 220</b>	<b>29 093</b>	<b>37 726</b>

Note: Including Vat own resources of the European Union: 2012 = 326.6 and excluding customs duties collected on behalf of the European Union: 2012 = 343.5.

1. These include social security funds whose contributions are controlled by sub-central levels of government. They account for 1.9 percent of contributions in 2012.

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Tableau 91. Belgique, recettes fiscales par sous-secteurs d'administration

Million EUR

	Administration fédérale					Administration d'État/Régions				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>8 534</b>	<b>20 536</b>	<b>30 899</b>	<b>46 230</b>	<b>55 385</b>	..	..	<b>79</b>	<b>0</b>	<b>-3</b>
1100 Des personnes physiques	6 929	17 821	25 973	36 165	43 677	..	..	79	..	-3
1200 Des sociétés	1 596	2 706	4 880	10 029	11 680	..	..	0	..	0
1300 Non-ventilables entre 1100 et 1200	10	9	46	37	28	..	..	0	..	0
<b>2000 Cotisations de sécurité sociale</b>	<b>299</b>	<b>866</b>	<b>1 181</b>	<b>1 904</b>	<b>2 353</b>	..	..	<b>0</b>	<b>38</b>	<b>41</b>
2100 A la charge des salariés	264	716	854	1 125	1 391	..	..	..	10	11
2200 A la charge des employeurs	36	150	228	608	749	..	..	..	27	29
2300 A charge des travailleurs indép. ou sans emploi	0	0	99	171	213	..	..	..	0	0
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	..	..	..	0	0
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Impôts sur le patrimoine</b>	<b>583</b>	<b>1 090</b>	<b>1 340</b>	<b>873</b>	<b>1 584</b>	..	..	<b>1 168</b>	<b>4 669</b>	<b>6 338</b>
4100 Impôts périodiques sur la propriété immobilière	12	25	25	41	36	..	..	83	192	220
4200 Impôts périodiques sur l'actif net	0	0	8	189	682	..	..	0	0	0
4300 Impôts sur mut. par décès, succ. et donations	178	326	42	0	0	..	..	647	1 749	2 739
4400 Impôts sur transact. mobilières et immob.	393	739	1 193	521	403	..	..	438	2 728	3 379
4500 Impôts non-périodiques	0	0	73	123	463	..	..	0	0	0
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	0	0	0
<b>5000 Impôts sur les biens et services</b>	<b>5 813</b>	<b>12 732</b>	<b>20 795</b>	<b>29 771</b>	<b>37 970</b>	..	..	<b>412</b>	<b>2 044</b>	<b>2 455</b>
5100 Impôts sur production, vente, transfert, etc.	5 562	11 990	19 610	29 529	37 962	..	..	58	76	139
5110 Impôts généraux	3 776	8 735	13 738	21 362	26 862	..	..	0	0	0
5120 Impôts sur biens et services déterminés	1 785	3 255	5 872	8 166	11 100	..	..	58	76	139
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	..	..	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	249	740	1 178	234	2	..	..	355	1 968	2 317
5300 Non-ventilables entre 5100 et 5200	3	2	6	8	7	..	..	0	0	0
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>68</b>	<b>45</b>
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	0	0
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	68	45
<b>Recettes fiscales totales</b>	<b>15 230</b>	<b>35 224</b>	<b>54 215</b>	<b>78 778</b>	<b>97 293</b>	..	..	<b>1 659</b>	<b>6 819</b>	<b>8 876</b>

Million EUR

	Administrations locales					Administrations de sécurité sociale <sup>1</sup>				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>683</b>	<b>1 868</b>	<b>3 106</b>	<b>2 272</b>	<b>2 687</b>	<b>0</b>	<b>90</b>	<b>335</b>	<b>825</b>	<b>1 094</b>
1100 Des personnes physiques	675	1 868	3 106	2 272	2 687	..	90	335	825	1 094
1200 Des sociétés	8	0	0	0	0	..	0	0	0	0
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	..	0	0	0	0
<b>2000 Cotisations de sécurité sociale</b>	<b>27</b>	<b>94</b>	<b>81</b>	<b>23</b>	<b>23</b>	<b>6 709</b>	<b>16 581</b>	<b>28 454</b>	<b>39 352</b>	<b>52 372</b>
2100 A la charge des salariés	27	94	81	20	18	1 749	4 870	8 268	11 558	14 914
2200 A la charge des employeurs	0	0	0	3	4	4 347	10 121	17 641	24 323	32 675
2300 A charge des travailleurs indép. ou sans emploi	0	0	0	0	0	612	1 590	2 545	3 471	4 783
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	0	0	0	0	0
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>8</b>
<b>4000 Impôts sur le patrimoine</b>	<b>154</b>	<b>377</b>	<b>815</b>	<b>3 599</b>	<b>4 633</b>	<b>0</b>	<b>80</b>	<b>121</b>	<b>229</b>	<b>318</b>
4100 Impôts périodiques sur la propriété immobilière	154	377	815	3 599	4 633	..	0	0	0	0
4200 Impôts périodiques sur l'actif net	0	0	0	0	0	..	0	0	0	0
4300 Impôts sur mut. par décès, succ. et donations	0	0	0	0	0	..	0	0	0	0
4400 Impôts sur transact. mobilières et immob.	0	0	0	0	0	..	0	0	0	0
4500 Impôts non-périodiques	0	0	0	0	0	..	0	0	0	0
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	80	121	229	318
<b>5000 Impôts sur les biens et services</b>	<b>166</b>	<b>223</b>	<b>332</b>	<b>523</b>	<b>639</b>	<b>14</b>	<b>113</b>	<b>330</b>	<b>1 237</b>	<b>1 421</b>
5100 Impôts sur production, vente, transfert, etc.	150	206	295	437	522	14	113	330	1 237	1 421
5110 Impôts généraux	0	0	0	0	0	0	0	29	373	226
5120 Impôts sur biens et services déterminés	150	206	295	437	522	14	113	301	865	1 195
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	16	17	37	87	117	0	0	0	0	0
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>1 029</b>	<b>2 562</b>	<b>4 335</b>	<b>6 417</b>	<b>7 982</b>	<b>6 723</b>	<b>16 863</b>	<b>29 240</b>	<b>41 648</b>	<b>55 212</b>

Note: Y compris les ressources TVA propres à l'Union européenne : 2012 = 509.2 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2012 = 1 283.5.

1. Y compris les administrations de sécurité sociale dont les cotisations sont contrôlées par les sous-secteurs de l'administration centrale. Leur montant est de 0.1 pour cent des cotisations en 2012.


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Table 92. Canada, tax revenues by sub-sectors of government

Million CAD

	Federal government					State/Regional				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>19 047</b>	<b>44 908</b>	<b>82 237</b>	<b>140 013</b>	<b>164 007</b>	<b>8 165</b>	<b>25 979</b>	<b>52 373</b>	<b>78 331</b>	<b>101 396</b>
1100 Of individuals	12 822	34 676	65 384	102 366	124 890	6 074	21 904	43 428	62 435	81 075
1200 Corporate	5 741	9 176	14 739	32 197	32 908	2 091	4 075	8 944	15 896	20 321
1300 Unallocable between 1100 and 1200	484	1 056	2 114	5 450	6 209	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17 936</b>	<b>20 225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11 759</b>	<b>14 925</b>
2100 Employees	..	..	..	7 429	8 368	..	..	..	1 858	1 915
2200 Employers	..	..	..	10 507	11 858	..	..	..	9 901	13 010
2300 Self-employed or non-employed	..	..	..	0	0	..	..	..	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	..	..	..	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6 498</b>	<b>9 230</b>	<b>11 936</b>
<b>4000 Taxes on property</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>428</b>	<b>2 292</b>	<b>6 492</b>	<b>9 298</b>	<b>7 826</b>
4100 Recurrent taxes on immovable property	0	..	..	..	..	85	1 112	2 960	2 934	3 895
4200 Recurrent taxes on net wealth	0	..	..	..	..	200	1 139	2 914	3 456	719
4300 Estate, inheritance and gift taxes	13	..	..	..	..	143	41	3	0	0
4400 Taxes on financial and capital transactions	0	..	..	..	..	0	0	0	1 965	2 472
4500 Non-recurrent taxes	0	..	..	..	..	0	0	615	943	740
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>8 180</b>	<b>21 212</b>	<b>31 160</b>	<b>48 551</b>	<b>47 606</b>	<b>10 128</b>	<b>29 639</b>	<b>42 076</b>	<b>67 537</b>	<b>89 112</b>
5100 Taxes on production, sale, transfer, etc	8 180	21 212	31 136	48 506	47 565	6 800	20 727	37 961	61 316	80 625
5110 General taxes	3 504	9 383	19 167	35 069	33 179	3 664	11 741	21 328	33 353	48 849
5120 Taxes on specific goods and services	4 676	11 829	11 969	13 437	14 386	3 136	8 986	16 633	27 963	31 775
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	24	45	41	3 328	8 912	4 115	6 221	8 487
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>198</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	198	-10	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>27 438</b>	<b>66 110</b>	<b>113 397</b>	<b>206 500</b>	<b>231 838</b>	<b>18 721</b>	<b>57 910</b>	<b>107 439</b>	<b>176 156</b>	<b>225 195</b>

Million CAD

	Local government					Social Security Funds <sup>1</sup>				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5 787</b>	<b>21 648</b>	<b>40 559</b>	<b>38 834</b>	<b>52 289</b>
2100 Employees	..	..	..	..	..	2 142	7 516	15 028	18 328	24 678
2200 Employers	..	..	..	..	..	3 527	13 858	24 765	18 328	24 678
2300 Self-employed or non-employed	..	..	..	..	..	118	274	766	2 177	2 932
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>5 018</b>	<b>12 699</b>	<b>24 415</b>	<b>40 495</b>	<b>52 001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	4 770	11 900	23 150	37 409	48 211	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	375	631	..	..	..	..	..
4500 Non-recurrent taxes	248	799	1 265	2 711	3 159	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>142</b>	<b>247</b>	<b>406</b>	<b>833</b>	<b>1 075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	22	52	51	104	135	..	..	..	..	..
5110 General taxes	10	25	40	88	98	..	..	..	..	..
5120 Taxes on specific goods and services	12	27	11	16	37	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	120	195	355	729	940	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>525</b>	<b>2 036</b>	<b>3 662</b>	<b>1 483</b>	<b>324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	437	1 507	2 946	541	0	..	..	..	..	..
6200 Other	88	529	716	942	324	..	..	..	..	..
<b>Total tax revenue</b>	<b>5 685</b>	<b>14 982</b>	<b>28 483</b>	<b>42 811</b>	<b>53 400</b>	<b>5 787</b>	<b>21 648</b>	<b>40 559</b>	<b>38 834</b>	<b>52 289</b>

1. These include social security funds whose contributions are controlled by sub-central levels of government. They account for 17.1 percent of contributions in 2012.


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Table 93. Chile, tax revenues by sub-sectors of government

Million CLP

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>1 359 694</b>	<b>5 171 293</b>	<b>10 803 031</b>	..	..	..	..	..
1100 Of individuals	..	..	281 293	738 620	1 893 620	..	..	..	..	..
1200 Corporate	..	..	836 725	3 155 480	7 560 906	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	241 676	1 277 193	1 348 506	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>155 855</b>	<b>287 422</b>	<b>379 914</b>	..	..	..	..	..
2100 Employees	..	..	142 001	249 526	319 972	..	..	..	..	..
2200 Employers	..	..	13 854	37 896	59 942	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>181 432</b>	<b>490 120</b>	<b>409 596</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	13 044	4 909	18 208	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	13 245	23 184	66 719	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	155 143	462 027	324 669	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>3 179 304</b>	<b>6 831 421</b>	<b>12 798 158</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	3 169 645	6 811 328	12 750 259	..	..	..	..	..
5110 General taxes	..	..	2 187 602	5 391 285	10 447 374	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	982 043	1 420 043	2 302 885	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	9 659	20 094	47 899	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>-29 554</b>	<b>-85 954</b>	<b>55 355</b>	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	-29 554	-85 954	55 355	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>4 846 730</b>	<b>12 694 301</b>	<b>24 446 054</b>	..	..	..	..	..

Million CLP

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	0	0	0	..	..	0	0	0
1200 Corporate	..	..	0	0	0	..	..	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	0	0	0
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>193 269</b>	<b>644 295</b>	<b>1 422 554</b>
2100 Employees	..	..	..	..	..	..	..	193 269	644 295	1 422 554
2200 Employers	..	..	..	..	..	..	..	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>157 193</b>	<b>411 656</b>	<b>770 711</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	157 193	411 656	770 711	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>192 325</b>	<b>514 952</b>	<b>1 075 453</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	52 690	140 703	302 730	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	52 690	140 703	302 730	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	139 635	374 249	772 723	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>349 518</b>	<b>926 608</b>	<b>1 846 164</b>	..	..	<b>193 269</b>	<b>644 295</b>	<b>1 422 554</b>


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Table 94. Czech Republic, tax revenues by sub-sectors of government

Million CZK

	Central government <sup>1</sup>					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>137 616</b>	<b>273 549</b>	<b>280 058</b>	..	..	..	..	..
1100 Of individuals	..	..	70 361	137 937	144 831	..	..	..	..	..
1200 Corporate	..	..	67 255	135 611	135 227	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>3 857</b>	<b>8 050</b>	<b>11 014</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	5	5	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	393	728	3 392	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	3 464	7 317	7 617	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>175 869</b>	<b>343 554</b>	<b>455 908</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	162 913	325 662	437 845	..	..	..	..	..
5110 General taxes	..	..	91 673	215 118	286 116	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	71 240	110 544	151 729	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	12 956	17 892	18 063	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>545</b>	<b>55</b>	<b>325</b>	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	545	55	325	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>317 887</b>	<b>625 207</b>	<b>747 305</b>	..	..	..	..	..

Million CZK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	0	0	0	..	..	0	0	0
1200 Corporate	..	..	0	0	0	..	..	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	0	0	0
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>227 871</b>	<b>481 626</b>	<b>596 841</b>
2100 Employees	..	..	..	..	..	..	..	54 536	108 316	121 892
2200 Employers	..	..	..	..	..	..	..	148 342	307 618	377 834
2300 Self-employed or non-employed	..	..	..	..	..	..	..	24 993	65 692	97 114
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>3 778</b>	<b>4 987</b>	<b>9 541</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	3 778	4 987	9 541	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>1 150</b>	<b>7 395</b>	<b>7 551</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	124	199	246	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	124	199	246	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	1 026	7 196	7 306	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>4 928</b>	<b>12 382</b>	<b>17 092</b>	..	..	<b>227 871</b>	<b>481 626</b>	<b>596 841</b>

Note: Including Vat own resources of the European Union: 2012 = 4 988.4 and excluding customs duties collected on behalf of the European Union: 2012 = 6 172.0.

1. Tax revenues of the regions are reported under the heading of central government up to and including 1995 and under local government thereafter.


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Table 95. Denmark, tax revenues by sub-sectors of government

Million DKK

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>28 603</b>	<b>92 905</b>	<b>160 216</b>	<b>239 773</b>	<b>335 635</b>	..	..	..	..	..
1100 Of individuals	26 231	74 113	122 919	148 021	241 179	..	..	..	..	..
1200 Corporate	2 372	12 347	20 751	54 714	50 904	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	6 445	16 546	37 038	43 552	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>142</b>	<b>3 626</b>	<b>3</b>	<b>127</b>	<b>13</b>	..	..	..	..	..
2100 Employees	0	1	0	124	0	..	..	..	..	..
2200 Employers	142	3 625	3	3	13	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>2 161</b>	<b>2 262</b>	<b>2 907</b>	<b>5 547</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1 727</b>	<b>7 306</b>	<b>7 195</b>	<b>11 861</b>	<b>8 771</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	16	152	170	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	414	1 408	929	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	336	1 418	2 372	3 164	3 854	..	..	..	..	..
4400 Taxes on financial and capital transactions	961	4 310	3 705	8 678	4 917	..	..	..	..	..
4500 Non-recurrent taxes	0	18	19	19	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>28 999</b>	<b>100 326</b>	<b>158 341</b>	<b>251 765</b>	<b>277 289</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	27 293	97 072	151 102	238 347	260 910	..	..	..	..	..
5110 General taxes	15 117	60 462	96 317	155 463	181 791	..	..	..	..	..
5120 Taxes on specific goods and services	12 176	36 610	54 785	82 884	79 119	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 706	3 254	4 737	9 339	10 608	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	2 502	4 079	5 771	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>92</b>	<b>106</b>	..	..	..	..	..
6100 Paid solely by business	..	..	41	92	106	..	..	..	..	..
6200 Other	..	..	0	0	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>59 471</b>	<b>206 324</b>	<b>328 058</b>	<b>506 525</b>	<b>627 361</b>	..	..	..	..	..

Million DKK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>22 928</b>	<b>79 764</b>	<b>148 644</b>	<b>243 295</b>	<b>210 784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	22 509	77 608	145 587	237 209	206 117	..	..	..	..	..
1200 Corporate	419	2 156	3 057	6 086	4 667	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189</b>	<b>398</b>	<b>5 205</b>	<b>10 914</b>	<b>17 010</b>	<b>16 366</b>
2100 Employees	..	..	..	..	189	340	5 134	10 914	16 481	15 633
2200 Employers	..	..	..	..	0	58	71	0	529	733
2300 Self-employed or non-employed	..	..	..	..	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>3 594</b>	<b>5 467</b>	<b>10 175</b>	<b>17 485</b>	<b>24 822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	3 517	5 449	10 156	17 466	24 822	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	77	18	19	19	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>49</b>	<b>65</b>	<b>89</b>	<b>239</b>	<b>244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	49	65	89	239	244	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	49	65	89	239	244	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>26 571</b>	<b>85 296</b>	<b>158 908</b>	<b>261 019</b>	<b>236 039</b>	<b>398</b>	<b>5 205</b>	<b>10 914</b>	<b>17 010</b>	<b>16 366</b>

Note: Including Vat own resources of the European Union: 2012 = 3 081.0 and excluding customs duties collected on behalf of the European Union: 2012 = 2 962.0.

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Table 96. **Estonia, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>177</b>	<b>375</b>	<b>519</b>	..	..	..	..	..
1100 Of individuals	..	..	110	215	266	..	..	..	..	..
1200 Corporate	..	..	67	160	252	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>191</b>	<b>636</b>	<b>1 014</b>	..	..	..	..	..
2100 Employees	..	..	0	0	0	..	..	..	..	..
2200 Employers	..	..	191	636	1 003	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	11	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>3</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	3	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>352</b>	<b>1 436</b>	<b>2 375</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	345	1 399	2 324	..	..	..	..	..
5110 General taxes	..	..	266	970	1 508	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	79	429	816	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	7	36	51	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>723</b>	<b>2 447</b>	<b>3 908</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>124</b>	<b>407</b>	<b>665</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	124	407	665	..	..	..	..	..
1200 Corporate	..	..	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>149</b>	<b>511</b>	<b>986</b>
2100 Employees	..	..	..	..	..	..	..	0	31	137
2200 Employers	..	..	..	..	..	..	..	143	466	842
2300 Self-employed or non-employed	..	..	..	..	..	..	..	6	14	7
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>7</b>	<b>32</b>	<b>59</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	7	32	59	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>1</b>	<b>7</b>	<b>17</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	0	2	8	..	..	..	..	..
5110 General taxes	..	..	0	0	5	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	0	2	3	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	1	5	9	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>132</b>	<b>446</b>	<b>740</b>	..	..	<b>149</b>	<b>511</b>	<b>986</b>

Note: Including Vat own resources of the European Union: 2012 = 23.0 and excluding customs duties collected on behalf of the European Union: 2012 = 29.4.

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Table 97. Finland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 304</b>	<b>4 255</b>	<b>6 538</b>	<b>12 885</b>	<b>11 132</b>	..	..	..	..	..
1100 Of individuals	1 146	3 875	5 320	8 791	8 127	..	..	..	..	..
1200 Corporate	157	380	1 219	4 094	3 005	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	0	..	..	..	..	..	..	..
2200 Employers	..	..	25	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>153</b>	<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>127</b>	<b>572</b>	<b>534</b>	<b>1 169</b>	<b>1 091</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	33	47	35	129	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	14	62	167	486	509	..	..	..	..	..
4400 Taxes on financial and capital transactions	80	463	331	554	582	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 099</b>	<b>7 724</b>	<b>13 239</b>	<b>21 768</b>	<b>28 182</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 082	7 630	12 936	21 178	27 353	..	..	..	..	..
5110 General taxes	1 030	4 173	7 621	13 748	17 987	..	..	..	..	..
5120 Taxes on specific goods and services	1 052	3 457	5 314	7 430	9 366	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	16	93	304	590	829	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>10</b>	<b>42</b>	<b>91</b>	<b>68</b>	<b>75</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	10	42	91	68	75	..	..	..	..	..
<b>Total tax revenue</b>	<b>3 693</b>	<b>12 706</b>	<b>20 427</b>	<b>35 890</b>	<b>40 480</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 547</b>	<b>5 049</b>	<b>9 313</b>	<b>13 574</b>	<b>18 070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	1 393	4 646	8 320	12 420	16 862	..	..	..	..	..
1200 Corporate	154	403	994	1 154	1 208	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>16</b>	<b>1 347</b>	<b>5 005</b>	<b>13 492</b>	<b>18 856</b>	<b>25 245</b>
2100 Employees	..	..	..	4	4	278	849	2 536	3 460	5 720
2200 Employers	..	..	..	19	12	990	3 787	9 447	14 108	17 662
2300 Self-employed or non-employed	..	..	..	0	0	79	369	1 509	1 288	1 863
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>49</b>	<b>441</b>	<b>725</b>	<b>1 270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	0	49	441	725	1 270	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>3</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	1	0	1	4	1	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	1	0	1	4	1	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2	3	6	4	2	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 550</b>	<b>5 102</b>	<b>9 761</b>	<b>14 330</b>	<b>19 359</b>	<b>1 347</b>	<b>5 005</b>	<b>13 492</b>	<b>18 856</b>	<b>25 245</b>

Note: Including Vat own resources of the European Union: 2012 = 277.0 and excluding customs duties collected on behalf of the European Union: 2012 = 184.0.

StatLink  <http://dx.doi.org/10.1787/888933165196>

Tableau 98. France, recettes fiscales par sous-secteurs d'administration

Million EUR

	Administration centrale					Administration d'État/Régions				
	1975	1985	1995	2005	2012					
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>13 106</b>	<b>50 864</b>	<b>69 134</b>	<b>98 623</b>	<b>113 916</b>	..	..	..	..	..
1100 Des personnes physiques	8 743	36 441	43 963	56 862	62 071	..	..	..	..	..
1200 Des sociétés	4 282	14 180	25 172	41 761	51 845	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	80	244	0	0	0	..	..	..	..	..
<b>2000 Cotisations de sécurité sociale</b>	<b>419</b>	<b>1 984</b>	<b>3 733</b>	<b>5 796</b>	<b>7 338</b>	..	..	..	..	..
2100 A la charge des salariés	419	1 984	3 733	4 812	5 342	..	..	..	..	..
2200 A la charge des employeurs	0	0	0	984	1 996	..	..	..	..	..
2300 A charge des travailleurs indép. ou sans emploi	0	0	0	0	0	..	..	..	..	..
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>1 194</b>	<b>4 570</b>	<b>10 299</b>	<b>13 117</b>	<b>4 113</b>	..	..	..	..	..
<b>4000 Impôts sur le patrimoine</b>	<b>1 372</b>	<b>5 315</b>	<b>7 356</b>	<b>13 945</b>	<b>16 302</b>	..	..	..	..	..
4100 Impôts périodiques sur la propriété immobilière	26	70	9	30	93	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	2 021	1 309	3 053	5 030	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	616	1 932	4 261	9 006	9 616	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	731	1 291	1 777	1 856	1 563	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
<b>5000 Impôts sur les biens et services</b>	<b>26 154</b>	<b>87 164</b>	<b>127 617</b>	<b>165 674</b>	<b>161 559</b>	..	..	..	..	..
5100 Impôts sur production, vente, transfert, etc.	25 618	86 328	126 699	163 729	159 871	..	..	..	..	..
5110 Impôts généraux	19 077	62 687	89 768	127 096	132 611	..	..	..	..	..
5120 Impôts sur biens et services déterminés	6 540	23 641	36 931	36 633	27 260	..	..	..	..	..
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	..	..	..	..	..
5200 Impôts sur utilisation des biens et exerc. activités	536	836	918	1 945	1 688	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Autres impôts</b>	<b>49</b>	<b>595</b>	<b>924</b>	<b>3 522</b>	<b>1 481</b>	..	..	..	..	..
6100 A la charge exclusive des entreprises	32	595	871	3 502	1 475	..	..	..	..	..
6200 A la charge d'autres agents	17	0	53	21	6	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>42 294</b>	<b>150 491</b>	<b>219 063</b>	<b>300 677</b>	<b>304 709</b>	..	..	..	..	..

Million EUR

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>33</b>	<b>14 997</b>	<b>80 173</b>	<b>105 088</b>
1100 Des personnes physiques	0	0	0	0	37	..	33	14 997	80 173	104 861
1200 Des sociétés	0	0	0	0	33	..	0	0	0	227
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	..	0	0	0	0
<b>2000 Cotisations de sécurité sociale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33 089</b>	<b>136 004</b>	<b>217 995</b>	<b>275 433</b>	<b>338 703</b>
2100 A la charge des salariés	..	..	..	..	..	6 683	35 579	65 964	65 369	78 338
2200 A la charge des employeurs	..	..	..	..	..	24 236	89 322	135 892	190 090	233 415
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	2 170	11 103	16 139	19 975	26 950
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>299</b>	<b>1 377</b>	<b>2 529</b>	<b>5 437</b>	<b>8 295</b>	<b>107</b>	<b>606</b>	<b>36</b>	<b>1 767</b>	<b>17 299</b>
<b>4000 Impôts sur le patrimoine</b>	<b>2 876</b>	<b>13 078</b>	<b>27 105</b>	<b>44 534</b>	<b>62 578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Impôts périodiques sur la propriété immobilière	2 626	11 085	23 117	35 989	52 092	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	0	0	0	0	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	0	0	0	0	0	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	250	1 994	3 988	8 545	10 486	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
<b>5000 Impôts sur les biens et services</b>	<b>496</b>	<b>3 625</b>	<b>8 056</b>	<b>14 708</b>	<b>29 261</b>	<b>301</b>	<b>1 850</b>	<b>5 708</b>	<b>12 776</b>	<b>35 744</b>
5100 Impôts sur production, vente, transfert, etc.	297	1 417	4 168	12 233	25 159	301	1 810	5 429	12 393	34 360
5110 Impôts généraux	0	0	0	0	0	248	873	1 810	4 271	16 157
5120 Impôts sur biens et services déterminés	297	1 417	4 168	12 233	25 159	53	937	3 620	8 122	18 203
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	198	2 208	3 888	2 475	4 102	0	40	279	383	1 384
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Autres impôts</b>	<b>2 577</b>	<b>9 612</b>	<b>18 971</b>	<b>22 334</b>	<b>21 092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>394</b>
6100 A la charge exclusive des entreprises	2 577	9 612	18 970	22 334	21 092	..	..	..	..	394
6200 A la charge d'autres agents	0	0	1	0	0	..	..	..	..	0
<b>Recettes fiscales totales</b>	<b>6 248</b>	<b>27 693</b>	<b>56 661</b>	<b>87 013</b>	<b>121 296</b>	<b>33 497</b>	<b>138 493</b>	<b>238 737</b>	<b>370 149</b>	<b>497 228</b>

Note: Y compris les ressources TVA propres à l'Union européenne : 2012 = 2 877.0 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2012 = 1 883.0.


