



Revenue Statistics

1965-2012

Statistiques des recettes publiques

1965-2012

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SPECIAL FEATURE:

BANK LEVIES, FINANCIAL STABILITY FEES
AND DEPOSIT INSURANCE

Statistiques *des recettes publiques*

1965-2012

ÉTUDE SPÉCIALE :

PRÉLÈVEMENTS SUR LES BANQUES,
REDEVANCES DE STABILITÉ FINANCIÈRE
ET CONTRIBUTIONS À LA GARANTIE DES DÉPÔTS

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Foreword

This 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

Cette 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 2012, increasing by 0.5 percentage points to an average 34.6% of gross domestic product (GDP). The rate of increase was higher than in 2011 and 2010 when the average tax burdens were 34.1% and 33.8%. 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 2012 in the 30 countries providing data for that year to the overall average tax to GDP ratio in 2011.

The increase in tax ratios between 2010 and 2012 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 more than 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. Nevertheless, in a few European countries, GDP levels actually declined in 2012, and discretionary tax changes played a greater role in those countries.

The data also show rising revenues in central, state and regional governments following the declines in 2008 and 2009, whereas the average tax ratio for local governments has remained steady since 2007.

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.

It also includes a special chapter on the classification of revenues from bank levies, financial stability fees and deposit insurance in the wake of changes to banking regulations, and the resulting guidance on the classification of these revenues.

Key findings

Tax burdens continued to rise in 2012

- The average tax burden in OECD countries increased by 0.5 percentage points to 34.6% in 2012. This followed rises of 0.2 and 0.3 percentage points in 2010 and 2011, reversing the decline from 35.0% to 33.6% between 2007 and 2009. The 2012 figure is still well below that for 2007, which was the most recent peak year.
- The ratio of tax revenues to GDP compared to 2011 rose in 21 of the OECD countries for which 2012 data are available, and fell in only 9.
- More than half of the increase in revenue between 2011 and 2012 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 2011 to 11.7% in 2012.
- The largest tax ratio increases between 2011 and 2012 were in Hungary (1.8 percentage points) and Greece (1.6). Other countries with substantial rises were Italy and New Zealand (1.4), Belgium, France and Iceland (1.2).
- The largest fall was in Israel with a decline from 32.6% to 31.6%. Portugal and the United Kingdom showed falls of 0.5 percentage points.
- The increase in the United States, from 24.0% of GDP in 2011 to 24.3% in 2012, was lower than that in the OECD overall.
- Historically, tax-to-GDP ratios rose through the 1990s, to a peak OECD average of 35.2% in 2000. They fell back slightly between 2001 and 2004, but then rose again between 2005 and 2006 before falling back following the crisis.
- Denmark has the highest tax-to-GDP ratio among OECD countries (48.0% in 2012), followed by Belgium and France (45.3%).
- Mexico (19.6% in 2012) and Chile (20.8%) have the lowest tax-to-GDP ratios among OECD countries. They are followed by the United States, which has the third lowest ratio among OECD countries at 24.3%, and Korea at 26.8%.
- Compared with 2007 (pre-recession) tax to GDP ratios, the ratio in 2012 was still down by more than 3 percentage points in four countries – Iceland, Israel, Spain and Sweden. The biggest fall has been in Israel – from 36.4% in 2007 to 31.6% of GDP in 2012.
- The tax burden in Turkey increased from 24.1% to 27.7% between 2007 and 2012. Four other countries: Belgium, France, Luxembourg and Mexico showed increases of more than 1.5 percentage points over the same period.
- Data for 2011, 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 33.5%, somewhat below its 35.9% 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

En 2012, la pression fiscale dans les pays de l'OCDE a continué d'augmenter de 0.5 point de pourcentage pour atteindre 34.6 % du produit intérieur brut (PIB) en moyenne. Cette augmentation est plus rapide qu'en 2011 et 2010, où la pression fiscale était de 34.1 % et 33.8% en moyenne. La pression fiscale correspond au montant total des recettes fiscales recouvrées, exprimé en pourcentage du PIB. L'augmentation est calculée en appliquant le pourcentage de variation moyenne non pondérée pour 2012 dans les 30 pays ayant communiqué des données pour cette année aux recettes fiscales globales moyennes rapportées au PIB pour 2011.

La progression de la charge fiscale entre 2010 et 2012 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, dans la majorité des cas, 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. Dans quelques pays européens cependant, le PIB a de fait reculé en 2012, et les modifications discrétionnaires de la fiscalité ont joué un rôle plus important dans ces pays.

Les données montrent également une augmentation des recettes allouées aux administrations centrales et régionales succédant à la diminution intervenue en 2008 et 2009, alors que la charge fiscale moyenne associée aux administrations locales reste stable depuis 2007.

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.

Suite aux évolutions de la réglementation bancaire, cette publication contient également un chapitre spécial sur la classification des recettes issues des prélèvements sur les banques,

des redevances de stabilité financière et des contributions à la garantie des dépôts. Ce rapport contient aussi des indications relatives à la classification de ces recettes.

Principales conclusions

La pression fiscale a continué d'augmenter en 2012

- La pression fiscale moyenne dans les pays de l'OCDE a augmenté de 0.5 point de pourcentage pour atteindre 34.6 % en 2012. Ce mouvement a fait suite à des hausses de 0.2 et 0.3 points de pourcentage en 2010 et 2011 ayant marqué un renversement de la tendance observée entre 2007 et 2009, période pendant laquelle la pression fiscale avait été ramenée de 35.0 % à 33.6 %. Le chiffre de 2012 est encore très inférieur à celui de 2007, dernier record enregistré.
- Dans 21 pays des 30 pays de l'OCDE pour lesquels on dispose de données concernant 2012, on constate une hausse des recettes fiscales rapportées au PIB par rapport à 2011 et une évolution inverse dans neuf pays seulement.
- Plus de 50 % de l'augmentation des recettes entre 2011 et 2012 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 2011 à 11.7 % en 2012.
- Les hausses les plus marquées de la pression fiscale entre 2011 et 2012 ont été enregistrées en Hongrie (1.8 point de pourcentage) et en Grèce (1.6). Les autres pays où un alourdissement notable de la charge fiscale a été constaté sont l'Italie et la Nouvelle-Zélande (1.4), la Belgique, la France et l'Islande (1.2).
- C'est en Israël que la charge fiscale a le plus diminué, passant de 32.6 % à 31.6 %. Le Portugal et le Royaume-Uni ont également affiché des baisses de 0.5 point de pourcentage.
- La pression fiscale aux États-Unis s'est accrue de 24.0 % du PIB en 2011 à 24.3 % en 2012, ce qui est inférieur à l'augmentation de la pression fiscale dans l'ensemble des pays de l'OCDE.
- Les rapports impôt/PIB n'ont cessé de monter pendant les années 90, jusqu'à culminer à 35.2 % (moyenne de l'OCDE) en 2000. On a pu observer un léger repli entre 2001 et 2004, suivi d'un rebond entre 2005 et 2006, 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 (48.0 % en 2012), suivi de la Belgique et de la France (45.3 %).
- Le Mexique (19.6 % en 2012) et le Chili (20.8 %) sont en revanche les pays de l'OCDE enregistrant les rapports impôt/PIB les plus bas, suivis des États-Unis, arrivant en troisième position, avec un taux de 24.3 %, et de la Corée, affichant un chiffre de 26.8 %.
- Les chiffres de 2012 sont encore inférieurs de plus de 3 points de pourcentage aux rapports impôt/PIB de 2007 (avant la récession) dans quatre pays : l'Espagne, l'Islande, Israël et la Suède. C'est en Israël que le mouvement de recul a été le plus prononcé, le rapport impôt/PIB étant passé de 36.4 % en 2007 à 31.6 % en 2012.
- La pression fiscale en Turquie a été portée de 24.1 % à 27.7 % entre 2007 et 2012. Quatre autres pays – la Belgique, la France, le Luxembourg et le Mexique – ont vu la charge fiscale s'accroître de plus de 1.6 point de pourcentage pendant cette période.
- Les données relatives à 2011, 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 33.5%, demeure légèrement inférieure à ce qu'elle était en 2007, soit 35.9 %. La part des cotisations de sécurité sociale s'est en revanche accrue de 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 almost identical to that of the OECD.¹ 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 46 years focusing in turn on tax levels (Section I.D), 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 "Classification of bank levies, financial stability fees and deposit insurance". Part II contains a set of comparative statistical tables for years 1965-2011 (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 2012 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 2011 (Section III.A).² 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).
2. Because of space limitations, data are shown for selected years between 1965 and 2010. 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 presque identique à celle de l'OCDE¹. 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 46 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 I.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 la « Classification des prélèvements sur les banques, redevances de stabilité

financière et contributions à la garantie des dépôts ». La Partie II contient une série de tableaux statistiques comparatifs pour les années 1965-2011 (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 2012 sont présentées à la Section II.C pour tous les pays dans lesquels de telles données sont disponibles. La troisième partie contient des tableaux statistiques comportant une ventilation détaillée des recettes fiscales par pays pour les années comprises entre 1965 et 2011 (Section III.A)² 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).
2. En raison du manque de place, les données indiquées concernent une sélection d'années entre 1965 et 2010. Les données portant sur les autres années sont disponibles sur CD-ROM.

PART I

Tax revenue trends, 1965-2012

PARTIE I

Tendances des recettes fiscales, 1965-2012

PART I

Tax revenue trends, 1965-2012

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 1965-2011. In addition, provisional estimates of tax revenues in 2012 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 1.A of this report.

All of the averages presented in this report are unweighted.

I.A. Tax ratios

a. Provisional data on tax ratios for 2012

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 34.6 per cent¹ in 2012 compared with 34.1 per cent in 2011 and 33.8 per cent in 2010. This is still below the most recent peak year of 2007 when tax revenues to GDP ratios averaged 35.0 per cent (Tables A and 2).

- Denmark had the highest tax to GDP ratio in 2012 (48.0 per cent) and Mexico the lowest (19.6 per cent).
- Of the 30 countries for which data for 2012 are available the ratio of tax revenues to GDP compared to 2011 rose in 21 and fell in only 9.
- Between 2011 and 2012, the largest tax ratio increases were in Hungary (1.8 percentage points explained by both taxes on goods and services and taxes on income) and in Greece (1.6 primarily due to higher taxes on income as a percentage of GDP). Other countries with substantial rises in their tax to GDP ratio between 2011 and 2012 were Italy and New Zealand (1.4 percentage points), Belgium, Iceland and France (1.2).

- The largest fall in the tax ratio between 2011 and 2012 was in Israel with a decline of one percentage point from 32.6 per cent to 31.6 per cent, driven largely by a reduction in taxes on goods and services as a share of GDP. Portugal and the United Kingdom showed falls of 0.5 percentage points.
- Compared with 2007 (pre-recession) tax to GDP ratios, the ratio in 2012 was still down by more than three percentage points in four countries (Iceland, Israel, Spain and Sweden). The biggest fall has been in Israel, from 36.4 per cent in 2007 to 31.6 per cent of GDP in 2012.
- The tax burden in Turkey increased from 24.1 per cent to 27.7 per cent between 2007 and 2012. Four other countries (Belgium, France, Luxembourg and Mexico) showed increases of more than 1.5 percentage points over the same period.

b. Final data on tax ratios for 2011

The latest year for which tax to GDP ratios are based on final revenue data and available for all OECD countries is 2011 (Chart A). These data show that tax ratios vary considerably across countries.

- In 2011, Denmark had the highest tax to GDP ratio (47.7 per cent), followed by, Sweden, Belgium and France.
- In contrast, ten countries – Australia, Chile, Ireland, Japan, Korea, Mexico, the Slovak Republic, Switzerland, Turkey and the United States – had tax ratios of below 30 per cent.
- Mexico had the lowest ratio at 19.7 per cent followed by Chile at 21.2 per cent.
- The tax ratio in the OECD area as a whole (unweighted average) rose by 0.3 percentage points from 2010 to 34.1 per cent in 2011 (see Table A).
- Relative to 2010, overall tax ratios rose in 24 OECD member countries and fell in 9.
- The largest increases in the ratio were in Portugal (1.8 percentage points) Chile (1.7) and Turkey (1.6).
- Four other countries – the Czech Republic, Finland, France and Japan – saw increases of one percentage point or more between 2010 and 2011.
- The largest reductions were in Estonia (1.7 percentage points), Sweden (1.2) and Slovenia (1.0).

The key changes in the tax to GDP ratio of the main tax headings between 2010 and 2011 were as follows:

- Revenues from taxes on income (personal and corporate income taxes together) as a percentage of GDP increased from 11.2 per cent in 2010 to 11.4 per cent in 2011 on average. Ireland reported the largest increase (1.5 percentage points) and four other countries (Australia, Chile, Portugal and the United States) saw this ratio increase by at least one percentage point. Hungary reported the largest fall in this ratio (by 1.7 percentage points of GDP). No other country reported a fall of more than one percentage point (Table B).
- The corresponding ratio for social security contributions remained steady at 9.1 per cent of GDP in both 2010 and 2011 (Table 13).
- Ratios were essentially unchanged for both payroll taxes (0.4 per cent of GDP in both years) and property taxes (1.8 per cent of GDP in both years) (Tables 19 and 21).
- The ratio of taxes on goods and services to GDP remained steady at 11.0 per cent in both years (Table 23).

Table A. Total tax revenue as percentage of GDP

	1965	1975	1985	1995	2000	2007	2009	2010	2011	2012 provisional
Australia	20.7	25.4	27.8	28.2	30.4	29.7	25.8	25.6	26.5	n.a.
Austria ¹	33.9	36.7	40.9	41.4	43.0	41.8	42.4	42.2	42.3	43.2
Belgium	31.1	39.4	44.3	43.5	44.7	43.6	43.1	43.5	44.1	45.3
Canada	25.2	31.4	31.9	34.9	34.9	32.3	31.4	30.6	30.4	30.7
Chile	..	..	..	18.4	18.8	22.8	17.2	19.5	21.2	20.8
Czech Republic	..	..	..	35.9	34.0	35.9	33.8	33.9	34.9	35.5
Denmark ¹	30.0	38.4	46.1	48.8	49.4	48.9	47.8	47.4	47.7	48.0
Estonia	..	..	..	36.3	31.0	31.4	35.3	34.0	32.3	32.5
Finland	30.4	36.6	39.8	45.7	47.2	43.0	42.8	42.5	43.7	44.1
France ¹	34.2	35.5	42.8	42.9	44.4	43.7	42.5	42.9	44.1	45.3
Germany ²	31.6	34.3	36.1	37.2	37.5	36.1	37.4	36.2	36.9	37.6
Greece ¹	18.0	19.6	25.8	29.1	34.3	32.5	30.5	31.6	32.2	33.8
Hungary	..	..	..	41.5	39.3	40.3	39.9	38.0	37.1	38.9
Iceland	26.2	30.0	28.2	31.2	37.2	40.6	33.9	35.2	36.0	37.2
Ireland	24.9	28.4	34.2	32.1	30.9	31.1	27.6	27.4	27.9	28.3
Israel ³	..	..	..	36.6	37.0	36.4	31.3	32.4	32.6	31.6
Italy	25.5	25.4	33.6	39.9	42.0	43.2	43.4	43.0	43.0	44.4
Japan	17.8	20.4	26.7	26.4	26.6	28.5	27.0	27.6	28.6	n.a.
Korea	..	14.9	16.1	20.0	22.6	26.5	25.5	25.1	25.9	26.8
Luxembourg	27.7	32.8	39.5	37.1	39.1	35.6	39.0	37.3	37.0	37.8
Mexico	..	..	15.5	15.2	16.9	17.7	17.4	18.9	19.7	19.6
Netherlands	32.8	40.7	42.4	41.5	39.6	38.7	38.2	38.9	38.6	n.a.
New Zealand	23.6	28.1	30.6	35.9	32.9	34.5	31.1	31.1	31.5	32.9
Norway	29.6	39.2	42.6	40.9	42.6	42.9	42.0	42.6	42.5	42.2
Poland	..	..	..	36.2	32.8	34.8	31.7	31.7	32.3	n.a.
Portugal	15.9	19.1	24.5	29.3	30.9	32.5	30.7	31.2	33.0	32.5
Slovak Republic	..	..	..	40.3	34.1	29.5	29.1	28.3	28.7	28.5
Slovenia	..	..	..	39.0	37.3	37.7	37.0	38.1	37.1	37.4
Spain ¹	14.7	18.4	27.6	32.1	34.3	37.3	30.9	32.5	32.2	32.9
Sweden	33.3	41.3	47.4	47.5	51.4	47.4	46.6	45.4	44.2	44.3
Switzerland	17.5	23.8	25.2	26.9	29.3	27.7	28.7	28.1	28.6	28.2
Turkey	10.6	11.9	11.5	16.8	24.2	24.1	24.6	26.2	27.8	27.7
United Kingdom	30.4	34.9	37.0	33.6	36.4	35.7	34.2	34.9	35.7	35.2
United States	24.7	24.6	24.6	26.7	28.4	26.9	23.3	23.8	24.0	24.3
<i>Unweighted average:</i>										
OECD Total	25.4	29.2	32.4	34.4	35.2	35.0	33.6	33.8	34.1	n.a.

n.a.: Not available.

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.

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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 1993 System of National Accounts (SNA) that have been used to estimate the value of GDP for all OECD countries since the mid 1990's, generally resulting in higher GDP levels. As a consequence, revised tax ratios reported are typically one half to over two percentage points lower than tax to GDP ratios

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

	1965	1975	1985	1995	2000	2007	2009	2010	2011	2012 provisional
Australia	10.5	14.2	15.2	15.6	17.6	17.7	14.4	14.6	15.7	n.a.
Austria ¹	8.6	9.6	10.8	10.9	12.2	12.5	11.9	11.9	12.2	12.6
Belgium	8.6	15.6	17.9	16.6	17.2	15.6	14.6	15.0	15.4	15.7
Canada	9.7	14.8	14.1	16.2	17.5	15.8	14.9	14.3	14.3	14.5
Chile	..	..	..	4.6	4.4	10.4	5.4	7.5	8.5	8.3
Czech Republic	..	..	..	9.0	7.7	8.9	7.2	6.9	7.1	7.3
Denmark ¹	14.0	22.7	26.6	30.1	29.8	29.3	29.2	29.0	29.1	29.6
Estonia	..	..	..	10.9	7.7	7.4	7.5	6.8	6.5	6.8
Finland	12.6	15.8	16.2	16.5	20.4	16.9	15.4	15.2	15.5	15.2
France ¹	5.4	5.6	6.8	7.0	11.1	10.4	8.8	9.4	10.0	10.7
Germany ¹	10.7	11.8	12.6	11.3	11.3	11.3	10.8	10.3	10.9	11.4
Greece ¹	1.6	2.6	4.5	6.5	9.4	7.6	7.5	7.0	7.0	8.4
Hungary	..	..	..	8.7	9.5	10.2	9.8	7.8	6.1	6.6
Iceland	5.6	6.8	6.4	10.6	14.8	18.4	16.0	15.6	16.4	17.0
Ireland	6.4	8.5	11.8	12.5	13.1	12.2	10.1	10.0	11.4	12.1
Israel	..	..	..	12.8	14.7	13.3	9.4	9.5	9.8	9.7
Italy	4.6	5.5	12.4	14.1	13.9	14.6	14.2	14.1	13.9	14.6
Japan	7.8	9.1	12.2	10.1	9.3	10.4	8.0	8.3	8.6	8.8
Korea	..	3.6	4.2	6.0	6.5	8.4	7.3	7.1	7.8	8.0
Luxembourg	9.9	14.1	17.0	14.6	14.1	12.4	13.9	13.7	13.3	13.4
Mexico	..	..	3.4	3.8	4.6	4.9	5.0	5.2	5.4	5.2
Netherlands	11.7	14.2	11.2	10.9	10.0	10.9	10.7	10.8	10.3	n.a.
New Zealand	14.3	18.7	21.3	22.0	19.7	21.7	17.7	16.7	16.9	18.0
Norway	12.9	13.5	16.9	14.4	19.2	20.5	19.2	20.1	20.5	20.3
Poland	..	..	..	11.1	6.8	8.0	6.9	6.5	6.5	n.a.
Portugal	3.9	3.3	6.3	7.7	9.2	9.1	8.6	8.4	9.4	8.7
Slovak Republic	..	..	..	10.3	7.0	5.8	5.2	5.0	5.1	5.4
Slovenia	..	..	..	6.5	6.9	8.8	7.7	7.6	7.4	7.1
Spain ¹	3.6	4.1	6.8	9.4	9.8	12.5	9.2	9.2	9.3	9.9
Sweden	18.3	20.8	20.0	18.6	21.0	18.4	16.4	16.2	15.5	15.5
Switzerland	7.2	11.3	11.6	11.7	13.0	12.8	13.5	12.9	13.2	13.0
Turkey	3.1	5.0	4.3	4.8	7.1	5.7	5.9	5.6	5.8	6.0
United Kingdom	11.3	15.6	14.3	12.4	14.2	14.1	13.2	13.1	13.2	12.6
United States	11.9	11.3	11.2	12.3	14.3	13.1	9.6	10.2	11.2	11.6
<i>Unweighted average:</i>										
OECD Total	8.9	11.1	12.2	11.8	12.5	12.7	11.3	11.2	11.4	n.a.

n.a.: Not available.

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

1. Unified Germany beginning in 1991.

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before these revisions. To limit any distortionary impact, the present edition of the Report employs revised GDP estimates for 1970 and later years in those cases where OECD countries have not reported revised GDP figures. The impact of GDP revisions is considered in greater detail in the Methodology issues section below.

c. Tax ratios changes between 1965 and 2011

The evolution of the changes in tax ratios between 1965 and 2011 is as follows:

- The average tax to GDP ratio in the OECD area increased from 25.4 per cent to 34.1 per cent (8.7 percentage points) between 1965 and 2011 (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 1995-2011, 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 3.2 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 2.0 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 35.2 per cent. It fell back slightly between 2001 and 2004, but then rose again between 2005 and 2006 before falling back following the crisis. Taking these changes together the average tax level in the OECD area decreased by 0.3 percentage points between 1995 and 2011 (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 per cent in Turkey to 34.2 per cent in France. By 2011, the corresponding range was from 19.7 per cent in Mexico to 47.7 per cent 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.

I.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 2011 (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 33.5 per cent 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 just under half of all OECD countries, and in ten of them – Australia, Canada, Chile, Denmark, Iceland, Ireland, New Zealand, Norway, Switzerland and the United States – the share of income taxes in the tax mix exceeds 40 per cent (Table 6).

Table C. Tax structures in the OECD area¹


	1965	1975	1985	1995	2005	2010	2011
Personal income tax	26	30	30	26	24	24	24
Corporate income tax	9	8	8	8	10	9	9
Social security contributions ²	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 ³	2	2	2	3	3	3	3
Total	100	100	100	100	100	100	100

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: Tables 10, 12, 14, 16, 18, 20, 22, 28 and 30 in Section II.A.

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- Revenues from personal income taxes fell to 24 per cent of total taxes on average in 2011 compared with 30 per cent in the mid-1980s (Table 10). About two percentage points of this 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 2011, it ranged from a low of 9 and 11 per cent in the Slovak Republic and the Czech Republic respectively to 39 per cent in Australia and 51 per cent in Denmark.
- The sharp fall in the share of revenues from corporate income taxes in total taxation in 2008 and 2009 did not continue into 2010 and 2011, but the share of these taxes in total revenues remains, at 9 per cent in 2011, below its 11 per cent share in 2007 (Table 12).
- The share of the corporate income tax in total tax revenues shows a considerable spread, from 3 per cent (Hungary) and 4 per cent (Estonia) to 20 per cent (Australia) and 25 per cent (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 2011 were highest in the Czech Republic (44 per cent) and the Slovak Republic (43 per cent). In contrast, Australia and New Zealand do not have social security contributions (Table 14).

Property taxes

- Between 1965 and 2011, the share of taxes on property fell from 8 to 5 per cent of total tax revenues on average.
- In relative terms, property taxes have a share exceeding 10 per cent 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 per cent between 1965 and 2011 (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 per cent of total tax revenue, compared with only 12 per cent 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 2011, 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 34 per cent) and Turkey (around 22 per cent) still collect a relatively large part of their tax revenues by way of taxes on specific goods and services (Table 30).

I.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 2011.

Federal and Regional countries

- In 2011, the share of central government receipts in the eight federal OECD countries varied from 32 per cent in Germany to 81 per cent in Australia and 82 per cent in Mexico.
- In 2011, the share of the states varied from 2 per cent (Austria), 3 per cent (Mexico) and 5 per cent (Belgium) to 40 per cent (Canada) and the share of local government varied from 1 per cent (Mexico) to 15 per cent (Switzerland) and 16 per cent (the United States).

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

	Supranational			Central government			State or regional government			Local government			Social security funds		
	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011
Federal countries															
Australia	..	..	..	80.1	77.5	81.3	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	66.3	10.6	1.8	1.6	12.4	4.1	3.2	25.3	29.3	28.5
Belgium	1.4	1.0	0.8	65.3	60.0	56.4	..	1.8	5.3	4.4	4.8	5.1	28.8	32.3	32.3
Canada	..	..	..	47.6	39.1	41.5	32.5	37.1	39.7	9.9	9.8	9.7	10.0	14.0	9.1
Germany	1.2	0.6	0.5	33.5	31.4	31.7	22.3	21.6	21.3	9.0	7.4	8.0	34.0	39.0	38.5
Mexico	..	..	..	..	80.1	81.9	..	2.1	2.5	..	1.1	1.1	..	16.6	14.5
Switzerland	..	..	..	30.7	31.4	36.3	27.0	23.8	24.2	20.3	17.6	15.0	22.0	27.3	24.5
United States	..	..	..	45.4	42.0	40.6	19.5	19.9	20.7	14.7	13.2	15.9	20.5	24.9	22.8
<i>Unweighted average</i>	1.3	0.5	0.5	50.6	53.3	54.5	21.3	15.9	16.3	10.7	7.7	7.7	20.1	22.9	21.3
Regional country															
Spain ¹	..	0.5	0.5	48.2	50.4	29.9	..	4.8	23.1	4.3	8.5	9.6	47.5	35.8	36.9
Unitary countries															
Chile	..	..	..	..	89.9	88.5	..	..	..	..	6.5	6.6	..	3.6	4.9
Czech Republic	..	..	0.5	..	57.7	54.1	..	..	..	..	0.9	1.2	..	41.4	44.1
Denmark	1.0	0.5	0.4	68.1	65.4	70.8	..	..	..	30.4	31.9	26.7	0.5	2.2	2.1
Estonia	..	..	0.6	..	72.1	68.5	..	..	..	..	13.1	13.3	..	14.8	17.6
Finland	..	0.4	0.2	56.0	46.6	47.7	..	..	..	23.5	22.3	23.3	20.4	30.8	28.8
France	0.7	0.4	0.2	51.2	42.2	32.6	..	..	..	7.6	11.0	13.2	40.6	46.4	54.0
Greece	..	0.6	0.3	67.1	66.8	64.2	..	..	..	3.4	0.9	3.7	29.5	31.7	31.9
Hungary	..	..	0.3	..	63.8	58.9	..	..	..	..	2.5	6.5	..	33.6	34.3
Iceland	..	..	..	81.3	79.2	73.4	..	..	..	18.7	20.8	26.6	0.0	0.0	0.0
Ireland	2.3	1.6	0.5	77.4	83.2	79.5	..	..	..	7.3	2.4	3.4	13.1	12.8	16.6
Israel	..	..	..	..	80.0	75.2	..	..	..	..	5.9	7.7	..	14.1	17.2
Italy	..	0.4	0.3	53.2	62.7	52.5	..	..	..	0.9	5.4	15.9	45.9	31.5	31.2
Japan	..	..	..	45.4	41.2	33.3	..	..	..	25.6	25.3	25.2	29.0	33.5	41.4
Korea	..	..	..	89.0	69.2	60.1	..	..	..	10.1	18.7	16.3	0.9	12.1	23.5
Luxembourg	0.8	0.4	0.1	63.6	67.1	66.3	..	..	..	6.7	6.4	4.7	29.0	26.1	28.9
Netherlands	1.5	1.2	1.0	58.9	54.2	57.0	..	..	..	1.2	2.7	3.6	38.4	41.9	38.4
New Zealand	..	..	..	92.3	94.7	92.7	..	..	..	7.7	5.3	7.3	0.0	0.0	0.0
Norway	..	..	..	50.6	58.4	87.7	..	..	..	22.4	19.6	12.3	27.0	22.0	0.0
Poland	..	..	0.3	..	62.1	51.9	..	..	..	..	7.5	12.5	..	30.4	35.4
Portugal	..	0.8	0.3	65.4	73.5	67.6	..	..	..	0.0	4.2	6.5	34.6	21.5	25.5
Slovak Republic	..	..	0.8	..	62.5	54.4	..	..	..	..	1.3	2.9	..	36.2	42.0
Slovenia	..	..	0.5	..	51.8	48.7	..	..	..	..	6.3	10.9	..	41.9	40.0
Sweden	..	0.4	0.4	51.3	46.9	51.3	..	..	..	29.2	30.9	35.7	19.5	21.8	12.6
Turkey	..	..	..	..	75.1	63.3	..	..	..	..	12.8	8.8	..	12.1	27.9
United Kingdom	1.0	1.0	0.5	70.5	77.5	75.9	..	..	..	11.1	3.7	4.8	17.5	17.8	18.7
<i>Unweighted average</i>	1.2	0.7	0.4	65.1	65.8	63.0	..	..	..	12.9	10.7	12.0	21.6	23.2	24.7

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

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- Between 1975 and 2011 the share of federal government revenues declined by about nine 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 six percentage points respectively. There was little change in Australia and Mexico.
- 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 2011, the share of central government receipts was 30 per cent compared with 23 per cent for the regional government. Between 1975 and 2011, the share of local government receipts increased from 4 to 10 per cent and the share of social security funds declined from 48 per cent to 37 per cent.

Unitary countries

- In unitary OECD countries, the share of central government receipts in 2011 varied from 33 per cent in France and Japan to 93 per cent in New Zealand.
- The local government share varied from no more than 1 per cent in the Czech Republic to over 30 per cent in Sweden.
- Between 1975 and 2011, there have been shifts to local government of 6 percentage points or more in five countries – Iceland, Italy, Korea, Portugal and Sweden and smaller increases in two others – France and the Netherlands. Shifts of 6 percentage points or more in the other direction occurred in two countries – Norway and the United Kingdom.
- Between 1975 and 2011, 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 four others – Italy, Norway, Portugal and Sweden.
- 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.

I.D. Methodology issues

a. 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.


Table E. **Customs duties collected on behalf of the European Union**
In millions of national currency¹

	2000	2005	2006	2008	2009	2010	2011	2012 ²
Austria ¹	356	325	367	371	320	339	378	344
Belgium ¹	960	1 208	1 288	1 420	1 147	1 234	1 315	1 255
Czech Republic	..	5 586	5 516	6 323	5 548	6 573	6 961	6 172
Denmark	2 388	3 160	3 456	3 106	2 647	3 241	3 177	2 962
Estonia ¹	..	22	26	33	20	24	29	29
Finland ¹	129	148	175	205	152	151	189	184
France ¹	1 513	1 583	1 404	1 615	1 461	1 752	1 866	1 883
Germany ¹	3 394	3 433	3 878	4 036	3 778	4 234	4 556	4 417
Greece ¹	210	262	270	305	252	279	186	165
Hungary	..	26 572	26 914	26 689	25 657	25 004	27 468	27 207
Ireland ¹	210	196	221	224	197	206	221	223
Italy ¹	1 536	1 785	2 093	2 200	2 008	2 225	2 319	2 077
Luxembourg ¹	27	21	25	18	13	18	17	15
Netherlands ¹	1 310	1 265	1 437	1 788	1 518	1 845	2 122	n.a.
Poland	..	1 098	1 060	1 572	1 308	1 274	1 447	n.a.
Portugal ¹	204	145	159	177	154	177	168	158
Slovak Republic ¹	..	75	92	156	111	143	157	129
Slovenia ¹	..	34	42	76	54	58	61	55
Spain ¹	970	1 436	1 590	1 578	1 328	1 509	1 554	1 436
Sweden	3 450	4 327	4 704	5 212	4 764	5 412	5 399	4 995
United Kingdom	1 800	1 908	2 000	2 297	2 435	2 933	2 925	2 885

n.a. indicates not available.

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

2. Estimates.

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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.²
- 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.³ 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, 2000-11**

	Non-wastable tax credits in millions of national currency ¹			Total tax revenues in millions of national currency ^{1, 2}			Total tax revenues as a percentage of GDP ²		
	Total value	Transfer component	Tax expenditure component	Net basis	Split basis	Gross basis	Net basis	Split basis	Gross basis
				(per current guidance)			(per current guidance)		
	(1)	(2)	(3)	(4) = (5) - (2)	(5)	(6) = (5) + (3)	(7)	(8)	(9)
Australia 2000	195	20	175	214 638	214 658	214 833	30.4	30.4	30.4
Australia 2005	2 396	2 162	234	296 125	298 287	298 521	29.8	30.0	30.0
Australia 2011	7 379	4 372	3 007	386 420	390 792	393 799	26.2	26.5	26.7
Austria 2000	n.a.	n.a.	n.a.	89 733			43.0		
Austria 2005	650	137	513	103 144	103 281	103 794	42.1	42.1	42.3
Austria 2011	570	226	344	126 423	126 649	126 993	42.2	42.3	42.4
Belgium 2000	n.a.	n.a.	n.a.	112 772			44.7		
Belgium 2005	n.a.	n.a.	n.a.	134 928			44.5		
Belgium 2011	1 396	396	1 000	162 598	162 993	163 994	43.9	44.1	44.3
Canada 2000	3 391	3 095	296	387 139	390 234	390 530	34.6	34.9	34.9
Canada 2005	7 824	7 142	682	457 158	464 300	464 982	31.8	32.3	32.4
Canada 2011	11 268	10 358	910	530 643	541 001	541 911	29.8	30.4	30.4
Czech Republic 2000	n.a.	n.a.	n.a.		771 596			34.0	
Czech Republic 2005	15 030	1 485	13 545	1 123 316	1 124 801	1 138 346	36.0	36.1	36.5
Czech Republic 2011	28 277	7 245	21 032	1 328 133	1 335 378	1 356 409	34.7	34.9	35.5
France 2000	n.a.	n.a.	n.a.	639 239			44.4		
France 2005	2 068	6	2 062	757 675	757 681	759 743	44.1	44.1	44.2
France 2011	2 480	99	2 381	881 884	881 983	884 364	44.1	44.1	44.2
Germany 2000	39 318	n.a.	n.a.	767 045			37.5		
Germany 2005	47 814	15 138	32 678	764 079	779 217	811 895	34.3	35.0	36.5
Germany 2011	44 241	17 137	27 104	946 580	963 717	990 821	36.3	36.9	38.0
Iceland 2000	n.a.	n.a.	n.a.			254 556			37.2
Iceland 2005	n.a.	n.a.	n.a.			417 327			40.7
Iceland 2011	n.a.	n.a.	n.a.			585 936			36.0
Mexico 2000	n.a.	n.a.	n.a.		1 014 625			16.9	
Mexico 2005	n.a.	n.a.	n.a.		1 667 424			18.1	
Mexico 2011	n.a.	n.a.	n.a.		2 830 055			19.7	
New Zealand 2000	1 057	746	311	39 019	39 765	40 076	32.3	32.9	33.2
New Zealand 2005	1 525	1 006	519	58 352	59 358	59 877	35.7	36.4	36.7
New Zealand 2011	2 707	1 787	920	63 905	65 692	66 612	30.7	31.5	32.0
Norway 2000	n.a.	n.a.	n.a.		631 581			42.6	
Norway 2005	1 220	908	312	845 427	846 335	846 647	43.2	43.2	43.2
Norway 2011	n.a.	n.a.	n.a.		1 169 019			42.5	
United Kingdom 2000	4 652	3 419	1 233	351 533	354 952	356 185	36.0	36.4	36.5
United Kingdom 2005	17 388	12 570	4 818	434 814	447 384	452 202	34.4	35.4	35.8
United Kingdom 2011	30 921	24 986	5 935	516 873	541 859	547 794	34.1	35.7	36.1
United States 2000	36 511	26 909	9 602	2 894 657	2 921 566	2 931 168	28.1	28.4	28.5
United States 2005	96 004	49 269	46 735	3 359 558	3 408 827	3 455 562	25.7	26.0	26.4
United States 2011	168 986	96 736	72 250	3 632 141	3 728 877	3 801 127	23.4	24.0	24.5

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.
3. Notes on individual countries: The Austrian children's tax credit is not regarded as a tax credit in the Revenue Statistics and is treated entirely as an expenditure provision.

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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 2011, 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, the United Kingdom and the United States;
- less than half a percentage point in Austria, Belgium, France and Norway.

b. 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 2011 were received during the period May-August 2013.
- 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 2011 includes Q2/2011-Q1/2012 (Canada, Japan) and Q3/2011-Q2/2012 (Australia, New Zealand) respectively (Q = quarter).

The denominator (GDP)

- For the denominator, the GDP figures used for this Report are the most recently available at the end of September 2013.⁴ By that time, the 2011 and 2012 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 Q2/2012-Q1/2013

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.

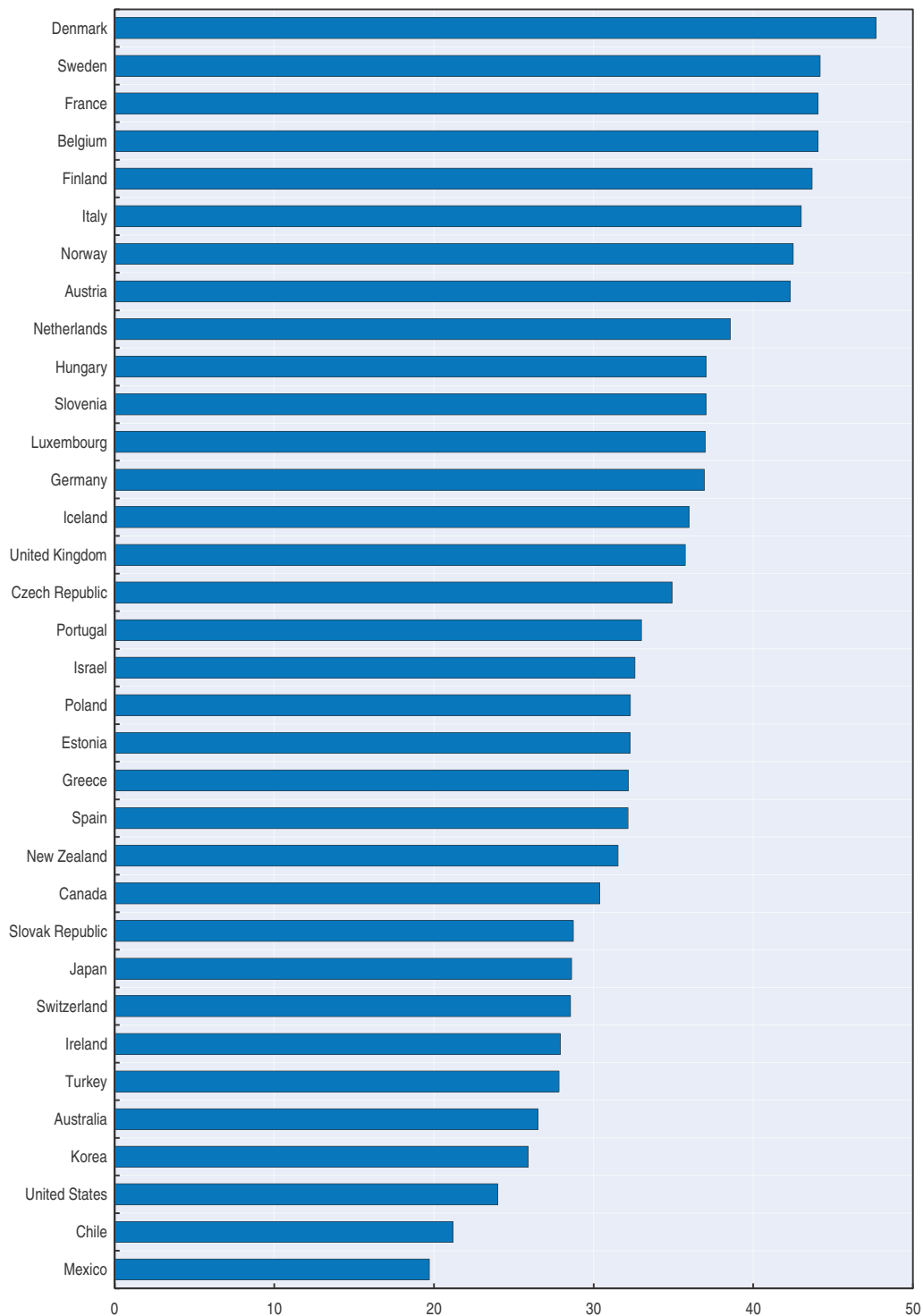
- If the tax figure is revised upward and the GDP figure remains unchanged, the tax ratio will increase.
- If the GDP figure is revised downward, the tax ratio will also go up, even though aggregate tax revenues have not increased.
- Conversely, a higher GDP estimate implies a lower tax ratio, even if 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 is now gradually starting to replace 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 1993 revision to the System of National Accounts, the 1979 ESA was replaced by the 1995 ESA. The ESA is now being revised with the changes expected to be applied in 2014.
- The movement from the old national accounting standards to 1993 SNA/1995 ESA resulted in all countries recording a higher level of GDP than was previously the case because a number of items which used to be excluded from GDP started to be included. Since tax figures reported in *Revenue Statistics* were hardly affected by these changes, tax ratios fell as countries progressively moved towards implementing the revised statistical framework. The quantitative impact of GDP revisions on tax to GDP ratios was illustrated in special feature S.3 in the 1999 edition of this Report.

- One particular problem raised by the 1993 SNA/1995 ESA revisions is that countries varied in the period for which they have revised their GDP figures. To limit this distortionary impact, the OECD Statistics Directorate have estimated revised GDP estimates for 1970 and later years in those cases where OECD countries have not reported revised GDP figures.
- So far, the 2008 SNA only applies to the GDP figures presented in this publication for Australia, Canada and the United States. Most other OECD countries will implement the 2008 SNA between the last quarter of 2013 and the end of 2014 with the other countries following shortly after. The GDP figures for these three countries are 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 1.5% and 4.4% from 1965 to 2008
 - ❖ Canada: increase of between 1.4% and 2.7% from 1981 to 2011
 - ❖ United States: increase of between 3.4% and 5.0% from 1970 to 2012

Notes

1. Calculated by applying the unweighted average percentage change for 2012 in the 30 countries providing data for that year to the overall average tax to GDP ratio in 2011.
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*.
4. GDP figures used are as of 25 September 2013.

Chart A. **Total tax revenue as percentage of GDP, 2011**
 Graphique A. **Total des recettes fiscales en pourcentage du PIB, 2011**



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.


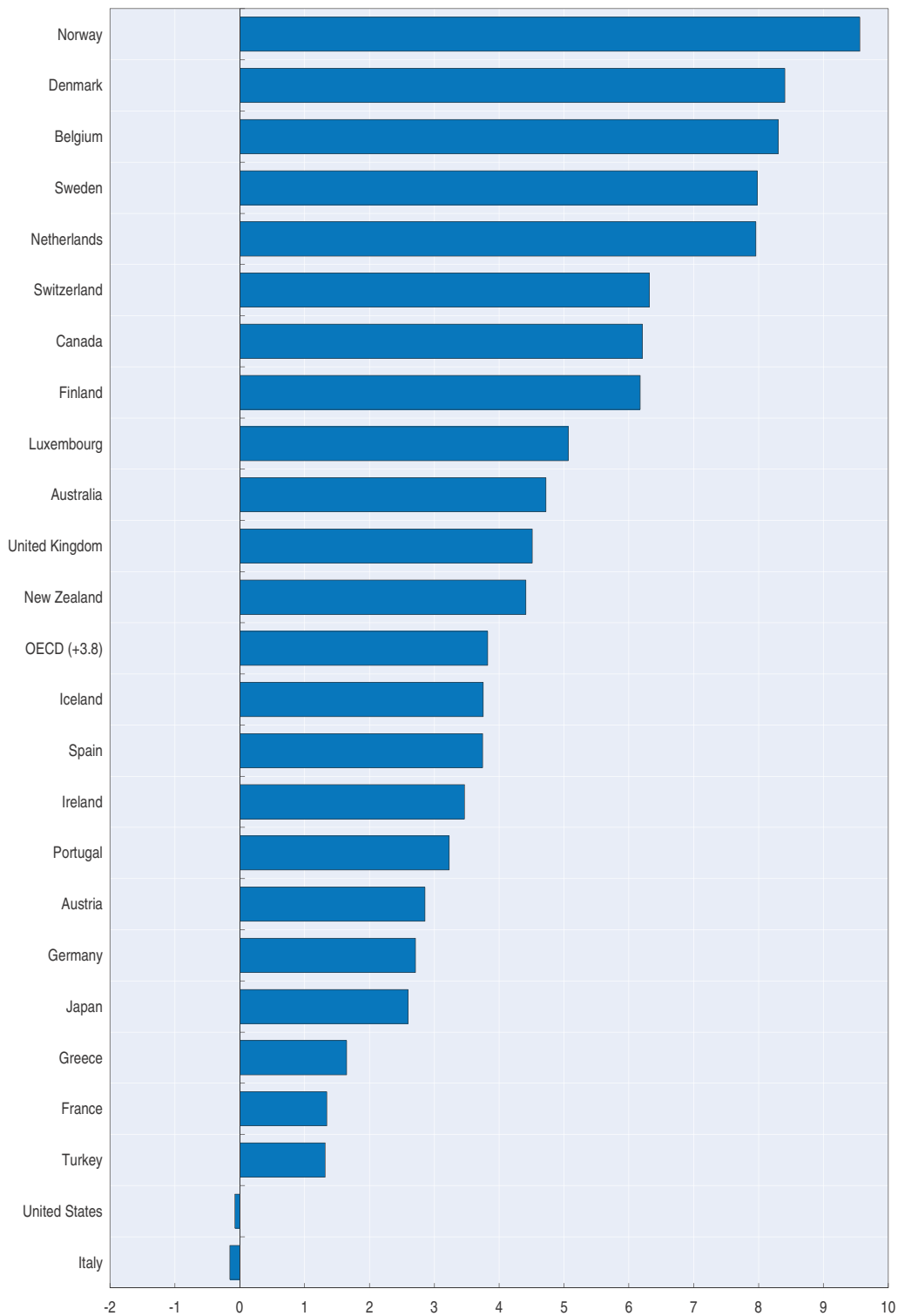
StatLink  <http://dx.doi.org/10.1787/888932945148>

Chart B. **Changes in tax to GDP ratio (in percentage points)**
 Graphique B. **Variations du niveau d'imposition (en points de pourcentage)**
 1965-1975



Source: Table 2./Tableau 2.


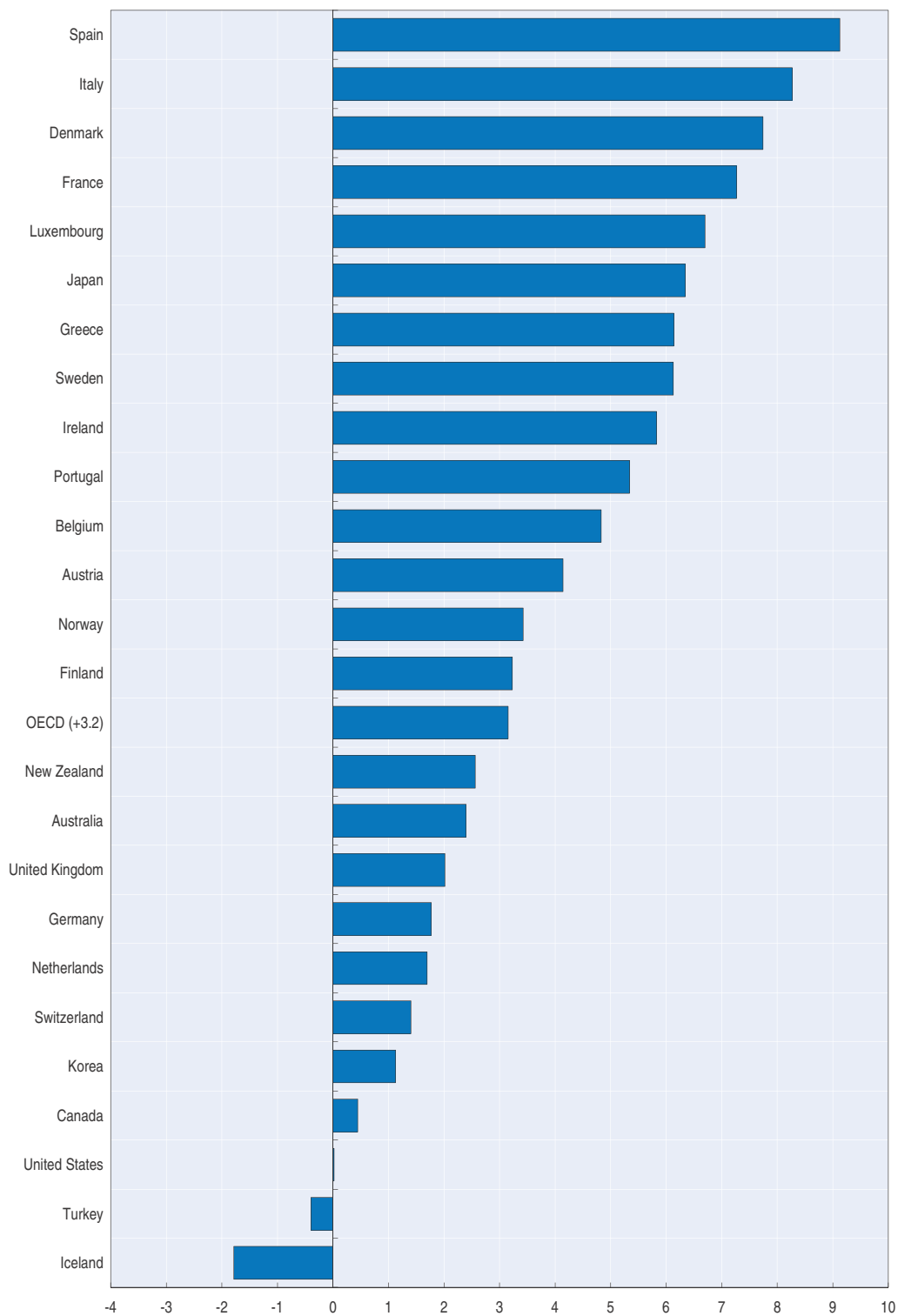
StatLink  <http://dx.doi.org/10.1787/888932945167>

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



Source: Table 2./Tableau 2.