StatLink  <http://dx.doi.org/10.1787/888933165200>

Table 99. Germany, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>26 782</b>	<b>49 039</b>	<b>90 688</b>	<b>89 383</b>	<b>124 147</b>	<b>26 428</b>	<b>49 034</b>	<b>77 258</b>	<b>83 503</b>	<b>116 090</b>
1100 Of individuals	23 469	40 497	83 710	77 468	111 838	23 267	40 497	71 598	70 916	102 478
1200 Corporate	3 314	8 542	6 978	11 915	12 309	3 160	8 537	5 659	12 587	13 612
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1 225</b>	<b>836</b>	<b>175</b>	<b>0</b>	<b>693</b>	<b>2 606</b>	<b>4 192</b>	<b>9 080</b>	<b>8 985</b>	<b>11 693</b>
4100 Recurrent taxes on immovable property	0	0	0	..	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	920	127	147	..	693	1 993	2 318	4 163	97	-1
4300 Estate, inheritance and gift taxes	0	0	0	..	0	271	773	1 815	4 097	4 305
4400 Taxes on financial and capital transactions	305	709	28	..	0	342	1 100	3 102	4 791	7 389
4500 Non-recurrent taxes	0	0	0	..	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	..	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>35 370</b>	<b>62 539</b>	<b>125 377</b>	<b>147 531</b>	<b>190 811</b>	<b>13 082</b>	<b>24 754</b>	<b>62 564</b>	<b>74 444</b>	<b>89 167</b>
5100 Taxes on production, sale, transfer, etc	35 370	62 539	125 377	147 531	180 108	10 371	20 996	55 506	65 771	89 167
5110 General taxes	18 458	36 780	67 178	74 361	103 809	9 194	19 373	52 783	62 851	86 665
5120 Taxes on specific goods and services	16 913	25 759	58 200	73 170	76 299	1 177	1 623	2 723	2 920	2 502
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	10 703	2 711	3 758	7 058	8 673	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	0	..	..	..	..	..	..
6200 Other	..	..	..	-1	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>63 378</b>	<b>112 414</b>	<b>216 240</b>	<b>236 913</b>	<b>315 651</b>	<b>42 116</b>	<b>77 980</b>	<b>148 902</b>	<b>166 932</b>	<b>216 950</b>

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 819</b>	<b>25 467</b>	<b>40 295</b>	<b>46 725</b>	<b>64 872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	9 931	20 805	33 761	31 261	42 505	..	..	..	..	..
1200 Corporate	1 888	4 662	6 534	15 464	22 367	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64 290</b>	<b>129 761</b>	<b>268 052</b>	<b>311 220</b>	<b>383 470</b>
2100 Employees	..	..	..	..	..	28 106	56 247	117 916	136 110	170 080
2200 Employers	..	..	..	..	..	34 609	67 255	133 120	149 630	180 020
2300 Self-employed or non-employed	..	..	..	..	..	1 575	6 258	17 016	25 480	33 370
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>1 533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>3 461</b>	<b>5 705</b>	<b>9 794</b>	<b>10 248</b>	<b>12 017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	2 122	3 766	7 027	10 247	12 017	..	..	..	..	..
4200 Recurrent taxes on net wealth	911	1 477	2 615	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	428	462	151	1	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>162</b>	<b>238</b>	<b>448</b>	<b>3 395</b>	<b>4 797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	94	112	271	3 136	4 496	..	..	..	..	..
5110 General taxes	0	0	0	2 909	3 879	..	..	..	..	..
5120 Taxes on specific goods and services	94	112	271	227	617	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	68	126	176	259	301	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>67</b>	<b>64</b>	<b>130</b>	<b>79</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	67	64	130	79	119	..	..	..	..	..
<b>Total tax revenue</b>	<b>17 042</b>	<b>31 475</b>	<b>50 666</b>	<b>60 447</b>	<b>81 805</b>	<b>64 290</b>	<b>129 761</b>	<b>268 052</b>	<b>311 220</b>	<b>383 470</b>

Note: Including Vat own resources of the European Union: 2012 = 2 088.7 and excluding customs duties collected on behalf of the European Union: 2012 = 4 417.5.


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Table 100. Greece, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>64</b>	<b>826</b>	<b>5 756</b>	<b>15 725</b>	<b>15 908</b>	..	..	..	..	..
1100 Of individuals	43	654	3 112	9 090	13 497	..	..	..	..	..
1200 Corporate	17	130	1 635	6 402	2 174	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	42	1 010	233	237	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>14</b>	<b>373</b>	<b>1 033</b>	<b>866</b>	..	..	..	..	..
2100 Employees	..	12	354	1 026	865	..	..	..	..	..
2200 Employers	..	1	10	7	1	..	..	..	..	..
2300 Self-employed or non-employed	..	0	9	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>1</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>47</b>	<b>123</b>	<b>854</b>	<b>1 975</b>	<b>1 079</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	1	8	10	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	5	45	250	258	92	..	..	..	..	..
4400 Taxes on financial and capital transactions	41	69	594	1 469	675	..	..	..	..	..
4500 Non-recurrent taxes	0	1	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	248	312	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>224</b>	<b>1 967</b>	<b>10 296</b>	<b>21 233</b>	<b>24 263</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	205	1 845	9 865	19 433	22 397	..	..	..	..	..
5110 General taxes	90	815	5 845	13 686	14 198	..	..	..	..	..
5120 Taxes on specific goods and services	114	936	4 020	5 679	7 746	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	94	95	68	453	..	..	..	..	..
5200 Taxes on use of goods and perform activities	20	122	432	1 725	1 672	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	75	194	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	3	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>337</b>	<b>2 976</b>	<b>17 280</b>	<b>39 966</b>	<b>42 116</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>3</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	2	6	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148</b>	<b>1 679</b>	<b>8 003</b>	<b>20 873</b>	<b>20 106</b>
2100 Employees	..	..	..	..	..	62	742	3 073	7 667	7 951
2200 Employers	..	..	..	..	..	62	709	3 810	9 934	9 269
2300 Self-employed or non-employed	..	..	..	..	..	0	0	1 120	3 272	2 886
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	24	229	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>6</b>	<b>131</b>	<b>258</b>	<b>2 528</b>	<b>0</b>	<b>0</b>	<b>67</b>	<b>360</b>	<b>74</b>
4100 Recurrent taxes on immovable property	0	3	109	111	2 098	..	..	33	83	0
4200 Recurrent taxes on net wealth	0	0	14	127	414	..	..	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	0	0	0
4400 Taxes on financial and capital transactions	0	2	8	20	16	..	..	34	277	74
4500 Non-recurrent taxes	0	1	0	0	0	..	..	0	0	0
4600 Other recurrent taxes on property	0	1	0	0	0	..	..	0	0	0
<b>5000 Taxes on goods and services</b>	<b>10</b>	<b>26</b>	<b>107</b>	<b>215</b>	<b>112</b>	<b>0</b>	<b>0</b>	<b>124</b>	<b>250</b>	<b>373</b>
5100 Taxes on production, sale, transfer, etc	7	18	65	188	91	..	..	101	195	356
5110 General taxes	2	2	7	29	5	..	..	85	85	302
5120 Taxes on specific goods and services	6	17	58	159	86	..	..	16	110	54
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	0	0	0
5200 Taxes on use of goods and perform activities	3	7	42	27	21	..	..	23	55	17
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>17</b>	<b>64</b>	<b>238</b>	<b>473</b>	<b>2 640</b>	<b>148</b>	<b>1 679</b>	<b>8 194</b>	<b>21 483</b>	<b>20 553</b>

Note: Including Vat own resources of the European Union: 2012 = 380.0 and excluding customs duties collected on behalf of the European Union: 2012 = 162.0.

StatLink  <http://dx.doi.org/10.1787/888933165223>

Table 101. Hungary, tax revenues by sub-sectors of government

Million HUF

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>498 608</b>	<b>1 915 178</b>	<b>1 881 353</b>	..	..	..	..	..
1100 Of individuals	..	..	383 744	1 449 552	1 513 118	..	..	..	..	..
1200 Corporate	..	..	106 259	465 626	368 235	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	8 605	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>69 554</b>	<b>235 148</b>	<b>188 706</b>	..	..	..	..	..
2100 Employees	..	..	18 468	53 611	71 039	..	..	..	..	..
2200 Employers	..	..	51 086	175 013	117 667	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	6 524	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>5 474</b>	<b>39 459</b>	<b>143 577</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>11 463</b>	<b>63 007</b>	<b>212 625</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	138 581	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1 364	7 678	4 895	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	10 099	55 329	69 149	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>924 906</b>	<b>2 871 391</b>	<b>4 161 386</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	919 500	2 855 940	4 115 815	..	..	..	..	..
5110 General taxes	..	..	423 954	1 972 998	2 803 798	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	495 546	882 942	1 312 017	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	5 406	15 451	45 571	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>8 901</b>	<b>44 873</b>	<b>37 300</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>1 518 905</b>	<b>5 169 055</b>	<b>6 624 947</b>	..	..	..	..	..

Million HUF

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>173</b>	<b>68</b>	..	..	<b>0</b>	<b>26 317</b>	<b>0</b>
1100 Of individuals	..	..	0	173	68	..	..	0	26 317	0
1200 Corporate	..	..	0	0	0	..	..	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	0	0	0
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>778 467</b>	<b>2 332 500</b>	<b>3 414 177</b>
2100 Employees	..	..	..	..	..	..	..	116 824	461 793	1 981 179
2200 Employers	..	..	..	..	..	..	..	632 478	1 844 265	1 310 465
2300 Self-employed or non-employed	..	..	..	..	..	..	..	27 466	2 080	122 533
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	1 699	24 362	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>1 075</b>	<b>1 153</b>	<b>16</b>	..	..	<b>0</b>	<b>138 091</b>	<b>121 643</b>
<b>4000 Taxes on property</b>	..	..	<b>17 531</b>	<b>123 929</b>	<b>138 511</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	6 068	58 836	127 032	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1 364	7 932	759	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	10 099	57 162	10 720	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>41 970</b>	<b>388 385</b>	<b>550 840</b>	..	..	<b>0</b>	<b>0</b>	<b>86 576</b>
5100 Taxes on production, sale, transfer, etc	..	..	39 240	337 935	478 713	..	..	..	..	86 576
5110 General taxes	..	..	38 472	334 077	471 031	..	..	..	..	19 208
5120 Taxes on specific goods and services	..	..	768	3 858	7 682	..	..	..	..	67 368
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	0
5200 Taxes on use of goods and perform activities	..	..	2 730	50 450	72 127	..	..	..	..	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	0
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>21 605</b>	<b>9 616</b>	<b>14 182</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>60 576</b>	<b>513 641</b>	<b>689 435</b>	..	..	<b>800 072</b>	<b>2 506 524</b>	<b>3 636 578</b>

Note: Including Vat own resources of the European Union: 2012 = 26 587.0 and excluding customs duties collected on behalf of the European Union: 2012 = 27 207.0.


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Table 102. Iceland, tax revenues by sub-sectors of government

Million ISK

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>68</b>	<b>3 741</b>	<b>27 156</b>	<b>105 705</b>	<b>148 125</b>	..	..	..	..	..
1100 Of individuals	55	3 183	22 914	70 944	99 361	..	..	..	..	..
1200 Corporate	13	558	4 242	20 297	33 980	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	14 464	14 784	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>17</b>	<b>841</b>	<b>11 452</b>	<b>32 777</b>	<b>64 882</b>	..	..	..	..	..
2100 Employees	0	56	460	..	..	..	..	..	..	..
2200 Employers	17	785	10 992	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	32 777	64 882	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>27</b>	<b>1 233</b>	<b>0</b>	<b>324</b>	<b>5 402</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>15</b>	<b>1 534</b>	<b>7 198</b>	<b>13 340</b>	<b>15 345</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	89	47	0	169	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	588	3 191	2 887	9 396	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	67	389	866	1 916	..	..	..	..	..
4400 Taxes on financial and capital transactions	9	790	3 571	9 073	3 352	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	248	227	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	266	284	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>392</b>	<b>20 639</b>	<b>66 356</b>	<b>168 295</b>	<b>218 958</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	387	20 109	62 140	157 941	209 755	..	..	..	..	..
5110 General taxes	182	11 360	42 358	113 897	142 814	..	..	..	..	..
5120 Taxes on specific goods and services	205	8 749	19 782	44 044	66 941	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	530	4 216	10 354	9 203	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 504</b>	<b>8 942</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	565	3 332	..	..	..	..	..
6200 Other	..	..	..	939	5 610	..	..	..	..	..
<b>Total tax revenue</b>	<b>519</b>	<b>27 988</b>	<b>112 162</b>	<b>321 944</b>	<b>461 654</b>	..	..	..	..	..

Million ISK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>78</b>	<b>4 055</b>	<b>21 170</b>	<b>74 455</b>	<b>135 114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	74	3 532	21 170	74 455	135 114	..	..	..	..	..
1200 Corporate	4	523	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>18</b>	<b>979</b>	<b>5 674</b>	<b>13 931</b>	<b>28 960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	18	979	5 674	13 931	28 960	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>9</b>	<b>351</b>	<b>2 585</b>	<b>6 904</b>	<b>723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	9	351	2 585	0	0	..	..	..	..	..
5110 General taxes	0	0	2 585	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	9	351	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	6 904	723	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>14</b>	<b>1 002</b>	<b>0</b>	<b>93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	14	1 002	..	93	..	..	..	..	..	..
6200 Other	0	0	..	0	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>119</b>	<b>6 387</b>	<b>29 429</b>	<b>95 383</b>	<b>164 797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Table 103. Ireland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>456</b>	<b>2 963</b>	<b>7 022</b>	<b>20 084</b>	<b>19 617</b>	..	..	..	..	..
1100 Of individuals	382	2 686	5 563	14 568	15 643	..	..	..	..	..
1200 Corporate	73	276	1 458	5 510	3 968	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	5	5	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>11</b>	<b>96</b>	<b>87</b>	<b>217</b>	<b>274</b>	..	..	..	..	..
2100 Employees	10	89	87	217	274	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	1	7	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>201</b>	<b>209</b>	<b>332</b>	<b>301</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>37</b>	<b>148</b>	<b>370</b>	<b>2 722</b>	<b>1 602</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	32	15	0	10	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	0	0	0	483	..	..	..	..	..
4300 Estate, inheritance and gift taxes	17	26	76	255	282	..	..	..	..	..
4400 Taxes on financial and capital transactions	15	90	279	2 467	827	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>671</b>	<b>3 638</b>	<b>6 763</b>	<b>18 954</b>	<b>16 451</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	639	3 481	6 419	18 043	15 193	..	..	..	..	..
5110 General taxes	223	1 768	3 666	12 373	10 219	..	..	..	..	..
5120 Taxes on specific goods and services	416	1 713	2 753	5 669	4 974	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	33	157	344	912	1 258	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	10	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 175</b>	<b>7 046</b>	<b>14 451</b>	<b>42 310</b>	<b>38 254</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>90</b>	<b>112</b>	<b>198</b>	<b>1 170</b>	<b>2 215</b>	<b>6 205</b>	<b>6 799</b>
2100 Employees	..	..	56	90	112	73	362	576	1 389	1 467
2200 Employers	..	..	0	0	0	125	809	1 528	4 427	5 008
2300 Self-employed or non-employed	..	..	0	0	0	0	0	111	388	324
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>110</b>	<b>195</b>	<b>408</b>	<b>1 052</b>	<b>1 690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	110	195	408	1 052	1 690	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	0	0	0	0	0
5110 General taxes	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>110</b>	<b>195</b>	<b>464</b>	<b>1 141</b>	<b>1 802</b>	<b>198</b>	<b>1 170</b>	<b>2 215</b>	<b>6 205</b>	<b>6 799</b>

Note: Including Vat own resources of the European Union: 2012 = 191.0 and excluding customs duties collected on behalf of the European Union: 2012 = 242.1.


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Table 104. Israel, tax revenues by sub-sectors of government

Million ILS

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>37 111</b>	<b>72 560</b>	<b>90 719</b>	..	..	..	..	..
1100 Of individuals	..	..	28 029	46 484	54 233	..	..	..	..	..
1200 Corporate	..	..	9 082	23 939	26 331	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	2 136	10 155	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>5 007</b>	<b>10 035</b>	<b>11 550</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>4 122</b>	<b>5 547</b>	<b>4 949</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	786	322	57	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	2 049	3 591	2 788	..	..	..	..	..
4500 Non-recurrent taxes	..	..	1 287	1 634	2 104	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>38 672</b>	<b>76 042</b>	<b>114 133</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	36 637	70 741	107 189	..	..	..	..	..
5110 General taxes	..	..	31 975	59 374	88 200	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	4 662	11 367	18 989	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	2 035	5 301	6 943	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>84 912</b>	<b>164 184</b>	<b>221 351</b>	..	..	..	..	..

Million ILS

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	0	0	0	..	..	0	0	0
1200 Corporate	..	..	0	0	0	..	..	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	0	0	0
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>14 958</b>	<b>34 597</b>	<b>50 296</b>
2100 Employees	..	..	..	..	..	..	..	8 905	22 135	33 936
2200 Employers	..	..	..	..	..	..	..	4 672	10 679	13 313
2300 Self-employed or non-employed	..	..	..	..	..	..	..	1 381	1 783	3 047
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>5 807</b>	<b>14 538</b>	<b>21 626</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	5 807	14 538	21 626	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>406</b>	<b>745</b>	<b>1 192</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	0	0	0	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	406	745	1 192	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>6 213</b>	<b>15 283</b>	<b>22 818</b>	..	..	<b>14 958</b>	<b>34 597</b>	<b>50 296</b>

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Tableau 105. *Italie, recettes fiscales par sous-secteurs d'administration*

Million EUR

	Administration centrale					Administration d'État/Régions				
	1975	1985	1995	2005	2012					
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>3 897</b>	<b>50 995</b>	<b>128 458</b>	<b>165 580</b>	<b>200 019</b>	..	..	..	..	..
1100 Des personnes physiques	2 767	38 086	98 695	131 946	162 998	..	..	..	..	..
1200 Des sociétés	1 131	13 011	32 890	38 320	43 008	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	-101	-3 127	-4 686	-5 987	..	..	..	..	..
<b>2000 Cotisations de sécurité sociale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 A la charge des salariés	..	..	..	..	..	..	..	..	..	..
2200 A la charge des employeurs	..	..	..	..	..	..	..	..	..	..
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	..	..	..	..	..
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>815</b>	<b>1 136</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Impôts sur le patrimoine</b>	<b>587</b>	<b>3 635</b>	<b>13 546</b>	<b>15 717</b>	<b>25 245</b>	..	..	..	..	..
4100 Impôts périodiques sur la propriété immobilière	4	0	0	0	8 166	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	0	4 494	0	805	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	39	332	587	56	542	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	544	3 303	8 464	13 794	14 183	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	1 322	150	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	545	1 399	..	..	..	..	..
<b>5000 Impôts sur les biens et services</b>	<b>5 506</b>	<b>34 640</b>	<b>95 323</b>	<b>123 870</b>	<b>143 432</b>	..	..	..	..	..
5100 Impôts sur production, vente, transfert, etc.	5 306	32 897	92 042	121 824	140 415	..	..	..	..	..
5110 Impôts généraux	2 685	20 957	52 531	80 619	89 767	..	..	..	..	..
5120 Impôts sur biens et services déterminés	2 621	11 914	39 245	41 205	50 648	..	..	..	..	..
5130 Non-ventilables entre 5110 et 5120	0	122	323	0	0	..	..	..	..	..
5200 Impôts sur utilisation des biens et exerc. activités	200	1 682	2 802	1 535	2 436	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	61	479	511	581	..	..	..	..	..
<b>6000 Autres impôts</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 A la charge exclusive des entreprises	0	..	..	0	0	..	..	..	..	..
6200 A la charge d'autres agents	1	..	..	0	0	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>9 991</b>	<b>90 086</b>	<b>238 462</b>	<b>305 167</b>	<b>368 696</b>	..	..	..	..	..

Million EUR

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>134</b>	<b>2 234</b>	<b>5 658</b>	<b>18 494</b>	<b>28 404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Des personnes physiques	81	535	145	16 870	26 412	..	..	..	..	..
1200 Des sociétés	54	357	97	1 616	1 981	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	1 342	5 416	8	11	..	..	..	..	..
<b>2000 Cotisations de sécurité sociale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8 607</b>	<b>50 156</b>	<b>119 612</b>	<b>179 362</b>	<b>211 154</b>
2100 A la charge des salariés	..	..	..	..	..	1 692	9 772	23 036	31 998	37 246
2200 A la charge des employeurs	..	..	..	..	..	6 915	35 788	79 716	125 099	144 707
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	0	4 595	16 860	22 265	29 201
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Impôts sur le patrimoine</b>	<b>29</b>	<b>0</b>	<b>7 915</b>	<b>13 484</b>	<b>18 253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Impôts périodiques sur la propriété immobilière	29	..	7 449	11 736	15 684	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	..	0	0	0	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	0	..	0	5	50	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	0	..	466	904	1 032	..	..	..	..	..
4500 Impôts non-périodiques	0	..	0	481	4	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	..	0	358	1 483	..	..	..	..	..
<b>5000 Impôts sur les biens et services</b>	<b>4</b>	<b>1 113</b>	<b>6 941</b>	<b>30 231</b>	<b>34 124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Impôts sur production, vente, transfert, etc.	0	341	1 505	17 114	17 339	..	..	..	..	..
5110 Impôts généraux	0	0	0	4 698	6 369	..	..	..	..	..
5120 Impôts sur biens et services déterminés	0	341	1 505	12 416	10 970	..	..	..	..	..
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	..	..	..	..	..
5200 Impôts sur utilisation des biens et exerc. activités	4	11	2 838	7 512	9 256	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	761	2 597	5 605	7 529	..	..	..	..	..
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34 690</b>	<b>33 201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 A la charge exclusive des entreprises	..	..	..	34 690	33 201	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	0	0	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>168</b>	<b>3 347</b>	<b>20 514</b>	<b>96 899</b>	<b>113 982</b>	<b>8 607</b>	<b>50 156</b>	<b>119 612</b>	<b>179 362</b>	<b>211 154</b>

Note: Y compris les ressources TVA propres à l'Union européenne : 2012 = 2 294.0 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2012 = 2 077.0.


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Table 106. Japan, tax revenues by sub-sectors of government

Billion JPY

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>9 747</b>	<b>27 456</b>	<b>33 255</b>	<b>29 975</b>	<b>26 121</b>	..	..	..	..	..
1100 Of individuals	5 482	15 435	19 515	16 702	14 044	..	..	..	..	..
1200 Corporate	4 265	12 021	13 740	13 274	12 078	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>871</b>	<b>3 156</b>	<b>5 561</b>	<b>2 735</b>	<b>2 582</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	406	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	310	1 061	2 690	1 566	1 504	..	..	..	..	..
4400 Taxes on financial and capital transactions	561	2 095	2 464	1 169	1 078	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>3 888</b>	<b>8 540</b>	<b>16 147</b>	<b>19 580</b>	<b>18 346</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	3 579	7 918	15 083	18 424	17 655	..	..	..	..	..
5110 General taxes	0	0	7 238	10 583	10 350	..	..	..	..	..
5120 Taxes on specific goods and services	3 579	7 918	7 845	7 840	7 304	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	309	622	1 065	1 157	691	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>14 504</b>	<b>39 150</b>	<b>54 963</b>	<b>52 291</b>	<b>47 049</b>	..	..	..	..	..

Billion JPY

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>4 472</b>	<b>13 534</b>	<b>17 752</b>	<b>16 655</b>	<b>17 231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	2 147	6 733	10 283	8 520	11 902	..	..	..	..	..
1200 Corporate	2 325	6 801	7 470	8 135	5 329	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9 253</b>	<b>27 121</b>	<b>44 639</b>	<b>50 844</b>	<b>58 034</b>
2100 Employees	..	..	..	..	..	3 436	9 668	18 347	20 980	26 871
2200 Employers	..	..	..	..	..	4 825	13 841	21 333	23 151	26 286
2300 Self-employed or non-employed	..	..	..	..	..	992	3 612	4 958	6 712	4 878
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>2 029</b>	<b>5 537</b>	<b>10 653</b>	<b>10 593</b>	<b>10 141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1 848	5 102	9 865	10 116	9 805	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	181	435	788	477	336	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 636</b>	<b>4 013</b>	<b>4 941</b>	<b>7 206</b>	<b>6 709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	1 234	2 899	3 245	5 299	4 937	..	..	..	..	..
5110 General taxes	0	0	0	2 551	2 551	..	..	..	..	..
5120 Taxes on specific goods and services	1 234	2 899	3 245	2 747	2 386	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	402	1 114	1 697	1 907	1 772	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>20</b>	<b>232</b>	<b>329</b>	<b>351</b>	<b>386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	15	197	307	297	350	..	..	..	..	..
6200 Other	5	35	22	54	36	..	..	..	..	..
<b>Total tax revenue</b>	<b>8 155</b>	<b>23 317</b>	<b>33 675</b>	<b>34 804</b>	<b>34 461</b>	<b>9 253</b>	<b>27 121</b>	<b>44 639</b>	<b>50 844</b>	<b>58 034</b>


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Table 107. Korea, tax revenues by sub-sectors of government

Billion KRW

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>344</b>	..	<b>23 000</b>	<b>55 109</b>	<b>92 393</b>	..	..	..	..	..
1100 Of individuals	134	..	13 713	24 766	45 892	..	..	..	..	..
1200 Corporate	139	..	8 988	30 343	46 501	..	..	..	..	..
1300 Unallocable between 1100 and 1200	71	..	300	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>65</b>	..	<b>2 482</b>	<b>6 769</b>	<b>12 286</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	..	106	535	1 359	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	..	1 029	1 873	4 021	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	..	1 258	4 363	6 906	..	..	..	..	..
4500 Non-recurrent taxes	5	..	89	-2	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>920</b>	..	<b>29 170</b>	<b>63 480</b>	<b>92 570</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	920	..	29 170	63 480	92 570	..	..	..	..	..
5110 General taxes	198	..	14 637	36 118	55 668	..	..	..	..	..
5120 Taxes on specific goods and services	722	..	14 533	27 362	36 902	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	..	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>64</b>	..	<b>2 121</b>	<b>2 108</b>	<b>5 768</b>	..	..	..	..	..
6100 Paid solely by business	0	..	0	0	0	..	..	..	..	..
6200 Other	64	..	2 121	2 108	5 768	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 393</b>	..	<b>56 774</b>	<b>127 466</b>	<b>203 017</b>	..	..	..	..	..