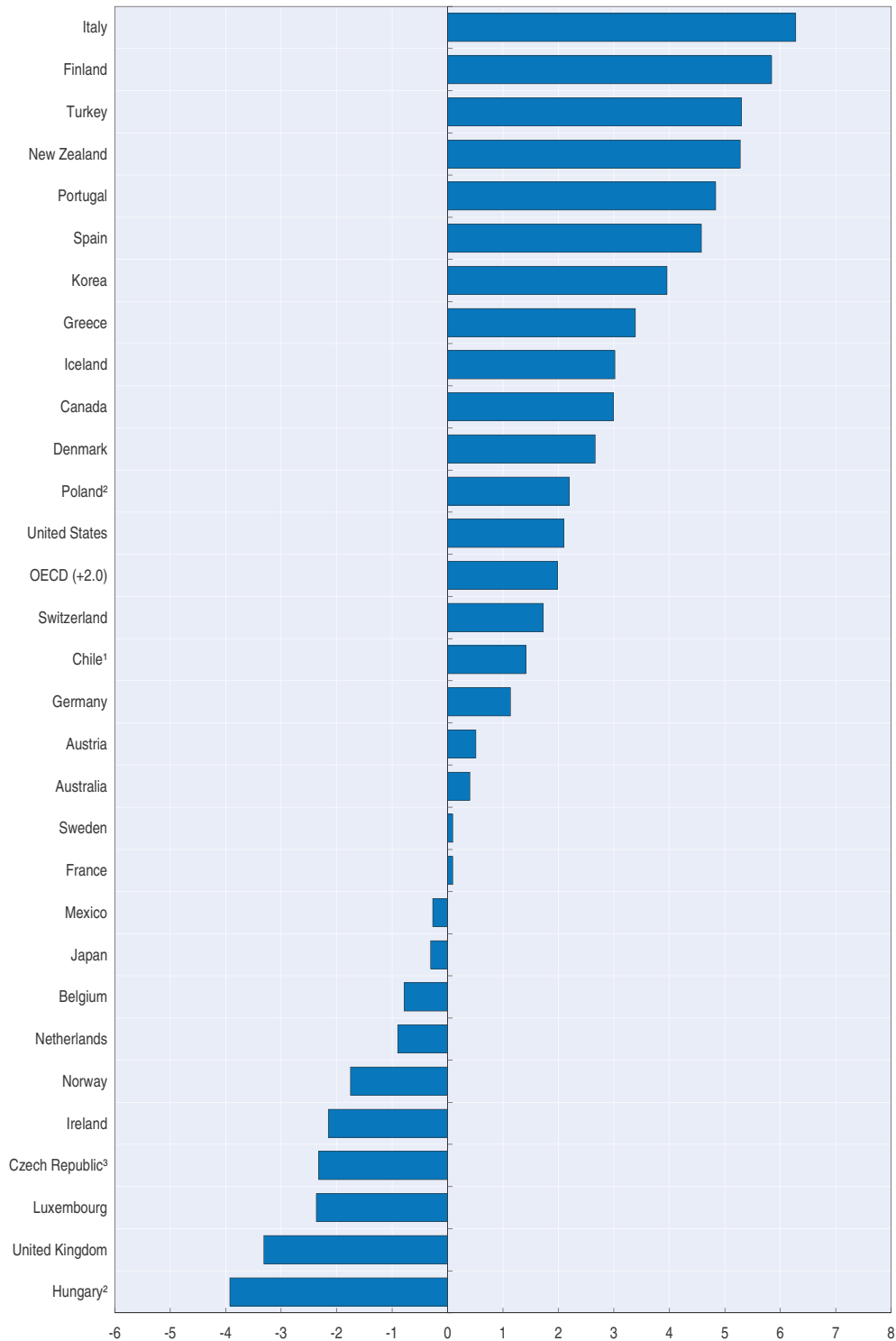
StatLink  <http://dx.doi.org/10.1787/888932945186>

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



1. 1990-95.

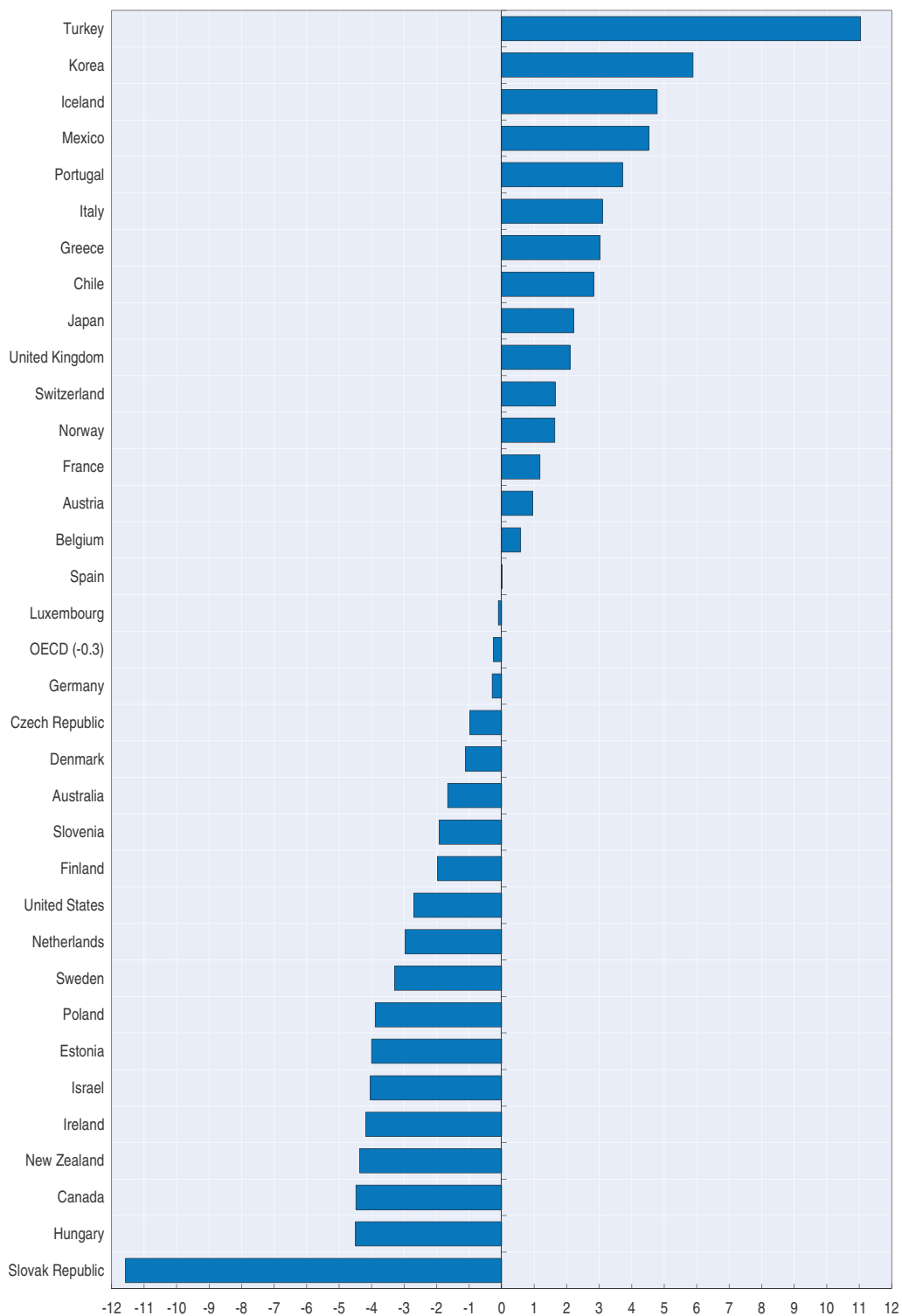
2. 1991-95.

3. 1993-95.


Source: Table 2./Tableau 2.

StatLink  <http://dx.doi.org/10.1787/888932945205>

Chart E. **Changes in tax to GDP ratio (in percentage points)**
 Graphique E. **Variations du niveau d'imposition (en points de pourcentage)**
 1995-2011



Source: Table 2./Tableau 2.

StatLink  <http://dx.doi.org/10.1787/888932945224>

SPECIAL FEATURE

S.1. Classification of bank levies, financial stability fees and deposit insurance

Abstract

This Special Feature sets out the classification of revenues from bank levies, financial stability fees and deposit insurance in the *OECD Revenue Statistics* publication and outlines the main principles underlying this classification and why the treatment of the different forms of levy, fee and insurance varies:

- The new bank levies and stability fees introduced in several OECD countries in the aftermath of the financial crisis are classified as tax revenues as they are paid to general government, compulsory and unrequited.
- Payments made to the (often long-standing) schemes for insuring retail deposits, where the payment levels are consistent with the costs of insurance are 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.

1. Introduction

While several countries have operated deposit insurance schemes for many years, these have generally only applied to deposits up to a certain monetary level (i.e. to protect retail deposits). The publication in 2010 of plans by a number of countries for new levies on banks prompted a review of their appropriate treatment in *OECD Revenue Statistics*. This review covered both the new levies and existing deposit insurance schemes. The purpose of this special feature is to report on the conclusions of the review and the resulting guidance on the classification of these revenues in the *OECD Interpretative Guide*.

Since 2009, 14 countries have introduced compulsory bank levies (Belgium, Finland, France, Germany, Hungary, Iceland, Korea, the Netherlands, Portugal, the Slovak Republic, Slovenia and the United Kingdom) or stability fees (Austria, Belgium and Sweden). In addition, Greece has operated a bank levy since 1975 and Australia has had a supervisory levy dating back to 1998. With the exception of Finland and Slovenia, these are permanent measures.

The revenue base for these bank levies and stability fees is typically some definition of the bank's balance sheet, with the precise coverage and exemptions varying across

In addition, some countries apply a tax (typically at a lower rate) on the nominal value of derivatives (either on the trading volume or on the net stock). Some details on each of the schemes are set out in Annex 1.A.

In addition, there are other types of deposit insurance schemes in place in OECD countries and it is useful to review these under the following four headings in order to consider whether or not they should be classified as tax revenues in *OECD Revenue Statistics*. The first three represent compulsory schemes only.

- Schemes whereby governments realise the assets of failed institutions in order to fund compensation payments to depositors. Both Australia and the United Kingdom operate such schemes and the details are set out in Annex 2.A.
- Smaller long-standing schemes for insuring retail deposits where the payments are consistent with the cost of the insurance.
- A non-government institution is backed by the deposit takers or an insurance fund is operated outside the government sector.
- Voluntary schemes.

2. The general principles for classifying payments as tax or non-tax revenues

Paragraph 1 of the *OECD Revenue Statistics Interpretative Guide* (see page 318 of this Report) defines tax revenues as **compulsory unrequited payments to government**. This definition leads to the consideration of four important questions to establish whether or not the different types of bank levies, stability fees and deposit insurance should be classified as tax revenues.

● Are they paid to general government?

Taxes are defined as payments made to general government. Payments made to institutions outside the government sector are not generally classified as government revenues.

● Are they compulsory?

Revenues are classified as non-tax if the payment is voluntary.

● Are they unrequited?

Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

● How does the size of payment compare with the risks involved?

A tax is normally considered to be a compulsory contribution with no direct provision of a service whereas a fee is normally paid for a specific service. However the distinction between taxes and fees for service is sometimes not clear-cut. This point is acknowledged at the beginning of paragraph 9 of the *OECD Interpretative Guide* (see page 319 of this Report). This is because in cases where a fee is levied in connection with a service, the strength of the link between the fee and the service may vary considerably as may the relationship between the amount of the fee and the cost of the service.

3. The case for classifying the new bank levies and stability fees as tax revenues

The new bank levies and stability fees are classified as tax revenues for the following reasons.

- The payments are made to general government. Whether they go directly into Governments' consolidated or general funds or to some other fund, the Government is able to use the money in much the same way as any other tax revenue for the purposes that it wishes to do so. Even where the government is taking on a contingent liability, the size and timing of any future commitment to pay out is completely uncertain. It could be considerably more or considerably less than the cumulative receipts from the levy in question, even where there is (at least notionally) a hypothecated fund.
- The level of payments to be made by the financial institutions is fixed by government rather than being the subject of a negotiation between two parties (perhaps based on some assessment of risk). This therefore raises the question of the extent to which the levels of the fees are related to the value of the guaranteeing service that is being provided.
- If participation in the scheme is compulsory, a particular institution has no choice about whether or not to pay the fee.
- The service provided may not be so tightly specified and have rather broader beneficiaries (maybe economy-wide) compared with the smaller long-standing schemes for insuring retail deposits that exist in some countries. Therefore funds built up from the payments of a levy could be flexibly deployed to prevent the insolvency of financial institutions or for financing resolution in the event of insolvency for both the depositors and the institution.

4. The smaller long-standing schemes for insuring retail deposits

A related argument for the fee for a service approach is that the payments by the financial institutions represent a form of insurance fee with the Government acting as guarantor. The 2008 System of National Accounts, jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the OECD and the World Bank in August 2009, outlines the different types of guarantees that might appear in the Accounts. Three classes of guarantees are identified in the text (see paragraphs 17.209-17.212). The second and third of these, standardised guarantees discussed in paragraph 17.211 and one-off guarantees in 17.212 both contain characteristics consistent with payments for deposit insurance (though not necessarily the new bank levies). In the first, the transactions are likened to those for non-life insurance. In the second, the text indicates that any payments made should be classified as a fee for a service at the time of payment.

5. Approaches to classification adopted in OECD member countries

The following paragraphs briefly summarise the current reporting practices adopted in the National Accounts of OECD member countries:

Bank levies and stability fee schemes

The vast majority of OECD countries with the new bank levies and stability fees classify them as tax revenues in the National Accounts.

Schemes whereby governments realise the assets of failed institutions in order to fund compensation payments to depositors

In the United Kingdom, the realisation of assets is treated as a capital tax in National Accounts but not in the Public Sector finances where it is treated as a capital transfer that offsets the compensation transfers made to the deposit holders. The transfers are also excluded from the *OECD Revenue Statistics* return. In Australia the priority claim on assets is treated as non-tax revenue but any further general levy to overcome the shortfall would be treated as a tax.

Smaller long-standing schemes for insuring retail deposits where the payments are consistent with the cost of the insurance

The vast majority of OECD countries with long-standing schemes for insuring retail deposits – for example – Australia, Belgium, Germany and the United States classify these payments as a fee for service. One exception is Canada which classifies them as tax revenues.

6. Interim classification adopted for the 2012 and 2013 editions of OECD Revenue Statistics

This issue is also currently being discussed in two other statistical fora as follows. The OECD Secretariat is involved in the discussions in both but in neither forum has a conclusion yet been reached.

- The System of National Accounts Advisory Expert Group (AEG).
- In the context of updating the IMF's Government Finance Statistics (GFS) manual.

Nevertheless, because some OECD countries were already receiving revenues in 2011 from recently introduced bank levies and stability fees, the *OECD Working Party on Tax Policy and Tax Statistics* has adopted the following interim approach to reporting revenue from deposit insurance and stability fees for the 2012 and 2013 editions of *OECD Revenue Statistics*. This guidance is provisional and will be subject to further review after the other bodies have reported on their conclusions.

- 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 non-tax 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.

ANNEX 1.A

Bank levies and stability fee schemes

1. Australia

A supervisory levy has been in place since 1998.

The Australian Prudential Regulation Authority (APRA) collects levies from the financial sector to recover its operational costs and other specific costs incurred by certain Australian Commonwealth agencies and departments. The tax base is the asset value of entities regulated by APRA within the banking, general insurance, life insurance and superannuation industries.

APRA supervisory levies are broken into two components: one based on the cost of supervision (the restricted component) and the other on financial system impact (the unrestricted component). The rate of the levy varies between industries within the financial sector. For authorised deposit taking institutions, the restricted levy rate is calculated at 0.00414 per cent of assets held by the entity, subject to minimum of AUD 490 and a maximum of AUD 2.1 million. The unrestricted component of the levy is 0.000566 per cent of assets held by the entity.

Some participants of the financial system (such as specialist credit card institutions and providers of purchased payment facilities and foreign authorised deposit-taking institutions) have smaller restricted component levies. In the case of foreign deposit taking institutions, this reflects reduced supervisory effort relative to domestic deposit taking institutions.

2. Austria

A stability levy was introduced from 1 January 2011. It is paid by all entities classified as banks according to the Austrian Bank Act.

The levy is calculated as a percentage of a bank's balance sheet totals after subtracting secured deposits, equity and trust transactions. The trading volume of derivatives is subject to an additional levy. The trading volume and balance sheet totals of 2010 are used as the tax base for the levies paid between 2011 and 2013. From 2014 onwards, the balance sheet of the foregoing year will be used. These revenues will be paid to the general budget and there is no earmarking or financing of special funds.

The stability levy is progressive, with no payments for the first bracket up to EUR 1 000 million, 0.055% for the bracket up to EUR 20 000 million and 0.085% for any amount exceeding this threshold. The additional levy on the trading volume of derivatives amounts to 0.013% of a bank's trading volume.

Between 2012 and 2017, the amount of tax calculated according to the above is increased by 25%. These amounts are earmarked for measures to secure stability of the financial markets.

3. Belgium

A. A subscription tax was introduced on 1 July 1993; its more formal name is the annual tax on unit trusts, credit institutions and insurance companies

The tax bases are as follows:

- The net outstanding amounts of investment funds.
- Qualifying savings deposits (credit institutions) (i.e. the value of the savings deposits of private individuals for which the interest income is exempt from tax.
- The mathematical and technical reserves related to life insurances and investment funds commercialised via insurances (insurance companies).
- Part of the statutory capital of credit institutions and insurance companies that have adopted the form of co-operative companies and are recognised by the National Council of Co-operation.

The tax rate was 0.08% in 2012, raised to 0.0965% in 2013 and 0.0925% in 2014. Deposits of professional and institutional investors held by Belgian investment funds are taxed at 0.01%.

B. A stability levy was introduced in January 2012

The levy applies to all credit institutions. The tax base is the total amount of liabilities less equity and deposits subject to the guarantee scheme of the Belgian Special Protection Fund on 31 December of the preceding year. The tax rate is 0.035%.

C. An annual tax on the savings deposits of credit institutions was formally introduced in July 2012 but was retrospectively applicable from January 2012

Calculation of the tax base:

1. Starting point is the outstanding amount qualifying deposits (QD)* at the first of January.
2. The amount of interest (I) attributed in the preceding year is subtracted.
3. The ratio of qualifying interest to the amount of attributed interest is calculated

$$(QI/I) \text{ Tax base TB} = (QD - I) * QI/I$$

The reference rate is 0.05% but the actual rate varies from 0.03% to 0.12% depending upon the ratio of loans granted to the real economy of the European Union. The more loans granted directly to the real economy (as opposed to other financial institutions), the lower the rate.

4. Finland

A temporary bank tax was introduced in 2013 to run up to the end of 2015 at a rate of 0.125%. The tax base is the combined risk-adjusted assets of deposit banks.

* The saving deposit of which the interest income is tax exempted for private persons (up to an interest income of 1 830 euro per person in 2012).

5. France

A bank levy was introduced with effect from 1 January 2011.

This is a tax on systemic risks specific to banks with capital requirement above EUR 500 million. It is levied on the amount of risk-weighted banks' assets, which are used for the determination of banks' capital requirement.

Permanent establishments of foreign banks resident in a European Economic Area country are exempt.

The rate increased from 0.25% to 0.5% from 2013. A temporary 0.25% additional contribution was added to the original rate of 0.25% from July 2012 to the end of that year.

6. Germany

A bank levy was introduced in January 2011.

The levy is paid by all credit institutions with a permission under the German Banking Act to provide banking operations and aims to charge the size and connectedness of a bank/credit institution. The base of the main component of the levy is an institution's liabilities, with some exemptions. In addition to this is a smaller component which charges the nominal value of derivatives held by an institution (on- and off-balance-sheet).

The main exceptions are equity capital, subsidized loans, *jouissance* right capital with a holding period exceeding 2 years, fund for general banking risks and non-bank deposits (liabilities to clients). Subsidised loans (*Förderkreditgeschäft*) ceased to be chargeable in 2012.

The main component is a levy with progressive rates:

- First EUR 300 million are exempt.
- 0.02% up to EUR 10 billion.
- 0.03% for amounts between EUR 10 billion and EUR 100 billion.
- 0.04% for amounts between EUR 100 billion and EUR 200 billion.
- 0.05% for amounts from EUR 200 billion to EUR 300 billion.
- 0.06% for amounts above EUR 300 billion.
- The addition component amounts to 0.0003% of the nominal amount of derivatives.
- The bank levy is limited to either a maximum of 20% of the annual profits (adjusted by certain other items) or to a maximum of 50% of the average annual profits (adjusted by certain other items) of the three most recent 3 years. The minor amount of both is the relevant maximum except that banks have to pay at least 5% of the calculated annual contribution (the minimum bank levy).

7. Greece

A bank levy was introduced in 1975.

The tax base is the value of loans made and the annual tax rates are 0.6% for business and consumption loans and 0.12% for mortgage loans.

8. Hungary

As from September 2010, financial corporations in Hungary are obliged to pay a surtax. The tax assessment rules vary between institutions engaged in different activities.

Banks and credit institutions pay the surtax on the basis of the adjusted total balance sheet total (i.e. less inter-bank lending and loan receivables, etc.), and the applicable tax rate in 2012 was 0.15 per cent up to HUF 50 billion and 0.53 per cent above that level. Banks are given the opportunity to reduce their tax liability in the following ways:

- Deduct 30% of their losses from the conversion scheme for foreign currency mortgages.
- Write off 30% of the loss arising from the early repayment of foreign currency loans on fixed HUF exchange rate.
- Those banks which increased their existing SME credit portfolio by 30 September 2012 could deduct the HUF value of their portfolio growth from the base of tax in 2012.

Insurance companies paid on the basis of the amount of insurance premiums received. In 2012, the surtax was levied at a rate of 1.5% up to HUF 1 billion, 3% between HUF 1 billion and HUF 8 billion and 6.4% on the excess. Insurance companies are not subject to the tax in 2013.

The tax is also applicable to other financial institutions for which different rates may apply.

9. Iceland

- A bank levy was introduced in January 2011.
- The tax base is Depository institutions' year-end total liabilities and the tax rate 0.04%.

10. Korea

A bank levy was introduced in 2011.

The tax base is the total amount of the banks' foreign currency borrowings.

The bank levy is charged at between 2 and 20 basis points (a basis point represents 0.01%). The precise rate charged depends on the maturities of debt instruments and the potential risks that they impose on the financial sectors. A rate of 20 basis points is put on short-term liabilities with maturities of one year or less, whereas a low rate of 2 basis points is charged on long-term liabilities with maturity of more than 5 years.

11. The Netherlands

A bank levy was introduced in October 2012.

The tax base is the total amount of the so called unsecured debts of banks defined as the total amount of equity and liabilities on the balance sheet minus:

- The amount of tier 1 capital.
- Deposits secured under a deposit insurance scheme.
- The liabilities connected with the assurance activities of the bank.

The levy has two rates. In principle, short term unsecured debts are taxed at a rate of 0.044% and long term unsecured debts at a rate of 0.022%. If, however, a director (*bestuurder*) or a taxable person receives a variable remuneration, (the part of a remuneration which depends on the achievement of targets or the occurrence of events) that is more than 100% (in 2012 and 2013) or 25% (in later years) of his/her fixed remuneration, both rates are multiplied by a factor of 1.1 (and will become 0.0484% and 0.0242% respectively).

12. Portugal

A bank levy was introduced in 2011.

The banking sector is subject to a levy on:

- Base I: Total liabilities (with some exemptions) at a rate of 0.05%;
- Base II: The notional amount of off-balance sheet financial derivatives, excluding hedging and back to back derivatives at a rate of 0.00015%.

The exemptions for Base I are:

- Items that are accounted for as equity.
- Liabilities for defined benefit retirement plans.
- Provisions.
- Liabilities concerning revaluation of financial derivatives.
- Receipts related to deferred income: irrespective liabilities' operations.
- Liabilities related to assets which were not accounted for in securitisation's operations – part of the bank deposit actually covered by the Deposits Guarantee Fund.

13. Slovak Republic

A bank levy was introduced in January 2012.

The tax is levied on the sum of liabilities. Retail protected deposits were exempt till September 2012.

The tax rates are as follows:

- 0.4% – the general rate;
- 0.2% – if the total amount of levies in the preceding year was > EUR 500 million and ≤ EUR 750 million;
- 0.1% – if the total amount of levies in the preceding year was > EUR 750 million and < 1.45% of total amount of assets of the banking sector in the Slovak Republic;
- 0% – 1) if the total amount of levies in the preceding year was > EUR 750 million; and 2) ≥ 1.45% of total amount of assets of the banking sector in the Slovak Republic;
- 0.05% – if 2) was fulfilled in year –2 but not in year –1.

14. Slovenia

A Bank levy was introduced in August 2011. It is due to be abolished in January 2015.

The tax base is the balance sheet, calculated as an average value of the balances at the last day of each month in the calendar year and the tax rate is 0.1%.

The tax can be reduced by 0.1% (until 31 December 2012, by 0.167%) of loan balances granted to non-financial corporations and sole traders. The tax is not applicable when:

- The loan balance granted to non-financial corporations and sole traders in the calendar year for which the tax shall be paid exceeds the balance of such loans in the previous calendar year by at least 5%.
- The loan balance granted to non-financial corporations and sole traders amounts to less than 20% of their balance sheet on 31 July 2011.

15. Sweden

The Swedish Stability fee was introduced in December 2009.

It is paid by banks and other credit institutions and is levied on all of an institution's liabilities, excluding equity capital and some junior securities at a rate of 0.036%.

16. United Kingdom

A Bank levy was introduced on 1 January 2011.

The tax base is as follows:

- the global (i.e. including foreign subsidiaries) consolidated balance sheet of UK banking groups and building societies;
- the aggregated UK-group and UK subsidiary balance sheets, together with a proportion of the balance sheets of foreign banks operating in the United Kingdom through permanent establishments (branches) which are members of foreign banking groups;
- the balance sheets of UK banks and banking sub-groups in non-banking groups; and
- the balance sheets of UK banks that are not members of groups.

Certain amounts are excluded from chargeable equity and liabilities, including:

- Tier 1 capital;
- certain protected deposits (i.e. deposits covered by depositor protection schemes);
- liabilities that arise from certain insurance business within banking groups;
- liabilities representing segregated client money; and
- repo liabilities secured against sovereign debt.

Liabilities with a maturity greater than one year at the balance sheet date are subject to a half rate. The levy is not charged on the first GBP 20 billion of chargeable liabilities.

The levy was set at 0.05% from 1 January to 28 February 2011 and has steadily increased to 0.088% in 2012 and 0.13% in 2013.

ANNEX 2.A

Schemes whereby governments realise the assets of failed institutions in order to fund compensation payments to depositors

1. Australia

The Financial Claims Scheme (FCS) is a post-funded deposit protection scheme applying to deposits held in Australian-incorporated authorised deposit-taking institutions (ADIs). If an ADI becomes insolvent, the Australian Prudential Regulation Authority (APRA, the administrator of the FCS) will pay depositors the value of their deposits, up to AUD 250 000 per depositor, per ADI. The FCS is a permanent part of Australia's deposit protection framework.

No up-front fee is charged for FCS protection. If an ADI becomes insolvent, APRA receives a priority claim on its assets in liquidation, for its payout and administrative costs. If there are insufficient assets, APRA may levy the ADI industry to make up the shortfall. The levy power is set out in an Act; to implement it, a regulation would be passed.

While no fees have been received from ADIs to date, if the scheme were to be activated, it is likely that the revenues would be treated as follows:

- A priority claim on the ADI's assets in liquidation would be treated as non-tax revenue.
- A levy to cover any shortfall would be treated as a tax.

2. United Kingdom

In the United Kingdom (UK), there is a deposit protection scheme operated by the Financial Services Compensation Scheme (FSCS) which is in the Central Government sector. It is responsible for compensating depositors with assets up to a certain threshold. Since the financial crisis, the Government has taken direct responsibility for any compensation of additional amounts above the threshold but there are no guarantees that it will do so in the future. During 2008, the UK government undertook a number of financial sector interventions via FSCS whereby depositors were compensated for the loss of their deposits caused by the failure of certain financial institutions.

The Scheme is not operated as a fund and therefore does not have a ready source of compensation to draw on when defaults occur. Its sources of income are as follows:

- An annual levy on banks and building societies to fund its operating costs (along with interest payments on debt).

- Realising the assets of failed institutions – when a financial institution is deemed to be in default, FSCS protection is triggered. In the short term, the compensation payments to depositors are financed by borrowing but in time this borrowing is repaid as the assets of the failed institutions are realised. If the realisation of assets proves to be insufficient, then the FSCS will levy the other banks and building societies to meet the shortfall.

The treatment of these transactions in the UK National Accounts is as follows:

- The levy covering the operating costs is recorded as a current tax on production on the banks and building societies and is included as a tax in the *Revenue Statistics*.
- The realisation of the assets of failed institutions to finance the compensation of depositors is recorded as a capital tax. Thus in National Accounting terms this income is recognised as a tax rather than a service as it is deemed to be providing services to depositors rather than the financial institutions that fund it.

In the UK public sector finances, the classification of the realisation of assets is different compared to that in National Accounts. In this environment, capital taxes have traditionally been recorded alongside current revenues, as from the perspective of government traditional capital taxes (such as Inheritance Tax) produce a regular income stream. This is not the case for the depositor compensation transactions and so these have been recorded in the capital account. The transactions are recorded as capital transfers as opposed to tax revenues in order to offset the transfers to householders.

Other points that support the case for not treating this income stream as tax revenue in either the UK public sector finances or OECD *Revenue Statistics* are as follows:

- The transactions record situations where rights are transferred to government to cover payments paid to depositors of failing financial institutions. These are unusual transactions for a number of reasons. One is that taking into account that they offset the compensation payments that accrue at the same time; they have no positive net impact on government borrowing. In addition, they are only directed at specific institutions.
- Government will not receive a net profit from the taxes though in theory it could record a loss. The amounts from the realisation of assets that are recorded as tax revenues in National Accounts will not be greater than the corresponding amounts paid to depositors in compensation. The same is the case in respect of any additional compensation over and above the FSCS limits that is made directly by the government.

PARTIE I

**Tendances des recettes fiscales,
1965-2012**

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 1965-2011. En outre, des estimations provisoires relatives aux recettes fiscales pour l'année 2012 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 bénéfiques (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 1.A du présent rapport.

Les moyennes présentées dans ce rapport ne sont pas pondérées.

I.A. Niveau d'imposition

a. Données provisoires relatives aux ratios fiscaux pour 2012

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 34.6 %¹ en 2012, contre 34.1 % en 2011 et 33.8 % en 2010. Ce niveau reste inférieur à celui de 2007, année où il a atteint son maximum au cours de la période récente, soit 35 % (Tableaux A et 2).


- En 2012, le Danemark enregistrerait le ratio le plus élevé (48.0 %) et le Mexique celui le plus faible (19.6 %).
- Sur les 30 pays pour lesquels on dispose de données se rapportant à 2012, le ratio des recettes fiscales au PIB a augmenté dans 21 pays et diminué dans 9 pays seulement.
- Entre 2011 et 2012, les hausses les plus prononcées du ratio ont été constatées en Hongrie (1.8 points de pourcentage, en raison de la hausse des recettes provenant des impôts sur les biens et services et des impôts sur le revenu) et en Grèce (1.6 points, principalement causée par la hausse des recettes provenant des impôts sur le revenu). Les autres pays dont le ratio impôts/PIB a connu une augmentation substantielle entre 2011 et 2012 sont l'Italie et la Nouvelle-Zélande (1.4 points), la Belgique, l'Islande et la France (1.2 points).

Tableau A. **Total des recettes fiscales en pourcentage du PIB**

	1965	1975	1985	1995	2000	2007	2009	2010	2011	2012 provisoire
Australie	20.7	25.4	27.8	28.2	30.4	29.7	25.8	25.6	26.5	n.d.
Autriche ¹	33.9	36.7	40.9	41.4	43.0	41.8	42.4	42.2	42.3	43.2
Belgique	31.1	39.4	44.3	43.5	44.7	43.6	43.1	43.5	44.1	45.3
Canada	25.2	31.4	31.9	34.9	34.9	32.3	31.4	30.6	30.4	30.7
Chili	..	..	..	18.4	18.8	22.8	17.2	19.5	21.2	20.8
République tchèque	..	..	..	35.9	34.0	35.9	33.8	33.9	34.9	35.5
Danemark ¹	30.0	38.4	46.1	48.8	49.4	48.9	47.8	47.4	47.7	48.0
Estonie	..	..	..	36.3	31.0	31.4	35.3	34.0	32.3	32.5
Finlande	30.4	36.6	39.8	45.7	47.2	43.0	42.8	42.5	43.7	44.1
France ¹	34.2	35.5	42.8	42.9	44.4	43.7	42.5	42.9	44.1	45.3
Allemagne ²	31.6	34.3	36.1	37.2	37.5	36.1	37.4	36.2	36.9	37.6
Grèce	18.0	19.6	25.8	29.1	34.3	32.5	30.5	31.6	32.2	33.8
Hongrie	..	..	..	41.5	39.3	40.3	39.9	38.0	37.1	38.9
Islande	26.2	30.0	28.2	31.2	37.2	40.6	33.9	35.2	36.0	37.2
Irlande	24.9	28.4	34.2	32.1	30.9	31.1	27.6	27.4	27.9	28.3
Israël ³	..	..	..	36.6	37.0	36.4	31.3	32.4	32.6	31.6
Italie	25.5	25.4	33.6	39.9	42.0	43.2	43.4	43.0	43.0	44.4
Japon	17.8	20.4	26.7	26.4	26.6	28.5	27.0	27.6	28.6	n.d.
Corée	..	14.9	16.1	20.0	22.6	26.5	25.5	25.1	25.9	26.8
Luxembourg	27.7	32.8	39.5	37.1	39.1	35.6	39.0	37.3	37.0	37.8
Mexique	..	..	15.5	15.2	16.9	17.7	17.4	18.9	19.7	19.6 ⁴
Pays-Bas	32.8	40.7	42.4	41.5	39.6	38.7	38.2	38.9	38.6	n.d.
Nouvelle-Zélande	23.6	28.1	30.6	35.9	32.9	34.5	31.1	31.1	31.5	32.9
Norvège	29.6	39.2	42.6	40.9	42.6	42.9	42.0	42.6	42.5	42.2
Pologne	..	..	..	36.2	32.8	34.8	31.7	31.7	32.3	n.d.
Portugal	15.9	19.1	24.5	29.3	30.9	32.5	30.7	31.2	33.0	32.5
République slovaque	..	..	..	40.3	34.1	29.5	29.1	28.3	28.7	28.5
Slovénie	..	..	..	39.0	37.3	37.7	37.0	38.1	37.1	37.4
Espagne ¹	14.7	18.4	27.6	32.1	34.3	37.3	30.9	32.5	32.2	32.9
Suède	33.3	41.3	47.4	47.5	51.4	47.4	46.6	45.4	44.2	44.3
Suisse	17.5	23.8	25.2	26.9	29.3	27.7	28.7	28.1	28.6	28.2
Turquie	10.6	11.9	11.5	16.8	24.2	24.1	24.6	26.2	27.8	27.7
Royaume-Uni	30.4	34.9	37.0	33.6	36.4	35.7	34.2	34.9	35.7	35.2
États-Unis	24.7	24.6	24.6	26.7	28.4	26.9	23.3	23.8	24.0	24.3
<i>Moyenne non pondérée</i>										
Total OCDE	25.4	29.2	32.4	34.4	35.2	35.0	33.6	33.8	34.1	n.d.

n.d. signifie non disponible.

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.

StatLink  <http://dx.doi.org/10.1787/888932945376>

- La baisse la plus forte entre 2011 et 2012 concerne Israël, dont le ratio a décliné de 32.6 % à 31.6 % (1 point de pourcentage), à cause de la baisse des impôts sur les biens et services. Le Portugal et le Royaume-Uni ont vu leur ratio décliner de 0.5 points de pourcentage.
- Le ratio fiscal en 2012 était encore inférieur de plus de 3 points de pourcentage à son niveau de 2007 (avant la récession) dans quatre pays : Espagne, Islande, Israël et Suède.

La baisse la plus forte s'est produite en Israël, où le ratio est passé de 36.4 % du PIB en 2007 à 31.6 % en 2012.

- La charge fiscale en Turquie a augmenté de 24.1 % à 27.7 % entre 2007 et 2012. Quatre autres pays – Belgique, France, Luxembourg et Mexique – ont enregistré des hausses supérieures à 1.5 points au cours de la même période.

b. Données définitives relatives aux ratios fiscaux pour 2011

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 2011 (Graphique A). Les chiffres montrent que ces ratios diffèrent fortement selon les pays.

- En 2011, le Danemark avait le ratio des recettes fiscales rapportées au PIB le plus élevé (47.7 %), suivi par la Suède, la Belgique et la France.
- Au contraire, dix pays – l'Australie, le Chili, la Corée, les États-Unis, l'Irlande, 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 (19.7 %), suivi du Chili (21.2 %).

Depuis 2010, le ratio des recettes fiscales rapportées au PIB dans la zone OCDE (moyenne non pondérée) a augmenté de 0.3 points pour atteindre 34.1 % en 2011 (voir le Tableau A).

- Par rapport à 2010, la charge fiscale a augmenté dans 24 pays membres de l'OCDE, alors qu'elle a baissé dans 9 pays.
- Les augmentations les plus importantes ont été constatées au Portugal (1.8 points de pourcentage), au Chili (1.7 points), et en Turquie (1.6 points).
- Quatre autres pays – Finlande, France, Japon et République tchèque – ont enregistré des augmentations de plus d'un point de pourcentage entre 2010 et 2011.
- Les diminutions les plus marquées ont été constatées en Estonie (1.7 points de pourcentage), en Suède (1.2 points) et en Slovaquie (1.0 point).

Les principaux changements affectant le ratio des recettes fiscales rapportées au PIB pour les grandes rubriques d'impôt entre 2010 et 2011 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 2010 à 11.4 % en 2011. L'Irlande est le pays qui a connu l'augmentation la plus importante (1.5 points). Quatre autres pays (Australie, Chili, États-Unis et Portugal) ont vu ce ratio augmenter d'au moins un point de pourcentage. La Hongrie a enregistré la diminution la plus forte de ce taux (1.7 points de PIB) et aucun autre pays n'a enregistré une baisse de plus d'un point de pourcentage (Tableau B).
- Les ratios relatifs aux contributions de sécurité sociale restent stables à 9.1 % du PIB en 2010 et 2011 (Tableau 13).
- Les ratios n'ont pas évolué en ce qui concerne les impôts sur les salaires (0.4 % du PIB en 2010 et 2011) et les impôts sur le patrimoine (1.8 % du PIB en 2010 et 2011) (Tableaux 19 et 21).
- Le ratio des impôts sur les biens et services en pourcentage du PIB reste stable à 11.0 % (Tableau 23).


Les niveaux globaux d'imposition tiennent souvent une place essentielle dans les débats politiques et sont parfois directement associés à l'efficacité économique des

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

	1965	1975	1985	1995	2000	2007	2009	2010	2011	2012 provisoire
Australie	10.5	14.2	15.2	15.6	17.6	17.7	14.4	14.6	15.7	n.d.
Autriche ¹	8.6	9.6	10.8	10.9	12.2	12.5	11.9	11.9	12.2	12.6
Belgique	8.6	15.6	17.9	16.6	17.2	15.6	14.6	15.0	15.4	15.7
Canada	9.7	14.8	14.1	16.2	17.5	15.8	14.9	14.3	14.3	14.5
Chili	..	..	..	4.6	4.4	10.4	5.4	7.5	8.5	8.3
République tchèque	..	..	..	9.0	7.7	8.9	7.2	6.9	7.1	7.3
Danemark ¹	14.0	22.7	26.6	30.1	29.8	29.3	29.2	29.0	29.1	29.6
Estonie	..	..	..	10.9	7.7	7.4	7.5	6.8	6.5	6.8
Finlande	12.6	15.8	16.2	16.5	20.4	16.9	15.4	15.2	15.5	15.2
France ¹	5.4	5.6	6.8	7.0	11.1	10.4	8.8	9.4	10.0	10.7
Allemagne ²	10.7	11.8	12.6	11.3	11.3	11.3	10.8	10.3	10.9	11.4
Grèce ¹	1.6	2.6	4.5	6.5	9.4	7.6	7.5	7.0	7.0	8.4
Hongrie	..	..	..	8.7	9.5	10.2	9.8	7.8	6.1	6.6
Islande	5.6	6.8	6.4	10.6	14.8	18.4	16.0	15.6	16.4	17.0
Irlande	6.4	8.5	11.8	12.5	13.1	12.2	10.1	10.0	11.4	12.1
Israël	..	..	..	12.8	14.7	13.3	9.4	9.5	9.8	9.7
Italie	4.6	5.5	12.4	14.1	13.9	14.6	14.2	14.1	13.9	14.6
Japon	7.8	9.1	12.2	10.1	9.3	10.4	8.0	8.3	8.6	8.8
Corée	..	3.6	4.2	6.0	6.5	8.4	7.3	7.1	7.8	8.0
Luxembourg	9.9	14.1	17.0	14.6	14.1	12.4	13.9	13.7	13.3	13.4
Mexique	..	..	3.4	3.8	4.6	4.9	5.0	5.2	5.4	5.2
Pays-Bas	11.7	14.2	11.2	10.9	10.0	10.9	10.7	10.8	10.3	n.d.
Nouvelle-Zélande	14.3	18.7	21.3	22.0	19.7	21.7	17.7	16.7	16.9	18.0
Norvège	12.9	13.5	16.9	14.4	19.2	20.5	19.2	20.1	20.5	20.3
Pologne	..	..	..	11.1	6.8	8.0	6.9	6.5	6.5	n.d.
Portugal	3.9	3.3	6.3	7.7	9.2	9.1	8.6	8.4	9.4	8.7
République slovaque	..	..	..	10.3	7.0	5.8	5.2	5.0	5.1	5.4
Slovénie	..	..	..	6.5	6.9	8.8	7.7	7.6	7.4	7.1
Espagne ¹	3.6	4.1	6.8	9.4	9.8	12.5	9.2	9.2	9.3	9.9
Suède	18.3	20.8	20.0	18.6	21.0	18.4	16.4	16.2	15.5	15.5
Suisse	7.2	11.3	11.6	11.7	13.0	12.8	13.5	12.9	13.2	13.0
Turquie	3.1	5.0	4.3	4.8	7.1	5.7	5.9	5.6	5.8	6.0
Royaume-Uni	11.3	15.6	14.3	12.4	14.2	14.1	13.2	13.1	13.2	12.6
États-Unis	11.9	11.3	11.2	12.3	14.3	13.1	9.6	10.2	11.2	11.6
<i>Moyenne non pondérée</i>										
Total OCDE	8.9	11.1	12.2	11.8	12.5	12.7	11.3	11.2	11.4	n.d.

n.d. signifie non disponible.

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.

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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 1993 sont utilisées depuis le milieu des années 90 pour estimer le PIB des pays membres de l'OCDE, ce qui a généralement pour effet d'accroître son niveau. En conséquence, les ratios impôts/PIB révisés pour les pays concernés sont systématiquement inférieurs d'un demi-point à deux points aux ratios rapportés avant ces changements. Afin de limiter cet effet de distorsion, on a utilisé dans la présente édition du rapport des estimations du PIB révisé pour 1970 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'impact des révisions du PIB.

c. Variations de la pression fiscale entre 1965 et 2011

L'évolution des coefficients de pression fiscale entre 1965 et 2011 est la suivante :

- Le coefficient moyen dans la zone OCDE a augmenté de 25.4 % à 34.1 % (8.7 points) entre 1965 et 2011 (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 1995-2011. 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 abaissé 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 3.2 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 2.0 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 bénéficiaires 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 35.2 %. Il s'est ensuite légèrement replié entre 2001 et 2004, avant de repartir à la hausse entre 2005 et 2006, puis de retomber sous l'effet de la crise. En résumé, la charge fiscale moyenne dans la zone OCDE a baissé de 0.3 point entre 1995 et 2011 (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 34.2 % en France. En 2011, ces niveaux oscillaient entre 19.7 % au Mexique et 47.7 % 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.

I.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 2011 (dernière année pour laquelle on dispose de données concernant les 34 pays de l'OCDE) (Tableau C).

Tableau C. **Structure fiscale dans la zone OCDE¹**


	1965	1975	1985	1995	2005	2010	2011
Impôts sur le revenu des personnes physiques	26	30	30	26	24	24	24
Impôts sur les bénéfices des sociétés	9	8	8	8	10	9	9
Cotisation de sécurité sociale ²	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 ³	2	2	2	3	3	3	3
Total	100	100	100	100	100	100	100

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 : Tableaux 10, 12, 14, 16, 18, 20, 22, 28 et 30 dans la Section II.A.

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Impôts sur le revenu et les bénéfiques

- En moyenne, les pays de l'OCDE collectent 33.5% de leurs recettes fiscales via les impôts sur le revenu et les bénéfiques (somme des impôts sur le revenu des personnes physiques et sur les bénéfiques des sociétés, Tableau 8). Ces impôts restent la principale source de recettes utilisées pour financer les dépenses publiques dans près de la moitié des pays de l'OCDE, tandis que dans dix d'entre eux – Australie, Canada, Chili, Danemark, États-Unis, Irlande, Islande, Norvège, Nouvelle-Zélande et Suisse – leur part dans le total des impôts excède 40 % (Tableau 6).
- En 2011, les recettes issues de l'impôt sur le revenu des personnes physiques ne représentent plus en moyenne que 24 % du total des recettes, contre 30 % au milieu 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 2011, la part de cet

impôt allait d'un minimum de 9 à 11 % respectivement en République slovaque et en République tchèque, à 39 % en Australie et 51 % au Danemark.

- 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 2010 et 2011, mais la part de ces impôts dans le total des prélèvements en 2011, 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 % (Hongrie) et 4 % (Estonie) à 20 % (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 minerais, 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 2011, les cotisations de sécurité sociale exprimées en pourcentage du total des recettes fiscales étaient les plus élevées en République tchèque (44 %) et en République slovaque (43 %). L'Australie et la Nouvelle-Zélande ne collectent pas de cotisations de sécurité sociale (Tableau 14).

Impôts sur le patrimoine

- Entre 1965 et 2011, 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 2011 (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 2011, 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 34 %) 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).

I.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 1975-2011.

Pays fédéraux et régionaux

- En 2011, 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 82 % au Mexique.
- En 2011, la part des collectivités régionales ou provinciales s'échelonnait entre 2 % (Autriche), 3 % (Mexique), 5 % (Belgique) et 40 % (Canada) ; la part des collectivités locales était comprise entre 1 % (Mexique), 15 % (Suisse) et 16% (États-Unis).
- Entre 1975 et 2011, la part des recettes de l'administration fédérale a reculé d'environ neuf 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 6 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 2011, la part des recettes de l'administration centrale était de 30 %, contre 23 % pour les collectivités régionales. Entre 1975 et 2011, 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 37 %.


Pays unitaires

- Dans les pays unitaires de l'OCDE, la part des recettes de l'administration centrale en 2011 se situait entre 33 % en France et au Japon, et 93 % en Nouvelle-Zélande.
- La part des collectivités locales variait de 1 % en République tchèque à plus de 30 % en Suède.
- Entre 1975 et 2011, les transferts aux collectivités locales ont augmenté de 6 points ou plus dans cinq pays – Corée, Islande, Italie, Portugal et Suède – mais beaucoup moins dans deux autres – France et Pays-Bas. Une diminution des transferts de 6 points ou plus s'est produite dans deux pays – Norvège et Royaume-Uni.