Billion KRW

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>36</b>	..	<b>1 704</b>	<b>5 500</b>	<b>9 551</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	..	1 137	2 804	5 293	..	..	..	..	..
1200 Corporate	0	..	565	2 696	4 258	..	..	..	..	..
1300 Unallocable between 1100 and 1200	36	..	3	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	..	<b>9 913</b>	<b>43 902</b>	<b>84 136</b>
2100 Employees	..	..	..	..	..	0	..	4 539	17 632	35 518
2200 Employers	..	..	..	..	..	13	..	3 918	18 486	36 911
2300 Self-employed or non-employed	..	..	..	..	..	0	..	1 456	7 784	11 707
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	..	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	..	<b>237</b>	<b>514</b>	<b>868</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>87</b>	..	<b>8 960</b>	<b>17 928</b>	<b>23 927</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	45	..	2 636	4 495	8 956	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	42	..	6 324	13 433	14 971	..	..	..	..	..
4500 Non-recurrent taxes	0	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>36</b>	..	<b>4 218</b>	<b>7 561</b>	<b>13 832</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	19	..	2 464	5 589	7 161	..	..	..	..	..
5110 General taxes	0	..	0	0	3 034	..	..	..	..	..
5120 Taxes on specific goods and services	19	..	2 464	5 589	4 127	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	..	1 754	1 972	6 671	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	..	<b>198</b>	<b>4 474</b>	<b>5 761</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	198	4 474	5 761	..	..	..	..	..
<b>Total tax revenue</b>	<b>159</b>	..	<b>15 316</b>	<b>35 977</b>	<b>53 939</b>	<b>13</b>	..	<b>9 913</b>	<b>43 902</b>	<b>84 136</b>


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Tableau 108. Luxembourg, recettes fiscales par sous-secteurs d'administration

Million EUR

	Administration centrale					Administration d'État/Régions				
	1975	1985	1995	2005	2012					
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>353</b>	<b>992</b>	<b>1 873</b>	<b>3 454</b>	<b>5 339</b>	..	..	..	..	..
1100 Des personnes physiques	254	672	1 214	2 162	3 699	..	..	..	..	..
1200 Des sociétés	99	320	659	1 293	1 640	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Cotisations de sécurité sociale</b>	<b>4</b>	<b>11</b>	<b>20</b>	<b>77</b>	<b>141</b>	..	..	..	..	..
2100 A la charge des salariés	3	8	15	77	141	..	..	..	..	..
2200 A la charge des employeurs	0	0	0	0	0	..	..	..	..	..
2300 A charge des travailleurs indép. ou sans emploi	1	3	5	0	0	..	..	..	..	..
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Impôts sur le patrimoine</b>	<b>42</b>	<b>134</b>	<b>373</b>	<b>934</b>	<b>1 153</b>	..	..	..	..	..
4100 Impôts périodiques sur la propriété immobilière	0	0	0	0	0	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	21	83	268	698	898	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	3	7	15	44	71	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	18	44	89	193	184	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
<b>5000 Impôts sur les biens et services</b>	<b>189</b>	<b>632</b>	<b>1 489</b>	<b>3 285</b>	<b>4 722</b>	..	..	..	..	..
5100 Impôts sur production, vente, transfert, etc.	182	620	1 467	3 253	4 660	..	..	..	..	..
5110 Impôts généraux	112	337	787	1 863	3 068	..	..	..	..	..
5120 Impôts sur biens et services déterminés	70	283	680	1 390	1 592	..	..	..	..	..
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	..	..	..	..	..
5200 Impôts sur utilisation des biens et exerc. activités	7	13	22	32	63	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>11</b>	<b>22</b>	..	..	..	..	..
6100 A la charge exclusive des entreprises	..	0	6	10	21	..	..	..	..	..
6200 A la charge d'autres agents	..	0	0	0	0	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>588</b>	<b>1 769</b>	<b>3 762</b>	<b>7 761</b>	<b>11 378</b>	..	..	..	..	..

Million EUR

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Impôts sur revenu, bénéfiques et gains en capital</b>	<b>46</b>	<b>145</b>	<b>331</b>	<b>460</b>	<b>617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Des personnes physiques	0	0	0	0	0	..	..	..	..	..
1200 Des sociétés	46	145	331	460	617	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Cotisations de sécurité sociale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>268</b>	<b>679</b>	<b>1 463</b>	<b>3 087</b>	<b>4 795</b>
2100 A la charge des salariés	..	..	..	..	..	102	247	578	1 321	2 102
2200 A la charge des employeurs	..	..	..	..	..	150	339	685	1 379	2 097
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	16	94	200	387	596
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>9</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Impôts sur le patrimoine</b>	<b>6</b>	<b>13</b>	<b>21</b>	<b>35</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Impôts périodiques sur la propriété immobilière	6	13	17	26	33	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	0	0	0	0	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	0	0	0	0	0	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	0	0	4	10	13	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
<b>5000 Impôts sur les biens et services</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Impôts sur production, vente, transfert, etc.	1	2	3	7	8	..	..	..	..	..
5110 Impôts généraux	0	0	0	0	0	..	..	..	..	..
5120 Impôts sur biens et services déterminés	1	2	3	7	8	..	..	..	..	..
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	..	..	..	..	..
5200 Impôts sur utilisation des biens et exerc. activités	0	0	1	1	1	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 A la charge exclusive des entreprises	..	..	1	2	3	..	..	..	..	..
6200 A la charge d'autres agents	..	..	0	0	0	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>62</b>	<b>174</b>	<b>356</b>	<b>505</b>	<b>676</b>	<b>268</b>	<b>679</b>	<b>1 463</b>	<b>3 087</b>	<b>4 795</b>

Note: Y compris les ressources TVA propres à l'Union européenne : 2012 = 43.9 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2012 = 15.0.

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Table 109. Mexico, tax revenues by sub-sectors of government

Million MXN

	Federal government					State/Regional				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	1 899	76 148	402 036	803 071	..	0	1	0	0
1100 Of individuals	..	..	..	195 869	397 701	..	..	..	..	..
1200 Corporate	..	..	..	135 840	288 360	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 899	76 148	70 327	117 010	..	..	1	..	..
<b>2000 Social security contributions</b>	..	0	0	0	0	..	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	49	0	0	0	..	20	2 976	20 429	48 033
<b>4000 Taxes on property</b>	..	0	0	0	0	..	3	2 927	10 905	16 177
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	0	2 198	6 544	10 479
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	0	0	0	0
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	0	2	0	0
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	3	727	4 361	5 698
4500 Non-recurrent taxes	..	..	..	..	..	..	0	0	0	0
4600 Other recurrent taxes on property	..	..	..	..	..	..	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	5 539	163 821	942 354	1 639 378	..	4	441	2 124	19 826
5100 Taxes on production, sale, transfer, etc	..	5 517	160 741	927 401	1 638 953	..	1	22	1 364	3 310
5110 General taxes	..	1 365	51 785	318 432	579 988	..	1	0	0	0
5120 Taxes on specific goods and services	..	4 152	108 956	608 969	1 058 965	..	0	22	1 364	3 310
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	..	22	3 080	14 953	425	..	3	419	760	16 516
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
<b>6000 Other taxes</b>	..	24	5 149	8 616	26 337	..	8	228	1 537	5 413
6100 Paid solely by business	..	0	0	0	0	..	0	0	0	0
6200 Other	..	24	5 149	8 616	26 337	..	8	228	1 537	5 413
<b>Total tax revenue (collecting government)</b>	..	7 511	245 118	1 353 007	2 468 787	..	35	6 573	34 995	89 449
<b>Adjustment<sup>1</sup></b>	..	-1 336	-49 115	-278 892	-494 264	..	1 094	39 225	218 291	382 942
<b>Total tax revenue (beneficiary government)</b>	..	6 175	196 003	1 074 114	1 974 522	..	1 129	45 798	253 286	472 391

Million MXN

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	0	16	0	0	..	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	16	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	0	0	0	0	..	968	50 871	261 673	454 778
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	968	50 871	261 673	454 778
<b>3000 Taxes on payroll and workforce</b>	..	0	6	32	0	..	0	0	0	0
<b>4000 Taxes on property</b>	..	39	2 702	15 891	29 008	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	29	1 854	10 098	21 064	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	10	848	5 793	7 944	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	7	582	288	1 209	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	7	575	214	1 074	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	7	572	214	1 074	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	3	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	7	74	135	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	5	179	1 539	5 330	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	5	179	1 539	5 330	..	..	..	..	..
<b>Total tax revenue (collecting government)</b>	..	51	3 485	17 750	35 546	..	968	50 871	261 673	454 778
<b>Adjustment<sup>1</sup></b>	..	242	9 890	60 601	111 323	..	0	0	0	0
<b>Total tax revenue (beneficiary government)</b>	..	293	13 375	78 351	146 869	..	968	50 871	261 673	454 778

1. This adjustment is for taxes collected by Federal government in which States and Local governments have a share. Sub-central government's shares cannot be identified by type of tax.


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Table 110. Netherlands, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>15 075</b>	<b>22 453</b>	<b>33 403</b>	<b>54 843</b>	<b>58 869</b>	..	..	..	..	..
1100 Of individuals	11 713	16 527	23 941	35 485	47 015	..	..	..	..	..
1200 Corporate	3 361	5 926	9 461	19 358	11 854	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>767</b>	<b>1 429</b>	<b>2 900</b>	<b>6 163</b>	<b>2 512</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	50	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	231	427	681	32	2	..	..	..	..	..
4300 Estate, inheritance and gift taxes	163	372	771	1 709	1 382	..	..	..	..	..
4400 Taxes on financial and capital transactions	323	631	1 448	4 422	1 128	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>9 716</b>	<b>20 075</b>	<b>31 846</b>	<b>58 871</b>	<b>64 119</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	9 113	18 669	29 573	56 347	60 033	..	..	..	..	..
5110 General taxes	6 257	13 790	19 776	38 566	41 699	..	..	..	..	..
5120 Taxes on specific goods and services	2 856	4 878	9 797	17 781	18 334	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	604	1 407	2 273	2 524	4 086	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>109</b>	<b>195</b>	<b>327</b>	<b>436</b>	<b>456</b>	..	..	..	..	..
6100 Paid solely by business	109	195	327	389	165	..	..	..	..	..
6200 Other	0	0	0	47	291	..	..	..	..	..
<b>Total tax revenue</b>	<b>25 667</b>	<b>44 153</b>	<b>68 475</b>	<b>120 313</b>	<b>125 956</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	77	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16 732</b>	<b>37 709</b>	<b>53 115</b>	<b>67 083</b>	<b>95 780</b>
2100 Employees	..	..	..	..	..	7 139	16 835	33 748	32 691	41 726
2200 Employers	..	..	..	..	..	7 687	15 093	8 504	21 179	32 608
2300 Self-employed or non-employed	..	..	..	..	..	1 905	5 781	10 863	13 213	21 446
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>272</b>	<b>1 529</b>	<b>2 355</b>	<b>4 280</b>	<b>4 510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	272	1 529	2 355	4 280	4 510	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>153</b>	<b>508</b>	<b>1 048</b>	<b>3 424</b>	<b>3 908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	14	23	54	126	151	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	14	23	54	126	151	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	139	486	994	3 298	3 757	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	192	..	..	..	..	..
6200 Other	..	..	..	..	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>502</b>	<b>2 037</b>	<b>3 403</b>	<b>7 704</b>	<b>8 610</b>	<b>16 732</b>	<b>37 709</b>	<b>53 115</b>	<b>67 083</b>	<b>95 780</b>

Note: Including Vat own resources of the European Union: 2012 = 263.0 and excluding customs duties collected on behalf of the European Union: 2012 = 2 159.0.


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Table 111. New Zealand, tax revenues by sub-sectors of government

Million NZD

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 296</b>	<b>10 567</b>	<b>21 253</b>	<b>37 379</b>	<b>38 876</b>	..	..	..	..	..
1100 Of individuals	1 874	9 212	15 626	24 373	26 426	..	..	..	..	..
1200 Corporate	407	1 270	4 122	9 957	9 889	..	..	..	..	..
1300 Unallocable between 1100 and 1200	16	86	1 505	3 049	2 561	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>83</b>	<b>211</b>	<b>218</b>	<b>86</b>	<b>86</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	3	56	-1	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	54	28	3	3	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	25	127	216	83	86	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>807</b>	<b>3 457</b>	<b>11 395</b>	<b>18 744</b>	<b>26 401</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	770	3 336	10 833	17 792	25 161	..	..	..	..	..
5110 General taxes	311	1 577	7 895	14 133	21 004	..	..	..	..	..
5120 Taxes on specific goods and services	459	1 758	2 938	3 659	4 157	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	37	122	562	952	1 240	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>3</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	14	3	..	..	..	..	..
<b>Total tax revenue</b>	<b>3 186</b>	<b>14 236</b>	<b>32 866</b>	<b>56 223</b>	<b>65 366</b>	..	..	..	..	..

Million NZD

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>237</b>	<b>921</b>	<b>1 646</b>	<b>2 825</b>	<b>4 280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	237	921	1 646	2 825	4 280	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>29</b>	<b>66</b>	<b>184</b>	<b>310</b>	<b>457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	18	18	33	30	34	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	18	18	33	30	34	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	11	48	151	280	423	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>266</b>	<b>987</b>	<b>1 830</b>	<b>3 135</b>	<b>4 737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>


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Table 112. Norway, tax revenues by sub-sectors of government

Million NOK

	Central government <sup>1</sup>					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>6 495</b>	<b>47 772</b>	<b>67 402</b>	<b>315 943</b>	<b>457 991</b>	..	..	..	..	..
1100 Of individuals	5 424	10 115	38 059	87 503	152 841	..	..	..	..	..
1200 Corporate	1 071	37 657	29 343	228 440	305 150	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>1 341</b>	<b>2 854</b>	<b>6 013</b>	<b>173 151</b>	<b>278 595</b>	..	..	..	..	..
2100 Employees	331	569	1 233	58 320	92 916	..	..	..	..	..
2200 Employers	1 010	2 285	4 780	104 794	168 994	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	10 037	16 685	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>771</b>	<b>1 800</b>	<b>3 497</b>	<b>11 406</b>	<b>18 788</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	228	1 781	..	..	..	..	..
4200 Recurrent taxes on net wealth	490	940	1 172	4 741	7 921	..	..	..	..	..
4300 Estate, inheritance and gift taxes	146	226	975	1 768	1 887	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	634	1 350	4 669	7 199	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>25 056</b>	<b>87 964</b>	<b>148 088</b>	<b>232 759</b>	<b>321 134</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	24 367	85 468	141 408	220 835	308 144	..	..	..	..	..
5110 General taxes	13 670	42 889	81 772	153 820	224 062	..	..	..	..	..
5120 Taxes on specific goods and services	10 697	42 579	59 636	67 015	84 082	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	689	2 496	6 680	11 924	12 990	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>130</b>	<b>24</b>	<b>15</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	124	15	1	..	..	..	..	..	..	..
6200 Other	6	9	14	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>33 793</b>	<b>140 414</b>	<b>225 015</b>	<b>733 259</b>	<b>1 076 508</b>	..	..	..	..	..

Million NOK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>13 725</b>	<b>38 655</b>	<b>67 978</b>	<b>100 512</b>	<b>135 279</b>	<b>2 728</b>	<b>7 163</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	12 877	35 739	61 784	100 512	135 279	2 728	7 163	..	..	..
1200 Corporate	848	2 916	6 194	0	0	0	0	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15 224</b>	<b>46 106</b>	<b>84 563</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	2 949	12 623	30 417	..	..
2200 Employers	..	..	..	..	..	11 315	31 628	48 396	..	..
2300 Self-employed or non-employed	..	..	..	..	..	960	1 855	5 750	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>772</b>	<b>2 755</b>	<b>7 352</b>	<b>10 283</b>	<b>16 518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	278	1 072	2 792	4 324	8 022	..	..	..	..	..
4200 Recurrent taxes on net wealth	494	1 683	4 560	5 959	8 496	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>211</b>	<b>431</b>	<b>2 281</b>	<b>2 125</b>	<b>51</b>	<b>157</b>	<b>267</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	51	157	267	..	..
5110 General taxes	0	0	0	0	0	0	0	0	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	51	157	267	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	..	..
5200 Taxes on use of goods and perform activities	0	211	431	2 281	2 125	0	0	0	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	..	..
<b>6000 Other taxes</b>	<b>432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	432	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>14 929</b>	<b>41 621</b>	<b>75 761</b>	<b>113 076</b>	<b>153 922</b>	<b>18 003</b>	<b>53 426</b>	<b>84 830</b>	<b>0</b>	<b>0</b>

1. The Norwegian National Insurance has been integrated into the Central government sector from the year 2000 and onwards.


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Table 113. Poland, tax revenues by sub-sectors of government

Million PLN

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>32 441</b>	<b>40 377</b>	<b>67 935</b>	..	..	..	..	..
1100 Of individuals	..	..	23 562	20 984	41 172	..	..	..	..	..
1200 Corporate	..	..	8 879	19 393	26 763	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>939</b>	<b>0</b>	<b>4 290</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>2</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	2	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>42 227</b>	<b>121 237</b>	<b>182 917</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	42 227	117 349	181 414	..	..	..	..	..
5110 General taxes	..	..	20 817	74 311	114 372	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	21 410	43 038	67 042	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	0	3 888	1 503	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>154</b>	<b>-63</b>	<b>6</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	-63	6	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>75 763</b>	<b>161 551</b>	<b>255 148</b>	..	..	..	..	..

Million PLN

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>4 897</b>	<b>22 807</b>	<b>39 070</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	4 428	17 784	31 831	..	..	..	..	..
1200 Corporate	..	..	469	5 023	7 239	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>37 153</b>	<b>121 090</b>	<b>195 695</b>
2100 Employees	..	..	..	..	..	..	..	..	47 656	77 594
2200 Employers	..	..	..	..	..	..	..	..	48 415	78 840
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	25 019	39 261
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	37 153	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>3 468</b>	<b>12 960</b>	<b>20 000</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	3 420	12 718	19 707	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	48	242	293	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>775</b>	<b>3 730</b>	<b>4 519</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	0	0	0	..	..	..	..	..
5110 General taxes	..	..	0	..	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	0	..	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	..	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	775	3 730	4 519	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>1 228</b>	<b>2 177</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	1 228	2 177	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>9 140</b>	<b>40 725</b>	<b>65 766</b>	..	..	<b>37 153</b>	<b>121 090</b>	<b>195 695</b>

Note: Including Vat own resources of the European Union: 2012 = 2 302.0 and excluding customs duties collected on behalf of the European Union: 2012 = 1 611.0.


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Table 114. Portugal, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>81</b>	<b>1 306</b>	<b>6 454</b>	<b>11 462</b>	<b>13 369</b>	..	..	..	..	..
1100 Of individuals	..	..	4 588	7 757	9 099	..	..	..	..	..
1200 Corporate	..	..	1 866	3 705	4 269	..	..	..	..	..
1300 Unallocable between 1100 and 1200	81	1 306	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>1 552</b>	<b>1 887</b>	<b>1 936</b>	..	..	..	..	..
2100 Employees	..	..	1 338	1 629	1 420	..	..	..	..	..
2200 Employers	..	..	214	259	516	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>12</b>	<b>137</b>	<b>103</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>12</b>	<b>103</b>	<b>513</b>	<b>292</b>	<b>457</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	4	45	57	68	258	..	..	..	..	..
4400 Taxes on financial and capital transactions	7	58	457	224	199	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>198</b>	<b>2 362</b>	<b>10 202</b>	<b>19 077</b>	<b>19 232</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	187	2 290	9 967	18 775	18 696	..	..	..	..	..
5110 General taxes	52	681	5 481	11 846	12 681	..	..	..	..	..
5120 Taxes on specific goods and services	135	1 609	4 485	6 929	6 015	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	12	72	207	283	527	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	29	20	9	..	..	..	..	..
<b>6000 Other taxes</b>	<b>2</b>	<b>15</b>	<b>81</b>	<b>109</b>	<b>291</b>	..	..	..	..	..
6100 Paid solely by business	1	11	0	0	7	..	..	..	..	..
6200 Other	0	4	81	109	283	..	..	..	..	..
<b>Total tax revenue</b>	<b>304</b>	<b>3 922</b>	<b>18 906</b>	<b>32 828</b>	<b>35 285</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>126</b>	<b>302</b>	<b>725</b>	<b>1 051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	152	298	691	..	..	..	..	..
1200 Corporate	..	..	151	427	360	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	126	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>9</b>	<b>161</b>	<b>1 440</b>	<b>5 263</b>	<b>11 066</b>	<b>13 009</b>
2100 Employees	..	..	2	7	9	62	563	1 719	3 324	4 149
2200 Employers	..	..	0	0	0	97	827	3 167	7 047	8 301
2300 Self-employed or non-employed	..	..	0	0	0	2	32	377	696	558
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	18	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>3</b>	<b>312</b>	<b>1 544</b>	<b>1 608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	0	310	827	1 202	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1	0	1	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	2	1	716	405	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>68</b>	<b>447</b>	<b>971</b>	<b>874</b>	<b>0</b>	<b>0</b>	<b>276</b>	<b>595</b>	<b>901</b>
5100 Taxes on production, sale, transfer, etc	0	59	442	837	660	..	..	276	595	901
5110 General taxes	0	18	318	563	422	..	..	276	592	892
5120 Taxes on specific goods and services	0	41	124	273	238	..	..	0	3	9
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	0	0	0
5200 Taxes on use of goods and perform activities	0	8	5	133	213	..	..	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	1	0	..	..	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>28</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	25	18	..	..	..	..	..
6200 Other	..	0	3	3	6	..	..	..	..	..
<b>Total tax revenue</b>	<b>0</b>	<b>197</b>	<b>1 071</b>	<b>3 275</b>	<b>3 566</b>	<b>161</b>	<b>1 440</b>	<b>5 539</b>	<b>11 662</b>	<b>13 910</b>

Note: Including Vat own resources of the European Union: 2012 = 235.3 and excluding customs duties collected on behalf of the European Union: 2012 = 160.1.

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Table 115. **Slovak Republic, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>1 993</b>	<b>2 773</b>	<b>3 739</b>	..	..	..	..	..
1100 Of individuals	..	..	695	1 301	1 863	..	..	..	..	..
1200 Corporate	..	..	1 166	1 345	1 709	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	132	128	167	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>85</b>	<b>200</b>	<b>144</b>	..	..	..	..	..
2100 Employees	..	..	10	104	44	..	..	..	..	..
2200 Employers	..	..	75	95	100	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>27</b>	<b>28</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	8	9	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	2	1	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	16	18	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>2 766</b>	<b>5 994</b>	<b>6 889</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	2 588	5 781	6 624	..	..	..	..	..
5110 General taxes	..	..	1 616	3 880	4 328	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	971	1 901	2 296	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	177	212	265	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	2	2	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>4 870</b>	<b>8 995</b>	<b>10 773</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	0	0	0	..	..	0	0	0
1200 Corporate	..	..	0	0	0	..	..	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	0	0	0
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>2 817</b>	<b>6 037</b>	<b>8 763</b>
2100 Employees	..	..	..	..	..	..	..	540	1 377	2 094
2200 Employers	..	..	..	..	..	..	..	1 774	3 356	4 710
2300 Self-employed or non-employed	..	..	..	..	..	..	..	503	1 304	1 960
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>84</b>	<b>220</b>	<b>316</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	72	220	316	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	12	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>17</b>	<b>198</b>	<b>290</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	10	10	11	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	10	10	11	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	1	94	134	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	6	95	145	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>101</b>	<b>418</b>	<b>606</b>	..	..	<b>2 817</b>	<b>6 037</b>	<b>8 763</b>

Note: Including Vat own resources of the European Union: 2012 = 84.0 and excluding customs duties collected on behalf of the European Union: 2012 = 129.0.


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Table 116. Slovenia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>479</b>	<b>1 828</b>	<b>1 343</b>	..	..	..	..	..
1100 Of individuals	..	..	413	1 029	893	..	..	..	..	..
1200 Corporate	..	..	54	795	446	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	12	5	4	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>38</b>	<b>42</b>	<b>55</b>	..	..	..	..	..
2100 Employees	..	..	20	24	27	..	..	..	..	..
2200 Employers	..	..	17	15	21	..	..	..	..	..
2300 Self-employed or non-employed	..	..	1	3	6	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>14</b>	<b>521</b>	<b>26</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>5</b>	<b>3</b>	<b>8</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	0	1	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	3	7	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	5	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>1 554</b>	<b>3 805</b>	<b>4 895</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	1 524	3 624	4 691	..	..	..	..	..
5110 General taxes	..	..	1 192	2 467	2 889	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	332	1 156	1 802	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	31	181	204	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>2 090</b>	<b>6 199</b>	<b>6 326</b>	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>194</b>	<b>559</b>	<b>1 152</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	192	556	1 152	..	..	..	..	..
1200 Corporate	..	..	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	2	2	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>1 690</b>	<b>4 042</b>	<b>5 311</b>
2100 Employees	..	..	..	..	..	..	..	810	2 122	2 671
2200 Employers	..	..	..	..	..	..	..	802	1 572	2 032
2300 Self-employed or non-employed	..	..	..	..	..	..	..	78	348	608
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>2</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>53</b>	<b>167</b>	<b>224</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	37	122	188	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1	5	9	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	12	40	27	..	..	..	..	..
4500 Non-recurrent taxes	..	..	3	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>7</b>	<b>91</b>	<b>92</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	7	43	51	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	7	43	51	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	0	48	41	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>256</b>	<b>817</b>	<b>1 468</b>	..	..	<b>1 690</b>	<b>4 042</b>	<b>5 311</b>

Note: Including Vat own resources of the European Union: 2012 = 53.0 and excluding customs duties collected on behalf of the European Union: 2012 = 54.1.