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

	Administration supranationale			Administration centrale			Administration d'un État/Régions			Administrations locales			Administrations de Sécurité sociale		
	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011
Pays fédéraux															
Australie	..	..	..	80.1	77.5	81.3	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	66.3	10.6	1.8	1.6	12.4	4.1	3.2	25.3	29.3	28.5
Belgique	1.4	1.0	0.8	65.3	60.0	56.4	..	1.8	5.3	4.4	4.8	5.1	28.8	32.3	32.3
Canada	..	..	..	47.6	39.1	41.5	32.5	37.1	39.7	9.9	9.8	9.7	10.0	14.0	9.1
Allemagne	1.2	0.6	0.5	33.5	31.4	31.7	22.3	21.6	21.3	9.0	7.4	8.0	34.0	39.0	38.5
Mexique	..	..	..	..	80.1	81.9	..	2.1	2.5	..	1.1	1.1	..	16.6	14.5
Suisse	..	..	..	30.7	31.4	36.3	27.0	23.8	24.2	20.3	17.6	15.0	22.0	27.3	24.5
États-Unis	..	..	..	45.4	42.0	40.6	19.5	19.9	20.7	14.7	13.2	15.9	20.5	24.9	22.8
<i>Moyenne non pondérée</i>	1.3	0.5	0.5	50.6	53.3	54.5	21.3	15.9	16.3	10.7	7.7	7.7	20.1	22.9	21.3
Pays régional															
Espagne ¹	..	0.5	0.5	48.2	50.4	29.9	..	4.8	23.1	4.3	8.5	9.6	47.5	35.8	36.9
Pays unitaires															
Chili	..	..	..	..	89.9	88.5	..	..	..	..	6.5	6.6	..	3.6	4.9
République tchèque	..	..	0.5	..	57.7	54.1	..	..	..	..	0.9	1.2	..	41.4	44.1
Danemark	1.0	0.5	0.4	68.1	65.4	70.8	..	..	..	30.4	31.9	26.7	0.5	2.2	2.1
Finlande	..	..	0.6	..	72.1	68.5	..	..	..	..	13.1	13.3	..	14.8	17.6
Estonie	..	0.4	0.2	56.0	46.6	47.7	..	..	..	23.5	22.3	23.3	20.4	30.8	28.8
France	0.7	0.4	0.2	51.2	42.2	32.6	..	..	..	7.6	11.0	13.2	40.6	46.4	54.0
Grèce	..	0.6	0.3	67.1	66.8	64.2	..	..	..	3.4	0.9	3.7	29.5	31.7	31.9
Hongrie	..	..	0.3	..	63.8	58.9	..	..	..	..	2.5	6.5	..	33.6	34.3
Islande	..	..	..	81.3	79.2	73.4	..	..	..	18.7	20.8	26.6	0.0	0.0	0.0
Irlande	2.3	1.6	0.5	77.4	83.2	79.5	..	..	..	7.3	2.4	3.4	13.1	12.8	16.6
Israël	..	..	..	..	80.0	75.2	..	..	..	..	5.9	7.7	..	14.1	17.2
Italie	..	0.4	0.3	53.2	62.7	52.5	..	..	..	0.9	5.4	15.9	45.9	31.5	31.2
Japon	..	..	..	45.4	41.2	33.3	..	..	..	25.6	25.3	25.2	29.0	33.5	41.4
Corée	..	..	..	89.0	69.2	60.1	..	..	..	10.1	18.7	16.3	0.9	12.1	23.5
Luxembourg	0.8	0.4	0.1	63.6	67.1	66.3	..	..	..	6.7	6.4	4.7	29.0	26.1	28.9
Pays-Bas	1.5	1.2	1.0	58.9	54.2	57.0	..	..	..	1.2	2.7	3.6	38.4	41.9	38.4
Nouvelle-Zélande	..	..	..	92.3	94.7	92.7	..	..	..	7.7	5.3	7.3	0.0	0.0	0.0
Norvège	..	..	..	50.6	58.4	87.7	..	..	..	22.4	19.6	12.3	27.0	22.0	0.0
Pologne	..	..	0.3	..	62.1	51.9	..	..	..	..	7.5	12.5	..	30.4	35.4
Portugal	..	0.8	0.3	65.4	73.5	67.6	..	..	..	0.0	4.2	6.5	34.6	21.5	25.5
République slovaque	..	..	0.8	..	62.5	54.4	..	..	..	..	1.3	2.9	..	36.2	42.0
Slovénie	..	..	0.5	..	51.8	48.7	..	..	..	..	6.3	10.9	..	41.9	40.0
Suède	..	0.4	0.4	51.3	46.9	51.3	..	..	..	29.2	30.9	35.7	19.5	21.8	12.6
Turquie	..	..	..	..	75.1	63.3	..	..	..	..	12.8	8.8	..	12.1	27.9
Royaume-Uni	1.0	1.0	0.5	70.5	77.5	75.9	..	..	..	11.1	3.7	4.8	17.5	17.8	18.7
<i>Moyenne non pondérée</i>	1.2	0.7	0.4	65.1	65.8	63.0	..	..	..	12.9	10.7	12.0	21.6	23.2	24.7

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

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- Entre 1975 et 2011, 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 baisses du même ordre de grandeur dans quatre pays – Italie, Norvège, Portugal et Suède.
- 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 nationale¹

	2000	2005	2006	2008	2009	2010	2011	2012 ²
Autriche ¹	356	325	367	371	320	339	378	344
Belgique ¹	960	1 208	1 288	1 420	1 147	1 234	1 315	1 255
République tchèque	..	5 586	5 516	6 323	5 548	6 573	6 961	6 172
Danemark	2 388	3 160	3 456	3 106	2 647	3 241	3 177	2 962
Estonie ¹	..	22	26	33	20	24	29	29
Finlande ¹	129	148	175	205	152	151	189	184
France ¹	1 513	1 583	1 404	1 615	1 461	1 752	1 866	1 883
Allemagne ¹	3 394	3 433	3 878	4 036	3 778	4 234	4 556	4 417
Grèce ¹	210	262	270	305	252	279	186	165
Hongrie	..	26 572	26 914	26 689	25 657	25 004	27 468	27 207
Irlande ¹	210	196	221	224	197	206	221	223
Italie ¹	1 536	1 785	2 093	2 200	2 008	2 225	2 319	2 077
Luxembourg ¹	27	21	25	18	13	18	17	15
Pays-Bas ¹	1 310	1 265	1 437	1 788	1 518	1 845	2 122	n.d.
Pologne	..	1 098	1 060	1 572	1 308	1 274	1 447	n.d.
Portugal ¹	204	145	159	177	154	177	168	158
République slovaque ¹	..	75	92	156	111	143	157	129
Slovénie ¹	..	34	42	76	54	58	61	55
Espagne ¹	970	1 436	1 590	1 578	1 328	1 509	1 554	1 436
Suède	3 450	4 327	4 704	5 212	4 764	5 412	5 399	4 995
Royaume-Uni	1 800	1 908	2 000	2 297	2 435	2 933	2 925	2 885

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.

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I.D. Questions méthodologiques

a. 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.

Tableau F. Effets des différents traitements possibles des crédits d'impôts récupérables, 2000-11

	Crédits d'impôts récupérables en millions de monnaie nationale ¹			Recettes fiscales totales en millions de monnaie nationale ^{1, 2}			Recettes fiscales totales en pourcentage du PIB ²		
	Valeur totale	Élément de transfert	Élément de dépense fiscale	Base nette	Base décomposée	Base brute	Base nette	Base décomposée	Base brute
				(selon la recommandation actuelle)			(selon la recommandation actuelle)		
	(1)	(2)	(3)	(4) = (5) - (2)	(5)	(6) = (5) + (3)	(7)	(8)	(9)
Australie 2000	195	20	175	214 638	214 658	214 833	30.4	30.4	30.4
Australie 2005	2 396	2 162	234	296 125	298 287	298 521	29.8	30.0	30.0
Australie 2011	7 379	4 372	3 007	386 420	390 792	393 799	26.2	26.5	26.7
Autriche 2000	n.d.	n.d.	n.d.	89 733			43.0		
Autriche 2005	650	137	513	103 144	103 281	103 794	42.1	42.1	42.3
Autriche 2011	570	226	344	126 423	126 649	126 993	42.2	42.3	42.4
Belgique 2000	n.d.	n.d.	n.d.	112 772			44.7		
Belgique 2005	n.d.	n.d.	n.d.	134 928			44.5		
Belgique 2011	1 396	396	1 000	162 598	162 993	163 994	43.9	44.1	44.3
Canada 2000	3 391	3 095	296	387 139	390 234	390 530	34.6	34.9	34.9
Canada 2005	7 824	7 142	682	457 158	464 300	464 982	31.8	32.3	32.4
Canada 2011	11 268	10 358	910	530 643	541 001	541 911	29.8	30.4	30.4
République tchèque 2000	n.d.	n.d.	n.d.		771 596			34.0	
République tchèque 2005	15 030	1 485	13 545	1 123 316	1 124 801	1 138 346	36.0	36.1	36.5
République tchèque 2011	28 277	7 245	21 032	1 328 133	1 335 378	1 356 409	34.7	34.9	35.5
France 2000	n.d.	n.d.	n.d.	639 239			44.4		
France 2005	2 068	6	2 062	757 675	757 681	759 743	44.1	44.1	44.2
France 2011	2 480	99	2 381	881 884	881 983	884 364	44.1	44.1	44.2
Allemagne 2000	39 318	n.d.	n.d.	767 045			37.5		
Allemagne 2005	47 814	15 138	32 678	764 079	779 217	811 895	34.3	35.0	36.5
Allemagne 2011	44 241	17 137	27 104	946 580	963 717	990 821	36.3	36.9	38.0
Islande 2000	n.d.	n.d.	n.d.			254 556			37.2
Islande 2005	n.d.	n.d.	n.d.			417 327			40.7
Islande 2011	n.d.	n.d.	n.d.			585 936			36.0
Mexique 2000	n.d.	n.d.	n.d.		1 014 625			16.9	
Mexique 2005	n.d.	n.d.	n.d.		1 667 424			18.1	
Mexique 2011	n.d.	n.d.	n.d.		2 830 055			19.7	
Nouvelle-Zélande 2000	1 057	746	311	39 019	39 765	40 076	32.3	32.9	33.2
Nouvelle-Zélande 2005	1 525	1 006	519	58 352	59 358	59 877	35.7	36.4	36.7
Nouvelle-Zélande 2011	2 707	1 787	920	63 905	65 692	66 612	30.7	31.5	32.0
Norvège 2000	n.d.	n.d.	n.d.		631 581			42.6	
Norvège 2005	1 220	908	312	845 427	846 335	846 647	43.2	43.2	43.2
Norvège 2011	n.d.	n.d.	n.d.		1 169 019			42.5	
Royaume-Uni 2000	4 652	3 419	1 233	351 533	354 952	356 185	36.0	36.4	36.5
Royaume-Uni 2005	17 388	12 570	4 818	434 814	447 384	452 202	34.4	35.4	35.8
Royaume-Uni 2011	30 921	24 986	5 935	516 873	541 859	547 794	34.1	35.7	36.1
États-Unis 2000	36 511	26 909	9 602	2 894 657	2 921 566	2 931 168	28.1	28.4	28.5
États-Unis 2005	96 004	49 269	46 735	3 359 558	3 408 827	3 455 562	25.7	26.0	26.4
États-Unis 2011	168 986	96 736	72 250	3 632 141	3 728 877	3 801 127	23.4	24.0	24.5

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.
3. Notes relatives aux pays : 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.

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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'impôt².
- 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 traitements³. 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).

Le Tableau F, qui recense les valeurs des crédits d'impôt récupérables et de leurs deux composantes pour les années 2000, 2005 et 2011, 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 ou plus en Allemagne, aux États-Unis, en Nouvelle-Zélande et au Royaume-Uni.
- Moins d'un demi-point en Autriche, en Belgique, en France et en Norvège.

b. 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), et que le dénominateur est 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 2011 ont été reçues entre mai et août 2013.
- 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 2011 couvrent respectivement T2/2011-T1/2012 (Canada, Japon) et T3/2011-T2/2012 (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 fin septembre 2013⁴. À cette date, les chiffres du PIB pour 2011 et 2012 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 : T2/2012-T1/2013.

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 remplace progressivement 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 1993, le SEC de 1979 a été remplacé par le SEC de 1995. Le SEC est en cours de révision, les modifications devraient être appliquées en 2014.
- Les pays qui sont passés de l'ancien système de comptabilité nationale au SCN 1993 ou au SEC 1995 ont tous enregistré une augmentation de leur PIB, car un certain nombre de rubriques qui étaient auparavant exclues du calcul du PIB ont commencé à être prises en compte. Étant donné que les recettes fiscales indiquées dans les *Statistiques des recettes publiques* n'ont pas été affectées par ces changements, les ratios ont diminué à mesure que les pays ont progressivement appliqué le système révisé. L'Étude spéciale S.3 de l'édition 1999 de ce rapport illustre l'impact quantitatif des révisions des données du PIB sur les ratios impôts/PIB.
- Un problème particulier soulevé par la révision des systèmes SCN 1993/SEC 1995 est que la période couverte par des révisions du PIB varie selon les pays. Afin de limiter cet effet de distorsion, la Direction des statistiques de l'OCDE a calculé des estimations du PIB révisées pour 1970 et les années suivantes quand les pays de l'OCDE n'ont pas fourni de chiffres révisés du PIB.
- Jusqu'à présent, les chiffres du PIB présentés dans cette publication se fondent sur le SCN 2008 pour l'Australie, le Canada et les États-Unis. La plupart des pays de l'OCDE adopteront le SCN 2008 entre le dernier trimestre 2013 et la fin de l'année 2014, les pays restants le feront peu après. Les chiffres du PIB pour l'Australie, le Canada et les États-

Unis sont plus élevés suite à l'application du nouveau SCN, mais aussi à cause de changements méthodologiques et enfin en raison de l'amélioration des sources des données. Les changements intervenus sont les suivants :

- ❖ Australie : augmentation du PIB variant entre 1.5 % et 4.4 % de 1965 à 2008 ;
- ❖ Canada : augmentation du PIB variant entre 1.4 % et 2.7 % de 1981 à 2011 ;
- ❖ États-Unis : augmentation du PIB variant entre 3.4 % et 5.0 % de 1970 à 2012.

Notes

1. Calculé en appliquant le pourcentage moyen non pondéré de variation pour 2012 dans les 30 pays qui ont communiqué des données pour cette année au ratio moyen global impôts/PIB en 2011.
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*.
4. Les chiffres des PIB utilisés sont ceux disponibles au 25 septembre 2013.

Étude spéciale

S.1. Classification des prélèvements sur les banques, redevances de stabilité financière et contributions à la garantie des dépôts

Résumé

Cette Étude spéciale indique comment classer les recettes issues des prélèvements sur les banques et des redevances acquittées au titre de la stabilité financière et de la garantie de dépôts dans la publication *Statistiques des recettes publiques*, et présente les principaux principes qui sous-tendent cette classification, en expliquant pourquoi le traitement des différentes formes de prélèvements, redevances et contributions varie :

- Les nouveaux prélèvements sur les banques et redevances de stabilité introduits dans plusieurs pays de l'OCDE à la suite de la crise financière sont considérés comme des recettes fiscales dans la mesure où les versements sont effectués au profit de l'administration publique, qu'ils sont obligatoires et sans contrepartie.
- Les contributions aux mécanismes (souvent traditionnels) 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.

1. Introduction

Plusieurs pays gèrent des mécanismes de garantie des dépôts depuis de nombreuses années, mais ceux-ci s'appliquent le plus souvent aux dépôts à concurrence d'un certain montant (afin de protéger les « dépôts des particuliers »). La publication de plans par un certain nombre de pays, en 2010, visant à introduire de nouveaux prélèvements sur les banques, a conduit à examiner le traitement qu'il convient de leur réserver dans les *Statistiques des recettes publiques de l'OCDE*. Cet examen portait à la fois sur les nouveaux prélèvements et sur les mécanismes existants de garantie des dépôts. Cette Étude spéciale a pour objectif de rendre compte des conclusions de cet examen et de formuler des directives de classification de ces recettes dans le *Guide d'interprétation de l'OCDE*.

Depuis 2009, 14 pays ont mis en place des prélèvements obligatoires sur les banques (Allemagne, Belgique, Corée, Finlande, France, Hongrie, Islande, Pays-Bas, Portugal, République slovaque, Royaume-Uni et Slovénie) ou des redevances de stabilité (Autriche, Belgique et Suède). En outre, la Grèce taxe les banques depuis 1975 et l'Australie applique une taxe de supervision depuis 1998. À l'exception de la Finlande et de la Slovénie, ce sont des mesures permanentes.

En règle générale, les prélèvements sur les banques et les redevances de stabilité sont calculés à partir d'une certaine définition du bilan des banques, mais le champ d'application précis et les exemptions varient d'un pays à l'autre. En outre, certains pays appliquent une taxe (en général à taux réduit) sur la valeur nominale d'instruments dérivés (soit sur le volume des transactions, soit sur le stock net). L'Annexe 1.A présente plus en détails chacun des mécanismes en vigueur.

Par ailleurs, il existe d'autres types de mécanismes de garantie des dépôts en vigueur dans les pays de l'OCDE, qu'il est utile d'étudier en s'inspirant des quatre catégories suivantes afin de déterminer s'ils doivent être ou non considérés comme des recettes fiscales dans les *Statistiques des recettes publiques de l'OCDE*. Les trois premières catégories représentent uniquement des régimes obligatoires.

- Mécanismes par lesquels une administration vend les actifs d'un établissement en faillite en vue de financer l'indemnisation des déposants. L'Australie et le Royaume-Uni gèrent de tels mécanismes qui sont décrits en détails à l'Annexe 2.A.
- Mécanismes traditionnels de moindre envergure destinés à garantir les dépôts de détail, dans lesquels le montant des contributions est aligné sur le coût de la garantie.
- Un organisme non étatique bénéficie du soutien des institutions collectrices de dépôts ou un fonds de garantie est administré en dehors du secteur public.
- Mécanismes volontaires.

2. Principes généraux régissant la classification des paiements en tant que recettes fiscales ou non fiscales

Selon le paragraphe 1 du *Guide d'interprétation des Statistiques des recettes publiques de l'OCDE* (voir page 346 du présent rapport), les recettes fiscales désignent les **versements obligatoires effectués sans contrepartie au profit des administrations publiques**. Cette définition conduit à examiner quatre questions importantes afin de déterminer si les différents types de prélèvements sur les banques, de redevances de stabilité et de garanties des dépôts doivent être classés en tant que recettes fiscales :

Sont-ils payés au profit des administrations publiques ?

Les impôts désignent des versements effectués au profit des administrations publiques. Les paiements à des organismes qui ne dépendent pas du secteur public ne sont généralement pas classés parmi les recettes publiques.

Sont-ils obligatoires ?

Les recettes sont considérées comme non fiscales si leur paiement est volontaire.

Sont-ils sans contrepartie ?

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.

Quel est le lien entre l'importance du paiement et les risques concernés ?

Un impôt est normalement considéré comme une contribution obligatoire sans fourniture directe d'une prestation, tandis qu'une redevance est habituellement versée en contrepartie d'un service spécifique. Toutefois, la distinction entre impôts et redevances pour services rendus est parfois floue. Cet aspect est reconnu au début du paragraphe 9 du Guide d'interprétation de l'OCDE (voir page 347 du présent rapport). En effet, dans les cas où une redevance est perçue en lien avec un service, le lien entre la redevance 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.

3. Raisons justifiant de considérer les nouveaux prélèvements sur les banques et les redevances de stabilité en tant que recettes fiscales

Les nouveaux prélèvements sur les banques et les redevances de stabilité sont classés en tant que recettes fiscales pour les raisons suivantes :

- Les paiements sont effectués au profit des administrations publiques. Que les fonds recouvrés soient directement affectés au budget général ou consolidé des administrations publiques ou alimentent un autre fonds, l'État peut en faire l'usage qu'il souhaite, de la même façon que les autres recettes fiscales. Même si l'État souscrit un engagement conditionnel, l'importance et la date de toute obligation future de paiement sont totalement incertaines. Les montants dus peuvent être beaucoup plus élevés ou plus faibles que les recettes cumulées générées par le prélèvement en question, même s'il existe un fonds hypothéqué (au moins en théorie).
- Le niveau des paiements à la charge des institutions financières est déterminé par l'État et ne fait pas l'objet d'une négociation entre deux parties (à partir d'une évaluation des risques, le cas échéant). Cela pose la question de savoir dans quelle mesure le niveau des redevances est lié à la valeur du service de garantie fourni.
- Si la participation au mécanisme est obligatoire, une institution en particulier n'a pas d'autre choix que de payer la redevance.
- Le « service » rendu n'est pas toujours défini de façon aussi étroite et peut s'adresser à une palette plus large de bénéficiaires (peut-être même à l'ensemble de l'économie) que les mécanismes traditionnels de moindre envergure destinés à garantir les dépôts de détail qui existent dans certains pays. Les fonds constitués à partir des prélèvements peuvent être déployés de manière souple afin d'empêcher l'insolvabilité d'institutions financières ou de financer une résolution en cas d'insolvabilité, pour les déposants comme pour l'institution.

4. Les mécanismes traditionnels de moindre envergure destinés à garantir les dépôts de détail

Un argument connexe plaidant en faveur de la classification en tant que redevance pour service rendu tient au fait que les paiements des institutions financières représentent une forme de prime d'assurance, l'État jouant le rôle de garant. Le Système de comptabilité

nationale de 2008, publié conjointement en août 2009 par cinq organisations internationales – Nations Unies, Fonds monétaire international, Union européenne, OCDE et Banque mondiale - présente les différents types de garanties qui peuvent figurer dans les comptes. Trois catégories de garanties sont identifiées (voir les paragraphes 17.209-17.212). Les deuxième et troisième, à savoir les « garanties standard » examinées au paragraphe 17.211 et les « garanties ponctuelles » mentionnées au paragraphe 17.212, s'apparentent de par leurs caractéristiques à des paiements au titre d'une garantie des dépôts (mais pas nécessairement les nouveaux prélèvements sur les banques). Dans le premier cas, les opérations sont comparées à celles de l'assurance-dommages. Dans le second, le texte précise que, si une redevance est facturée, elle est enregistrée en rémunération d'un service au moment du paiement.

5. Approches de la classification adoptées dans les pays membres de l'OCDE

Les paragraphes suivants résument succinctement les pratiques actuelles de déclaration adoptées dans les comptes nationaux des pays membres de l'OCDE :

Prélèvements sur les banques et redevances de stabilité

La grande majorité des pays de l'OCDE qui appliquent de nouveaux prélèvements sur les banques et des redevances de stabilité les classent en tant que recettes fiscales dans leurs comptes nationaux.

Mécanismes par lesquels une administration réalise les actifs d'un établissement en faillite en vue de financer l'indemnisation des déposants

Au Royaume-Uni, la réalisation d'actifs est considérée comme un impôt sur le capital dans les comptes nationaux, mais pas dans la comptabilité financière du secteur public où elle est assimilée à un « transfert de capital » qui compense les indemnités versées aux déposants. Les transferts sont également exclus de la déclaration au titre des *Statistiques des recettes publiques de l'OCDE*. En Australie, la créance prioritaire sur les actifs est considérée comme une recette non fiscale, mais tout prélèvement général additionnel destiné à combler le déficit est traité comme un impôt.

Mécanismes traditionnels de moindre envergure destinés à garantir les dépôts de détail dans lesquels le montant des contributions est aligné sur le coût de la garantie

La grande majorité des pays de l'OCDE qui gèrent des mécanismes traditionnels destinés à garantir les dépôts de détail, comme l'Allemagne, l'Australie, la Belgique et les États-Unis, classent ces paiements en tant que rémunération d'un service rendu. Le Canada fait exception, puisqu'il les classe en tant que recettes fiscales.

6. Classification provisoire adoptée dans les éditions 2012 et 2013 des Statistiques des recettes publiques de l'OCDE

La question est actuellement examinée dans deux autres forums statistiques (voir ci-dessous). Le Secrétariat de l'OCDE participe aux discussions, mais aucun de ces deux forums n'a pour l'heure arrêté de conclusion :

- Le Groupe consultatif d'experts de la comptabilité nationale.
- Dans le contexte de la mise à jour du Manuel de statistiques de finances publiques du FMI.

Étant donné que certains pays de l'OCDE ont déjà reçu, en 2011, des recettes issues des prélèvements sur les banques et des redevances de stabilité récemment mis en place, le Groupe de travail de l'OCDE sur l'analyse des politiques et les statistiques fiscales a adopté l'approche provisoire suivante pour la déclaration des recettes provenant des prélèvements sur les banques et des redevances de stabilité pour les éditions 2012 et 2013 des *Statistiques des recettes publiques de l'OCDE*. Ces indications sont provisoires et seront réexaminées lorsque les autres forums statistiques auront rendu leurs conclusions.

- 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 traités 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.

ANNEXE 1.A

Prélèvements sur les banques et redevances de stabilité

1. Australie

Une taxe de supervision est en vigueur depuis 1998.

L'Autorité australienne de réglementation prudentielle (APRA) collecte les taxes auprès du secteur financier afin de couvrir ses coûts d'exploitation et d'autres dépenses spécifiques subies par certains organismes et ministères du Commonwealth d'Australie. La taxe est assise sur la valeur d'actif des entités réglementées par l'APRA dans les secteurs de la banque, de l'assurance générale, de l'assurance-vie et de l'assurance-retraite.

Les taxes de supervision de l'APRA se composent de deux volets : un volet basé sur le coût de la supervision (volet limité) et l'autre basé sur l'impact sur le système financier (volet illimité). Le taux de la taxe varie d'un segment à l'autre du secteur financier. Pour les institutions autorisées collectrices de dépôts, le taux du volet limité correspond à 0.00414 % des actifs détenus par l'entité, avec un minimum de 490 AUD et un maximum de 2.1 millions AUD. Le volet illimité de la taxe correspond à 0.000566 % des actifs détenus par l'entité.

Pour certains acteurs du système financier (institutions spécialisées dans les cartes de crédit, fournisseurs de moyens de paiement prépayés et institutions étrangères autorisées de collecte de dépôts, par exemple), le taux du volet limité de la taxe est réduit. S'agissant des institutions étrangères collectrices de dépôts, ce taux minoré traduit le fait que leur supervision exige moins d'efforts que pour les institutions nationales collectrices de dépôts.

2. Autriche

Une redevance de stabilité a été introduite le 1^{er} janvier 2011. Elle est acquittée par toutes les entités classées en tant que banques selon la Loi bancaire autrichienne.

Cette redevance est calculée sous forme de pourcentage du total du bilan de la banque, après déduction des dépôts garantis, des fonds propres et des transactions fiduciaires. Le volume d'échanges d'instruments dérivés fait l'objet d'une taxe supplémentaire. Le volume d'échanges et le total du bilan en 2010 servent de base de calcul des taxes payées en 2011 et 2013. À partir de 2014, le bilan de l'année précédente sera utilisé. Ces recettes seront imputées au budget général et ne seront pas affectées à une fin particulière ou employées pour financer des fonds spéciaux.

La redevance de stabilité est progressive, avec une exonération pour la première tranche allant jusqu'à 1 000 millions EUR, un taux de 0.055 % pour la tranche jusqu'à 20 000 millions EUR et de 0.085 % sur le montant excédant ce niveau. La taxe supplémentaire

sur le volume d'échanges d'instruments dérivés représente 0.013 % du volume d'échanges de la banque.

Entre 2012 et 2017, le montant de la taxe calculée selon les règles ci-dessus a augmenté de 25 %. Ces recettes sont affectées au financement de mesures visant à garantir la stabilité des marchés de capitaux.

3. Belgique

A. Une taxe sur les souscriptions a été mise en place le 1^{er} juillet 1993 ; son nom officiel est la taxe annuelle sur les organismes de placement collectif, sur les établissements de crédit et sur les sociétés d'assurance

Les bases imposables sont les suivantes :

- Le total des montants nets des fonds d'investissement placés en Belgique.
- Une quotité du montant total des dépôts d'épargne (établissements de crédit) (montant des dépôts des épargnants dont les revenus mobiliers sont exonérés d'impôt sur les revenus).
- Les provisions mathématiques et techniques afférentes aux contrats d'assurance-vie et aux opérations d'assurance liées à un fonds d'investissement (sociétés d'assurance).
- Une quotité du capital social d'établissements de crédit et d'entreprises d'assurance ayant adopté la forme d'une société coopérative agréée par le Conseil national de la coopération.

Le taux de cette taxe était de 0.08 % en 2012, avant d'être porté à 0.0965 % en 2013 et ramené à 0.0925 % en 2014. Les dépôts des investisseurs professionnels et institutionnels détenus par des fonds d'investissement belges sont taxés à 0.01 %.

B. Une contribution de stabilité financière a été introduite en janvier 2012

- Cette contribution s'applique à tous les établissements de crédit. Son montant correspond au total du passif diminué des fonds propres et des dépôts bénéficiant de la garantie du Fonds spécial de protection le 31 décembre de l'année précédente. Son taux est de 0.035 %.

C. Une taxe annuelle sur les dépôts d'épargne des établissements de crédit a été officiellement mise en place en juillet 2012, avec effet rétroactif à partir de janvier 2012

Calcul de la base d'imposition :

1. Le point de départ est l'encours des dépôts éligibles (DE)* au premier janvier.
2. Le montant des intérêts (I) attribués l'année précédente est déduit.
3. Le ratio des intérêts éligibles rapportés au montant des intérêts attribués (IE/I) est calculé. $Base\ d'imposition = (DE - I) * IE/I$.

Le taux de référence est de 0.05 %, mais le taux effectif varie de 0.03 % à 0.12 % en fonction d'un ratio mesurant les prêts octroyés à l'économie réelle dans l'Union européenne. Plus les prêts octroyés à l'économie réelle (par opposition à d'autres établissements financiers) sont élevés, plus le taux est bas.

* Le dépôt d'épargne dont le revenu d'intérêt est exonéré d'impôt pour les personnes physiques (à concurrence d'un revenu d'intérêt de 1 830 par personne en 2012).

4. Finlande

Une taxe bancaire temporaire a été introduite en 2013 et s'appliquera jusqu'à fin 2015 au taux de 0.125 %. La base d'imposition correspond au total des actifs des banques de dépôt corrigés des risques.

5. France

Une taxe bancaire a été instaurée avec effet le 1^{er} janvier 2011.

Il s'agit d'une « taxe de risque systémique » spécifique aux établissements bancaires soumis à des exigences minimales en fonds propres supérieures à 500 millions EUR. Elle est calculée sur le total des actifs des banques pondérés en fonction des risques, utilisés pour déterminer les exigences de fonds propres des banques.

Les établissements stables de banques étrangères qui résident dans un pays de l'Espace économique européen en sont exemptés.

En 2013, le taux est passé de 0.25 % à 0.5 %. Le taux initial de 0.25 % a été majoré d'une contribution supplémentaire de 0.25 % à partir de janvier 2012 jusqu'à la fin de cette année.

6. Allemagne

Une taxe sur les banques a été introduite en janvier 2011.

Elle est due par tous les établissements de crédit qui, en vertu de la Loi bancaire allemande, sont agréés pour mener des activités bancaires, et est fonction de la taille de l'établissement et du degré de risque de ses activités. Le principal volet de cette taxe est basé sur les passifs de la banque, avec certaines exemptions. Un volet secondaire s'applique à la valeur nominale des instruments dérivés détenus par un établissement (de bilan et hors bilan).

Les principales exceptions sont les fonds propres, les prêts subventionnés, le capital avec droit de jouissance dont la durée de conservation dépasse 2 ans, les fonds de garantie des risques bancaires généraux et les dépôts non bancaires (engagements vis-à-vis de clients). Les prêts subventionnés (« Förderkreditgeschäft ») sont sortis du champ d'application de la taxe en 2012.

Les taux du volet principal de la taxe sont progressifs :

- La première tranche de 300 millions EUR est exonérée.
- 0.02 % jusqu'à 10 milliards EUR.
- 0.03 % pour les montants compris entre 10 et 100 milliards EUR.
- 0.04 % pour les montants compris entre 100 et 200 milliards EUR.
- 0.05 % pour les montants compris entre 200 à 300 milliards EUR.
- 0.06 % pour les montants dépassant 300 milliards EUR.
- Le volet complémentaire taxe à 0.0003 % le montant nominal des instruments dérivés.
- La taxe bancaire est plafonnée à 20 % des bénéfices annuels (ajustés en fonction de certains autres paramètres) ou à 50 % des bénéfices annuels moyens (ajustés en fonction de certains autres paramètres) des trois dernières années. Le montant le plus faible des deux est retenu comme maximum imposable, mais les banques doivent acquitter au moins 5 % de la contribution annuelle calculée (taxe bancaire minimale).

7. Grèce

La taxe sur les banques date de 1975.

La base de la taxe est la valeur des prêts consentis et les taux annuels sont de 0.6 % pour les prêts aux entreprises et à la consommation et de 0.12 % pour les prêts immobiliers.

8. Hongrie

Depuis septembre 2010, les établissements financiers en Hongrie doivent payer une surtaxe. Les règles de calcul de cette taxe varient en fonction des activités menées par l'établissement.

Les banques et établissements de crédit acquittent la surtaxe sur la base du total corrigé du bilan (déduction faite des prêts interbancaires et des créances de prêts, etc.), et le taux applicable de la taxe en 2012 était de 0.15 % à concurrence de 50 milliards HUF et de 0.53 % au-delà de ce niveau. Les banques peuvent réduire le montant de leur taxe par les moyens suivants :

- Déduire 30 % de leurs pertes induites par le mécanisme de conversion pour les prêts en monnaie étrangère.
- Radier 30 % des pertes générées par le remboursement anticipé de prêts en monnaie étrangère sur la base du taux de change HUF fixe.
- Les banques qui ont accru leur portefeuille de crédit aux PME au 30 septembre 2012 pouvaient déduire la valeur en HUF de l'augmentation de leur portefeuille de la base de la taxe en 2012.

Pour les sociétés d'assurance, la taxe est calculée en fonction du montant des primes d'assurance encaissées. En 2012, le taux était de 1.5 % à concurrence de 1 milliard HUF, 3 % entre 1 milliard et 8 milliards HUF et 6.4 % au-delà. Les sociétés d'assurance sont exonérées de la taxe en 2013.

La taxe s'applique aussi à d'autres établissements financiers qui peuvent être soumis à différents taux.

9. Islande

- Une taxe bancaire a été mise en place en janvier 2011.
- Elle est calculée sur la base du total des passifs en fin d'année des établissements de dépôt, et son taux est de 0.04%.

10. Corée

Une taxe bancaire a été instaurée en 2011.

Elle est perçue sur le montant total des emprunts en monnaie étrangère de la banque.

Son taux varie entre 2 et 20 points de base (un point de base représente 0.01 %). Le taux précis dépend de l'échéance des instruments d'emprunt et des risques potentiels qu'ils font peser sur le secteur financier. Un taux de 20 points de base s'applique aux engagements à court terme à échéance d'un an ou moins, tandis qu'un taux faible de 2 points de base s'applique aux engagements à long terme à échéance de plus de 5 ans.

11. Pays-Bas

Une taxe bancaire a été instaurée en octobre 2012.

Elle est assise sur le montant total des dettes dites non garanties des banques, à savoir le total des fonds propres et des passifs inscrits au bilan, moins :

- le montant des fonds propres de base ;
- les dépôts protégés par un mécanisme de garantie ;
- les passifs associés aux activités d'assurance de la banque.

Deux taux s'appliquent. En principe, les dettes non garanties à court terme sont taxées au taux de 0.044% et celles à long terme au taux de 0.022 %. Si un dirigeant (« *bestuurder* ») ou un contribuable perçoit une rémunération variable (partie d'une rémunération qui dépend de la réalisation d'objectifs ou de la survenue d'événements) supérieure à 100 % (en 2012 et 2013) ou 25 % (les années ultérieures) de sa rémunération fixe, les deux taux sont multipliés par un coefficient de 1.1 (pour atteindre respectivement 0.0484 % et 0.0242 %).

12. Portugal

Une taxe bancaire a été mise en place en 2011.

Le secteur bancaire est taxé sur deux assiettes :

- Assiette I : total des passifs (avec quelques exemptions) au taux de 0.05 %.
- Assiette II : montant notionnel des instruments financiers dérivés hors bilan, à l'exclusion des instruments dérivés de couverture et adossés, au taux de 0.00015 %.

Les exemptions retenues pour l'Assiette I sont les suivantes :

- éléments comptabilisés dans les fonds propres ;
- engagements au titre de régimes de retraite à prestations définies ;
- provisions ;
- engagements au titre de la réévaluation d'instruments financiers dérivés ;
- recettes liées à des revenus différés ;
- engagements au titre d'actifs non pris en compte dans des opérations de titrisation – la partie des dépôts bancaires effectivement couverts par le Fonds de garantie des dépôts.

13. République slovaque

Une taxe bancaire a été introduite en janvier 2012.

Cette taxe est perçue sur le total des passifs. Les dépôts garantis des particuliers en étaient exonérés jusqu'en septembre 2012.

En voici le barème :

- 0.4 % – taux général ;
- 0.2 % – si le total des taxes payées l'année précédente était supérieur à 500 millions EUR et inférieur ou égal à 750 millions EUR ;
- 0.1 % – si le total des taxes payées l'année précédente était supérieur à 750 millions EUR et inférieur à 1.45 % du total des actifs du secteur bancaire en République slovaque ;
- 0 % – 1) si le total des taxes payées l'année précédente était supérieur à 750 millions EUR ; et 2) supérieur ou égal à 1.45 % du total des actifs du secteur bancaire en République slovaque ;
- 0.05 % – si le critère 2) était rempli l'année –2 mais pas l'année –1.

14. Slovénie

Une taxe bancaire a été introduite en août 2011. Elle devrait être supprimée en janvier 2015.

La taxe est assise sur le total du bilan, qui correspond à la moyenne des soldes le dernier jour de chaque mois de l'année civile. Son taux est de 0.1 %.

Le taux peut être réduit de 0.1 % (de 0.167 % jusqu'au 31 décembre 2012) des soldes des prêts octroyés à des sociétés non financières et à des entreprises individuelles. La taxe n'est pas applicable si :

- Le solde des prêts accordés à des sociétés non financières et à des entreprises individuelles au cours de l'année civile pour laquelle la taxe est due dépasse d'au moins 5 % le solde de ces prêts l'année civile précédente.
- Le solde des prêts accordés à des sociétés non financières et à des entreprises individuelles représente moins de 20 % de leur bilan au 31 juillet 2011.

15. Suède

La « redevance de stabilité » suédoise a été mise en place en décembre 2009.

Elle est payée par les banques et autres établissements de crédit et est calculée sur la base du total des passifs de l'établissement, hors fonds propres et certaines créances de second rang, au taux de 0.036 %.

16. Royaume-Uni

Une taxe bancaire a été introduite le 1^{er} janvier 2011.

Sa base de calcul est la suivante :

- le bilan global (y compris les filiales étrangères) consolidé des groupes bancaires et des coopératives de crédit immobilier implantés au Royaume-Uni ;
- les bilans agrégés de groupes britanniques et des filiales britanniques, ainsi qu'une partie des bilans de banques étrangères opérant au Royaume-Uni par le biais d'établissement stables (succursales) qui sont membres de groupes bancaires étrangers ;
- les bilans de banques et de sous-groupes bancaires britanniques appartenant à des groupes non bancaires ; et
- les bilans de banques britanniques qui ne sont pas membres de groupes.

Certains montants sont exclus du « capital et des passifs imposables », notamment :

- fonds propres de base ;
- certains « dépôts protégés » (dépôts couverts par des mécanismes de garantie des déposants) ;
- passifs générés par certaines activités d'assurance au sein de groupes bancaires ;
- passifs représentant des comptes de clients distincts ; et
- mises en pension garanties contre le risque de dette souveraine.

Les engagements à échéance supérieure à un an à la date du bilan sont soumis à un demi taux. La première tranche de 20 milliards GBP est exonérée de la taxe sur les passifs des banques.

Le taux était de 0.05 % du 1^{er} janvier au 28 février 2011. Il a été porté à 0.088 % en 2012 et à 0.13 % en 2013.

ANNEXE 2.A

Mécanismes par lesquels une administration réalise les actifs d'un établissement en faillite en vue de financer l'indemnisation des déposants

1. Australie

Le système de garantie des dépôts (*Financial Claims Scheme*, FCS) est un mécanisme de protection financé par le budget fédéral qui couvre les dépôts détenus par des institutions collectrices autorisées de droit australien (ADI). Si une ADI devient insolvable, l'Autorité australienne de réglementation prudentielle (APRA, l'administrateur du FCS) rembourse les déposants, à concurrence de 250 000 USD par déposant et par ADI. Le FCS constitue une composante permanente du régime australien de protection des dépôts.

Aucune commission préalable n'est due en contrepartie de la protection du FCS. Si une ADI devient insolvable, l'APRA recouvre une créance prioritaire sur ses actifs en cours de liquidation au titre de ses coûts financiers et administratifs. Si les actifs sont insuffisants, l'APRA peut se tourner vers les ADI pour couvrir la différence. Le recours à la taxe est régi par une loi ; sa mise en œuvre nécessite l'adoption d'un règlement.

Les ADI n'ont pas encore été mises à contribution, mais si le mécanisme est activé, il est probable que les recettes seraient traitées comme suit :

- Une créance prioritaire sur les actifs de l'ADI en cours de liquidation serait considérée comme une recette non fiscale.
- Tout prélèvement destiné à combler un déficit serait traité comme un impôt.

2. Royaume-Uni

Au Royaume-Uni, un mécanisme de protection des dépôts est géré par le Système de compensation des clients des sociétés de services financiers (*Financial Services Compensation Scheme*, FSCS) qui dépend de l'administration centrale. Il rembourse les fonds des déposants à concurrence d'un certain plafond. Depuis la crise financière, l'État est intervenu pour couvrir les pertes au-delà de ce plafond, mais rien ne garantit qu'il le fasse de nouveau à l'avenir. En 2008, le gouvernement britannique est intervenu à plusieurs reprises dans le secteur financier via le FSCS en indemnisant les déposants pour les pertes subies à la suite de la défaillance de certaines institutions financières.

Le FSCS n'étant pas un fonds, il n'a pas accès à des ressources immédiatement disponibles en cas de défaillance d'une institution financière. Ses sources de revenu sont les suivantes :

- Une taxe annuelle sur les banques et sur les coopératives de crédit immobilier destinée à couvrir ses coûts d'exploitation (ainsi que les intérêts débiteurs).
- La réalisation d'actifs d'établissements en faillite – la protection du FSCS se déclenche lorsqu'un établissement financier est jugé défaillant. À court terme, l'indemnisation des déposants est financée par recours à l'emprunt, mais cet emprunt est remboursé lorsque les actifs des institutions en faillite sont vendus. Si le produit de la réalisation des actifs est insuffisant, le FSCS se tourne vers les autres banques et coopératives de crédit immobilier pour couvrir la différence.

Le traitement de ces opérations dans les comptes nationaux du Royaume-Uni est le suivant :

- La taxe qui couvre les coûts d'exploitation est enregistrée en tant qu'impôt courant sur la production à la charge des banques et des coopératives de crédit immobilier et est classée en tant qu'impôt dans les *Statistiques des recettes publiques*.
- La réalisation des actifs des institutions en faillite destinée à financer l'indemnisation des déposants est enregistrée en tant qu'impôt sur le capital. Dans les comptes nationaux, ce revenu est classé comme une recette fiscale et non comme une redevance, car le service en question est rendu aux déposants, et non aux institutions financières qui le financent.

Dans la comptabilité du secteur public, la classification de la réalisation d'actifs est différente de celle des comptes nationaux. Les impôts sur le capital y sont traditionnellement enregistrés dans les recettes courantes, car du point de vue de l'administration, les formes traditionnelles de prélèvements sur le capital (comme les droits de succession) génèrent un revenu régulier. Ce n'est pas le cas des recettes tirées de la vente d'actifs visant à indemniser des déposants, qui pour cette raison sont portées au compte de capital. Elles y sont enregistrées dans la rubrique « transferts de capital », par opposition aux recettes fiscales, car elles compensent les indemnisations versées aux déposants.

D'autres arguments s'opposent au classement de ces revenus en tant que recettes fiscales dans les comptes du secteur public britannique ou dans les *Statistiques des recettes publiques de l'OCDE* :

- Les opérations en question reflètent des situations dans lesquelles des droits sont transférés à l'administration afin de couvrir les indemnisations versées aux déposants d'institutions financières en faillite. Ce sont des opérations inhabituelles pour un certain nombre de raisons. L'une d'entre elles tient au fait que ces recettes venant compenser des paiements simultanés, elles n'ont pas d'impact net positif sur la dette publique. En outre, seules certaines institutions sont concernées.
- Les taxes ne procurent pas un bénéfice net aux pouvoirs publics, bien qu'ils puissent en théorie comptabiliser une perte. Les montants générés par la réalisation d'actifs qui sont enregistrés en tant que recettes fiscales dans les comptes nationaux ne seront pas supérieurs aux montants correspondants versés aux déposants à titre d'indemnisation. Il en va de même pour toute indemnisation complémentaire, au-delà du plafond couvert par le FSCS, qui est directement versée par l'État.

PART II

Tax levels and tax structures, 1965-2012

PARTIE II

Niveaux et structures des impôts, 1965-2012

PART II/ PARTIE II

A. Comparative tables, 1965-2011

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 2010. Figures referring to 1966-74, 1976-84, 1986-89, 1991-94, 1996-99 and 2001-06 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.

A. Tableaux comparatifs, 1965-2011

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 2010. Les chiffres de 1966-74, 1976-84, 1986-89, 1991-94, 1996-99 et 2001-06 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).

Treatment of capital transfers. Footnote 1 in Tables 1 to 34 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 34 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 percentage of gross domestic product at market prices, 2011**
 Tableau 1. **Total des recettes fiscales en pourcentage du produit intérieur brut aux prix du marché, 2011**

	Total Tax Revenue / Total des recettes fiscales	Excluding social security / Sécurité sociale non comprise
Australia / Australie	26.5	26.5
Austria / Autriche ¹	42.3	27.8
Belgium / Belgique	44.1	29.9
Canada	30.4	25.8
Chile / Chili	21.2	19.9
Czech Republic / République tchèque	34.9	19.5
Denmark / Danemark ¹	47.7	46.7
Estonia / Estonie	32.3	20.4
Finland / Finlande	43.7	31.1
France ¹	44.1	27.4
Germany / Allemagne ²	36.9	22.7
Greece / Grèce ¹	32.2	21.6
Hungary / Hongrie	37.1	24.1
Iceland / Islande	36.0	31.9
Ireland / Irlande	27.9	23.3
Israel / Israël	32.6	27.0
Italy / Italie	43.0	29.6
Japan / Japon	28.6	16.8
Korea / Corée	25.9	19.8
Luxembourg	37.0	26.0
Mexico / Mexique	19.7	16.9
Netherlands / Pays-Bas	38.6	23.7
New Zealand / Nouvelle-Zélande	31.5	31.5
Norway / Norvège	42.5	33.0
Poland / Pologne	32.3	20.9
Portugal	33.0	23.7
Slovak Republic / République slovaque	28.7	16.5
Slovenia / Slovénie	37.1	22.1
Spain / Espagne ¹	32.2	20.1
Sweden / Suède	44.2	34.1
Switzerland / Suisse	28.6	21.6
Turkey / Turquie	27.8	20.1
United Kingdom / Royaume-Uni	35.7	29.1
United States / États-Unis	24.0	18.5
<i>Unweighted average / Moyenne non pondérée</i>		
OECD-Total / OCDE-Total	34.1	25.0

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.