StatLink  <http://dx.doi.org/10.1787/88893165388>

Table 117. Spain, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional <sup>1</sup>				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 388</b>	<b>11 321</b>	<b>38 969</b>	<b>72 254</b>	<b>51 319</b>	..	<b>126</b>	<b>584</b>	<b>19 498</b>	<b>45 315</b>
1100 Of individuals	897	8 800	31 410	36 658	28 061	..	112	459	19 102	45 118
1200 Corporate	490	2 410	7 338	33 710	20 731	..	14	125	391	191
1300 Unallocable between 1100 and 1200	1	111	221	1 886	2 527	..	0	0	5	6
<b>2000 Social security contributions</b>	<b>0</b>	<b>183</b>	<b>583</b>	<b>2 888</b>	<b>3 207</b>	..	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
2100 Employees	..	183	583	1 230	1 555	..	..	1	..	..
2200 Employers	..	0	0	1 658	1 652	..	..	0	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	0	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	0	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>421</b>	<b>795</b>	<b>451</b>	<b>134</b>	<b>264</b>	..	<b>568</b>	<b>3 851</b>	<b>19 246</b>	<b>8 393</b>
4100 Recurrent taxes on immovable property	1	0	0	0	7	..	0	0	0	0
4200 Recurrent taxes on net wealth	0	58	166	37	14	..	88	417	1 251	655
4300 Estate, inheritance and gift taxes	56	60	1	25	109	..	131	713	2 315	2 087
4400 Taxes on financial and capital transactions	364	674	235	10	4	..	348	2 721	15 680	5 651
4500 Non-recurrent taxes	0	0	0	0	0	..	0	0	0	0
4600 Other recurrent taxes on property	0	3	48	62	130	..	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 609</b>	<b>11 013</b>	<b>32 482</b>	<b>46 645</b>	<b>25 346</b>	..	<b>1 050</b>	<b>2 304</b>	<b>32 801</b>	<b>55 036</b>
5100 Taxes on production, sale, transfer, etc	1 599	10 904	32 262	46 207	24 147	..	1 050	2 261	32 604	54 698
5110 General taxes	990	5 416	20 360	34 766	15 631	..	581	637	18 862	36 765
5120 Taxes on specific goods and services	608	5 488	11 902	11 441	8 516	..	469	1 624	13 742	17 933
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	10	3	2	50	55	..	0	43	197	338
5300 Unallocable between 5100 and 5200	0	106	218	388	1 144	..	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>-11</b>	<b>58</b>	<b>971</b>	..	<b>16</b>	<b>155</b>	<b>116</b>	<b>730</b>
6100 Paid solely by business	..	..	0	52	59	..	0	0	0	0
6200 Other	..	..	-11	6	912	..	16	155	116	730
<b>Total tax revenue</b>	<b>3 418</b>	<b>23 313</b>	<b>72 474</b>	<b>121 979</b>	<b>81 107</b>	..	<b>1 760</b>	<b>6 895</b>	<b>71 661</b>	<b>109 474</b>

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>175</b>	<b>825</b>	<b>2 431</b>	<b>5 750</b>	<b>6 864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	131	703	2 051	3 940	5 027	..	..	..	..	..
1200 Corporate	0	122	349	1 440	1 128	..	..	..	..	..
1300 Unallocable between 1100 and 1200	44	0	31	370	709	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3 367</b>	<b>19 976</b>	<b>51 393</b>	<b>107 592</b>	<b>120 634</b>
2100 Employees	..	..	..	..	..	645	3 393	7 781	16 083	16 282
2200 Employers	..	..	..	..	..	2 722	15 152	35 929	78 565	85 437
2300 Self-employed or non-employed	..	..	..	..	..	0	1 432	7 684	12 944	18 915
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>26</b>	<b>1 574</b>	<b>3 625</b>	<b>8 545</b>	<b>13 055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	26	1 102	2 825	6 038	11 189	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	10	42	107	115	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	12	18	79	90	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	82	162	423	121	..	..	..	..	..
4500 Non-recurrent taxes	0	367	579	1 898	1 540	..	..	..	..	..
4600 Other recurrent taxes on property	0	1	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>104</b>	<b>1 989</b>	<b>5 619</b>	<b>13 416</b>	<b>11 865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	104	1 679	2 326	7 467	7 235	..	..	..	..	..
5110 General taxes	95	1 288	1 818	5 194	5 177	..	..	..	..	..
5120 Taxes on specific goods and services	10	391	508	2 273	2 058	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	301	3 294	5 937	4 614	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	9	0	12	16	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>16</b>	<b>576</b>	<b>866</b>	<b>1 729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	6	457	691	1 202	..	..	..	..	..
6200 Other	..	10	118	175	527	..	..	..	..	..
<b>Total tax revenue</b>	<b>305</b>	<b>4 404</b>	<b>12 251</b>	<b>28 577</b>	<b>33 513</b>	<b>3 367</b>	<b>19 976</b>	<b>51 393</b>	<b>107 592</b>	<b>120 634</b>

Note: Including Vat own resources of the European Union: 2012 = 1 317.0 and excluding customs duties collected on behalf of the European Union: 2012 = 1 436.0.

1. Spain is constitutionally a non-federal country but has a highly decentralised political structure.


StatLink  <http://dx.doi.org/10.1787/888933165395>

Table 118. Sweden, tax revenues by sub-sectors of government

Million SEK

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>28 216</b>	<b>51 824</b>	<b>72 342</b>	<b>94 015</b>	<b>-26 332</b>	..	..	..	..	..
1100 Of individuals	25 626	38 521	22 541	-7 974	-121 160	..	..	..	..	..
1200 Corporate	2 590	13 303	49 801	101 989	94 828	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>40 675</b>	<b>50 560</b>	<b>210 700</b>	<b>166 169</b>	..	..	..	..	..
2100 Employees	..	551	0	0	0	..	..	..	..	..
2200 Employers	..	38 386	49 222	209 448	171 568	..	..	..	..	..
2300 Self-employed or non-employed	..	1 738	1 338	3 995	2 790	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	-2 743	-8 189	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>5 723</b>	<b>16 107</b>	<b>17 800</b>	<b>63 024</b>	<b>160 326</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1 469</b>	<b>10 157</b>	<b>23 260</b>	<b>40 116</b>	<b>22 095</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	11	3 861	15 263	25 139	13 280	..	..	..	..	..
4200 Recurrent taxes on net wealth	647	1 871	3 583	4 998	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	335	1 114	1 388	1 092	-5	..	..	..	..	..
4400 Taxes on financial and capital transactions	476	3 311	3 026	8 887	8 819	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>31 985</b>	<b>114 957</b>	<b>237 720</b>	<b>353 031</b>	<b>453 244</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	29 820	110 367	233 671	342 011	437 641	..	..	..	..	..
5110 General taxes	15 806	60 523	166 557	250 470	333 342	..	..	..	..	..
5120 Taxes on specific goods and services	14 014	49 844	67 114	91 541	104 298	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 165	4 590	4 049	11 019	15 603	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>260</b>	<b>623</b>	<b>1 438</b>	<b>1 347</b>	<b>1 802</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	260	623	1 438	1 347	1 802	..	..	..	..	..
<b>Total tax revenue</b>	<b>67 653</b>	<b>234 343</b>	<b>403 120</b>	<b>762 233</b>	<b>777 305</b>	..	..	..	..	..

Million SEK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>38 415</b>	<b>131 242</b>	<b>265 068</b>	<b>435 577</b>	<b>560 766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	35 269	129 401	265 068	435 577	560 766	..	..	..	..	..
1200 Corporate	3 146	1 841	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25 756</b>	<b>67 531</b>	<b>186 992</b>	<b>151 019</b>	<b>201 594</b>
2100 Employees	..	..	..	..	..	0	2	28 989	74 178	97 561
2200 Employers	..	..	..	..	..	24 203	64 916	154 154	74 377	100 942
2300 Self-employed or non-employed	..	..	..	..	..	1 553	2 613	3 849	2 464	3 091
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15 463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	15 463	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>149</b>	<b>358</b>	<b>786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	119	290	732	0	0	0	0	0	0	0
5110 General taxes	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	119	290	732	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	30	68	54	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>38 564</b>	<b>131 600</b>	<b>265 854</b>	<b>435 577</b>	<b>576 229</b>	<b>25 756</b>	<b>67 531</b>	<b>186 992</b>	<b>151 019</b>	<b>201 594</b>

Note: Including VAT own resources of the European Union: 2012 = 1 643.1 and excluding customs duties collected on behalf of the European Union: 2012 = 4 995.1.

- From 1985, social security contributions are classified using the SNA definition of Social security Funds which means that a proportion of these payments are shown under the heading of Central Government. Prior to that year, all such payments were classified under the heading of Social Security Funds.

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Tableau 119. Suisse, recettes fiscales par sous-secteurs d'administration

Million CHF

	Administration fédérale					État/Régions				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Impôts sur revenu, bénéfices et gains en capital</b>	<b>3 422</b>	<b>6 523</b>	<b>10 145</b>	<b>16 341</b>	<b>22 325</b>	<b>7 756</b>	<b>12 652</b>	<b>19 183</b>	<b>26 233</b>	<b>32 624</b>
1100 Des personnes physiques	2 712	5 330	5 699	7 823	9 914	6 342	10 770	15 987	21 034	25 830
1200 Des sociétés	710	1 193	2 355	4 519	8 588	1 414	1 882	2 598	4 571	5 666
1300 Non-ventilables entre 1100 et 1200	0	0	2 092	4 000	3 823	0	0	598	628	1 128
<b>2000 Cotisations de sécurité sociale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 A la charge des salariés	..	..	..	..	..	..	..	..	..	..
2200 A la charge des employeurs	..	..	..	..	..	..	..	..	..	..
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	..	..	..	..	..
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Impôts sur le patrimoine</b>	<b>463</b>	<b>1 877</b>	<b>2 026</b>	<b>2 703</b>	<b>2 134</b>	<b>1 428</b>	<b>2 543</b>	<b>3 605</b>	<b>4 739</b>	<b>5 453</b>
4100 Impôts périodiques sur la propriété immobilière	0	0	0	0	0	60	95	162	230	315
4200 Impôts périodiques sur l'actif net	89	175	323	0	0	988	1 442	2 438	3 639	4 299
4300 Impôts sur mut. par décès, succ. et donations	0	0	0	0	0	270	552	974	824	783
4400 Impôts sur transact. mobilières et immob.	374	1 702	1 703	2 703	2 134	110	454	31	47	56
4500 Impôts non-périodiques	0	0	0	0	0	0	0	0	0	0
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	0	0	0	0	0
<b>5000 Impôts sur les biens et services</b>	<b>7 431</b>	<b>12 521</b>	<b>20 208</b>	<b>28 581</b>	<b>34 848</b>	<b>795</b>	<b>1 258</b>	<b>1 706</b>	<b>2 390</b>	<b>3 260</b>
5100 Impôts sur production, vente, transfert, etc.	7 431	12 521	19 772	26 899	32 492	154	213	249	462	1 058
5110 Impôts généraux	3 205	6 777	12 428	18 119	21 799	0	0	0	0	0
5120 Impôts sur biens et services déterminés	4 226	5 744	7 345	8 780	10 692	154	213	249	462	1 058
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	0	0	436	1 681	2 356	641	1 045	1 457	1 929	2 203
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>11 316</b>	<b>20 921</b>	<b>32 379</b>	<b>47 625</b>	<b>59 307</b>	<b>9 979</b>	<b>16 453</b>	<b>24 493</b>	<b>33 363</b>	<b>41 337</b>

Million CHF

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Impôts sur revenu, bénéfices et gains en capital</b>	<b>6 403</b>	<b>9 842</b>	<b>15 540</b>	<b>18 023</b>	<b>21 752</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Des personnes physiques	5 398	8 644	13 326	15 300	17 586	..	..	..	..	..
1200 Des sociétés	1 005	1 198	1 602	2 273	3 481	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	611	450	684	..	..	..	..	..
<b>2000 Cotisations de sécurité sociale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8 111</b>	<b>14 344</b>	<b>28 099</b>	<b>32 426</b>	<b>41 840</b>
2100 A la charge des salariés	..	..	..	..	..	3 589	6 469	12 938	14 916	19 554
2200 A la charge des employeurs	..	..	..	..	..	3 618	6 503	12 938	14 916	19 570
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	840	1 372	2 223	2 593	2 716
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	64	0	0	0	0
<b>3000 Sur salaires ou main d'oeuvre</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Impôts sur le patrimoine</b>	<b>1 068</b>	<b>1 462</b>	<b>2 409</b>	<b>3 061</b>	<b>3 503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Impôts périodiques sur la propriété immobilière	182	240	443	588	710	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	809	1 040	1 865	2 383	2 688	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	27	44	89	79	89	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	50	138	13	11	15	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
<b>5000 Impôts sur les biens et services</b>	<b>22</b>	<b>39</b>	<b>170</b>	<b>176</b>	<b>397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Impôts sur production, vente, transfert, etc.	17	30	128	146	341	..	..	..	..	..
5110 Impôts généraux	0	0	0	0	0	..	..	..	..	..
5120 Impôts sur biens et services déterminés	17	30	128	146	341	..	..	..	..	..
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	..	..	..	..	..
5200 Impôts sur utilisation des biens et exerc. activités	5	9	42	30	57	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Autres impôts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
<b>Recettes fiscales totales</b>	<b>7 493</b>	<b>11 343</b>	<b>18 119</b>	<b>21 260</b>	<b>25 652</b>	<b>8 111</b>	<b>14 344</b>	<b>28 099</b>	<b>32 426</b>	<b>41 840</b>

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Table 120. Turkey, tax revenues by sub-sectors of government

Million TRY

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>2</b>	<b>433</b>	<b>30 324</b>	<b>76 414</b>	..	..	..	..	..
1100 Of individuals	..	1	330	20 458	50 514	..	..	..	..	..
1200 Corporate	..	0	103	9 866	25 900	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>49</b>	<b>3 626</b>	<b>11 619</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	1	78	261	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	29	3 548	11 358	..	..	..	..	..
4500 Non-recurrent taxes	..	0	19	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>2</b>	<b>574</b>	<b>71 956</b>	<b>159 052</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	2	567	69 266	152 736	..	..	..	..	..
5110 General taxes	..	1	475	30 343	72 877	..	..	..	..	..
5120 Taxes on specific goods and services	..	1	92	38 923	79 859	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	8	2 691	6 317	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>259</b>	<b>4 181</b>	<b>3 119</b>	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	0	259	4 181	3 119	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>4</b>	<b>1 316</b>	<b>110 088</b>	<b>250 204</b>	..	..	..	..	..

Million TRY

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>63</b>	<b>4 011</b>	<b>9 096</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	0	48	2 706	5 979	..	..	..	..	..
1200 Corporate	..	0	15	1 305	3 117	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>1</b>	<b>212</b>	<b>35 321</b>	<b>106 405</b>
2100 Employees	..	..	..	..	..	..	0	82	12 128	40 714
2200 Employers	..	..	..	..	..	..	0	110	16 132	58 272
2300 Self-employed or non-employed	..	..	..	..	..	..	0	19	7 061	7 419
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>4</b>	<b>1 627</b>	<b>4 892</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	0	0	1 148	3 528	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	10	32	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	4	469	1 332	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>84</b>	<b>5 649</b>	<b>17 253</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	0	82	5 295	16 490	..	..	..	..	..
5110 General taxes	..	0	69	4 014	8 695	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	13	1 281	7 795	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	1	354	763	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>73</b>	<b>721</b>	<b>3 722</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	0	73	721	3 722	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>1</b>	<b>224</b>	<b>12 008</b>	<b>34 963</b>	..	<b>1</b>	<b>212</b>	<b>35 321</b>	<b>106 405</b>

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Table 121. United Kingdom, tax revenues by sub-sectors of government

Million GBP

	Central government					State/Regional				
	1975	1985	1995	2005	2012					
<b>1000 Taxes on income, profits and capital gains</b>	<b>16 716</b>	<b>51 674</b>	<b>92 147</b>	<b>171 956</b>	<b>194 876</b>	..	..	..	..	..
1100 Of individuals	14 936	34 820	71 973	130 177	150 453	..	..	..	..	..
1200 Corporate	2 310	16 854	20 174	41 779	44 423	..	..	..	..	..
1300 Unallocable between 1100 and 1200	-530	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>-1</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>619</b>	<b>2 425</b>	<b>15 730</b>	<b>32 702</b>	<b>38 312</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	44	343	12 369	19 642	26 265	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	307	923	1 441	3 150	3 129	..	..	..	..	..
4400 Taxes on financial and capital transactions	266	1 159	1 920	9 910	8 918	..	..	..	..	..
4500 Non-recurrent taxes	2	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>8 982</b>	<b>40 673</b>	<b>85 507</b>	<b>135 224</b>	<b>180 105</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	8 502	38 260	81 175	129 988	173 113	..	..	..	..	..
5110 General taxes	3 515	21 228	47 539	83 444	113 895	..	..	..	..	..
5120 Taxes on specific goods and services	4 987	17 032	33 636	46 544	59 218	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	698	2 413	4 332	5 236	6 992	..	..	..	..	..
5300 Unallocable between 5100 and 5200	-218	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>26 316</b>	<b>94 868</b>	<b>193 384</b>	<b>339 882</b>	<b>413 293</b>	..	..	..	..	..

Million GBP

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6 540</b>	<b>23 769</b>	<b>44 397</b>	<b>84 459</b>	<b>104 319</b>
2100 Employees	..	..	..	..	..	2 562	11 220	18 646	35 159	41 037
2200 Employers	..	..	..	..	..	4 068	12 245	24 210	46 475	60 689
2300 Self-employed or non-employed	..	..	..	..	..	195	745	1 541	2 825	2 593
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	-285	-441	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>4 127</b>	<b>13 582</b>	<b>9 303</b>	<b>21 260</b>	<b>26 567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	3 978	13 582	9 303	21 260	26 567	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	149	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	0	0	0	0	0
5110 General taxes	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>4 127</b>	<b>13 582</b>	<b>9 303</b>	<b>21 260</b>	<b>26 567</b>	<b>6 540</b>	<b>23 769</b>	<b>44 397</b>	<b>84 459</b>	<b>104 319</b>

Note: Including Vat own resources of the European Union: 2012 = 2 282.0 and excluding customs duties collected on behalf of the European Union: 2012 = 2 885.0.

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Table 122. United States, tax revenues by sub-sectors of government


Million USD

	Federal government					State/Regional				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>163 072</b>	<b>396 098</b>	<b>769 025</b>	<b>1 285 156</b>	<b>1 518 041</b>	<b>25 509</b>	<b>81 281</b>	<b>157 598</b>	<b>278 072</b>	<b>333 740</b>
1100 Of individuals	122 386	334 625	589 705	944 197	1 166 993	..	63 644	128 429	228 997	290 389
1200 Corporate <sup>1</sup>	40 686	61 473	179 320	340 959	351 048	..	17 637	29 169	49 075	43 351
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>4 613</b>	<b>6 422</b>	<b>14 948</b>	<b>24 989</b>	<b>14 069</b>	<b>3 284</b>	<b>7 902</b>	<b>14 494</b>	<b>16 993</b>	<b>17 149</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	1 451	3 984	9 433	11 793	12 650
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	4 611	6 422	14 948	24 989	14 069	1 418	2 328	5 061	5 200	4 499
4400 Taxes on financial and capital transactions	2	0	0	0	0	415	1 590	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>20 773</b>	<b>48 027</b>	<b>75 553</b>	<b>99 393</b>	<b>117 979</b>	<b>52 032</b>	<b>126 501</b>	<b>234 419</b>	<b>390 979</b>	<b>458 975</b>
5100 Taxes on production, sale, transfer, etc	20 442	47 512	75 553	99 393	117 979	43 960	105 687	200 495	325 649	379 201
5110 General taxes	0	0	0	0	0	24 916	69 629	135 132	221 461	247 057
5120 Taxes on specific goods and services	20 442	47 512	75 553	99 393	117 979	19 044	36 058	65 363	104 188	132 144
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	331	515	0	0	0	8 072	20 814	33 924	65 330	79 774
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	16	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>188 458</b>	<b>450 563</b>	<b>859 526</b>	<b>1 409 538</b>	<b>1 650 089</b>	<b>80 825</b>	<b>215 684</b>	<b>406 511</b>	<b>686 044</b>	<b>809 863</b>

Million USD

	Local government					Social Security Funds				
	1975	1985	1995	2005	2012	1975	1985	1995	2005	2012
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 635</b>	<b>7 974</b>	<b>15 795</b>	<b>28 382</b>	<b>34 915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	6 496	13 308	22 514	26 866	..	..	..	..	..
1200 Corporate <sup>1</sup>	..	1 478	2 487	5 868	8 049	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85 039</b>	<b>269 144</b>	<b>510 476</b>	<b>831 410</b>	<b>880 609</b>
2100 Employees	..	..	..	..	..	36 382	112 114	221 800	362 834	328 886
2200 Employers	..	..	..	..	..	45 241	146 562	261 805	423 933	506 620
2300 Self-employed or non-employed	..	..	..	..	..	3 416	10 468	26 871	44 643	45 103
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>50 040</b>	<b>99 772</b>	<b>197 342</b>	<b>345 840</b>	<b>435 094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	50 040	99 772	197 312	345 724	434 655	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	30	116	439	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>8 389</b>	<b>26 777</b>	<b>57 558</b>	<b>111 114</b>	<b>130 362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	6 518	21 007	42 240	76 369	95 789	..	..	..	..	..
5110 General taxes	4 322	14 663	29 316	53 838	67 987	..	..	..	..	..
5120 Taxes on specific goods and services	2 196	6 344	12 924	22 531	27 802	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 871	5 770	15 318	34 745	34 573	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>61 064</b>	<b>134 523</b>	<b>270 695</b>	<b>485 336</b>	<b>600 371</b>	<b>85 039</b>	<b>269 144</b>	<b>510 476</b>	<b>831 410</b>	<b>880 609</b>

1. The US corporate income tax figures are under review as elements of the current total may not be consistent with figures from other countries.

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## ANNEX A

# *The OECD classification of taxes and Interpretative Guide*

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## The OECD classification of taxes

1.	1000	<i>Taxes on income, profits and capital gains</i>
	1100	Taxes on income, profits and capital gains of individuals
	1110	On income and profits
	1120	On capital gains
	1200	Corporate taxes on income, profits and capital gains
	1210	On income and profits
	1220	On capital gains
	1300	Unallocable as between 110 and 1200
2.	2000	<i>Social security contributions</i>
	2100	Employees
	2110	On a payroll basis
	2120	On an income tax basis
	2200	Employers
	2210	On a payroll basis
	2220	On an income tax basis
	2300	Self-employed or non-employed
	2310	On a payroll basis
	2320	On an income tax basis
	2400	Unallocable as between 2100, 2200 and 2300
	2410	On a payroll basis
	2420	On an income tax basis
3.	3000	<i>Taxes on payroll and workforce</i>
4.	4000	<i>Taxes on property</i>
	4100	Recurrent taxes on immovable property
	4110	Households
	4120	Other
	4200	Recurrent taxes on net wealth
	4210	Individual
	4220	Corporate
	4300	Estate, inheritance and gift taxes
	4310	Estate and inheritance taxes
	4320	Gift taxes
	4400	Taxes on financial and capital transactions
	4500	Other non-recurrent taxes on property
	4510	On net wealth
	4520	Other non-recurrent taxes
	4600	Other recurrent taxes on property
5.	5000	<i>Taxes on goods and services</i>
	5100	Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
	5110	General taxes

	5111	Value added taxes
	5112	Sales taxes
	5113	Other general taxes on goods and services
	5120	Taxes on specific goods and services
	5121	Excises
	5122	Profits of fiscal monopolies
	5123	Customs and import duties
	5124	Taxes on exports
	5125	Taxes on investment goods
	5126	Taxes on specific services
	5127	Other taxes on international trade and transactions
	5128	Other taxes on specific goods and services
	5130	Unallocable as between 5110 and 5120
	5200	Taxes on use of goods, or on permission to use goods or perform activities
	5210	Recurrent taxes
	5211	Paid by households in respect of motor vehicles
	5212	Paid by others in respect of motor vehicles
	5213	Other recurrent taxes
	5220	Non-recurrent taxes
	5300	Unallocable as between 5100 and 5200
6.	6000	<i>Other taxes</i>
	6100	Paid solely by business
	6200	Paid by other than business or unidentifiable

# The OECD Interpretative Guide

## A. Coverage

### **General criteria**

1. In the OECD classification the term “taxes” is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.
2. The term “tax” does not include fines unrelated to tax offences and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in § 9-13.
3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).<sup>1</sup> In that publication, the general government sector and its sub-sectors are defined in Chapter 4, Section F, pages 80-84.
4. Compulsory payments to supra-national bodies and their agencies are no longer included as taxes as from 1998, with some exceptions. However, custom duties collected by EU member states on behalf of the European Union are still identified as memorandum items and included in overall tax revenue amounts in the country tables (Part III) of the country in which they are collected (see § 95). In countries where the church forms part of general government church taxes are included, provided they meet the criteria set out in § 1 above. As the data refer to receipts of general government, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.<sup>2</sup> Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see § 62-64), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see § 70).
5. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,<sup>3</sup> they are shown in Section III.C of this Report.
6. The relationship between this classification and that of the *System of National Accounts* (SNA) is set out in Sections H and J below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified



differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in § 13 and § 26 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see § 10 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

### **Social security contributions**

7. Compulsory social security contributions, as defined in § 35 below, paid to general government, are treated here as tax revenues. Being compulsory payments to general government they clearly resemble taxes. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

8. Social security contributions which are either voluntary or not payable to general government (see § 1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in eliminating voluntary contributions and certain compulsory payments to the private sector.

### **Fees, user charges and licence fees**

9. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as required and under the definition of § 1 would not be considered as a tax. In the following cases, however, a levy could be considered as “unrequited”:

- a) where the charge greatly exceeds the cost of providing the service;
- b) where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);
- c) where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);
- d) where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).

10. In marginal cases, however, the application of the criteria set out in § 1 can be particularly difficult. The solution adopted – given the desirability of international uniformity and the relatively small amounts of revenue usually involved – is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.<sup>4</sup>

11. A list of the main fees and charges in question and their normal<sup>5</sup> treatment in this publication is as follows:

Non-tax revenues: court fees; driving licence fees; harbour fees; passport fees; radio and television licence fees where public authorities provide the service.

Taxes within heading 5200: permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes.

12. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in § 28 below.

13. Two differences between the OECD classification and SNA regarding the borderline between tax and non-tax revenues are:

- a) SNA classifies a number of levies as indirect taxes if paid by enterprises, but as non-tax revenues if paid by households, a distinction which is regarded as irrelevant in this classification for distinguishing between tax and non-tax revenues.<sup>6</sup>
- b) Predominant practice among most OECD tax administrations, which is occasionally used in this classification for distinguishing between tax and non-tax revenues, is not a relevant criterion for SNA purposes.

### **Royalties**

14. Royalty payments for the right to extract oil and gas or to exploit other mineral resources are normally regarded as non-tax revenues since they are property income from government-owned land or resources.

### **Fines and penalties**

15. Receipts from fines and penalties paid for infringement of regulations identified as relating to a particular tax and interest on payments overdue in respect of a particular tax are recorded together with receipts from that tax. Other kinds of fines identifiable as relating to tax offences are classified in the residual heading 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are not treated as taxes.

## **B. Basis of reporting**

### **Accrual reporting**

16. The data reported in this publication for recent years are predominantly recorded on an accrual basis, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Part III of the Report.

17. However, data for earlier years are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and

taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

18. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

19. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see § 62 below).

### ***The distinction between tax and expenditure provisions***<sup>7</sup>

20. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally, there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

21. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.<sup>8</sup> A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits<sup>9</sup> is to distinguish between the “tax expenditure component”,<sup>10</sup> which is that portion of the credit that is used to reduce or eliminate a taxpayer’s liability, and the “transfer component”, which is the portion that exceeds the taxpayer’s liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given

in Section C of Part I of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on Tax to GDP.

### **Calendar and fiscal years**

22. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

## **C. General classification criteria**

### **The main classification criteria**

23. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see § 28 and § 78). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400<sup>11</sup> and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000, a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also § 43 to § 46, § 49, § 50 and § 76 for particular applications of this distinction).

24. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in § 35 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

25. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

### **Classification of taxpayers**

26. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

#### *a) Between individuals and corporations in relation to income and net wealth taxes*

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.<sup>12</sup> The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA

classification requires certain unincorporated businesses<sup>13</sup> to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

b) *Between households and others in relation to taxes on immovable property*

Here, the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (*i.e.* excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

c) *Between households and others in relation to motor vehicle licences*

Here, the distinction is between households as consumers, on the one hand, and producers, on the other, as in the production and consumption expenditure accounts of the SNA.

d) *Between business and others in relation to the residual taxes (6000)*

The distinction is the same as in c) above, between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000, because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under “business”. The rest of the taxes which are included under the heading 6000 are shown as “other” or non-identified.

### **Surcharges**

27. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

### **Unidentifiable tax receipts and residual sub-headings**

28. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

- a) The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5130, 5300 or 6200).
- b) It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.

- c) Neither the heading, nor sub-heading of a tax (usually local), can be identified: the tax is classified in 6200, unless it is known that it is a tax on business in which case it is classified in 6100.

## D. Commentaries on items of the list

### **1000 – Taxes on income, profits and capital gains**

29. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

30. Included in the heading are:

- a) taxes levied predominantly on income or profits, though partially on other bases; taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in § 28 and § 78;
- b) taxes on property, which are levied on a presumed or estimated income as part of an income tax [see also § 43a), c) and d)];
- c) compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits; when such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see § 35);
- d) receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

31. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision, a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted), they are classified in 1300 as not-allocable.

### **Treatment of credits under imputation systems**

32. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,<sup>14</sup> part of the tax on the company's profits is available to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in § 21).

33. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110

whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability (where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

### **1120 and 1220 – Taxes on capital gains**

34. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

### **2000 – Social security contributions**

35. Classified here are all compulsory payments that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

36. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

37. Contributions may be based on earnings or payroll ("on a payroll basis") or on net income after deductions and exemptions for personal circumstances ("on an income tax basis"), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

38. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds

are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Section III.B of the Report).

39. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.<sup>15</sup> Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

40. This heading excludes “imputed” contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

41. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

### **3000 – Taxes on payroll and workforce**

42. This heading covers taxes paid by employers, employees or the self-employed either as a proportion of payroll or as a fixed amount per person, and which do not confer entitlement to social benefits. Examples of taxes classified here are the United Kingdom national insurance surcharge (introduced in 1977), the Swedish payroll tax (1969-79), and the Austrian Contribution to the Family Burden Equalisation Fund and Community Tax.

### **4000 – Taxes on property**

43. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

- a) taxes on capital gains resulting from the sale of a property (1120 or 1220);
- b) taxes on the use of goods or on permission to use goods or perform activities (5200); see § 73;



- c) taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer; they are classified as income taxes along with taxes on income and capital gains derived from property (1100);
- d) taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on); they are classified as taxes on income (1100);
- e) taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction; they are classified as taxes on permission to perform activities (5200);
- f) taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes); they are classified as taxes on permission to perform activities (5200).

#### **4100 – Recurrent taxes on immovable property**

44. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property (for example, size or location ) from which a presumed rent or capital value can be derived;
- such taxes can be levied on proprietors, tenants, or both; they can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter;
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

45. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in § 26b) above.

#### **4200 – Recurrent taxes on net wealth**

46. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in § 26a) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

#### **4300 – Estate, inheritance and gift taxes**

47. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).<sup>16</sup> Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

#### **4400 – Taxes on financial and capital transactions**

48. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of securities, taxes on cheques, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

- a) taxes on the use of goods or property or permission to perform certain activities (5200);
- b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see § 9);
- c) taxes on capital gains (1000);
- d) recurrent taxes on immovable property (4100);
- e) recurrent taxes on net wealth (4200);
- f) once-and-for-all levies on property or wealth (4500).

#### **4500 – Other non-recurrent taxes on property<sup>16</sup>**

49. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

#### **4600 – Other recurrent taxes on property**

50. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

#### **5000 – Taxes on goods and services**

51. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

- a) multi-stage cumulative taxes;
- b) general sales taxes – whether levied at manufacture/production, wholesale or retail level;
- c) value-added taxes;
- d) excises;
- e) taxes levied on the import and export of goods;
- f) taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;
- g) taxes on the extraction, processing or production of minerals and other products.

52. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in § 43, § 48 and § 75. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see § 28.

### **5100 – Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services**

53. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

#### **5110 – General taxes on goods and services**

54. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into: 5111 value-added taxes; 5112 sales taxes; and 5113 other general taxes on goods and services.

55. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

#### **5111 – Value-added taxes**

56. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

#### **5112 – Sales taxes**

57. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

#### **5113 – Other general taxes on goods and services**

58. This sub-heading covers multi-stage cumulative taxes (also known as “cascade taxes”) where tax is levied each time a transaction takes place without deduction for tax paid on inputs, and also those general consumption taxes where elements of value-added, sales or cascade taxes are combined.

#### **5120 – Taxes on specific goods and services**

59. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment

goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

### **5121 – Excises**

60. Excises are taxes levied on particular products, or on a limited range of products, which are not classifiable under 5110 (general taxes), 5123 (import duties) and 5124 (export duties). They may be imposed at any stage of production or distribution and are usually assessed by reference to the weight or strength or quantity of the product, but sometimes by reference to value. Thus, special taxes on, for example, sugar, beetroot, matches, chocolates, and taxes at varying rates on a certain range of goods, as well as those levied in most countries on tobacco goods, alcoholic drinks and hydrocarbon oils and other energy sources, are included in this sub-heading.

61. Excises are distinguished from:

- a) 5110 (general taxes): this is discussed in § 54-55;
- b) 5123 (import duties): if a tax collected principally on imported goods also applies, or would apply, under the law by which the tax is imposed to comparable home-produced goods, the receipts there from would be classified as excises (5121); this principle applies even if there is no comparable home production or no possibility of it (see also § 65);
- c) 5126 (taxes on services): the problem here arises in respect of taxes on electricity, gas and energy; all of these are regarded as taxes on goods and are included under 5121.

### **5122 – Profits of fiscal monopolies**

62. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see § 19). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

63. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

64. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly has not been extended to include state lotteries, the profits of which are accordingly regarded as non-tax revenues. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

**5123 – Customs and other import duties**

65. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.<sup>17</sup> Starting from 1998, customs duties collected by European Union member states on behalf of the European Union are no longer reported under this heading in the country tables (in Part III of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

**5124 – Taxes on exports**

66. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 18 to § 65). Where these amounts are identifiable, they are shown in this heading. This heading does not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

**5125 – Taxes on investment goods**

67. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

**5126 – Taxes on specific services**

68. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes levied on the gross income of companies providing the service (e.g., gross insurance premiums or gambling stakes received by the company) are also classified under this heading. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are provisionally included here for the 2013 edition. The detailed classification is set out in § 105.

69. Excluded from this sub-heading are:

- a) taxes on services forming part of a general tax on goods and services (5110);
- b) taxes on electricity, gas and energy (5121 as excises);
- c) taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);<sup>18</sup>
- d) taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions).

**5127 – Other taxes on international trade and transactions**

70. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly

powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

71. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

### **5128 – Other taxes on specific goods and services**

72. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unidentifiable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

### **5200 – Taxes on use of goods or on permission to use goods or perform activities**

73. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 – they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in § 9-10.

74. Although the sub-heading refers to the “use” of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

75. Borderline cases arise with:

- a) taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in § 78;
- b) taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600, respectively, are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets.

### **5210 – Recurrent taxes on use of goods and on permission to use goods or perform activities**

76. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of

revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs and on the performance of certain services, provided that they meet the criteria set out in § 9-10. The sub-divisions of 5210 are user taxes on motor vehicles paid by households (5211) and those paid by others (5212).<sup>19</sup> Sub-heading 5213 covers dog licences and user charges for permission to perform activities such as selling meat or liquor when the levies are on a recurring basis. It also covers recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction (e.g., the granting of the licence is not accompanied by the right to use a specific area which is owned by government).

### **5220 – Non-recurrent taxes on use of goods and on permission to use goods or perform activities**

77. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

78. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in § 9-10.

### **6000 – Other taxes**

79. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which none could be regarded as being predominantly the same as that of any one of these headings, are covered here. As regards taxes levied on a multiple base, if it is possible to estimate receipts related to each base (e.g., the Austrian and German “Gewerbesteuer”) this is done and the separate amounts included under the appropriate headings. If the separate amounts cannot be estimated, but it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. If neither of these procedures can be followed, they are classified here. The sub-headings may also include receipts from taxes which governments are unable to identify or isolate (see § 28). Included here also are fines and penalties paid for infringement of regulations relating to taxes but not identifiable as relating to a particular category of taxes (see § 15). A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

## E. Conciliation with National Accounts

80. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

## F. Memorandum item on the financing of social security benefits

81. In view of the varying relationship between taxation and social security contributions and the cases referred to in § 35 to § 41, a memorandum item collects together all payments earmarked for social security-type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Section III.B of the Report):

- a) Taxes of 2000 series.
- b) Taxes earmarked for social security benefits.
- c) Voluntary contributions to the government.
- d) Compulsory contributions to the private sector.

Guidance on the breakdown of a) to d) above is provided in § 35 to § 41.

## G. Memorandum item on identifiable taxes paid by government

82. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer Section III.C of the Report).

## H. Relation of OECD classification of taxes to national accounting systems

83. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The System is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

84. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

- a) OECD includes social security contributions in total tax revenues (§ 7 and § 8 above);



- b) there are different points of view on whether or not some levies and fees are classified as taxes (§ 9 and § 10 above);
- c) OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates;
- d) there are differences in the treatment of non-wastable tax credits.

85. As noted in § 1 and § 2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA:

- value-added type taxes (D.211);
- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);
- social contributions (D.61), excluding voluntary contributions;
- capital taxes (D.91).

### **I. The OECD classification of taxes and the International Monetary Fund (GFS) system**

86. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, with the exception of the treatment of non-wastable tax credits, the differences between the OECD classification and that of the 2008 SNA (see § 84 above) also apply to the GFS. In addition the International Monetary Fund subdivides the OECD 5000 heading into Section IV (Domestic Taxes on Goods and Services) and Section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

### **J. Comparison of the OECD classification of taxes with other international classifications**

87. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

- i) System of National Accounts (2008 SNA);
- ii) European System of Accounts (1995 ESA);
- iii) IMF *Government Finance Statistics Manual* (GFSM2001).

88. These comparisons represent those that would be expected to apply in the majority of cases. However, in practice, some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

OECD Classification	2008 SNA	1995 ESA	GFSM2001
1000 Taxes on income, profits and capital gains			
1100 Individuals			
1110 Income and profits	D51-8.61a	D51A	1111
1120 Capital gains	D51-8.61c, d	D51C, D	1111
1200 Corporations			
1210 Income and profits	D51-8.61b	D51B	1112
1220 Capital gains	D51-8.61c	D51C	1112
1300 Unallocable as between 1100 and 1200			1113
2000 Social security contributions			
2100 Employees	D613-8.85	D61111	1211
2200 Employers	D611-8.83	D61121	1212
2300 Self-employed, non-employed	D613-8.85	D61131	1213
2400 Unallocable as between 2100, 2200 and 2300			1214
3000 Taxes on payroll and workforce	D29-7.96a	D29C	112
4000 Taxes on property			
4100 Recurrent taxes on immovable property			
4110 Households	D59-8.63(a)	D59A	1131
4120 Other	D29-7.97(b)	D29A	1131
4200 Recurrent net wealth taxes			
4210 Individual	D59-8.63b	D59A	1132
4220 Corporations	D59-8.63b	D59A	1132
4300 Estate, inheritance and gift taxes			
4310 Estate and inheritance taxes	D91-10.207b	D91A	1133
4320 Gift taxes	D91-10.207b	D91A	1133
4400 Taxes on financial and capital transactions	D59-7.95d; D29-7.96e	D214B, C	1134; 1161
4500 Other non-recurrent taxes on property	D91-10.207a	D91B	1135
4600 Other recurrent taxes on property	D59-8.63c	D59A	1136
5000 Taxes on goods and services			
5100 Taxes on production, sale and transfer of goods and services			
5110 General taxes on goods and services			
5111 Value-added taxes	D211-7.88	D211; D29G	11411
5112 Sales taxes	D2122-7.93a; D214-7.95a	D2122D; D214I	11412
5113 Other general taxes on goods and services	D214-7.95a	D214I	11413
5120 Taxes on specific goods and services			
5121 Excises	D2122-7.93b; D214-7.95b	D2122C; D214A, B, D	1142
5122 Profits of fiscal monopolies	D214-7.95e	D214J	1143
5123 Customs and other import duties	D2121-7.92	D2121; D2122A, B	1151
5124 On exports	D213-7.94	D214K	1152-4
5125 On investment goods			
5126 On specific services	D2122-7.93c; D214-7.95c	D2122E; D214E, F, G; D29F	1144; 1156
5127 Other taxes on international trade and transactions	D2122-7.93d; D29-7.96g D59-8.64d	D2122F; D29D; D59E	1153; 1155-6
5128 Other taxes on specific goods and services			
5130 Unallocable between 5110 and 5120			
5200 Taxes on use of goods and on permission to use goods or perform activities			
5210 Recurrent taxes on use of goods and on permission to use goods or perform activities			
5211 Motor vehicle taxes households	D59-8.64c	D59D	11451
5212 Motor vehicles taxes others	D29-7.96d	D214D; D29B	11451
5213 Other recurrent taxes on use of goods and on permission to use goods or perform activities	D29-7.96c, d, f D59-8.64c	D29B, E, F; D59D	11452
5220 Non-recurrent taxes on permission to use goods or perform activities			
5300 Unallocable as between 5100 and 5200			
6000 Other taxes			
6100 Payable solely by business			
6200 Payable by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

## K. Attribution of tax revenues by sub-sectors of general government

89. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM2001.

### **Sub-sectors of general government to be identified**

#### *a) Central government*

90. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

#### *b) State, provincial or regional government*

91. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

92. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Spain is the only unitary country in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

#### *c) Local government*

93. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

#### *d) Social security funds*

94. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from § 4.124 to § 4.126 and § 4.147:

“Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive” (§ 4.124).

“When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds” (§ 4.125).

“The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA” (§ 4.126).

“The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units” (§ 4.147).

95. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded.

- schemes imposed by government and operated by bodies outside the general government sector, as defined in § 3 of this manual; and
- schemes to which all contributions are voluntary.

### **Supra-national authorities**

96. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supra-national authority in the OECD area is that of the institutions of the European Union (EU). As from 1998, supra-national authorities are no longer included in the *Revenue Statistics*, to achieve consistency with the SNA definition of general government which excludes them. For example, income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included. However, the specific levies paid by the member states of the EU continue to be included in total tax revenues and they are shown under this heading.

### **Criteria to be used for the attribution of tax revenues**

97. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in § 98 to § 101 which replicate § 3.70 to § 3.73 from the 2008 SNA.

98. In general, a tax is attributed to the government unit that:

- a) exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal);
- b) has final discretion to set and vary the rate of the tax.

99. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and

vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

100. Where different governments jointly and equally set the rate of a tax, and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

101. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

### ***Levies paid by member states of the European Union***

102. The levies paid by the member states of the EU take the form:

- VAT own resources; and
- specific levies, which include:
  - a) custom duties and levies on agricultural goods (5123);
  - b) gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports); and
  - c) steel, coal, sugar and milk levies (5128).

103. The custom duties collected by member states on behalf of the EU are recorded:

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a “final destination” as opposed to a “country of first entry” basis where such adjustments can be made; these adjustments concern in particular duties collected at important (sea) ports; although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination.

104. This is the specific EU levy that most clearly conforms to the attribution criterion described in § 96 above. Consequently as from 1998, these amounts are footnoted as a memorandum item to the EU member state country tables (in Part III) and no longer shown under heading 5123. However, the figures are included in the total tax revenue figures on the top line for all the relevant years shown in the tables.

105. The VAT own resources, which are determined by applying a rate not exceeding 1 per cent to an assessment basis specified in the Sixth Directive,<sup>20</sup> are more of a borderline case. They have some of the characteristics of a transfer (they are not derived from a clearly identifiable source of funds that are actually collected) and some of a tax (the amount of the transfer is determined by the receiving sub-sector of government). In this publication, they are *not* shown as a tax of the European Union (but as a tax of the EU member states), though the amounts involved are footnoted in the tables contained in Part IV.

## L. Provisional classification of revenues from bank levies and payments to deposit insurance and financial stability schemes

106. The OECD have adopted the following interim approach to reporting revenue from bank levies plus deposit insurance and stability fees since the 2012 edition of *OECD Revenue Statistics*; the amounts should be recorded under category 5126.

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to General Government and allocated to the governments' consolidated or general funds so that the Government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the Government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.
- Payments to made to the smaller long-standing schemes for insuring "retail" deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.

### Notes

1. All references to SNA are to the 2008 edition.
2. See Section K of this *Guide* for a discussion of the concept of agency capacity.
3. It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.
4. If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax – or raises substantial revenue – in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.
5. Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.
6. There are practical difficulties in operating the distinction made by 1993 SNA.
7. A more detailed explanation of this distinction can be found in the special feature, "Current issues in reporting tax revenues", in the 2001 edition of the *Revenue Statistics*.
8. Sometimes the terms "non-refundable" and "refundable" are used, but it may be considered illogical to talk of "refundable" when nothing has been paid.

9. A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§ 32-34).
10. This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.
11. Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.
12. In some countries, the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.
13. For example, "... sufficiently self-contained and independent that they behave in the same way as corporations... (including) keeping a complete set of accounts" (2008 SNA, Section 4.44).
14. In Canada – a country also referred to as having an imputation system – the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in § 21.
15. This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.
16. In the 2008 SNA, these are regarded as capital transfers and not as taxes (see Section G).
17. This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).
18. Transfers of profits of State lotteries are regarded as non-tax revenues (see also § 64).
19. See § 26(c) as regards this distinction.
20. At the Edinburgh Summit (1992) EU member countries have decided to gradually reduce this percentage from 1.4 to 1, and to effectuate this reduction between years 1995 and 1999. During the period 1970-83, this percentage also amounted to 1.





## ANNEXE A

# *Classification des impôts de l'OCDE et Guide d'interprétation*

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## Classification d'impôts de l'OCDE

1.	1000	<i>Impôts sur le revenu, les bénéfices et les gains en capital</i>
	1100	Impôts sur le revenu, les bénéfices et les gains en capital des personnes physiques
	1110	Sur le revenu et les bénéfices
	1120	Sur les gains en capital
	1200	Impôts sur le revenu, les bénéfices et les gains en capital des sociétés
	1210	Sur le revenu et les bénéfices
	1220	Sur les gains en capital
	1300	Non ventilables entre les rubriques 110 et 1200
2.	2000	<i>Cotisations de sécurité sociale</i>
	2100	À la charge des salariés
	2110	Sur la base du salaire
	2120	Sur la base de l'impôt sur le revenu
	2200	À la charge des employeurs
	2210	Sur la base du salaire
	2220	Sur la base de l'impôt sur le revenu
	2300	À la charge des travailleurs indépendants ou des personnes n'occupant pas d'emploi
	2310	Sur la base du salaire
	2320	Sur la base de l'impôt sur le revenu
	2400	Non ventilables entre les rubriques 2100, 2200 et 2300
	2410	Sur la base du salaire
	2420	Sur la base de l'impôt sur le revenu
3.	3000	<i>Impôts sur les salaires et la main-d'œuvre</i>
4.	4000	<i>Impôts sur le patrimoine</i>
	4100	Impôts périodiques sur la propriété immobilière
	4110	Ménages
	4120	Autres agents
	4200	Impôts périodiques sur l'actif net
	4210	Personnes physiques
	4220	Sociétés
	4300	Impôts sur les mutations par décès, les successions et les donations
	4310	Impôts sur les mutations par décès et les successions
	4320	Impôts sur les donations
	4400	Impôts sur les transactions mobilières et immobilières
	4500	Autres impôts non périodiques sur le patrimoine
	4510	Impôts sur l'actif net
	4520	Autres impôts non périodiques
	4600	Autres impôts périodiques sur le patrimoine
5.	5000	<i>Impôts sur les biens et services</i>
	5100	Impôts sur la production, la vente, le transfert, la location et la livraison des biens et la prestation de services
	5110	Impôts généraux
	5111	Taxes sur la valeur ajoutée
	5112	Impôts sur les ventes
	5113	Autres impôts généraux sur les biens et services
	5120	Impôts sur des biens et des services déterminés
	5121	Accises

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	5122	Bénéfices des monopoles fiscaux
	5123	Droits de douane et droits à l'importation
	5124	Taxes à l'exportation
	5125	Impôts sur les biens d'équipement
	5126	Impôts sur des services déterminés
	5127	Autres impôts sur les transactions et les échanges internationaux
	5128	Autres impôts sur des biens et services déterminés
	5130	Non ventilables entre les rubriques 5110 et 5120
	5200	Impôts sur l'utilisation des biens ou l'autorisation d'utiliser des biens ou d'exercer des activités
	5210	Impôts périodiques
	5211	À la charge des ménages au titre de véhicules à moteur
	5212	À la charge d'autres agents au titre de véhicules à moteur
	5213	Autres impôts périodiques
	5220	Impôts non périodiques
	5300	Non ventilables entre les rubriques 5100 et 5200
6.	6000	<i>Autres impôts</i>
	6100	À la charge exclusive des entreprises
	6200	À la charge d'autre agents que les entreprises ou non identifiables

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# Le Guide d'interprétation de l'OCDE

## A. Champ couvert

### Principes généraux

1. Dans la classification de l'OCDE, le terme « impôts » désigne uniquement les versements obligatoires effectués sans contrepartie au profit des administrations publiques. Les impôts n'ont pas de contrepartie en ce sens que, normalement, les prestations fournies par les administrations au contribuable ne sont pas proportionnelles à ses versements.

2. Le terme « impôts » ne couvre pas les amendes sans lien avec une infraction fiscale ni les prêts obligatoires aux administrations. Les cas dans lesquels la délimitation entre recettes fiscales et non fiscales est délicate à tracer, pour certains droits et taxes d'utilisation, sont examinés dans les § 9 à § 13.

3. Les administrations publiques comprennent l'administration centrale et les organismes dont les opérations sont sous son contrôle effectif, les administrations régionales et locales et leurs services, les organismes de sécurité sociale et les entités publiques autonomes, à l'exception des entreprises publiques. Cette définition des administrations est calquée sur celle du *Système de comptabilité nationale 2008 (SCN)*<sup>1</sup>. Dans cette publication, les administrations publiques et leurs sous-secteurs sont décrits dans le chapitre 4, section F, pages 80-84.

4. Les paiements obligatoires à des organismes supranationaux et aux organismes qui en dépendent ne sont plus compris depuis 1998 parmi les impôts sauf quelques exceptions. En effet, les droits de douane collectés par les États membres de l'Union européenne pour le compte de celle-ci sont toujours présentés à titre de rubrique « Pour mémoire » et compris dans le total des recettes fiscales, à la partie III, tableaux par pays (voir § 95). Dans les pays où les églises font partie des administrations publiques, les impôts sur les cultes sont inclus dans ces paiements, à condition qu'ils répondent aux critères énoncés au § 1 ci-dessus. Comme les données se réfèrent aux montants encaissés par les administrations publiques, les contributions versées à des organismes privés, aux organismes sociaux ou régimes de sécurité sociale extérieurs aux administrations publiques, aux syndicats ou aux associations professionnelles sont exclues, même si elles sont obligatoires. Sont toutefois inclus les versements obligatoires aux administrations publiques dont le montant est affecté à ces organismes, à condition que l'administration ne fasse pas simplement office d'agent collecteur<sup>2</sup>. On a distingué les bénéficiers des monopoles fiscaux de ceux d'autres entreprises publiques et on les a considérés comme des impôts parce qu'ils reflètent l'exercice du pouvoir d'imposition de l'État par l'intermédiaire du monopole (voir § 62 à § 64), comme le sont les bénéficiers de l'État provenant de l'achat et de la vente de monnaies étrangères à des taux différents (voir § 70).

5. Les impôts payés par les administrations elles-mêmes (tels que les cotisations de sécurité sociale et les impôts sur les salaires payés par les administrations en tant qu'employeurs (2200 et 3000), les impôts sur la consommation qu'elles acquittent à l'occasion de leurs achats ou les impôts sur leur patrimoine) sont inclus dans les données présentées. Toutefois, lorsqu'il est possible de les isoler, les montants provenant de ces impôts<sup>3</sup> sont indiqués dans section III.C de cette publication.

6. Les rapports entre cette classification et celle du Système de comptabilité nationale (SCN) sont indiquées dans les sections H et J. À cause des différences qui existent entre les deux classifications, les statistiques de la comptabilité nationale ne sont pas toujours établies ou classées suivant la pratique adoptée dans le présent guide. Ces différences et d'autres encore sont mentionnées dans les cas appropriés (voir par exemple § 13 et § 26), mais il est impossible de toutes les signaler. Il peut y avoir aussi certaines différences entre cette classification et celle utilisée par certaines administrations nationales (voir par exemple § 10), aussi les statistiques nationales et celles de l'OCDE ne peuvent pas toujours être compatibles ; ces différences, cependant, sont vraisemblablement très insignifiantes dans les montants des recettes en cause.

### **Cotisations de sécurité sociale**

7. Les cotisations de sécurité sociale, définies au § 35, qui sont versées aux administrations publiques, font partie des recettes fiscales. Elles sont évidemment assimilables à des impôts puisqu'il s'agit de versements obligatoires à des administrations publiques. Mais elles peuvent différer toutefois des autres impôts du fait que le paiement des prestations de sécurité sociale dépend dans la plupart des pays du versement des cotisations appropriées, encore qu'il n'y ait pas forcément un lien entre l'importance des prestations et le montant des cotisations. La comparabilité entre les pays sera meilleure si on considère les cotisations de sécurité sociale comme des impôts ; elles figurent cependant sous une rubrique distincte de façon à permettre un traitement séparé pour n'importe quelle analyse.

8. Les cotisations de sécurité sociale qui sont volontaires ou qui ne sont pas versées à des administrations publiques (voir § 1) ne sont pas considérées comme des impôts, bien que dans certains pays (comme il est indiqué dans les notes correspondantes) il soit difficile d'éliminer les cotisations volontaires et certains versements obligatoires au secteur privé.