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


StatLink  <http://dx.doi.org/10.1787/888932945585>

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

	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
Australia / Australie	20.7	19.9	20.4	20.4	20.7	21.1	21.9	21.4	22.5	24.6
Austria / Autriche ¹	33.9	34.6	34.5	34.5	35.0	33.9	34.6	35.0	35.2	36.2
Belgium / Belgique	31.1	33.3	33.9	34.8	34.9	33.8	35.0	34.8	36.0	36.9
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 ¹	30.0	30.8	31.3	34.1	33.8	38.4	41.4	40.9	40.3	42.1
Estonia / Estonie	..	..	..	..	..	..	..	..	..	..
Finland / Finlande	30.4	31.6	32.4	32.8	31.4	31.6	33.2	33.6	34.5	33.7
France ¹	34.2	33.9	34.3	34.4	35.0	34.2	33.6	34.0	34.0	34.1
Germany / Allemagne ²	31.6	32.2	32.2	32.2	33.9	31.5	32.0	33.5	35.0	34.9
Greece / Grèce ¹	18.0	19.3	20.2	20.9	20.6	20.2	20.0	19.8	18.3	19.1
Hungary / Hongrie	..	..	..	..	..	..	..	..	..	..
Iceland / Islande	26.2	..	..	..	..	27.4	..	..	..	..
Ireland / Irlande	24.9	26.9	27.5	27.9	28.6	28.1	29.1	27.9	28.1	28.5
Israel / Israël	..	..	..	..	..	..	..	..	..	..
Italy / Italie	25.5	25.3	26.2	27.0	26.4	25.7	26.3	26.3	23.9	25.1
Japan / Japon	17.8	17.2	17.7	17.9	18.3	19.2	19.5	20.1	21.8	22.3
Korea / Corée	..	..	..	..	..	..	..	12.5	12.0	13.2
Luxembourg	27.7	27.4	28.1	27.2	27.3	23.5	25.7	26.2	26.6	27.5
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	32.8	34.2	35.2	35.9	34.7	35.6	37.1	38.2	39.3	39.7
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	15.9	16.3	17.0	17.0	17.7	17.8	17.6	17.4	17.0	17.4
Slovak Republic / République slovaque	..	..	..	..	..	..	..	..	..	..
Slovenia / Slovénie	..	..	..	..	..	..	..	..	..	..
Spain / Espagne ¹	14.7	13.6	16.9	16.1	16.4	15.9	16.2	17.1	17.7	17.1
Sweden / Suède	33.3	34.0	34.9	36.9	37.9	37.8	38.6	39.9	39.1	40.3
Switzerland / Suisse	17.5	18.1	18.1	18.9	19.9	19.2	18.9	19.3	21.3	22.1
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	30.4	31.2	33.1	34.3	36.0	36.7	34.8	33.1	31.2	34.2
United States / États-Unis	24.7	25.0	26.1	25.5	27.9	25.7	23.9	24.4	24.4	25.2
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	25.4	26.0	26.9	27.2	27.7	27.4	27.9	27.6	27.7	28.6

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

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Australia / Australie	25.4	25.6	25.4	24.5	25.1	26.2	26.4	26.8	26.1	27.7
Austria / Autriche ¹	36.7	36.6	36.9	39.1	38.5	39.0	40.1	38.8	38.5	40.2
Belgium / Belgique	39.4	39.6	41.6	42.2	42.9	41.2	41.5	42.7	43.4	44.2
Canada	31.4	31.0	30.1	29.8	29.6	30.4	32.7	32.5	31.9	32.0
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	..	..	..	..	..	..	..
Denmark / Danemark ¹	38.4	39.4	39.8	41.0	42.1	43.0	42.8	41.6	43.6	44.7
Estonia / Estonie	..	..	..	..	..	..	..	..	..	..
Finland / Finlande	36.6	40.1	40.3	36.9	35.6	35.8	37.8	36.9	36.6	38.1
France ¹	35.5	37.3	37.3	37.3	38.8	40.2	40.3	41.1	41.6	42.6
Germany / Allemagne ²	34.3	35.3	36.7	36.7	36.4	36.4	35.9	35.5	35.6	35.7
Greece / Grèce ¹	19.6	21.3	21.6	21.6	22.4	21.8	21.9	24.7	25.2	25.7
Hungary / Hongrie	..	..	..	..	..	..	..	..	..	..
Iceland / Islande	30.0	..	..	..	..	29.6	30.7	31.0	28.3	29.6
Ireland / Irlande	28.4	31.5	30.0	28.4	28.1	30.7	31.7	33.1	34.5	35.3
Israel / Israël	..	..	..	..	..	..	..	..	..	..
Italy / Italie	25.4	26.3	26.8	27.0	26.1	29.7	30.9	33.0	35.0	34.1
Japan / Japon	20.4	21.2	21.7	23.4	23.8	24.8	25.4	25.9	26.3	26.5
Korea / Corée	14.9	16.2	16.2	16.6	17.0	17.1	16.8	17.0	17.4	16.4
Luxembourg	32.8	32.9	36.5	37.2	34.8	35.7	36.6	37.9	39.9	38.4
Mexico / Mexique	..	..	..	..	..	14.8	14.4	14.6	16.3	15.9
Netherlands / Pays-Bas	40.7	40.6	41.5	42.2	42.6	42.9	42.0	42.7	43.9	42.1
New Zealand / Nouvelle-Zélande	28.1	28.8	31.8	29.7	30.3	30.2	31.6	32.6	29.9	29.6
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	19.1	20.8	21.2	20.4	20.1	22.2	23.5	24.1	25.4	24.9
Slovak Republic / République slovaque	..	..	..	..	..	..	..	..	..	..
Slovenia / Slovénie	..	..	..	..	..	..	..	..	..	..
Spain / Espagne ¹	18.4	18.4	20.2	21.5	22.0	22.6	23.8	24.1	26.0	26.4
Sweden / Suède	41.3	45.3	47.5	47.8	46.6	46.4	47.7	46.7	47.4	47.0
Switzerland / Suisse	23.8	25.1	25.3	25.3	24.8	24.6	24.7	25.0	25.6	29.0
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	34.9	34.8	34.3	32.7	31.9	34.8	36.2	38.5	36.9	37.0
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>										
OECD-Total / OCDE-Total	29.2	30.2	30.9	30.8	30.7	30.8	31.5	31.9	32.1	32.3

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.

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


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

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Australia / Australie	27.8	28.6	28.6	28.3	28.0	28.0	26.6	26.1	26.5	27.4
Austria / Autriche ¹	40.9	40.8	40.4	40.4	39.4	39.7	40.2	41.7	42.1	41.9
Belgium / Belgique	44.3	44.0	44.6	43.3	41.5	41.9	42.1	41.7	43.2	43.4
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	..	..	..	..	..	..	..	..	38.2	36.9
Denmark / Danemark ¹	46.1	48.2	48.9	49.4	48.3	46.5	45.9	46.3	47.7	48.7
Estonia / Estonie	..	..	..	..	..	..	..	..	..	..
Finland / Finlande	39.8	41.0	39.4	42.7	42.3	43.7	45.4	44.9	44.4	46.7
France ¹	42.8	42.4	43.0	42.2	41.9	42.0	42.3	42.0	43.2	43.3
Germany / Allemagne ²	36.1	35.8	36.3	36.0	36.2	34.8	36.0	36.9	36.9	37.1
Greece / Grèce ¹	25.8	27.0	27.5	24.8	24.1	26.4	26.5	27.4	27.9	28.1
Hungary / Hongrie	..	..	..	..	..	..	45.5	45.2	46.1	43.5
Iceland / Islande	28.2	28.4	28.7	31.3	31.4	30.9	31.3	32.1	31.1	30.6
Ireland / Irlande	34.2	35.0	35.2	36.3	33.1	32.7	33.3	33.6	33.6	34.7
Israel / Israël	..	..	..	..	..	..	..	..	..	..
Italy / Italie	33.6	35.2	35.3	35.8	36.8	37.6	38.1	40.4	42.0	40.0
Japan / Japon	26.7	27.7	28.6	29.0	29.3	28.5	28.2	26.7	26.8	25.8
Korea / Corée	16.1	15.6	16.0	16.0	16.8	19.5	19.1	19.1	19.5	19.8
Luxembourg	39.5	37.4	37.6	36.3	35.4	35.7	33.4	34.1	36.5	36.8
Mexico / Mexique	15.5	14.8	15.7	15.1	15.7	15.8	15.7	16.1	16.1	15.7
Netherlands / Pays-Bas	42.4	43.1	45.5	45.5	42.9	42.9	45.1	44.8	45.0	43.0
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	..	..	..	..	..	..	34.0	34.9	38.8	36.9
Portugal	24.5	25.8	24.3	26.0	26.6	26.8	27.9	29.9	28.4	29.2
Slovak Republic / République slovaque	..	..	..	..	..	..	..	..	..	..
Slovenia / Slovénie	..	..	..	..	..	..	..	..	..	..
Spain / Espagne ¹	27.6	29.0	30.8	30.9	32.7	32.5	32.8	33.8	32.8	32.9
Sweden / Suède	47.4	49.6	52.1	51.4	51.9	52.3	49.8	47.3	46.1	46.3
Switzerland / Suisse	25.2	26.2	25.9	26.2	25.5	24.9	24.8	25.3	25.8	26.3
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	37.0	37.4	36.1	36.2	35.6	35.3	34.0	33.1	32.0	32.6
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>										
OECD-Total / OCDE-Total	32.4	33.0	33.5	33.5	33.3	32.9	33.4	33.6	34.1	34.0

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StatLink  <http://dx.doi.org/10.1787/888932945604>

Table 2. **Total tax revenue as percentage of GDP, 1995-2004** (cont.)
 Tableau 2. **Total des recettes fiscales en pourcentage 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	30.0	30.3
Austria / Autriche ¹	41.4	42.8	44.2	44.1	43.8	43.0	44.9	43.6	43.5	43.0
Belgium / Belgique	43.5	43.9	44.4	45.0	45.0	44.7	44.6	44.7	44.3	44.4
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	35.9	34.4	34.9	33.8	34.7	34.0	34.1	34.9	35.8	36.3
Denmark / Danemark ¹	48.8	49.2	49.0	49.3	50.1	49.4	48.5	47.9	48.0	49.0
Estonia / Estonie	36.3	34.3	34.3	34.0	32.5	31.0	30.2	31.0	30.8	30.6
Finland / Finlande	45.7	47.1	46.4	46.3	45.9	47.2	44.8	44.7	44.1	43.5
France ¹	42.9	44.2	44.5	44.3	45.2	44.4	44.1	43.5	43.3	43.6
Germany / Allemagne ²	37.2	36.5	36.2	36.5	37.3	37.5	36.3	35.6	35.8	35.0
Greece / Grèce ¹	29.1	36.2	30.6	32.3	33.2	34.3	33.2	33.9	32.3	31.5
Hungary / Hongrie	41.5	40.0	38.4	38.1	38.9	39.3	38.4	38.0	37.9	37.7
Iceland / Islande	31.2	32.3	32.2	34.5	36.9	37.2	35.4	35.3	36.7	37.9
Ireland / Irlande	32.1	32.4	31.7	31.3	31.3	30.9	28.8	27.7	28.1	29.6
Israel / Israël	36.6	36.1	37.2	36.0	36.0	37.0	37.0	36.3	35.5	35.5
Italy / Italie	39.9	41.6	43.1	41.4	42.3	42.0	41.7	41.1	41.5	40.8
Japan / Japon	26.4	26.4	26.8	26.4	25.9	26.6	26.8	25.8	25.3	26.1
Korea / Corée	20.0	20.6	20.3	20.3	20.7	22.6	23.0	23.2	24.0	23.3
Luxembourg	37.1	37.6	39.3	39.4	38.3	39.1	39.8	39.3	38.1	37.3
Mexico / Mexique	15.2	15.3	15.9	15.1	15.8	16.9	17.1	16.5	17.4	17.1
Netherlands / Pays-Bas	41.5	40.9	40.9	39.0	40.1	39.6	38.1	37.4	36.9	37.2
New Zealand / Nouvelle-Zélande	35.9	34.1	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	36.2	37.4	36.6	35.6	35.1	32.8	32.6	33.1	32.6	31.7
Portugal	29.3	29.9	29.9	30.0	30.8	30.9	30.7	31.2	31.5	30.3
Slovak Republic / République slovaque	40.3	39.4	37.3	36.7	35.4	34.1	33.1	33.2	33.1	31.7
Slovenia / Slovénie	39.0	37.8	36.7	37.6	37.9	37.3	37.5	37.8	38.0	38.1
Spain / Espagne ¹	32.1	31.9	32.9	33.2	34.1	34.3	33.9	34.4	34.0	34.9
Sweden / Suède	47.5	49.4	50.5	50.7	51.1	51.4	49.4	47.5	47.8	48.1
Switzerland / Suisse	26.9	27.4	26.8	27.8	28.0	29.3	28.5	28.9	28.2	27.8
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	33.6	33.6	34.0	35.3	35.7	36.4	36.2	34.8	34.4	34.9
United States / États-Unis	26.7	27.1	27.6	28.0	28.0	28.4	27.4	25.1	24.5	24.7
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	34.4	34.8	34.8	34.8	35.1	35.2	34.7	34.4	34.3	34.3

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StatLink  <http://dx.doi.org/10.1787/888932945604>

Table 2. **Total tax revenue as percentage of GDP, 2005-2011 (cont.)**
 Tableau 2. **Total des recettes fiscales en pourcentage du PIB, 2005-2011 (suite)**

	2005	2006	2007	2008	2009	2010	2011
Australia / Australie	30.0	29.6	29.7	27.1	25.8	25.6	26.5
Austria / Autriche ¹	42.1	41.5	41.8	42.8	42.4	42.2	42.3
Belgium / Belgique	44.5	44.1	43.6	44.0	43.1	43.5	44.1
Canada	32.3	32.6	32.3	31.6	31.4	30.6	30.4
Chile / Chili	20.7	22.0	22.8	21.4	17.2	19.5	21.2
Czech Republic / République tchèque	36.1	35.6	35.9	35.0	33.8	33.9	34.9
Denmark / Danemark ¹	50.8	49.6	48.9	47.8	47.8	47.4	47.7
Estonia / Estonie	30.6	30.7	31.4	31.9	35.3	34.0	32.3
Finland / Finlande	43.9	43.8	43.0	42.9	42.8	42.5	43.7
France ¹	44.1	44.4	43.7	43.5	42.5	42.9	44.1
Germany / Allemagne ²	35.0	35.7	36.1	36.5	37.4	36.2	36.9
Greece / Grèce ¹	32.1	31.6	32.5	32.1	30.5	31.6	32.2
Hungary / Hongrie	37.3	37.3	40.3	40.1	39.9	38.0	37.1
Iceland / Islande	40.7	41.5	40.6	36.7	33.9	35.2	36.0
Ireland / Irlande	30.1	31.6	31.1	29.2	27.6	27.4	27.9
Israel / Israël	35.7	36.0	36.4	33.8	31.3	32.4	32.6
Italy / Italie	40.6	42.1	43.2	43.0	43.4	43.0	43.0
Japan / Japon	27.3	28.1	28.5	28.5	27.0	27.6	28.6
Korea / Corée	24.0	25.0	26.5	26.5	25.5	25.1	25.9
Luxembourg	37.6	35.9	35.6	37.3	39.0	37.3	37.0
Mexico / Mexique	18.1	18.2	17.7	20.9	17.4	18.9	19.7
Netherlands / Pays-Bas	38.4	39.1	38.7	39.2	38.2	38.9	38.6
New Zealand / Nouvelle-Zélande	36.4	35.7	34.5	33.6	31.1	31.1	31.5
Norway / Norvège	43.2	43.5	42.9	42.1	42.0	42.6	42.5
Poland / Pologne	33.0	34.0	34.8	34.2	31.7	31.7	32.3
Portugal	31.1	31.8	32.5	32.5	30.7	31.2	33.0
Slovak Republic / République slovaque	31.5	29.4	29.5	29.5	29.1	28.3	28.7
Slovenia / Slovénie	38.6	38.3	37.7	37.1	37.0	38.1	37.1
Spain / Espagne ¹	36.0	36.9	37.3	33.1	30.9	32.5	32.2
Sweden / Suède	48.9	48.3	47.4	46.4	46.6	45.4	44.2
Switzerland / Suisse	28.1	27.9	27.7	28.1	28.7	28.1	28.6
Turkey / Turquie	24.3	24.5	24.1	24.2	24.6	26.2	27.8
United Kingdom / Royaume-Uni	35.4	36.3	35.7	35.8	34.2	34.9	35.7
United States / États-Unis	26.0	26.8	26.9	25.4	23.3	23.8	24.0
<i>Unweighted average / Moyenne non pondérée</i>							
OECD-Total / OCDE-Total	34.8	35.0	35.0	34.5	33.6	33.8	34.1

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.

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	20.7	25.4	27.8	28.2	30.4	29.7	27.1	25.8	25.6	26.5
Austria / Autriche ¹	25.4	26.6	27.9	26.5	28.4	27.7	28.5	27.7	27.6	27.8
Belgium / Belgique	21.3	27.5	30.3	29.2	30.8	30.1	30.1	28.7	29.5	29.9
Canada	23.8	28.3	27.6	30.0	30.2	27.6	27.0	26.6	25.9	25.8
Chile / Chili	..	..	..	17.2	17.4	21.5	20.0	15.8	18.2	19.9
Czech Republic / République tchèque	..	..	..	21.0	18.9	20.2	19.5	18.9	18.8	19.5
Denmark / Danemark ¹	28.8	38.2	44.8	47.7	47.6	47.9	46.8	46.8	46.4	46.7
Estonia / Estonie	..	..	..	24.0	20.1	21.0	20.2	22.3	20.9	20.4
Finland / Finlande	28.3	29.1	31.1	31.6	35.3	31.1	30.9	30.1	29.9	31.1
France ¹	22.5	21.1	24.3	24.4	28.4	27.5	27.3	25.8	26.3	27.4
Germany / Allemagne ²	23.1	22.6	22.9	22.7	22.8	22.9	23.1	22.9	22.0	22.7
Greece / Grèce ¹	12.3	13.8	16.6	19.7	23.8	21.3	21.0	20.0	20.5	21.6
Hungary / Hongrie	..	..	..	26.7	27.8	27.2	27.1	27.4	26.1	24.1
Iceland / Islande	24.1	29.2	27.5	28.7	34.4	37.6	33.9	30.8	31.0	31.9
Ireland / Irlande	23.3	24.5	29.2	27.5	26.7	26.3	24.1	22.1	21.8	23.3
Israel / Israël	..	..	..	31.5	31.5	30.8	28.2	26.0	26.9	27.0
Italy / Italie	16.8	13.7	22.0	27.4	30.0	30.3	29.6	29.7	29.5	29.6
Japan / Japon	13.9	14.5	18.6	17.6	17.3	18.1	17.4	15.9	16.3	16.8
Korea / Corée	..	14.8	15.8	17.6	18.8	21.0	20.7	19.7	19.3	19.8
Luxembourg	18.8	23.1	29.1	27.3	29.1	25.8	26.7	27.3	26.5	26.0
Mexico / Mexique	..	..	13.7	12.7	14.1	15.0	18.2	14.5	16.0	16.9
Netherlands / Pays-Bas	22.7	25.1	23.7	24.1	24.2	25.3	24.7	24.4	24.8	23.7
New Zealand / Nouvelle-Zélande	23.6	28.1	30.6	35.9	32.9	34.5	33.6	31.1	31.1	31.5
Norway / Norvège	26.1	29.5	33.8	31.3	33.7	34.0	33.3	32.1	33.1	33.0
Poland / Pologne	..	..	..	25.2	19.8	22.8	22.9	20.4	20.6	20.9
Portugal	12.4	12.5	18.1	21.5	22.9	24.0	23.7	21.7	22.3	23.7
Slovak Republic / République slovaque	..	..	..	25.3	19.9	17.8	17.4	16.4	16.0	16.5
Slovenia / Slovénie	..	..	..	22.3	23.1	24.0	23.1	22.1	23.0	22.1
Spain / Espagne ¹	10.5	9.7	16.3	20.5	22.4	25.2	21.0	18.8	20.3	20.1
Sweden / Suède	29.2	33.2	35.6	34.4	37.9	35.0	34.9	35.2	34.1	34.1
Switzerland / Suisse	14.9	18.6	19.5	19.6	22.1	21.2	21.6	21.9	21.4	21.6
Turkey / Turquie	9.9	10.8	9.8	14.8	19.6	18.9	18.2	18.6	19.7	20.1
United Kingdom / Royaume-Uni	25.7	28.8	30.4	27.7	30.2	29.1	29.0	27.4	28.2	29.1
United States / États-Unis	21.4	19.6	18.4	20.1	21.8	20.6	19.1	17.0	17.6	18.5
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	20.8	22.7	24.8	25.3	26.3	26.3	25.6	24.5	24.6	25.0

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.

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 4. Total tax revenue as percentage of GDP – Three year moving average
 Tableau 4. Total des recettes fiscales en pourcentage du PIB – Moyenne mobile sur trois ans

	1966	1975	1985	1990	1995	2000	2002	2005	2007	2010
Australia / Australie	20.3	25.2	28.0	27.5	28.1	29.7	29.5	30.0	28.8	26.0
Austria / Autriche ¹	34.3	36.5	40.6	39.7	42.0	43.9	44.0	42.2	42.0	42.3
Belgium / Belgique	32.8	38.6	44.1	41.8	43.6	44.7	44.5	44.3	43.9	43.6
Canada	26.3	31.5	32.2	35.1	34.9	35.0	33.3	32.5	32.2	30.8
Chile / Chili	..	..	..	..	18.8	18.6	18.9	20.6	22.1	19.3
Czech Republic / République tchèque	..	..	..	..	35.7	34.3	34.9	36.0	35.5	34.2
Denmark / Danemark ¹	30.7	40.0	46.4	46.9	48.9	49.3	48.1	49.8	48.8	47.6
Estonia / Estonie	..	..	..	..	..	31.3	30.7	30.6	31.3	33.9
Finland / Finlande	31.5	36.8	39.6	43.8	46.5	46.0	44.5	43.7	43.2	43.0
France ¹	34.1	35.7	42.6	42.1	43.4	44.5	43.6	44.0	43.9	43.1
Germany / Allemagne ²	32.0	34.8	35.9	35.7	37.0	37.0	35.9	35.2	36.1	36.8
Greece / Grèce ¹	19.1	20.0	26.2	25.7	31.2	33.6	33.1	31.8	32.1	31.4
Hungary / Hongrie	..	..	..	..	41.7	38.9	38.1	37.4	39.3	38.3
Iceland / Islande	26.2	30.0	28.7	31.2	31.4	36.5	35.8	40.0	39.6	35.0
Ireland / Irlande	26.4	29.5	34.8	33.0	33.0	30.3	28.2	30.4	30.7	27.6
Israel / Israël	..	..	..	..	..	36.6	36.3	35.7	35.4	32.1
Italy / Italie	25.7	25.6	34.3	37.5	40.5	42.0	41.4	41.1	42.8	43.1
Japan / Japon	17.6	21.3	27.0	28.7	26.2	26.5	26.0	27.2	28.4	27.7
Korea / Corée	..	14.8	16.1	18.5	20.1	22.1	23.4	24.1	26.0	25.5
Luxembourg	27.7	31.1	38.4	34.8	37.1	39.1	39.1	36.9	36.3	37.8
Mexico / Mexique	..	..	15.4	15.7	15.4	16.6	17.0	17.8	18.9	18.7
Netherlands / Pays-Bas	34.0	40.4	42.5	43.6	41.8	39.3	37.5	38.2	39.0	38.6
New Zealand / Nouvelle-Zélande	24.8	28.9	30.5	36.1	35.3	32.6	33.1	35.5	34.6	31.3
Norway / Norvège	31.0	39.6	42.8	40.9	40.8	42.7	42.8	43.2	42.8	42.4
Poland / Pologne	..	..	..	..	36.8	33.5	32.7	32.9	34.3	31.9
Portugal	16.4	19.1	25.1	27.1	29.5	30.8	31.1	31.0	32.3	31.7
Slovak Republic / République slovaque	..	..	..	..	..	34.2	33.1	30.9	29.5	28.7
Slovenia / Slovénie	..	..	..	..	..	37.6	37.8	38.3	37.7	37.4
Spain / Espagne ¹	15.1	18.0	27.6	32.6	32.3	34.1	34.1	35.9	35.8	31.9
Sweden / Suède	34.1	42.3	48.0	51.3	47.7	50.6	48.2	48.4	47.4	45.4
Switzerland / Suisse	17.9	23.7	26.8	25.1	26.9	28.6	28.6	28.0	27.9	28.4
Turkey / Turquie	10.9	11.5	11.7	14.8	17.4	24.5	25.6	24.3	24.3	26.2
United Kingdom / Royaume-Uni	31.6	34.6	37.1	35.0	33.3	36.1	35.2	35.5	35.9	34.9
United States / États-Unis	25.2	24.6	24.4	26.0	26.8	27.9	25.7	25.9	26.4	23.7
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	26.1	29.4	32.6	33.5	34.1	35.0	34.5	34.7	34.8	33.8

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, 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 5. **Tax revenue of main headings as percentage of GDP, 2011**
 Tableau 5. **Recettes fiscales sous les principales rubriques en pourcentage du PIB, 2011**

	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	15.7	0.0	1.4	2.3	7.2	0.0	..
Austria / Autriche ¹	12.2	14.5	2.9	0.5	11.8	0.2	0.1
Belgium / Belgique	15.4	14.2	0.0	3.2	10.9	0.0	0.4
Canada	14.3	4.6	0.6	3.3	7.4	0.0	..
Chile / Chili	8.5	1.3	0.0	0.8	10.5	0.1	..
Czech Republic / République tchèque	7.1	15.4	0.0	0.5	11.7	0.0	0.2
Denmark / Danemark ¹	29.1	1.0	0.3	1.9	15.2	0.0	0.2
Estonia / Estonie	6.5	11.9	0.0	0.3	13.4	0.0	0.2
Finland / Finlande	15.5	12.6	0.0	1.1	14.3	0.0	0.1
France ¹	10.0	16.7	1.4	3.7	10.9	1.2	0.1
Germany / Allemagne ²	10.9	14.2	0.0	0.9	10.8	0.0	0.2
Greece / Grèce ¹	7.0	10.6	0.0	1.8	12.7	0.0	0.1
Hungary / Hongrie	6.1	12.9	0.7	1.1	15.9	0.2	0.1
Iceland / Islande	16.4	4.1	0.2	2.4	12.5	0.4	..
Ireland / Irlande	11.4	4.6	0.2	1.9	9.6	0.0	0.1
Israel / Israël	9.8	5.6	1.2	3.1	12.9	0.0	..
Italy / Italie	13.9	13.4	0.0	2.2	11.2	2.1	0.1
Japan / Japon	8.6	11.9	0.0	2.8	5.3	0.1	..
Korea / Corée	7.8	6.1	0.1	3.0	8.1	0.8	..
Luxembourg	13.3	11.0	0.0	2.6	10.0	0.0	0.0
Mexico / Mexique	5.4	2.9	0.3	0.3	10.7	0.2	..
Netherlands / Pays-Bas	10.3	14.8	0.0	1.3	11.6	0.2	0.4
New Zealand / Nouvelle-Zélande	16.9	0.0	0.0	2.1	12.5	0.0	..
Norway / Norvège	20.5	9.5	0.0	1.2	11.3	0.0	..
Poland / Pologne	6.5	11.4	0.3	1.2	12.7	0.1	0.1
Portugal	9.4	9.3	0.0	1.0	12.9	0.2	0.1
Slovak Republic / République slovaque	5.1	12.3	0.0	0.4	10.7	0.0	0.2
Slovenia / Slovénie	7.4	15.0	0.1	0.6	13.9	0.0	0.2
Spain / Espagne ¹	9.3	12.1	0.0	1.9	8.4	0.3	0.1
Sweden / Suède	15.5	10.1	4.4	1.0	12.9	0.1	0.2
Switzerland / Suisse	13.2	7.0	0.0	2.0	6.4	0.0	..
Turkey / Turquie	5.8	7.8	0.0	1.1	12.6	0.5	..
United Kingdom / Royaume-Uni	13.2	6.7	0.0	4.2	11.5	0.0	0.2
United States / États-Unis	11.2	5.5	0.0	3.0	4.4	0.0	..
<i>Unweighted average / Moyenne non pondérée</i>							
OECD-Total / OCDE-Total	11.4	9.1	0.4	1.8	11.0	0.2	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.