### **Droits, taxes d'utilisation et droits de licence**

9. Si l'on excepte les droits perçus sur les permis de circulation des véhicules à moteur, qui sont universellement considérés comme des impôts, il n'est pas facile de distinguer les droits et taxes d'utilisation qui doivent être traitées comme des impôts de celles qui ne doivent pas l'être. Si, en effet, un droit ou une taxe est perçu au titre d'un service ou d'une activité déterminée, le lien entre ce prélèvement et la prestation fournie peut être plus ou moins important, de même que la relation entre le montant du prélèvement et le coût de la prestation. Lorsque le bénéficiaire d'une prestation acquitte un droit dont le montant est clairement lié au coût de la prestation fournie, on peut considérer que le prélèvement comporte une contrepartie, et d'après la définition donnée au § 1, il ne sera pas traité comme un impôt. Toutefois, dans les cas suivants, les prélèvements seraient « sans contrepartie » :

a) lorsque le prélèvement est très supérieur au coût de la prestation fournie ;

- b) lorsque le redevable de la contribution n'est pas le bénéficiaire de la prestation correspondante (par exemple, un droit perçu sur l'abattage du bétail pour financer un service qui est fourni aux agriculteurs) ;
- c) lorsque l'État ne fournit pas un service déterminé en contrepartie du droit qu'il perçoit, même si un permis est délivré à celui qui acquitte le droit (par exemple, lorsque l'État délivre des permis de chasse, de pêche ou de port d'armes qui ne sont pas assortis du droit d'utiliser une parcelle déterminée de terres appartenant à l'État) ;
- d) lorsque les bénéficiaires de la prestation sont les personnes qui ont acquitté le droit, mais que la prestation dont chacun bénéficie n'est pas nécessairement en rapport avec le montant de ses propres versements (par exemple, le droit de commercialisation du lait acquitté par les fermiers qui sert à promouvoir la consommation de lait.

10. Dans des cas limites, cependant, l'application des critères énoncés au § 1 peut être particulièrement difficile. La solution adoptée, dans un souci d'uniformité entre les pays et eu égard aux montants relativement faibles des recettes en cause, consiste à s'en tenir à la pratique prépondérante des administrations fiscales plutôt que de laisser chaque pays décider si ces prélèvements sont des impôts ou des recettes non fiscales<sup>4</sup>.

11. On trouvera ci-après la liste des principaux droits et taxes en question et leur traitement normal<sup>5</sup> dans la présente publication :

Recettes non fiscales : frais de justice ; droits de délivrance de permis de conduire ; droits portuaires ; redevances de passeport ; redevances de radio et de télévision lorsque le service est assuré par les pouvoirs publics.

Impôts du sous-groupe 5200 : autorisation d'exercer certaines activités telles que : distribution de films ; chasse, pêche et utilisation d'armes à feu ; organisation de spectacles ou de jeux et paris ; vente de boissons alcoolisées ou de tabacs ; autorisation de posséder des chiens et d'utiliser ou posséder des véhicules à moteur ou des armes à feu ; droit de lotissement.

12. Dans la pratique, il se peut qu'il ne soit pas toujours possible d'isoler les recettes fiscales des recettes non fiscales quant elles sont enregistrées ensemble. Si l'on estime qu'il s'agit surtout de recettes non fiscales, l'ensemble sera traité comme tel ; dans le cas contraire, les recettes seront comptabilisées et classées conformément aux règles énoncées au § 28.

13. La classification de l'OCDE et celle du SCN présentent deux différences concernant la définition entre recettes fiscales et non fiscales :

- a) Le SCN traite un certain nombre de prélèvements comme des impôts indirects quand ils sont à la charge des entreprises et comme des recettes non fiscales quand ils sont à la charge des ménages, distinction dont il n'est pas tenu compte dans la présente classification pour séparer les recettes fiscales des recettes non fiscales<sup>6</sup>.
- b) La solution qui consiste à s'en tenir à la pratique la plus courante des administrations fiscales dans la zone de l'OCDE et qui est parfois utilisée dans la présente classification pour distinguer les recettes fiscales des recettes non fiscales n'est pas un critère retenu aux fins du SCN.

**Redevances**

14. Les redevances versées pour obtenir le droit d'extraire du pétrole et du gaz ou de mettre en valeur d'autres ressources minérales sont considérées normalement comme des recettes non fiscales, car il s'agit de revenus immobiliers procurés par des terres ou des ressources appartenant à l'État.

**Amendes et pénalités**

15. Les recettes provenant d'amendes et pénalités acquittées pour infraction aux réglementations relatives à un impôt particulier et les intérêts de retard afférents au dit impôt sont enregistrés avec les recettes procurées par cet impôt. Mais les autres catégories d'amendes identifiables comme se rapportant à des infractions fiscales sont classées au poste résiduel 6000. Les amendes qui ne concernent pas des infractions fiscales (comme les infractions au stationnement), ou qui ne sont pas identifiables en tant que telles, ne sont pas considérées comme des impôts.

**B. Bases de comptabilisation****Droits constatés**

16. Les données enregistrées dans cette publication pour les années récentes sont essentiellement indiquées en droits constatés, c'est-à-dire qu'elles sont enregistrées au moment du fait générateur de l'impôt. D'autres informations sont fournies dans les notes des tableaux par pays de la partie III de ce rapport.

17. Toutefois, les données des années antérieures sont encore principalement comptabilisées sur la base des décaissements, c'est-à-dire au moment où l'administration reçoit le versement. Ainsi, les impôts retenus à la source par les employeurs au cours d'un exercice, mais versés à l'administration au cours de l'exercice suivant, et les impôts dus au titre d'une année mais effectivement versés l'année suivante, figurent les uns et les autres dans les recettes du second exercice. Les restitutions, remboursements et retraits résultant d'opérations rectificatives sont déduits des recettes brutes de la période au cours de laquelle ces opérations sont effectuées.

18. Les données relatives aux recettes fiscales sont comptabilisées, sans déduction compensatoire des dépenses administratives liées au recouvrement de l'impôt. De même, lorsque le produit d'un impôt sert à subventionner certains membres de la collectivité, la subvention n'est pas déduite du rendement de l'impôt, encore que certains pays fassent figurer dans leurs données l'impôt après déduction des subventions.

19. Pour les monopoles fiscaux (sous-groupe 5122), seul le montant effectivement transféré à l'État est inclus dans les recettes publiques. Toutefois, les dépenses des monopoles fiscaux qui sont considérées comme des dépenses publiques (par exemple, des dépenses de caractère social engagées par les monopoles fiscaux à l'instigation de l'État) sont ajoutées après coup pour calculer le montant des recettes fiscales (voir § 62).

**La distinction entre dispositions fiscales et dépenses directes<sup>7</sup>**

20. Étant donné que la présente publication ne vise que les recettes publiques, en faisant abstraction des dépenses, il convient de distinguer entre les dispositions fiscales et les dépenses directes. Normalement, cette distinction ne soulève aucune difficulté, car les dépenses directes sont effectuées en dehors du système fiscal et des comptes fiscaux et en vertu de dispositions législatives distinctes. Dans les cas limites, on recourt, pour établir la

distinction, au principe de la comptabilisation sur la base des paiements. Dans la mesure où une disposition affecte le montant des paiements du contribuable à l'État, elle est considérée comme une disposition fiscale dont il est tenu compte dans les données figurant dans cette publication. Une disposition qui n'affecte pas ce montant est considérée comme une dépense directe dont il n'est pas tenu compte dans les données reproduites dans cette publication.

21. Il est clair que les abattements fiscaux, exonérations et déductions de l'assiette de l'impôt modifient le montant de l'impôt acquitté à l'État ; il s'agit donc de dispositions fiscales. Inversement, les formes d'aides qui ne sont pas imputables sur l'impôt et n'ont donc aucun lien avec le processus d'imposition, ne réduisent pas les recettes publiques qui sont consignées dans ce volume. Les crédits d'impôt sont des montants déductibles de l'impôt à acquitter (par opposition aux déductions, qui sont opérées sur l'assiette de l'impôt). On distingue deux catégories de crédits d'impôt : ceux (que l'on qualifiera ici de « non récupérables ») qui sont limités au montant de l'impôt à acquitter et ne peuvent donc donner lieu à un versement de l'administration au contribuable, et ceux (qualifiés ici de « récupérables ») qui n'ont pas cette limite, de sorte que l'excédent du crédit sur l'impôt peut être versé au contribuable<sup>8</sup>. Le crédit d'impôt non récupérable, comme un abattement fiscal, affecte évidemment le montant de l'impôt acquitté à l'État ; aussi est-il considéré comme une disposition fiscale. La solution adoptée pour les crédits d'impôts récupérables<sup>9</sup> consiste à distinguer l'élément de « dépense fiscale »<sup>10</sup>, qui est la part du crédit utilisée pour réduire ou supprimer l'impôt dû par le contribuable, et « l'élément de transfert », qui correspond à la part excédant l'impôt dû par le contribuable et qui lui est reversée. Les recettes fiscales rapportées doivent être diminuées du montant de l'élément de dépense, mais non de l'élément de transfert. En outre, les montants de l'élément de dépense fiscale et de l'élément de transfert doivent être indiqués pour mémoire dans les tableaux par pays. Les pays qui ne sont pas en mesure de faire la distinction entre l'élément de dépense fiscale et l'élément de transfert doivent indiquer si leurs recettes fiscales ont été ou non diminuées du montant total de ces éléments, et fournir toutes les estimations dont ils disposent concernant les montants de ces deux éléments. Des informations complémentaires figurent à la section C de la partie I de ce Rapport, qui fait apparaître les effets des différents traitements possibles des crédits d'impôts récupérables sur les ratios impôt rapportant les impôts au PIB.

### **Année civile et année fiscale (exercice budgétaire)**

22. Les autorités nationales dont l'exercice budgétaire ne correspond pas à l'année civile fournissent, autant que possible, leurs données sur la base de l'année civile afin de faciliter au maximum la comparaison avec les données des autres pays. Les données d'un petit nombre de pays se réfèrent à l'exercice budgétaire. Pour ceux-ci, les statistiques de PIB utilisées dans les tableaux comparatifs portent aussi sur les exercices budgétaires.

## **C. Principes généraux de classification**

### **Les fondements essentiels de la classification**

23. Les recettes sont classées par groupes principaux (1000, 2000, 3000, 4000, 5000, 6000) suivant l'assiette de l'impôt : 1000 revenus, bénéfiques et gains en capital ; 2000 et 3000 salaires et nombre d'employés ; 4000 patrimoine ; 5000 biens et services ; 6000 assiettes diverses, autres ou non identifiables. Lorsqu'un impôt est calculé en fonction de plusieurs assiettes, les recettes sont, chaque fois que c'est possible, réparties entre les divers groupes



(voir § 28 et § 78). Les groupes 4000 et 5000 ne comprennent pas seulement les impôts ayant pour assiette le patrimoine, les biens ou les services eux-mêmes, mais aussi certains impôts connexes. Ainsi, les impôts sur les mutations du patrimoine sont classés dans le groupe 4400<sup>11</sup> et les impôts sur l'utilisation des biens, ou l'autorisation d'exercer une activité, dans le groupe 5200. Dans les groupes 4000 et 5000, une distinction est faite dans certains sous-groupes entre impôts périodiques et impôts non périodiques : on entend par impôts périodiques ceux qui sont perçus à intervalles réguliers (ordinairement tous les ans) et par impôts non périodiques ceux qui ne sont perçus qu'une seule fois (voir aussi les § 43 à § 46, § 49, § 50, § 76 et § 77 pour une application particulière de cette distinction).

24. L'affectation spéciale de certaines recettes fiscales n'influe pas sur leur classification. Toutefois, comme explicité au § 35 sur la classification des cotisations de sécurité sociale, l'octroi d'un droit aux prestations sociales est crucial dans la définition de la rubrique principale 2000.

25. La manière selon laquelle un impôt est perçu ou recouvré (par exemple, au moyen de timbres) n'affecte pas sa classification.

### **Classification des contribuables**

26. Dans certains sous-groupes, des distinctions sont faites entre les différentes catégories de contribuables. Ces distinctions varient d'un impôt à l'autre :

#### *a) Ventilation des impôts sur le revenu et sur l'actif net entre personnes physiques et sociétés*

La distinction fondamentale entre les impôts sur le revenu des sociétés et les impôts sur le revenu des personnes physiques est que les premiers sont perçus sur la société en tant qu'entité et non sur les personnes physiques qui en sont propriétaires, donc sans tenir compte de la situation personnelle de celles-ci. La même distinction est applicable aux impôts sur l'actif net des sociétés et des personnes physiques. Les impôts perçus sur les bénéficiaires des sociétés de personnes et sur le revenu de certaines institutions comme les caisses d'assurance-vie ou de retraite, sont classés selon le même principe. Ils sont compris dans les impôts sur les sociétés (1200) lorsqu'ils sont perçus sur la société de personnes ou l'institution en tant qu'entité sans que la situation personnelle des propriétaires entre en ligne de compte ; dans les autres cas, ils sont considérés comme des impôts sur les personnes physiques (1100). Ordinairement, les impôts sur les sociétés et les impôts sur les personnes physiques sont régis par des dispositions législatives différentes<sup>12</sup>. La distinction qui est faite ici entre personnes physiques et sociétés ne reprend pas la classification par secteur (ménages, entreprises, etc.) adoptée dans les comptes de revenus et de dépenses du SCN. Cette dernière classification exclut du secteur des ménages certaines entreprises non constituées en sociétés<sup>13</sup> et les fait figurer parmi les entreprises non financières et les institutions financières. Toutefois, l'impôt sur les bénéficiaires de ces entreprises ne peut pas toujours être isolé de l'impôt sur les autres revenus des propriétaires de ces entreprises, ou ne peut l'être que d'une façon arbitraire. On n'a pas cherché ici à faire la distinction et l'impôt sur le revenu des personnes physiques figure globalement, quelle que soit la nature du revenu imposable.

#### *b) Ventilation des impôts sur les biens immobiliers entre ménages et autres agents*

En l'occurrence, la distinction est celle qui a été adoptée par le SCN dans les comptes de production et de consommation. On distingue, en effet, les ménages en tant que consommateurs d'une part (c'est-à-dire à l'exclusion des entreprises individuelles), et les producteurs d'autre part. Cependant, les impôts sur les logements occupés par les

ménages, qu'ils soient à la charge des propriétaires qui les occupent, du locataire ou du propriétaire, sont classés comme étant à la charge des ménages. C'est la distinction faite habituellement entre les impôts sur les biens des personnes et les impôts sur les biens des entreprises. Toutefois, certains pays ne sont pas en mesure d'établir cette distinction.

- c) *Ventilation des permis de circuler des véhicules à moteur entre taxes à la charge des ménages et à la charge d'autres agents*

On distingue ici les ménages en tant que consommateurs, d'une part, et producteurs, d'autre part, comme dans les comptes de production et de consommation du SCN.

- d) *Ventilation des autres impôts (6000) entre les entreprises et les autres agents*

Il est fait la même distinction qu'au point c) ci-dessus entre les producteurs, d'une part, et les ménages consommateurs, d'autre part. Les impôts qui figurent dans le groupe 6000 parce qu'ils ne comportent pas une assiette unique ou parce que leur assiette ne relève d'aucune des catégories précédentes, mais qui ne sont manifestement perçus que sur les producteurs et non sur les ménages, sont classés comme étant « à la charge des entreprises ». Les autres impôts du groupe 6000 figurent sous la rubrique « à la charge d'autres agents » ou « non identifiés ».

### **Surtaxes**

27. Les recettes des surtaxes relatives à des impôts particuliers sont classées ordinairement avec les recettes de l'impôt correspondant, que la surtaxe ait ou non un caractère temporaire. Toutefois, si l'une des caractéristiques de la surtaxe permet de la classer sous une rubrique différente de la classification de l'OCDE, les recettes de cette surtaxe sont classées sous cette rubrique et non pas avec les recettes de l'impôt correspondant.

### **Recettes fiscales non identifiables et sous-groupes résiduels**

28. Il arrive parfois qu'on ne puisse déterminer si des impôts relèvent entièrement d'un groupe ou d'un sous-groupe de la classification de l'OCDE ; dans ces cas, on applique les méthodes suivantes :

- a) le groupe est connu, mais on ne sait pas comment répartir les recettes entre les sous-groupes ; les recettes sont alors classées dans le sous-groupe résiduel approprié (1300, 2400, 4520, 4600, 5130, 5300 ou 6200) ;
- b) on sait que l'ensemble des recettes d'un groupe d'impôts (ordinairement, des impôts locaux) provient d'impôts relevant d'un groupe ou sous-groupe particulier, mais certains impôts du groupe, dont le montant ne peut être déterminé avec précision, peuvent être classés dans d'autres groupes ou sous-groupes ; dans ce cas, les recettes sont comptabilisées dans le groupe ou sous-groupe dont relève l'essentiel des recettes ;
- c) il est impossible d'identifier le groupe ou le sous-groupe d'un impôt (ordinairement, un impôt local) ; l'impôt est alors classé dans le groupe 6200, à moins qu'il ne s'agisse d'un impôt manifestement à la charge des entreprises, auquel cas il est classé dans le sous-groupe 6100.

## **D. Commentaires sur les postes de la liste**

### **1000 – Impôts sur le revenu, les bénéfiques et les gains en capital**

29. Ce groupe couvre les impôts prélevés sur le revenu ou le bénéfice net (c'est-à-dire le revenu brut déduction faite des abattements autorisés) des personnes physiques et des

entreprises. Sont aussi couverts, les impôts prélevés sur les gains en capital des personnes physiques et des entreprises, et sur les gains provenant de jeux.

30. Ce groupe comprend :

- a) les impôts perçus principalement sur les revenus ou les bénéfices, bien qu'ils puissent l'être partiellement sur d'autres bases ; les impôts qui ont une autre assiette principale que le revenu ou les bénéfices sont classés selon les principes énoncés aux § 28 et § 78 ;
- b) les impôts sur la propriété immobilière, qui sont perçus sur la base d'un revenu présumé ou estimé faisant partie de l'assiette de l'impôt sur le revenu [voir aussi § 43a), c) et d)] ;
- c) les versements obligatoires aux caisses de sécurité sociale qui sont prélevés sur les revenus mais ne donnent pas droit à des prestations sociales ; lorsque ces contributions donnent droit à des prestations sociales, elles figurent à la rubrique 2000 (voir § 35) ;
- d) les recettes provenant d'impôts cédulaires sur le revenu intégrés dans le régime général qui sont globalement classés dans ce groupe, bien que certains de ces impôts soient sur le revenu brut et ne tiennent pas toujours compte de la situation personnelle du contribuable.

31. Les impôts figurant dans ce groupe sont subdivisés en deux grands sous-groupes, les impôts sur le revenu des personnes physiques (1100) et les impôts sur le revenu des sociétés (1200), une ventilation étant faite dans chacun d'eux entre les impôts sur le revenu et les bénéfices (1110 et 1210) et les impôts sur les gains en capital (1120 et 1220). Si certaines recettes ne peuvent être identifiées comme relevant soit du sous-groupe 1100, soit du sous-groupe 1200, ou si cette distinction ne peut être faite dans la pratique (parce qu'il n'y a pas de données fiables sur les bénéficiaires des paiements sur lesquels la retenue à la source est faite), elles sont classées dans le sous-groupe 1300 (non ventilables).

### **Traitement des crédits d'impôt dans les systèmes d'imputation**

32. Dans les régimes d'imputation de l'impôt sur les bénéfices des sociétés, les actionnaires bénéficient d'une compensation totale ou partielle d'imposition sur les dividendes que la société leur a versés et pour lesquels elle a acquitté l'impôt sur le revenu des sociétés. Dans les pays<sup>14</sup> qui appliquent un tel régime, une fraction de l'impôt sur les bénéfices des sociétés sert à alléger l'impôt dû par l'actionnaire. Cet allègement prend la forme d'un crédit d'impôt, dont le montant peut être inférieur, égal ou supérieur au montant total de l'impôt dont il est redevable. Si le crédit d'impôt dépasse ce montant, l'excédent peut être versé à l'actionnaire. Comme ce type de crédit d'impôt fait partie intégrante des systèmes d'imputation de l'impôt sur le revenu des sociétés, tout paiement à l'actionnaire est considéré comme un remboursement d'impôt et non comme une dépense (se référer au traitement des autres crédits d'impôt exposé au § 21).

33. Puisque, dans les systèmes d'imputation, le crédit d'impôt (même lorsqu'il dépasse l'impôt dû) est censé être une disposition fiscale, on peut se demander s'il doit être déduit des recettes de l'impôt sur le revenu des personnes physiques (1110) ou de celles de l'impôt sur les bénéfices de sociétés (1210). Dans ce Rapport, le montant intégral de l'impôt acquitté sur les bénéfices des sociétés figure sous le poste 1210 et aucun impôt imputé n'est inclus dans le poste 1110. Le montant total du crédit d'impôt réduit donc le montant des recettes du poste 1110, que ce crédit se traduise par une réduction de l'impôt dû sur le revenu des personnes physiques ou par un remboursement réel du fait que le crédit dépasse le montant de l'impôt (cependant, lorsque ces crédits sont déduits de l'impôt sur les sociétés au titre de dividendes versés à des sociétés, le montant est déduit des recettes du poste 1210).

### **1120 et 1220 – Impôts sur les gains en capital**

34. Ces postes comprennent les impôts perçus sur les gains en capital, le sous-groupe 1120 comptabilisant les impôts prélevés sur les gains des personnes physiques et le sous-groupe 1220 ceux qui sont perçus sur les gains des entreprises constituées sous forme de sociétés, lorsque ces recettes peuvent être ventilées. Ce n'est pas le cas dans de nombreux pays, et les recettes de ces impôts sont alors classées avec celles de l'impôt sur le revenu. Les impôts sur les gains provenant de jeux sont aussi classés sous le poste 1120.

### **2000 – Cotisations de sécurité sociale**

35. Figurent dans ce groupe tous les versements obligatoires qui donnent le droit de bénéficier d'une prestation sociale future (éventuelle). Ces versements sont généralement affectés au financement de prestations sociales et souvent effectués au profit d'institutions ou d'administrations publiques qui fournissent de telles prestations. Cependant, cette affectation n'entre pas dans la définition des cotisations de sécurité sociale et n'est pas nécessaire pour qu'un impôt soit classé dans cette rubrique. Cependant, il faut qu'un impôt confère un droit pour être classé dans cette rubrique. Par conséquent, les prélèvements sur les revenus ou la masse salariale qui sont affectés aux caisses de sécurité sociale mais ne donnent aucun droit à des prestations sont exclus de cette rubrique et figurent à celle des impôts sur le revenu des personnes physiques (1100) ou des impôts sur les salaires et la main-d'œuvre (3000). Les impôts assis sur d'autres bases, telles que les biens et services, qui sont affectés à des prestations de sécurité sociale, ne sont pas indiqués ici, mais sont classés en fonction de leurs bases respectives parce qu'en général ils ne donnent pas droit à des prestations de sécurité sociale.

36. Seraient entre autres incluses les cotisations au titre des catégories suivantes de prestations de sécurité sociale : les allocations d'assurance-chômage et les compléments, les allocations pour accidents, blessures et maladie, les pensions de retraite, d'invalidité et de survivant, les allocations familiales, les remboursements de dépenses médicales et d'hospitalisation ou la fourniture de services médicaux ou hospitaliers. Les cotisations peuvent être collectées à la fois auprès des employés et des employeurs.

37. Les cotisations peuvent être assises sur les gains ou la masse salariale (« sur la base du salaire ») ou sur le revenu net après déductions et exemptions en fonction de la situation personnelle (« sur la base de l'impôt sur le revenu ») et les recettes correspondant à ces deux bases doivent être identifiées séparément si possible. Cependant, lorsque les cotisations à un régime général de sécurité sociale sont assises sur la masse salariale, mais que les cotisations de groupes particuliers (tels que les travailleurs indépendants) ne peuvent être évaluées sur cette base et que le revenu net est utilisé comme valeur rapprochée des gains bruts, les recettes peuvent encore être considérées comme assises sur la masse salariale. En principe, cette rubrique exclut les contributions volontaires à des régimes de sécurité sociale. Lorsqu'elles peuvent être identifiées séparément, elles figurent pour mémoire dans le tableau indiquant le financement des prestations de sécurité sociale. Toutefois, en pratique, elles ne peuvent pas toujours être distinguées des cotisations volontaires, et dans ce cas elles figurent à cette rubrique.

38. Les cotisations à des régimes d'assurance sociale qui ne relèvent pas des pouvoirs publics et à d'autres régimes d'assurance ou de prévoyance, aux caisses de retraite, sociétés de secours mutuel ou autres systèmes d'épargne, ne sont pas considérées comme des cotisations de sécurité sociale. Les caisses de prévoyance résultant d'arrangements

aux termes desquels les cotisations de chaque salarié et celles que l'employeur verse en son nom sont comptabilisées séparément dans un compte productif d'intérêts d'où elles peuvent être retirées dans des conditions bien déterminées. Les caisses de retraite sont des régimes autonomes organisés par négociations entre salariés et employeurs, qui comportent diverses contributions et prestations, parfois liées plus directement au salaire et à la durée d'activité que dans les régimes de sécurité sociale. Lorsque les cotisations à ces régimes sont obligatoires ou quasi obligatoires (par exemple, en vertu d'un accord entre organisations professionnelles et syndicales), elles sont comptabilisées dans le poste pour mémoire (voir section B dans la partie III du rapport).

39. Les cotisations versées par les agents des administrations et par les administrations au titre de leurs agents à des régimes de sécurité sociale relevant des pouvoirs publics sont incluses dans ce groupe. Sont aussi assimilées à des impôts les cotisations à des régimes particuliers réservés aux agents des administrations qui sont censés remplacer un régime général de la sécurité sociale<sup>15</sup>. Par contre, lorsqu'un régime distinct n'est pas censé remplacer un régime général et résulte de négociations entre l'administration, agissant en qualité d'employeur, et ses agents, il n'est pas considéré comme un régime de sécurité sociale et les cotisations à ce titre ne sont pas assimilées à des impôts, même si le régime a été institué par des dispositions législatives.

40. Cette rubrique ne comprend pas les cotisations « imputées », qui correspondent aux prestations sociales versées directement par les employeurs à leurs salariés, ou anciens salariés, ou à leurs représentants (par exemple, lorsque des employeurs sont légalement tenus de verser des prestations maladies pendant une certaine période).

41. Le groupe comprend les cotisations à la charge des salariés (2100), à la charge des employeurs (2200), et à la charge des travailleurs indépendants ou des personnes n'occupant pas d'emploi (2300). À cet effet, on entend par salariés toutes les personnes qui exercent une activité dans des entreprises, des administrations, des institutions privées sans but lucratif, ou qui occupent d'autres emplois rémunérés, à l'exception des propriétaires et des membres de leur famille non rémunérés dans le cas d'entreprises individuelles. Sont également compris les membres des forces armées, quelle que soit la durée et la nature de leurs services, s'ils cotisent à un régime de sécurité sociale. Par cotisations à la charge des employeurs, on entend les versements qu'ils effectuent au régime de sécurité sociale pour le compte de leurs salariés. Si, en cas de chômage, les salariés ou employeurs sont tenus de continuer à effectuer ces versements, ces derniers doivent figurer respectivement dans les sous-groupes 2100 et 2200. En conséquence, le sous-groupe 2300 est réservé aux cotisations versées par les travailleurs indépendants et par ceux qui n'appartiennent pas à la population active (comme les handicapés ou les retraités).

### **3000 – Impôts sur les salaires et la main-d'œuvre**

42. Ce groupe couvre les impôts acquittés par les employeurs, les salariés et les travailleurs indépendants, en pourcentage du salaire ou d'après un montant forfaitaire par personne, qui ne sont pas affectés aux dépenses de sécurité sociale. Parmi les impôts classés ici, on peut citer l'impôt complémentaire d'assurance nationale sans affectation (institué en 1977) au Royaume-Uni, l'impôt sur la masse salariale en Suède (1969-79), la fraction du « Gewerbesteuer » autrichien et allemand qui reposait sur la masse salariale (1965-78).

#### **4000 – Impôts sur le patrimoine**

43. Ce groupe couvre les impôts périodiques et non périodiques sur l'utilisation, la propriété ou la mutation des biens. Sont comptabilisés ici les impôts sur la propriété immobilière et sur l'actif net, les impôts sur les mutations par décès, les successions et les donations, et les impôts sur les transactions mobilières et immobilières. Sont exclus de ce groupe :

- a) les impôts sur les gains en capital provenant de la vente d'un bien (1120 ou 1220) ;
- b) les impôts sur l'utilisation des biens ou l'autorisation d'utiliser des biens ou d'exercer des activités [(5200), voir § 73] ;
- c) les impôts immobiliers perçus sur la base d'un revenu net présumé qui tiennent compte de la situation personnelle du contribuable ; ces impôts sont classés dans le groupe 1100 en tant qu'impôts sur le revenu, avec les impôts sur le revenu et les gains en capital provenant des biens immobiliers ;
- d) les impôts sur l'utilisation de biens immobiliers aux fins d'habitation qui sont à la charge du propriétaire ou du locataire et dont le montant est fonction de la situation personnelle de l'utilisateur (salaire, personnes à charge, etc.) ; ils sont classés dans le groupe 1100 en tant qu'impôts sur le revenu ;
- e) les impôts sur les constructions dépassant la densité autorisée, les impôts sur l'extension, la construction ou la modification de certains immeubles au-delà d'une valeur autorisée et les impôts sur la construction d'immeubles ; ces impôts sont classés dans le poste 5200 en tant qu'impôts sur l'autorisation d'exercer certaines activités ;
- f) les impôts sur l'utilisation de biens immobiliers par le propriétaire à des fins commerciales particulières, comme la vente de boissons alcoolisées, de tabac, de viande, ou pour l'exploitation de sols ou terrains (par exemple, aux États-Unis, les taxes de lotissement) ; ils sont classés dans le poste 5200 en tant qu'impôts sur l'autorisation d'exercer certaines activités.

#### **4100 – Impôts périodiques sur la propriété immobilière**

44. Ce sous-groupe comprend les impôts prélevés régulièrement au titre de l'utilisation ou de la propriété de biens immobiliers.

- ces impôts sont prélevés sur les terrains et les bâtiments ;
- ces impôts sont calculés en pourcentage de la valeur du bien évalué d'après un revenu locatif fictif, le prix de vente ou le rendement capitalisé, ou en fonction d'autres caractéristiques du bien, comme sa dimension ou son emplacement, d'où l'on peut déduire une valeur locative présumée ou la valeur du capital ;
- ces impôts sont à la charge du propriétaire, du locataire ou des deux ; ils peuvent également être payés par une administration à une autre administration au titre d'un bien relevant de la compétence de cette dernière ;
- il n'est pas tenu compte des dettes pour la détermination de l'assiette de ces impôts, contrairement aux impôts sur l'actif net.

45. Les impôts sur la propriété immobilière sont en outre subdivisés en impôts acquittés par les ménages (4110) et impôts acquittés par d'autres agents (4120), suivant les critères exposés au § 26b) ci-dessus.

#### **4200 – Impôts périodiques sur l'actif net**

46. Ce sous-groupe comprend les impôts prélevés régulièrement (dans la plupart des cas, annuellement) sur l'actif net, c'est-à-dire les impôts perçus sur un large éventail de biens mobiliers et immobiliers, endettement déduit. Il est subdivisé en impôts acquittés par des personnes physiques (4210), et en impôts acquittés par des sociétés (4220) selon les critères exposés plus haut au § 26a). Si les recettes provenant des institutions sont comptabilisées à part, elles doivent être ajoutées aux impôts des entreprises.

#### **4300 – Impôts sur les mutations par décès, les successions et les donations**

47. Ce sous-groupe comprend les impôts sur les mutations par décès et les successions (4310) et les impôts sur les donations (4320)<sup>16</sup>. Les impôts sur les mutations par décès sont calculés soit sur l'ensemble de la masse successorale, soit en fonction de la part de chacun des bénéficiaires (« part héréditaire ») ; en outre, ces derniers impôts peuvent tenir compte du degré de parenté entre chacun des bénéficiaires et le défunt.

#### **4400 – Impôts sur les transactions mobilières et immobilières**

48. Sont compris dans ce sous-groupe, entre autres, les impôts sur l'émission, le transfert, l'achat et la vente de valeurs mobilières, les impôts sur les chèques, ainsi que les droits perçus à l'occasion d'actes juridiques déterminés, comme la validation de contrats et la vente de biens immobiliers. Sont exclus :

- a) les impôts sur l'utilisation de biens, mobiliers ou immobiliers, ou l'autorisation d'exercer certaines activités (5200) ;
- b) les droits acquittés au titre de frais de justice, ou pour la délivrance de certificats de naissance, de mariage ou de décès, car ces droits sont considérés comme des recettes non fiscales (voir § 9) ;
- c) les impôts sur les gains en capital (1000) ;
- d) les impôts périodiques sur la propriété immobilière (4100) ;
- e) les impôts périodiques sur l'actif net (4200) ;
- f) les prélèvements sur le patrimoine ou sur l'actif net effectués une fois pour toutes (4500).

#### **4500 – Autres impôts non périodiques sur le patrimoine<sup>16</sup>**

49. Ce sous-groupe comprend les prélèvements sur le patrimoine effectués une fois pour toutes (par opposition aux prélèvements périodiques). Il est subdivisé en impôts sur l'actif net (4510) et en autres impôts non périodiques sur le patrimoine (4520). Le poste 4510 inclurait les impôts perçus pour couvrir des dépenses exceptionnelles ou à des fins de redistribution. Le poste 4520 comprendrait les impôts prélevés pour tenir compte d'une plus-value prise par les terrains du fait que les administrations publiques ont autorisé l'extension ou l'aménagement d'installations locales, ainsi que les impôts sur la réévaluation du capital ou les impôts perçus une seule fois sur certains biens déterminés.

#### **4600 – Autres impôts périodiques sur le patrimoine**

50. Ils sont rares dans des pays membres de l'OCDE ; ce sous-groupe comprendrait les impôts sur des biens tels que le cheptel, les bijoux, les fenêtres et les signes extérieurs de richesse.

### **5000 – Impôts sur les biens et services**

51. Ce poste couvre tous les impôts et droits perçus sur la production, l'extraction, la vente, le transfert, la location ou la livraison de biens et la prestation de services (5100), ou sur l'utilisation ou l'autorisation d'utiliser des biens ou d'exercer des activités (5200). Ce groupe comprend donc :

- a) les taxes cumulatives en cascade ;
- b) les taxes générales sur les ventes – perçues au stade de la production ou de la fabrication, du gros ou du détail ;
- c) les taxes sur la valeur ajoutée ;
- d) les accises ;
- e) les taxes perçues à l'importation et à l'exportation de biens ;
- f) les impôts perçus sur l'utilisation de biens et sur l'autorisation d'utiliser des biens ou d'exercer certaines activités ;
- g) les impôts sur l'extraction, le traitement ou la production de minéraux et autres produits.

52. Les cas douteux de délimitation entre ce groupe et le groupe 4000 (impôts sur le patrimoine) et le sous-groupe 6100 (autres impôts à la charge des entreprises) sont examinés aux § 43, § 48 et § 75. Des postes résiduels (5300 et 5130) ont été prévus pour comptabiliser les recettes fiscales qui ne peuvent être ventilées respectivement entre les postes 5100 et 5200 et entre les postes 5110 et 5120 (voir § 28).

### **5100 – Impôts sur la production, la vente, le transfert, la location et la livraison de biens et la prestation de services**

53. Ce sous-groupe comprend tous les impôts perçus sur les transactions afférentes à des biens ou services, en fonction de leurs caractéristiques propres (comme la valeur, le poids du tabac, le degré d'alcool, etc.), à la différence des impôts perçus au titre de l'utilisation ou de l'autorisation d'utiliser des biens ou d'exercer des activités, qui entrent dans le sous-groupe 5200.

### **5110 – Impôts généraux sur les biens et services**

54. Ce sous-groupe comprend tous les impôts, autres que les droits à l'importation et à l'exportation (5123 et 5124), perçus sur la production, la location, le transfert, la livraison ou la vente d'une gamme de biens ou la prestation d'une gamme de services, qu'ils soient produits dans le pays ou importés, et quel que soit le stade de la production ou de la distribution aux quel ils sont perçus. Il couvre ainsi les taxes sur la valeur ajoutée, les taxes sur les ventes et les taxes de caractère cumulatif en cascade. On a ajouté aux recettes brutes de cette catégorie les recettes provenant de la compensation à la frontière de ces impôts lorsque les biens sont importés, et déduit les remboursements d'impôts effectués lorsque les marchandises sont exportées. Ces impôts sont ventilés en : taxes sur la valeur ajoutée (5111), impôts sur les ventes (5112), autres impôts généraux sur les biens et services (5113).

55. Certains cas se trouvent à la limite entre ce sous-groupe et celui des impôts sur des biens et services déterminés (5120) lorsque ces impôts sont perçus sur un grand nombre de biens, comme dans le cas de la « purchase tax » au Royaume-Uni (abrogée en 1973) et l'impôt japonais sur les biens marchands (abrogé en 1988). Conformément aux options nationales, la « purchase tax » britannique est classée impôt général (5112) et l'impôt japonais dans les accises (5121).



### **5111 – Taxes sur la valeur ajoutée**

56. Sont classés dans ce sous-groupe tous les impôts généraux sur la consommation prélevés sur la valeur ajoutée, quels que soient le mode de déduction et les stades auxquels ils sont perçus. En pratique, tous les pays de l'OCDE où existe une taxe sur la valeur ajoutée autorisent normalement la déduction immédiate des taxes sur les achats par tous les redevables, à l'exception du consommateur final, et imposent la taxe à tous les stades. Dans certains pays, le poste peut inclure aussi certains impôts, comme les taxes sur les activités financières et les assurances, soit parce que les recettes correspondantes ne peuvent être dissociées de celles de la taxe sur la valeur ajoutée, soit parce qu'elles sont considérées comme faisant partie intégrante de la taxe sur la valeur ajoutée, même si les taxes similaires qui existent dans d'autres pays peuvent être classées autrement (par exemple, sous le poste 5126 comme impôts sur les services ou sous le poste 4400 comme impôts sur les transactions mobilières et immobilières).

### **5112 – Impôts sur les ventes**

57. Sont classés ici tous les impôts perçus à un stade unique, que ce soit celui de la fabrication, de la production, du gros ou du détail.

### **5113 – Autres impôts généraux sur les biens et services**

58. Ce sous-groupe comprend les impôts cumulatifs, connus également sous le nom d'impôt en cascade, qui sont perçus sans déduction de l'impôt sur les moyens de production chaque fois qu'une opération a lieu, ainsi que les impôts généraux sur la consommation lorsqu'il s'y ajoute des éléments qui les font assimiler à la taxe sur la valeur ajoutée, à la taxe sur les ventes ou à des taxes en cascade.

### **5120 – Impôts sur des biens et des services déterminés**

59. Ce sous-groupe couvre les accises, les bénéfices engendrés et transférés par les monopoles fiscaux, et les droits de douane et à l'importation, ainsi que les taxes à l'exportation, les opérations de change, les biens d'équipement et les paris, et aussi les impôts spéciaux sur les services qui ne font pas partie d'un impôt général du sous-groupe 5110.

### **5121 – Accises**

60. Les accises sont perçues sur des produits particuliers, ou sur une gamme limitée de produits, qui ne peuvent être classés sous le poste 5110 (impôts généraux), 5123 (droits à l'importation) ou 5124 (droits à l'exportation). Elles peuvent être perçues à un stade quelconque de la production ou de la distribution et sont calculées ordinairement par référence au poids, au degré ou au volume du produit, mais parfois aussi à sa valeur. Cette subdivision couvre ainsi les impôts spéciaux, qui frappent notamment le sucre, la betterave, les allumettes, les chocolats, et les impôts auxquels sont soumis à des taux divers certains produits, comme ceux perçus dans la plupart des pays sur les tabacs, boissons alcoolisées, hydrocarbures et autres sources d'énergie.

61. Les accises sont à distinguer de :

- a) 5110 (impôts généraux) ; ce cas est examiné aux § 54 et § 55 ;
- b) 5123 (droits à l'importation) ; lorsqu'un impôt perçu principalement sur des biens importés s'applique, ou s'appliquerait, aussi légalement à un bien comparable produit dans le pays, les recettes procurées par cet impôt seront classées avec les accises (5121) ;

ce principe s'applique même lorsqu'il n'y a pas de production locale, réelle ou potentielle, comparable (voir aussi § 65) ;

- c) 5126 (impôts sur les services) ; le problème ici concerne les impôts sur l'électricité, le gaz et l'énergie ; ils sont tous considérés comme des impôts sur les biens et inclus dans le poste 5121.

### **5122 – Bénéfices des monopoles fiscaux**

62. Ce sous-groupe couvre la fraction des bénéfices des monopoles fiscaux qui est transférée aux administrations publiques ou qui sert à financer des dépenses considérées comme dépenses publiques (voir § 19). Les montants sont comptabilisés lorsqu'ils sont transférés aux administrations publiques ou utilisés pour effectuer des dépenses considérées comme des dépenses publiques.

63. Les monopoles fiscaux reflètent l'exercice du pouvoir d'imposition de l'État par l'intermédiaire du monopole. Les monopoles fiscaux sont des entreprises publiques non financières, qui exercent dans la plupart des cas un monopole sur la production ou la distribution du tabac, des boissons alcoolisées, du sel, des allumettes, des cartes à jouer et des produits pétroliers ou agricoles (c'est-à-dire, sur le genre de produits qui peuvent être soumis, principalement ou accessoirement, aux accises du poste 5121), pour procurer des recettes publiques qui, dans d'autres pays, sont obtenues par le biais d'impôts frappant les transactions sur ces produits d'entreprises privées. Le monopole d'État peut être exercé au stade de la production, ou au stade de la distribution comme dans le cas des magasins de vente de boissons alcoolisées qui appartiennent à l'État et sont contrôlés par lui.

64. Les monopoles fiscaux sont différents des services publics, comme les chemins de fer, l'électricité, les postes et autres moyens de communication, qui peuvent avoir une position de monopole ou de quasi-monopole, mais dont l'objet principal est, normalement, de fournir des services essentiels et non pas de procurer des recettes à l'État. Les transferts à l'administration de ces autres entreprises publiques sont considérés comme des recettes non fiscales. La notion traditionnelle de monopole fiscal n'a pas été élargie pour inclure les loteries nationales, dont les bénéfices sont donc considérés comme des recettes non fiscales. On distingue les bénéfices des monopoles fiscaux des bénéfices des monopoles d'exportation et d'importation (5127), qui sont transférés des offices de commercialisation ou d'autres entreprises s'occupant du commerce international.

### **5123 – Droits de douane et autres droits à l'importation**

65. Figurent ici les taxes, droits de timbre et surtaxes qui, selon la loi sont perçus exclusivement sur des produits importés. Sont aussi inclus dans ce poste les droits perçus sur l'importation de denrées agricoles dans les pays membres de l'Union européenne et les montants acquittés par certains de ces pays en vertu du Système de Montants Compensatoires<sup>17</sup>. À partir de 1998, les droits de douane collectés par les États membres de l'Union européenne pour le compte de l'Union européenne ne sont plus reportés sous cette rubrique dans les tableaux par pays (partie III de ce Rapport). Sont exclues ici les taxes perçues sur les importations au titre d'un impôt général sur les biens et les services ou d'une accise applicable aussi bien aux produits importés qu'aux produits fabriqués dans le pays.

### **5124 – Taxes à l'exportation**

66. Pendant les années 70, les droits à l'exportation étaient perçus normalement en Australie, au Canada et au Portugal, et ils étaient utilisés en Finlande à des fins conjoncturelles. Certains pays membres de l'Union européenne acquittent, dans le cadre

du système des montants compensatoires, une taxe sur les exportations (voir la note 18 du § 65). Lorsque ces montants sont identifiables, ils sont inclus dans ce poste. Ce dernier ne comprend pas les remboursements effectués au titre d'impôts généraux sur la consommation d'accises ou de droits de douane sur des biens exportés, qui doivent être déduits des recettes brutes comptabilisées, selon le cas, sous le poste 5110, 5121 ou 5123.

### **5125 – Impôts sur les biens d'équipement**

67. Ce sous-groupe comprend les impôts perçus sur les biens d'équipement, comme les machines. Ils peuvent exister depuis un certain nombre d'années ou avoir un caractère temporaire et être prélevés à des fins conjoncturelles. Ne sont pas inclus les impôts sur les « inputs » industriels qui frappent aussi les consommateurs (comme l'impôt suédois sur l'énergie qui est classé sous le poste 5121).

### **5126 – Impôts sur des services déterminés**

68. Sous ce poste figurent tous les impôts calculés sur la rémunération de services spécifiques, comme les taxes sur les primes d'assurance, les taxes sur les services bancaires, sur les jeux et paris (par exemple : courses de chevaux, pronostics de football, billets de loterie nationale), les transports, les spectacles, les restaurants et la publicité. Les impôts prélevés sur le revenu brut des sociétés prestataires d'un service (exemple : primes d'assurance brutes, mises de jeux encaissées par les sociétés) sont classés sous ce poste. Les recettes fiscales provenant des prélèvements sur les banques et des contributions aux mécanismes de garantie des dépôts et de stabilité financière sont provisoirement classés ici pour l'édition 2013. La classification détaillée est présentée au § 105.

69. Ne figurent pas sous ce poste :

- a) les impôts sur les services qui font partie d'un impôt général sur les biens et services et sont classés sous le poste 5110 ;
- b) les taxes sur l'électricité, le gaz et l'énergie (classées sous le poste 5121 en tant qu'accises) ;
- c) les taxes sur les gains personnels tirés de jeux et paris (qui sont classées sous le poste 1120, en tant qu'impôts sur les gains en capital des personnes physiques et entreprises individuelles) et les montants forfaitaires perçus sur le transfert de loteries privées ou sur l'autorisation de créer des loteries (5200)<sup>18</sup> ;
- d) les impôts sur les chèques et sur l'émission, le transfert ou le remboursement de valeurs mobilières, (qui sont classés sous le poste 4400, en tant qu'impôts sur les transactions mobilières et immobilières).

### **5127 – Autres impôts sur les transactions et les échanges internationaux**

70. Ce sous-groupe couvre les recettes perçues par l'État sur l'achat et la vente de monnaies étrangères à des taux différents. Lorsque l'État exerce le privilège exclusif dont il dispose pour s'assurer une marge entre le prix d'achat et le prix de vente de devises qui ne se réduit pas à la simple couverture des frais administratifs, ce bénéfice représente un prélèvement obligatoire imposé dans des proportions indéterminées à l'acheteur et au vendeur des monnaies étrangères. Il équivaut normalement au droit à l'importation et au droit à l'exportation perçus dans un système de taux de change unique, ou à une taxe sur la vente ou l'achat de monnaies étrangères. Comme les bénéfices des monopoles fiscaux et des monopoles d'importation ou d'exportation transférés à l'État, il représente l'exercice d'un monopole aux fins d'imposition et est inclus dans les recettes fiscales.

71. Ce sous-groupe comprend aussi les bénéficiaires des monopoles d'exportation ou d'importation, bien qu'il n'en existe pas dans les pays de l'OCDE, les impôts sur l'achat ou la vente de devises et tous les autres impôts perçus spécifiquement sur les opérations ou les échanges internationaux.

### **5128 – Autres impôts sur des biens et services déterminés**

72. Cette rubrique comprend les impôts sur l'extraction de minéraux, combustibles fossiles et autres ressources non renouvelables provenant de gisements privés ou détenus par une autre administration, ainsi que toute autre recette non ventilable provenant des impôts sur des biens et services déterminés. Les impôts sur l'extraction de ressources non renouvelables correspondent généralement à un montant forfaitaire par unité de qualité ou de poids, mais peuvent être calculés *ad valorem*. Les impôts sont comptabilisés à la date d'extraction des ressources. Les versements tirés de l'extraction de ressources non renouvelables issues de gisements appartenant à l'administration publique qui perçoit ces versements sont classés en tant que loyers.

### **5200 – Impôts sur l'utilisation des biens ou l'autorisation d'utiliser des biens ou d'exercer des activités**

73. Ce sous-groupe comprend les taxes prélevées en raison de l'utilisation de biens, indépendamment des impôts frappant les biens eux-mêmes. Contrairement à ceux-ci (5100), les impôts du sous-groupe 5200 ne sont pas calculés d'après la valeur des biens, mais ordinairement d'après un montant forfaitaire. Sont aussi couverts les impôts perçus au titre du droit d'utiliser des biens ou d'exercer des activités, comme les taxes sur la pollution qui ne reposent pas sur la valeur de biens déterminés. Il est parfois difficile de distinguer les taxes d'utilisation et droits de licence obligatoires, qui sont considérés comme des impôts, de ceux qui ne le sont pas parce qu'ils sont assimilés à des recettes non fiscales ; les critères appliqués sont ceux indiqués aux § 9 et § 10.

74. Bien que le sous-groupe se réfère à l'utilisation des biens, le fait générateur de l'impôt peut être aussi bien l'enregistrement de la propriété, de sorte que les impôts relevant de ce sous-groupe peuvent viser la possession d'animaux ou de biens plutôt que leur utilisation (par exemple, les chevaux de course, les chiens, les véhicules à moteur) et même s'appliquer à des biens inutilisables (comme les véhicules à moteur ou les fusils inutilisables).

75. Les cas limites concernent :

- a) les impôts sur l'autorisation d'exercer des activités commerciales, qui sont classés selon les règles exposées au § 78 lorsqu'ils ont une assiette mixte associant le revenu, les salaires versés ou le chiffre d'affaires ;
- b) les impôts sur la propriété ou l'utilisation de la propriété de biens visés par les postes 4100, 4200 et 4600. Le poste 4100 ne vise que les impôts sur la propriété ou la location de biens immobiliers et, contrairement aux impôts du sous-groupe 5200, ils sont fonction de la valeur du bien. Les impôts sur l'actif net et les impôts sur les biens meubles des sous-groupes 4200 et 4600 visent la propriété et non pas l'utilisation des biens, couvrent un groupe d'actifs et non pas de biens particuliers et sont aussi fonction de la valeur du bien.

### **5210 – Impôts périodiques sur l'utilisation de biens ou sur l'autorisation d'utiliser des biens ou d'exercer certaines activités**

76. Ces impôts ont pour principale caractéristique d'être perçus à intervalles réguliers et de représenter ordinairement des montants forfaitaires. Le poste le plus important, du point de vue du volume des recettes, est constitué par les permis de circulation des véhicules. Ce sous-groupe inclut aussi les taxes perçues lors de la délivrance de permis de chasse, de tir ou de pêche, ou l'autorisation de vendre certains produits, ainsi que les taxes sur la possession de chiens et sur la prestation de certains services à condition qu'elles répondent aux critères définis aux § 9 et § 10. Les subdivisions du poste 5210 comprennent les taxes d'utilisation de véhicules à moteur à la charge des ménages (5211) et à la charge d'autres agents (5212)<sup>19</sup>. Le poste 5213 couvre les plaques de chiens et les taxes perçues pour l'autorisation d'exercer certaines activités, comme la vente de viande et d'alcool, lorsque les prélèvements ont un caractère périodique. Il couvre aussi les permis généraux de chasse, de port d'armes et de pêche, lorsque le droit d'exercer ces activités n'est pas accordé au titre d'une opération commerciale normale (par exemple, la délivrance du permis ne comporte pas le droit d'utiliser une parcelle déterminée de terrain appartenant à l'État).

### **5220 – Impôts non périodiques sur l'utilisation de biens ou sur l'autorisation d'utiliser des biens ou d'exercer certaines activités**

77. Cette rubrique recouvre les taxes non périodiques perçues sur l'utilisation de biens ou sur l'autorisation d'utiliser des biens ou d'exercer certaines activités et celles qui sont prélevées chaque fois que des biens sont utilisés.

- Les impôts prélevés sur l'émission ou le rejet dans l'environnement de gaz toxiques, liquides nocifs ou autres substances dangereuses figurent ici. Les paiements au titre des permis d'émission négociables délivrés par les administrations publiques dans le cadre des dispositifs de plafonnement et d'échange doivent également être comptabilisés sous cette rubrique au moment où les émissions sont produites. Les permis délivrés gratuitement par les administrations ne donnent lieu à aucun enregistrement comptable de recettes.
- La comptabilisation en droits constatés implique un éventuel délai entre la date à laquelle l'administration perçoit le règlement des permis et la date à laquelle les émissions sont produites. Dans les comptes nationaux, ce délai se traduit pour l'administration par un engagement financier sur la période.
- Il convient d'exclure les paiements effectués au titre de la collecte et de l'élimination de déchets ou de substances nocives par les autorités publiques, étant donné qu'il s'agit là de vente de services aux entreprises.

78. D'autres impôts non périodiques qui relèvent du poste 5200 sont aussi classés dans cette rubrique. Ainsi figurent les paiements uniques effectués au titre de l'autorisation de vendre des boissons alcoolisées ou des tabacs ou d'ouvrir des guichets de « paris mutuels », à condition qu'ils répondent aux critères définis aux § 9 et § 10.

### **6000 – Autres impôts**

79. Ce groupe couvre les impôts prélevés sur une ou plusieurs bases différentes de celles qui sont indiquées pour les groupes 1000, 3000, 4000 et 5000, ou sur des bases dont aucune ne pourrait être considérée comme étant essentiellement la même que l'une de celles afférentes à ces groupes. Quant aux impôts perçus sur plusieurs bases différentes, il convient si possible d'évaluer les recettes liées à chaque base de perception (par exemple,

pour l'impôt allemand « Gewerbesteuer ») et d'inclure les montants séparés dans le groupe approprié. S'il est impossible d'évaluer les montants séparés, mais si l'on sait que la plus grande partie des recettes provient de l'impôt perçu sur une même base, la totalité des recettes sont classées en fonction de cette base. Si aucune de ces procédures ne peut être appliquée, les impôts sont classés dans le présent groupe. Les sous-groupes peuvent comprendre également les recettes provenant d'impôts que les administrations ne sont pas en mesure d'identifier ou d'isoler (voir § 28). Figurent aussi dans ce groupe les recettes provenant d'amendes et de pénalités acquittées pour infraction aux réglementations fiscales, mais qui ne peuvent être identifiées comme se rapportant à une catégorie particulière d'impôts (voir § 15). Ce poste est divisé en impôts exclusivement ou principalement à la charge des entreprises (6100) et en impôts à la charge d'autres contribuables (6200).

### **E. Conciliation avec les comptes nationaux**

80. Cette section des tableaux permet de concilier les calculs des recettes fiscales totales de l'OCDE et l'ensemble des impôts et cotisations sociales versés aux administrations publiques qui sont enregistrés dans les comptes nationaux par pays. Lorsque le pays en question est membre de l'Union européenne (UE) la comparaison est effectuée entre les calculs des recettes fiscales totales des pays de l'OCDE et la somme des recettes fiscales et cotisations de sécurité sociale perçues par les administrations publiques et les institutions des secteurs de l'Union européenne des comptes nationaux.

### **F. Poste pour mémoire relatif au financement des prestations de sécurité sociale**

81. Le rapport entre les impôts et les cotisations de sécurité sociale étant variable, et en raison des problèmes évoqués aux § 35 et § 41, on a réuni dans un poste pour mémoire l'ensemble des versements affectés à des prestations du type sécurité sociale, en dehors des versements volontaires au secteur privé. Les données sont présentées de la façon suivante (voir partie III.B) :

- a) impôts du groupe 2000 ;
- b) impôts affectés aux prestations de sécurité sociale ;
- c) cotisations volontaires à l'administration ;
- d) cotisations obligatoires au secteur privé.

Les § 35 et § 41 ci-dessus contiennent des directives pour la ventilation entre ces quatre catégories.

### **G. Poste pour mémoire relatif aux impôts identifiables payés par les administrations**

82. Les impôts effectivement payés par les administrations elles-mêmes et que l'on peut identifier sont indiqués dans un poste pour mémoire et classés suivant les grandes rubriques de la classification des impôts de l'OCDE. Dans la très grande majorité des pays, seuls peuvent être identifiées en l'occurrence les cotisations de sécurité sociale et les impôts sur les salaires, mais il s'agit là en général des impôts les plus importants acquittés par les administrations (voir partie III.C de cette publication).

### **H. Rapport de la classification des impôts de l'OCDE avec les systèmes nationaux de comptabilité nationale**

83. Un système de comptabilité nationale (SCN) tend à fournir un cadre cohérent pour enregistrer et présenter les principaux flux relatifs à la production, à la consommation, à l'accumulation et aux transactions extérieures d'une zone économique donnée,

d'ordinaire un pays ou une grande région d'un pays. Les recettes publiques sont une partie importante des transactions enregistrées dans le SCN. La version finale du SCN 2008 a été diffusée conjointement par cinq organisations internationales : les Nations Unies, le Fonds monétaire international, l'Union européenne, l'Organisation de coopération et de développement économiques et la Banque mondiale, en août 2009. Le Système est un ensemble complet, cohérent et souple de comptes macroéconomiques. Il est élaboré pour être utilisé dans les pays à économie de marché quel que soit leur niveau de développement économique ainsi que dans les pays en transition vers l'économie de marché. De larges extraits du cadre théorique ainsi que les définitions des divers secteurs de l'économie du SCN figurent dans la classification des impôts de l'OCDE.

84. Il existe cependant un certain nombre de différences entre la classification des impôts de l'OCDE et les concepts du SCN qui sont indiqués ci-dessous. Ils proviennent du fait que l'objectif de cette classification est de permettre une ventilation aussi large que possible des données statistiques pour ce que les administrations fiscales conviennent de considérer de manière générale comme des impôts.

- a) l'OCDE inclut les cotisations de sécurité sociale dans les recettes fiscales totales (§ 7 et § 8 ci-dessus) ;
- b) les avis diffèrent sur la question de savoir s'il y a lieu de classer certains prélèvements et redevances dans les impôts (§ 9 et § 10 ci-dessus) ;
- c) l'OCDE exclut les impôts imputés ou les subventions résultant d'opérations de taux de change officiels multiples ;
- d) il existe des différences dans le traitement des crédits d'impôt récupérables.

85. Comme on l'a noté aux § 1 et § 2, les groupes 1000 à 6000 de la classification de l'OCDE comprennent tous les versements sans contrepartie aux administrations publiques, à l'exclusion des prêts obligatoires et des amendes. On peut obtenir le total de ces versements sans contrepartie, amendes incluses, mais prêts obligatoires exclus, en additionnant les postes suivants du SCN 2008 :

- impôts du type valeur ajoutée (D.211) ;
- droits et taxes sur les importations à l'exclusion de la TVA (D.212) ;
- droits sur les exportations (D.213) ;
- taxes sur les produits, à l'exclusion de la TVA, des droits sur les importations et les exportations (D.214) ;
- autres impôts sur la production (D.29) ;
- impôts sur le revenu (D.51) ;
- autres impôts périodiques (D.59) ;
- cotisations de sécurité sociale (D.61) à l'exclusion des cotisations volontaires ;
- impôts sur le capital (D.91).

## **I. La classification des impôts de l'OCDE et le système du Fonds monétaire international (GFS)**

86. Le champ d'application et l'évaluation des recettes fiscales dans le système GFS et dans le système SCN 2008 sont très proches. Par conséquent, à l'exception du traitement des crédits d'impôt récupérables, les différences entre la classification de l'OCDE et celle du SCN 2008 (voir § 84 ci-dessus) sont également valables pour le GFS. En outre, le Fonds monétaire international subdivise le groupe 5000 de la classification de l'OCDE en une

section IV (Taxes intérieures sur les biens et services) et une section V (Taxes sur les transactions et les échanges internationaux). Cela tient à ce que le rendement de ces dernières taxes représente généralement des sommes infimes dans les pays de l'OCDE ce qui n'est pas le cas dans beaucoup de pays non membres.

## J. Comparaison de la classification des impôts de l'OCDE et des autres classifications internationales des recettes publiques

87. Le tableau ci-dessous décrit point par point la comparaison entre la classification des impôts de l'OCDE et les classifications suivantes :

- i) Système des comptes nationaux (SCN 2008) ;
- ii) Système européen des comptes (SEC 1995) ;
- iii) *Manuel de statistiques des finances publiques du Fonds monétaire international (MSFP2001)*.

88. Ces comparaisons correspondent à celles qui devraient s'appliquer dans la majorité des cas. Toutefois, en pratique, il faut faire preuve d'une certaine souplesse dans leur application. En effet, dans certains cas, les pays peuvent adopter des méthodes diverses de classification des recettes dans les comptes nationaux.

Classification de l'OCDE	SCN 2008	SEC 1995	MSFP2001
1000 Impôts sur le revenu, les bénéfices et les gains en capital			
1100 Personnes physiques			
1110 Sur le revenu et les bénéfices	D51-8.61a	D51A	1111
1120 Sur les gains en capital	D51-8.61c, d	D51C, D	1111
1200 Sociétés			
1210 Sur le revenu et les bénéfices	D51-8.61b	D51B	1112
1220 Sur les gains en capital	D51-8.61c	D51C	1112
1300 Non ventilables entre les rubriques 1100 et 1200			1113
2000 Cotisations de sécurité sociale			
2100 Salariés	D613-8.85	D61111	1211
2200 Employeurs	D611-8.83	D61121	1212
2300 À la charge des travailleurs indépendants ou des personnes sans occupation	D613-8.85	D61131	1213
2400 Non ventilables entre les rubriques 2100, 2200 et 2300			1214
3000 Impôts sur les salaires et la main-d'œuvre	D29-7.96a	D29C	112
4000 Impôts sur le patrimoine			
4100 Impôts périodiques sur la propriété immobilière			
4110 Ménages	D59-8.63(a)	D59A	1131
4120 Autres agents	D29-7.97(b)	D29A	1131
4200 Impôts périodiques sur l'actif net			
4210 Personnes physiques	D59-8.63b	D59A	1132
4220 Sociétés	D59-8.63b	D59A	1132
4300 Impôts sur les mutations par décès, les successions et les donations			
4310 Impôts sur les mutations par décès et les successions	D91-10.207b	D91A	1133
4320 Impôts sur les donations	D91-10.207b	D91A	1133
4400 Impôts sur les transactions mobilières et immobilières	D59-7.95d ; D29-7.96e	D214B, C	1134 ; 1161
4500 Autres impôts non périodiques sur le patrimoine	D91-10.207a	D91B	1135
4600 Autres impôts périodiques sur le patrimoine	D59-8.63c	D59A	1136
5000 Impôts sur les biens et services			
5100 Impôts sur les biens et services			
5110 Impôts généraux sur les biens et services			
5111 Taxes sur la valeur ajoutée	D211-7.88	D211 ; D29G	11411
5112 Impôts sur les ventes	D2122-7.93a ; D214-7.95a	D2122D ; D214I	11412
5113 Autres impôts généraux sur les biens et services	D214-7.95a	D214I	11413
5120 Impôts sur des biens et services déterminés			
5121 Accises	D2122-7.93b ; D214-7.95b	D2122C ; D214A, B, D	1142
5122 Bénéfices des monopoles fiscaux	D214-7.95e	D214J	1143



Classification de l'OCDE	SCN 2008	SEC 1995	MSFP2001
5123 Droits de douane et autres droits à l'importation	D2121-7.92	D2121 ; D2122A,B	1151
5124 Taxes à l'exportation	D213-7.94	D214K	1152-4
5125 Impôts sur les biens d'équipements			
5126 Impôts sur les services déterminés	D2122-7.93c ; D214-7.95c	D2122E ; D214E, F, G ; D29F	1144 ; 1156
5127 Autres impôts sur les transactions et les échanges internationaux	D2122-7.93d D29-7.96g D59-8.64d	D2122F ; D29D ; D59E	1153 1155-6
5128 Autres impôts sur des et services déterminés			
5130 Non ventilable entre les rubriques 5110 et 5120			
5200 Impôts sur l'utilisation des biens ou l'autorisation d'utiliser des biens ou d'exercer des activités			
5210 Impôts périodiques sur l'utilisation des biens ou l'autorisation d'utiliser des biens ou d'exercer des activités			
5211 À la charge des ménages au titre de véhicules à moteurs	D59-8.64c	D59D	11451
5212 À la charge d'autres agents au titre de véhicules à moteurs	D29-7.96d	D214D ; D29B	11451
5213 Autres impôts périodiques sur l'utilisation des biens ou l'autorisation d'utiliser des biens ou d'exercer des activités	D29-7.96c, d, f D59-8.64c	D29B, E, F ; D59D	11452
5220 Impôts non périodiques			
5300 Non ventilable entre les rubriques 5100 et 5200			
6000 Autres impôts			
6100 À la charge exclusive des entreprises			
6200 À la charge d'autres agents que les entreprises ou non identifiables	D59-8.64a, b	D59B, C	1162

## K. Répartition des recettes fiscales par sous-secteurs d'administration publique

89. La classification de l'OCDE appelle une ventilation des recettes fiscales par sous-secteurs d'administration. On trouvera ci-après la définition de chaque sous-secteur et les critères à utiliser pour répartir entre eux les recettes fiscales. Ces définitions et critères suivent les orientations qui figurent dans le SCN 2008 et le MSFP2001.

### Sous-secteurs des administrations publiques à identifier

#### a) Administration centrale

90. Le sous-secteur des administrations centrales groupe tous les ministères, bureaux, établissements et autres organismes qui sont des services ou des moyens d'action du pouvoir central et dont la compétence s'étend à la totalité du territoire, à l'exception de l'administration des caisses de sécurité sociale. L'administration centrale a donc le pouvoir de prélever des impôts sur toutes les unités résidentes et non résidentes exerçant des activités économiques à l'intérieur du pays.

#### b) Administration d'un État fédéré, d'une province ou d'une région

91. Ce sous-secteur comprend les unités administratives intermédiaires et inclut toutes les unités administratives dont la compétence s'exerce indépendamment de l'Administration centrale sur une partie du territoire englobant un certain nombre de petites localités, à l'exception des caisses de sécurité sociale. Dans les pays unitaires, les administrations régionales peuvent être considérées comme dotées d'une existence distincte lorsqu'elles disposent d'une autonomie substantielle pour percevoir une part importante de leurs recettes de sources placées sous leur contrôle et lorsque leurs agents ne sont pas soumis à un contrôle administratif externe dans l'exercice des activités de l'unité.

92. Actuellement, les pays à structure fédérale représentent la majorité des cas dans lesquels les recettes attribuées aux unités administratives intermédiaires sont identifiées

séparément. L'Espagne est le seul pays à structure unitaire qui se trouve dans cette situation. Dans les autres pays unitaires, les recettes des administrations régionales sont incluses dans celles des administrations locales.

c) *Collectivités locales*

93. Ce sous-secteur comprend toutes les autres unités administratives exerçant une compétence indépendante sur une partie du territoire d'un pays, à l'exception des administrations des caisses de sécurité sociale. Il englobe les diverses circonscriptions urbaines et/ou rurales (par exemple, les collectivités locales, les municipalités, les villes, les bourgs ou les districts).

d) *Caisses de sécurité sociale*

94. Les caisses de sécurité sociale constituent un sous-secteur distinct des administrations publiques. Le sous-secteur de la sécurité sociale est défini dans le SCN de 2008 par les extraits suivants des § 4.124 à 4.126 et 4.147 :

« Les systèmes de sécurité sociale sont des systèmes d'assurance sociale qui couvrent l'ensemble de la collectivité ou d'importants sous-ensembles de la collectivité : ces systèmes sont imposés et contrôlés par les administrations publiques. Ces systèmes couvrent une grande variété de programmes qui consistent à fournir des prestations, en espèces ou en nature, au titre des circonstances suivantes : vieillesse, invalidité ou décès, survie, maladie et maternité, accident du travail, chômage, allocations familiales, soins de santé, etc. Il n'existe pas nécessairement de lien direct entre le montant de la cotisation versée par un particulier et les prestations qu'il est susceptible de recevoir » (§ 4.124).

« Lorsque les systèmes de sécurité sociale ont une organisation distincte des autres activités des administrations publiques et détiennent des actifs et des engagements indépendamment de ces dernières et effectuent des opérations financières pour leur propre compte, ils peuvent être considérés comme des unités institutionnelles désignées sous le nom de caisses de sécurité sociale » (§ 4.125).

« Il est possible de faire varier de façon discrétionnaire les montants prélevés et versés sous forme de cotisations de sécurité sociale et de prestations afin d'atteindre des objectifs de politique publique qui n'ont pas de lien direct avec la notion de sécurité sociale en tant que système visant à fournir des prestations à des membres de la collectivité. Ainsi, ces cotisations ou prestations peuvent être augmentées ou diminuées afin d'influer sur le niveau de la demande globale au sein de l'économie. Néanmoins, tant que ces caisses restent indépendantes, elles doivent être traitées comme des unités institutionnelles distinctes dans le SCN » (§ 4.126).

« Le sous-secteur des administrations de sécurité sociale comprend les administrations de sécurité sociale opérant à tous les niveaux des administrations publiques. Les administrations de sécurité sociale sont des systèmes couvrant l'ensemble de la collectivité ou d'importants sous-ensembles de la collectivité qui sont rendus obligatoires et contrôlés par des administrations publiques » (§ 4.147).

95. Cette définition des administrations de sécurité sociale est suivie dans la classification de l'OCDE, à l'exception des régimes suivants :

- les régimes imposés par l'administration et exploités par des organismes extérieurs au secteur des administrations publiques, tel que défini au § 3 de ce manuel ; et

- les régimes qui perçoivent des cotisations volontaires.

### **Autorités supranationales**

96. Ce sous-secteur s'applique aux activités de collecte de recettes publiques des autorités supranationales sur le territoire d'un pays. En pratique, le seul cas d'autorité supranationale de la zone de l'OCDE est celui des institutions de l'Union européenne (UE). Depuis 1998, les autorités supranationales ne figurent plus dans les *Statistiques des recettes publiques* dans un souci de cohérence avec la définition du SCN des administrations publiques qui les exclut. Par exemple, les impôts sur le revenu et des contributions de sécurité sociale rassemblées par des institutions européennes et payé par les fonctionnaires européens qui sont résidents de pays membres de l'Union européenne ne devraient pas être inclus. Toutefois, les prélèvements spécifiques versés par les États membres à l'Union européenne continuent à être inclus dans les recettes fiscales totales et ils sont indiqués sous cette rubrique.

### **Critères à utiliser pour l'attribution des recettes fiscales**

97. Lorsqu'une administration collecte l'impôt et le reverse, en totalité ou en partie, à d'autres administrations, il est nécessaire de déterminer si ces recettes doivent être considérées comme étant celles de l'administration qui les perçoit et les répartit entre d'autres administrations ou celles des administrations bénéficiaires auxquelles l'administration qui les a perçues les a transférées en simple qualité d'agent. Les critères à utiliser dans l'attribution des recettes sont indiqués aux § 98 à 101, qui reprennent les § 3.70 à 3.73 du SCN 2008.

98. En général, un impôt est attribué à l'Unité administrative qui :

- a) exerce le pouvoir de percevoir l'impôt (soit en tant que détenteur de ce pouvoir, soit par délégation de l'autorité qui le détient) ;
- b) dispose du pouvoir discrétionnaire final de fixer et de faire varier le taux de l'impôt.

99. Lorsqu'une somme est collectée par une administration au profit d'une autre administration et en son nom, et que cette dernière a le pouvoir de percevoir l'impôt et de fixer et de faire varier son taux, la première intervient comme agent pour le compte de la dernière et l'impôt est réaffecté. Toute somme retenue par l'administration collectrice au titre des frais de recouvrement doit être considérée comme la rémunération d'un service rendu. Toute autre somme conservée par l'administration collectrice, notamment dans le cadre d'un accord de partage d'impôt, doit être considérée comme une subvention courante. Si l'administration collectrice s'est vu déléguer le pouvoir de fixer et de faire varier le taux, le montant recouvré doit être considéré comme une recette fiscale de cette administration.

100. Lorsque des administrations différentes fixent conjointement et sur un pied d'égalité la répartition du produit de cet impôt, aucune administration ne disposant d'un pouvoir prépondérant en dernier ressort, les recettes fiscales sont attribuées à chaque administration en fonction de sa part respective du produit de l'impôt. Si un accord permet à une unité administrative d'exercer un pouvoir prépondérant en dernier ressort, la totalité des recettes fiscales est attribuée à cette unité.

101. Dans certains cas aussi, un impôt est perçu dans le cadre des compétences d'une administration qui résulte de la constitution ou d'autres dispositions mais d'autres administrations fixent individuellement le taux d'imposition sur leurs territoires. Le produit de l'impôt généré sur les territoires respectifs de chaque administration est attribué à l'administration en question comme constituant ses recettes fiscales.

### **Versements effectués par les États membres de l'Union européenne**

102. Les versements effectués par les États membres de l'Union européenne prennent la forme :

- ressources TVA ; et
- prélèvements spécifiques, qui comprennent :
  - a) les droits de douane et les prélèvements agricoles (5123) ;
  - b) les montants compensatoires monétaires bruts (5123 si relatifs aux importations et 5124 si relatifs aux exportations) ; et
  - c) les prélèvements de la CECA, les cotisations sucre et les taxes de coresponsabilité sur le lait (5128).

103. Les droits de douane collectés par les États membres pour le compte de l'Union européenne sont comptabilisés :

- sur une base qui ne tient pas compte des droits d'encaissement ;
- en utilisant des chiffres corrigés de manière à exprimer les droits sur la base de la « destination finale » et non du « pays de première entrée » lorsque de telles corrections sont possibles ; ces corrections concernent en particulier les droits prélevés dans des ports (maritimes) importants ; bien que les droits de l'UE soient prélevés par les autorités du pays de première entrée, ces droits doivent être dans la mesure du possible déduits des recettes du pays qui les recouvre et inclus dans les recettes du pays de destination finale.

104. Ces droits de l'UE sont le plus clairement conformes au critère d'attribution décrit au § 96 ci-dessus. En conséquence, à partir de 1998, ces montants sont mentionnés dans une note de bas de page à titre de rubrique « Pour mémoire » dans les tableaux des États membres de l'UE (partie III du Rapport) et ne figurent plus sous la rubrique 5123. Toutefois, ces montants sont inclus dans les grands totaux des recettes fiscales à la ligne supérieure pour toutes les années indiquées dans les tableaux.

105. Les ressources TVA qui sont déterminées par l'application d'un taux ne pouvant dépasser 1 % d'une assiette précisée dans la 6<sup>e</sup> Directive des Communautés, constituent un cas particulier<sup>20</sup>. Elles ont en effet certaines caractéristiques d'une subvention (elles ne proviennent pas d'une source clairement identifiable de fonds effectivement collectés à cet effet) et certaines autres d'un impôt (le montant de la subvention est fixé par le sous-secteur d'administration bénéficiaire). Dans cette publication, ces ressources ne figurent *pas* comme un impôt de l'Union européenne (mais comme un impôt des États membres de l'Union) bien que les montants en question soient indiqués en note de bas de page dans la partie IV.

### **L. Classification provisoire des recettes provenant des prélèvements sur les banques et des contributions aux mécanismes de garantie des dépôts et de stabilité financière**

106. L'OCDE a provisoirement adopté, depuis l'édition 2012 de ses *Statistiques des recettes publiques*, le principe suivant concernant l'enregistrement comptable des recettes issues des prélèvements sur les banques ainsi que des redevances acquittées au titre de la garantie des dépôts et de la stabilité financière. Les montants concernés doivent être comptabilisés à la rubrique 5126.

- Les redevances de stabilité, les prélèvements sur les banques et les contributions à la garantie des dépôts, qu'il est obligatoire d'acquitter, doivent généralement être traitées comme des recettes fiscales lorsque les versements sont effectués au profit de l'administration publique et affectés au budget consolidé ou général des administrations

de sorte que les pouvoirs publics soient libres d'utiliser les fonds sans délai aux fins qu'ils jugent opportunes. Ce principe s'appliquerait indépendamment du fait que l'administration promette ou non d'effectuer des versements pour garantir les dépôts des clients des établissements bancaires si la situation l'exigeait à l'avenir.

- Si les paiements obligatoires sont effectués au profit de l'administration publique et imputés à des budgets dont les ressources doivent être entièrement réaffectées au secteur de l'économie qui englobe les entreprises assujetties à ces paiements, ceux-ci seront toujours traités, en règle générale, comme des recettes fiscales étant donné que les fonds seraient disponibles pour l'administration et réduiraient son déficit budgétaire, que la redevance est sans contrepartie pour les entités individuelles et que les montants collectés pourraient être dissociés de tout versement en faveur des déposants ou de toute dépense visant à soutenir plus largement le secteur financier.
- Les contributions aux mécanismes traditionnels de moindre envergure destinés à garantir les dépôts de détail, contributions dont le montant est aligné sur le coût de la garantie, doivent être classées en tant que redevances pour services rendus.
- Tout versement au titre de la réalisation par une administration des actifs d'un établissement en faillite ou du recouvrement par cette administration d'une créance prioritaire sur les actifs de l'établissement en cours de liquidation, effectué en vue de financer l'indemnisation des clients ayant perdu leurs dépôts, serait traité comme une redevance par opposition aux recettes fiscales.
- Les contributions obligatoires aux fonds administrés en-dehors du secteur public et aux organismes non étatiques bénéficiant du soutien des institutions collectrices de dépôts ainsi que toutes les contributions aux mécanismes volontaires ne doivent pas être traitées comme des recettes fiscales.

## Notes

1. Toutes les références au SCN concernent l'édition de 2008.
2. Se reporter à la section J de ce Manuel pour l'examen de cette notion.
3. Il est en général possible d'identifier les montants des cotisations de sécurité sociale et les impôts sur les salaires, mais pas les autres impôts payés par les administrations.
4. En revanche, si un ou plusieurs pays considèrent comme un impôt un droit que la plupart des pays font entrer dans les recettes non fiscales ou qui procure des recettes substantielles, les montants ainsi perçus figureront dans une note de renvoi à la fin des tableaux par pays correspondants, même s'ils ne sont pas inclus dans le total des recettes fiscales.
5. Les appellations peuvent cependant souvent être trompeuses. Ainsi, une redevance de passeport sera normalement considérée comme une recette non fiscale, alors qu'un prélèvement additionnel sur les passeports (comme c'est le cas au Portugal), qui a pour but de procurer un montant substantiel de recettes eu égard au coût de délivrance du passeport, sera considéré comme un impôt du sous-groupe 5200.
6. La distinction prévue par le SCN 1993 est difficile à opérer dans la pratique.
7. On trouvera des précisions sur cette distinction dans l'Étude spéciale intitulée « L'information sur les recettes fiscales : problèmes actuels », de l'édition de 2001 des *Statistiques des recettes publiques*.
8. On utilise parfois les expressions « non remboursable » et « remboursable » mais il peut paraître illogique de parler de « remboursement » lorsque rien n'a été versé.
9. Toutefois, dans les systèmes d'imputation de l'impôt sur les sociétés, les crédits d'impôts récupérables sont traités différemment (§ 32-34).

10. Il ne s'agit pas d'une véritable dépense fiscale au sens strict. De telles dépenses fiscales supposent que l'on identifie un système fiscal de référence pour chaque pays ou, de préférence, une norme internationale commune. En pratique, il n'a pas été possible de parvenir à un accord sur une norme internationale commune.
11. Sauf s'ils sont calculés sur le bénéfice résultant de la vente, auquel cas ils seraient classés parmi les impôts sur les gains en capital dans le sous-groupe 1120 ou 1220.
12. Dans certains pays, la même législation est applicable aux personnes physiques et aux entreprises dans le cas d'impôts sur le revenu particuliers. Cependant, les recettes procurées par ces impôts peuvent, en général, être ventilées et figurent donc dans les deux sous-groupes appropriés.
13. Ainsi, « ... celles qui sont suffisamment autonomes et indépendantes pour que leur fonctionnement soit comparable à celui d'une société... (y compris) la tenue de comptes complets » (2008 SCN, section 4.44).
14. Au Canada – pays généralement considéré comme appliquant un système d'imputation – le crédit d'impôt (non récupérable) offert à l'actionnaire concerne l'impôt national sur les sociétés censé avoir été acquitté, qu'un impôt sur les sociétés soit ou ne soit pas dû. Comme, dans ces systèmes, il n'y a aucun lien complet entre le montant de l'impôt sur le revenu, ces crédits pour les dividendes sont traités, comme les autres crédits d'impôt, selon les principes exposés au § 21.
15. Il peut en être ainsi lorsqu'un régime en faveur des administrations existait avant l'instauration d'un régime général de sécurité sociale.
16. Dans le SCN 2008, ils sont considérés comme des transferts en capital et non pas comme des impôts (voir section G).
17. Système selon lequel l'Union européenne ajuste les effets des différences entre les taux de change utilisés pour fixer les prix des produits agricoles dans le cadre de la politique agricole commune, et le taux de change réel. Les paiements effectués selon ce système portent sur les importations ou les exportations; lorsqu'ils sont identifiables, ces montants figurent dans la rubrique appropriée (5123 ou 5124). Dans ce guide, sont inclus les montants bruts, c'est-à-dire sans déduction d'aucune prime payée par le SMC.
18. Les transferts de bénéficiaires de loteries d'État sont considérés comme des recettes non fiscales (voir aussi § 64).
19. Voir à ce sujet le § 26c).
20. Au sommet d'Édimbourg (1992) les membres de l'Union européenne ont décidé de réduire le pourcentage de 1.4 à 1, et d'effectuer cette réduction entre les années 1995 et 1999. Pendant la période 1970-83, ce pourcentage était également de 1.

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