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/10.1787/888932945661>

Table 6. **Tax revenue of main headings as percentage of total taxation, 2011**
 Tableau 6. **Recettes fiscales sous les principales rubriques en pourcentage du total des recettes fiscales, 2011**

	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	59.1	0.0	5.2	8.6	27.1	0.0	..
Austria / Autriche ¹	28.9	34.4	6.9	1.2	27.8	0.5	0.3
Belgium / Belgique	34.9	32.2	0.0	7.3	24.7	0.0	0.8
Canada	47.1	15.3	2.1	10.9	24.5	0.1	..
Chile / Chili	40.1	6.3	0.0	4.0	49.3	0.3	..
Czech Republic / République tchèque	20.4	44.1	0.0	1.5	33.4	0.0	0.5
Denmark / Danemark ¹	60.9	2.1	0.5	4.1	32.0	0.0	0.4
Estonia / Estonie	20.0	37.0	0.0	1.0	41.5	0.0	0.6
Finland / Finlande	35.6	28.9	0.0	2.6	32.6	0.1	0.2
France ¹	22.7	37.9	3.1	8.5	24.8	2.8	0.2
Germany / Allemagne ²	29.5	38.5	0.0	2.4	29.1	0.0	0.5
Greece / Grèce ¹	21.7	33.0	0.0	5.5	39.4	0.0	0.3
Hungary / Hongrie	16.5	34.9	1.8	3.1	42.9	0.5	0.3
Iceland / Islande	45.5	11.4	0.5	6.7	34.7	1.1	..
Ireland / Irlande	41.0	16.6	0.7	6.8	34.3	0.0	0.5
Israel / Israël	30.0	17.2	3.8	9.5	39.6	0.0	..
Italy / Italie	32.2	31.2	0.0	5.2	26.1	4.9	0.3
Japan / Japon	30.2	41.4	0.0	9.7	18.4	0.3	..
Korea / Corée	30.3	23.5	0.3	11.4	31.4	3.1	..
Luxembourg	36.1	29.6	0.0	7.1	27.0	0.1	0.1
Mexico / Mexique	27.3	14.5	1.5	1.5	54.1	1.1	..
Netherlands / Pays-Bas	26.8	38.4	0.0	3.3	30.0	0.5	0.9
New Zealand / Nouvelle-Zélande	53.6	0.0	0.0	6.6	39.8	0.0	..
Norway / Norvège	48.3	22.3	0.0	2.9	26.5	0.0	..
Poland / Pologne	20.2	35.4	0.8	3.7	39.2	0.5	0.3
Portugal	28.4	28.2	0.0	3.2	39.2	0.7	0.3
Slovak Republic / République slovaque	17.9	42.7	0.0	1.4	37.2	0.0	0.8
Slovenia / Slovénie	19.9	40.4	0.2	1.6	37.4	0.0	0.5
Spain / Espagne ¹	29.0	37.5	0.0	6.0	26.2	0.8	0.5
Sweden / Suède	35.0	22.9	10.0	2.4	29.3	0.1	0.3
Switzerland / Suisse	46.1	24.5	0.0	7.1	22.3	0.0	..
Turkey / Turquie	21.0	27.9	0.0	4.1	45.2	1.8	..
United Kingdom / Royaume-Uni	36.8	18.7	0.0	11.6	32.3	0.0	0.5
United States / États-Unis	46.5	22.8	0.0	12.4	18.3	0.0	..
<i>Unweighted average / Moyenne non pondérée</i>							
OECD-Total / OCDE-Total	33.5	26.2	1.1	5.4	32.9	0.6	0.4

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/10.1787/888932945680>

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	10.5	14.2	15.2	15.6	17.6	17.7	16.0	14.4	14.6	15.7
Austria / Autriche ¹	8.6	9.6	10.8	10.9	12.2	12.5	13.2	11.9	11.9	12.2
Belgium / Belgique	8.6	15.6	17.9	16.6	17.2	15.6	15.8	14.6	15.0	15.4
Canada	9.7	14.8	14.1	16.2	17.5	15.8	15.5	14.9	14.3	14.3
Chile / Chili	..	..	..	4.6	4.4	10.4	8.0	5.4	7.5	8.5
Czech Republic / République tchèque	..	..	..	9.0	7.7	8.9	7.9	7.2	6.9	7.1
Denmark / Danemark ¹	14.0	22.7	26.6	30.1	29.8	29.3	28.9	29.2	29.0	29.1
Estonia / Estonie	..	..	..	10.9	7.7	7.4	7.9	7.5	6.8	6.5
Finland / Finlande	12.6	15.8	16.2	16.5	20.4	16.9	16.7	15.4	15.2	15.5
France ¹	5.4	5.6	6.8	7.0	11.1	10.4	10.5	8.8	9.4	10.0
Germany / Allemagne ²	10.7	11.8	12.6	11.3	11.3	11.3	11.5	10.8	10.3	10.9
Greece / Grèce ¹	1.6	2.6	4.5	6.5	9.4	7.6	7.5	7.5	7.0	7.0
Hungary / Hongrie	..	..	..	8.7	9.5	10.2	10.4	9.8	7.8	6.1
Iceland / Islande	5.6	6.8	6.4	10.6	14.8	18.4	17.8	16.0	15.6	16.4
Ireland / Irlande	6.4	8.5	11.8	12.5	13.1	12.2	11.0	10.1	10.0	11.4
Israel / Israël	..	..	..	12.8	14.7	13.3	11.2	9.4	9.5	9.8
Italy / Italie	4.6	5.5	12.4	14.1	13.9	14.6	14.8	14.2	14.1	13.9
Japan / Japon	7.8	9.1	12.2	10.1	9.3	10.4	9.6	8.0	8.3	8.6
Korea / Corée	..	3.6	4.2	6.0	6.5	8.4	8.2	7.3	7.1	7.8
Luxembourg	9.9	14.1	17.0	14.6	14.1	12.4	13.5	13.9	13.7	13.3
Mexico / Mexique	..	..	3.4	3.8	4.6	4.9	5.2	5.0	5.2	5.4
Netherlands / Pays-Bas	11.7	14.2	11.2	10.9	10.0	10.9	10.7	10.7	10.8	10.3
New Zealand / Nouvelle-Zélande	14.3	18.7	21.3	22.0	19.7	21.7	20.3	17.7	16.7	16.9
Norway / Norvège	12.9	13.5	16.9	14.4	19.2	20.5	21.2	19.2	20.1	20.5
Poland / Pologne	..	..	..	11.1	6.8	8.0	8.1	6.9	6.5	6.5
Portugal	3.9	3.3	6.3	7.7	9.2	9.1	9.3	8.6	8.4	9.4
Slovak Republic / République slovaque	..	..	..	10.3	7.0	5.8	6.2	5.2	5.0	5.1
Slovenia / Slovénie	..	..	..	6.5	6.9	8.8	8.4	7.7	7.6	7.4
Spain / Espagne ¹	3.6	4.1	6.8	9.4	9.8	12.5	10.2	9.2	9.2	9.3
Sweden / Suède	18.3	20.8	20.0	18.6	21.0	18.4	16.8	16.4	16.2	15.5
Switzerland / Suisse	7.2	11.3	11.6	11.7	13.0	12.8	13.3	13.5	12.9	13.2
Turkey / Turquie	3.1	5.0	4.3	4.8	7.1	5.7	5.8	5.9	5.6	5.8
United Kingdom / Royaume-Uni	11.3	15.6	14.3	12.4	14.2	14.1	14.3	13.2	13.1	13.2
United States / États-Unis	11.9	11.3	11.2	12.3	14.3	13.1	11.6	9.6	10.2	11.2
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	8.9	11.1	12.2	11.8	12.5	12.7	12.3	11.3	11.2	11.4

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	50.7	56.0	54.6	55.4	58.0	59.6	59.1	55.9	56.9	59.1
Austria / Autriche ¹	25.5	26.1	26.4	26.3	28.4	30.0	30.8	28.0	28.3	28.9
Belgium / Belgique	27.6	39.5	40.5	38.1	38.5	35.9	36.1	33.9	34.4	34.9
Canada	38.6	47.2	44.1	46.4	50.1	49.0	49.0	47.4	46.7	47.1
Chile / Chili	..	..	..	25.2	23.3	45.7	37.5	31.1	38.4	40.1
Czech Republic / République tchèque	..	..	..	25.0	22.8	24.8	22.7	21.2	20.2	20.4
Denmark / Danemark ¹	46.8	59.0	57.7	61.7	60.3	60.0	60.5	61.0	61.2	60.9
Estonia / Estonie	..	..	..	30.0	24.9	23.7	24.7	21.2	19.9	20.0
Finland / Finlande	41.4	43.3	40.8	36.1	43.1	39.3	39.0	35.9	35.7	35.6
France ¹	15.9	15.9	16.0	16.3	24.9	23.9	24.2	20.7	21.9	22.7
Germany / Allemagne ²	33.8	34.4	34.8	30.3	30.1	31.2	31.5	28.9	28.6	29.5
Greece / Grèce ¹	9.1	13.3	17.5	22.3	27.3	23.3	23.3	24.7	22.1	21.7
Hungary / Hongrie	..	..	..	21.0	24.3	25.2	26.0	24.5	20.4	16.5
Iceland / Islande	21.4	22.8	22.7	34.1	39.9	45.4	48.5	47.3	44.4	45.5
Ireland / Irlande	25.7	30.0	34.5	39.1	42.5	39.2	37.6	36.5	36.4	41.0
Israel / Israël	..	..	..	35.0	39.6	36.6	33.1	30.0	29.3	30.0
Italy / Italie	17.8	21.5	36.8	35.3	33.2	33.7	34.4	32.7	32.9	32.2
Japan / Japon	43.9	44.6	45.8	38.3	34.8	36.4	33.6	29.5	30.2	30.2
Korea / Corée	..	24.3	26.4	30.1	28.8	31.8	31.0	28.7	28.2	30.3
Luxembourg	35.9	43.1	43.2	39.3	36.1	34.8	36.1	35.5	36.7	36.1
Mexico / Mexique	..	..	22.2	24.9	27.3	27.7	24.8	28.6	27.8	27.3
Netherlands / Pays-Bas	35.8	34.8	26.4	26.3	25.3	28.2	27.2	28.1	27.8	26.8
New Zealand / Nouvelle-Zélande	60.5	66.5	69.4	61.3	60.0	62.9	60.4	56.8	53.7	53.6
Norway / Norvège	43.4	34.4	39.7	35.1	45.0	47.9	50.4	45.8	47.1	48.3
Poland / Pologne	..	..	..	30.6	20.9	23.0	23.5	21.8	20.4	20.2
Portugal	24.6	17.5	25.8	26.3	29.8	28.1	28.5	28.1	26.9	28.4
Slovak Republic / République slovaque	..	..	..	25.6	20.5	19.8	20.9	17.8	17.8	17.9
Slovenia / Slovénie	..	..	..	16.7	18.5	23.3	22.6	20.8	19.9	19.9
Spain / Espagne ¹	24.5	22.0	24.8	29.2	28.4	33.6	30.7	29.9	28.2	29.0
Sweden / Suède	54.9	50.5	42.2	39.3	40.9	38.8	36.2	35.3	35.6	35.0
Switzerland / Suisse	41.1	47.6	46.0	43.5	44.2	46.4	47.1	46.9	46.1	46.1
Turkey / Turquie	29.6	42.3	37.0	28.3	29.5	23.7	23.9	24.1	21.3	21.0
United Kingdom / Royaume-Uni	37.0	44.8	38.6	36.9	39.0	39.4	40.0	38.5	37.5	36.8
United States / États-Unis	48.1	46.0	45.4	46.0	50.5	48.8	45.7	41.0	43.0	46.5
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	34.7	37.1	36.9	34.0	35.0	35.9	35.3	33.5	33.1	33.5

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 percentage of GDP**
 Tableau 9. **Impôts sur le revenu des personnes physiques (1100) en pourcentage du PIB**

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	7.1	11.1	12.6	11.4	11.5	10.9	10.2	9.7	9.9	10.4
Austria / Autriche ¹	6.8	7.9	9.4	8.6	9.5	9.4	9.9	9.5	9.5	9.5
Belgium / Belgique	6.4	12.9	15.8	14.2	14.0	12.1	12.5	12.2	12.3	12.5
Canada	5.7	10.3	11.2	13.1	12.9	12.0	11.7	11.2	10.7	10.9
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	4.6	4.4	4.2	3.7	3.6	3.5	3.7
Denmark / Danemark ¹	12.7	21.4	23.4	26.2	25.6	25.3	25.1	26.3	24.2	24.2
Estonia / Estonie	..	..	..	8.4	6.8	5.8	6.2	5.6	5.4	5.2
Finland / Finlande	10.1	14.1	14.9	14.2	14.5	13.0	13.2	13.4	12.6	12.8
France ¹	3.6	3.8	4.9	4.9	8.0	7.5	7.6	7.3	7.3	7.5
Germany / Allemagne ²	8.2	10.3	10.3	10.2	9.5	9.0	9.6	9.4	8.8	9.1
Greece / Grèce ¹	1.2	1.7	3.6	3.5	5.0	4.8	4.8	5.0	4.5	4.8
Hungary / Hongrie	..	..	..	6.7	7.3	7.4	7.8	7.5	6.5	4.9
Iceland / Islande	5.1	6.0	5.5	9.7	12.9	13.8	13.2	12.8	12.8	13.5
Ireland / Irlande	4.2	7.2	10.7	9.8	9.4	8.8	8.1	7.7	7.5	9.0
Israel / Israël	..	..	..	9.7	10.7	8.3	7.4	6.2	5.9	5.9
Italy / Italie	2.8	3.8	9.0	10.4	10.4	11.1	11.5	11.7	11.7	11.5
Japan / Japon	3.9	4.9	6.6	5.9	5.6	5.6	5.7	5.4	5.1	5.3
Korea / Corée	..	1.3	2.2	3.6	3.3	4.4	4.0	3.6	3.6	3.8
Luxembourg	6.9	9.0	10.1	8.0	7.2	7.1	8.1	8.1	7.9	8.3
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	9.1	11.0	8.2	7.8	6.0	7.7	7.5	8.7	8.7	8.3
New Zealand / Nouvelle-Zélande	9.3	15.2	18.5	16.2	14.2	14.5	13.7	12.8	11.7	11.6
Norway / Norvège	11.7	12.4	9.6	10.6	10.3	9.5	9.1	10.2	10.1	9.8
Poland / Pologne	..	..	..	8.3	4.4	5.2	5.4	4.6	4.5	4.5
Portugal	..	..	..	5.4	5.5	5.5	5.6	5.8	5.6	6.1
Slovak Republic / République slovaque	..	..	..	3.6	3.4	2.6	2.7	2.4	2.3	2.5
Slovenia / Slovénie	..	..	..	5.8	5.6	5.5	5.9	5.8	5.7	5.7
Spain / Espagne ¹	2.1	2.7	5.4	7.6	6.4	7.5	7.0	6.7	7.0	7.2
Sweden / Suède	16.2	19.0	18.4	15.9	17.1	14.6	13.8	13.4	12.7	12.2
Switzerland / Suisse	5.8	9.3	9.9	9.1	8.7	8.8	8.7	9.2	9.0	8.9
Turkey / Turquie	2.6	3.9	3.2	3.6	5.4	4.1	4.0	4.0	3.7	3.8
United Kingdom / Royaume-Uni	10.1	14.0	9.6	9.7	10.7	10.7	10.7	10.4	10.0	10.1
United States / États-Unis	7.8	8.5	9.3	9.5	11.9	10.2	9.7	7.8	7.9	8.9
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	6.9	9.2	10.1	9.3	9.3	9.0	8.9	8.7	8.4	8.5

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	34.4	43.6	45.2	40.6	37.8	36.7	37.6	37.4	38.5	39.3
Austria / Autriche ¹	20.0	21.6	22.9	20.9	22.1	22.5	23.2	22.3	22.5	22.4
Belgium / Belgique	20.5	32.6	35.6	32.6	31.3	27.8	28.5	28.2	28.3	28.3
Canada	22.6	32.8	35.2	37.5	36.8	37.1	37.1	35.6	34.9	35.7
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	12.8	12.9	11.7	10.6	10.7	10.2	10.7
Denmark / Danemark ¹	42.3	55.8	50.7	53.7	51.8	51.7	52.5	55.1	51.0	50.7
Estonia / Estonie	..	..	..	23.3	22.1	18.5	19.5	16.0	15.9	16.2
Finland / Finlande	33.3	38.5	37.4	31.1	30.6	30.3	30.9	31.2	29.7	29.3
France ¹	10.6	10.6	11.5	11.4	18.0	17.1	17.4	17.3	17.0	17.0
Germany / Allemagne ²	26.0	30.0	28.7	27.5	25.3	25.0	26.2	25.1	24.2	24.8
Greece / Grèce ¹	6.8	8.9	13.9	12.0	14.7	14.9	15.1	16.4	14.1	14.8
Hungary / Hongrie	..	..	..	16.1	18.6	18.2	19.4	18.9	17.1	13.2
Iceland / Islande	19.5	20.2	19.5	31.1	34.8	33.9	36.0	37.9	36.5	37.6
Ireland / Irlande	16.7	25.2	31.3	30.7	30.5	28.4	27.9	27.7	27.2	32.1
Israel / Israël	..	..	..	26.4	29.0	22.8	21.9	19.8	18.1	18.1
Italy / Italie	10.9	15.2	26.7	26.0	24.8	25.6	26.8	26.9	27.3	26.8
Japan / Japon	21.7	23.9	24.7	22.4	21.1	19.6	19.9	20.0	18.6	18.4
Korea / Corée	..	8.5	13.4	18.1	14.6	16.7	15.0	14.2	14.3	14.8
Luxembourg	24.9	27.5	25.5	21.7	18.3	20.0	21.8	20.7	21.2	22.4
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	27.7	27.1	19.4	18.9	15.2	19.8	19.1	22.8	22.2	21.4
New Zealand / Nouvelle-Zélande	39.4	54.3	60.5	45.0	43.1	42.1	40.7	41.0	37.7	36.9
Norway / Norvège	39.6	31.5	22.5	25.9	24.1	22.2	21.6	24.3	23.6	23.2
Poland / Pologne	..	..	..	22.9	13.5	15.1	15.6	14.6	14.1	13.8
Portugal	..	..	..	18.4	17.7	17.0	17.3	18.7	17.8	18.6
Slovak Republic / République slovaque	..	..	..	8.9	9.9	8.7	9.3	8.3	8.1	8.8
Slovenia / Slovénie	..	..	..	15.0	15.0	14.7	15.8	15.8	14.9	15.4
Spain / Espagne ¹	14.3	14.5	19.4	23.6	18.7	20.1	21.2	21.6	21.5	22.4
Sweden / Suède	48.7	46.1	38.7	33.5	33.3	30.9	29.8	28.9	28.0	27.7
Switzerland / Suisse	33.4	39.2	39.2	34.0	29.7	31.9	31.0	32.0	32.2	31.3
Turkey / Turquie	24.8	32.9	27.5	21.6	22.2	17.0	16.5	16.4	14.0	13.5
United Kingdom / Royaume-Uni	33.1	40.0	26.0	28.8	29.3	30.0	30.0	30.4	28.8	28.2
United States / États-Unis	31.7	34.6	37.8	35.7	41.8	38.0	38.2	33.7	33.2	37.1
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	26.2	29.8	29.7	25.9	25.3	24.6	24.8	24.7	23.8	24.1

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.

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	3.4	3.1	2.6	4.2	6.1	6.8	5.8	4.8	4.7	5.2
Austria / Autriche ¹	1.8	1.6	1.4	1.4	2.0	2.4	2.5	1.7	1.9	2.2
Belgium / Belgique	1.9	2.7	2.2	2.3	3.2	3.5	3.3	2.4	2.6	2.9
Canada	3.7	4.3	2.6	2.8	4.3	3.4	3.3	3.3	3.2	3.1
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	4.4	3.4	4.7	4.2	3.5	3.4	3.4
Denmark / Danemark ¹	1.4	1.2	2.2	2.3	3.3	3.8	3.3	2.3	2.8	2.8
Estonia / Estonie	..	..	..	2.4	0.9	1.6	1.6	1.8	1.3	1.2
Finland / Finlande	2.5	1.7	1.4	2.3	5.9	3.9	3.5	2.0	2.6	2.7
France ¹	1.8	1.8	1.9	2.1	3.1	3.0	2.9	1.5	2.1	2.5
Germany / Allemagne ²	2.5	1.5	2.2	1.0	1.8	2.3	2.0	1.4	1.6	1.7
Greece / Grèce ¹	0.3	0.7	0.7	1.8	4.2	2.6	2.5	2.5	2.5	2.1
Hungary / Hongrie	..	..	..	1.9	2.2	2.8	2.6	2.3	1.2	1.2
Iceland / Islande	0.5	0.8	0.9	0.9	1.2	2.5	1.9	1.8	1.0	1.8
Ireland / Irlande	2.3	1.4	1.1	2.7	3.7	3.4	2.8	2.4	2.5	2.5
Israel / Israël	..	..	..	3.1	3.9	4.3	3.3	2.6	2.8	3.1
Italy / Italie	1.8	1.6	3.1	3.5	2.9	3.8	3.7	3.1	2.8	2.7
Japan / Japon	3.9	4.2	5.6	4.2	3.7	4.8	3.9	2.6	3.2	3.4
Korea / Corée	..	1.3	1.8	2.3	3.2	4.0	4.2	3.7	3.5	4.0
Luxembourg	3.1	5.1	7.0	6.6	7.0	5.3	5.4	5.8	5.8	5.0
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	2.6	3.1	3.0	3.1	4.0	3.2	3.2	2.0	2.2	2.1
New Zealand / Nouvelle-Zélande	4.9	3.3	2.6	4.3	4.1	4.9	4.4	3.4	3.8	4.1
Norway / Norvège	1.1	1.1	7.3	3.8	8.9	11.0	12.1	9.0	10.0	10.7
Poland / Pologne	..	..	..	2.8	2.4	2.8	2.7	2.3	2.0	2.1
Portugal	..	..	..	2.3	3.7	3.6	3.7	2.9	2.8	3.2
Slovak Republic / République slovaque	..	..	..	6.0	2.6	3.0	3.1	2.5	2.5	2.4
Slovenia / Slovénie	..	..	..	0.5	1.2	3.2	2.5	1.8	1.9	1.7
Spain / Espagne ¹	1.4	1.3	1.4	1.7	3.1	4.7	2.8	2.2	1.8	1.8
Sweden / Suède	2.0	1.8	1.7	2.8	3.9	3.7	3.0	3.0	3.5	3.2
Switzerland / Suisse	1.3	2.0	1.7	1.7	2.6	3.0	3.1	3.0	2.9	2.9
Turkey / Turquie	0.5	0.6	1.1	1.1	1.8	1.6	1.8	1.9	1.9	2.1
United Kingdom / Royaume-Uni	1.3	2.2	4.7	2.7	3.5	3.4	3.6	2.8	3.1	3.1
United States / États-Unis	4.0	2.8	1.9	2.8	2.5	2.9	1.9	1.7	2.3	2.3
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	2.2	2.1	2.6	2.7	3.4	3.7	3.5	2.8	2.9	3.0

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.

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	16.3	12.4	9.4	14.8	20.2	23.0	21.6	18.5	18.4	19.7
Austria / Autriche ¹	5.4	4.4	3.5	3.3	4.6	5.8	5.8	4.0	4.6	5.2
Belgium / Belgique	6.2	6.9	4.9	5.4	7.2	8.0	7.6	5.6	6.0	6.6
Canada	14.9	13.6	8.2	8.2	12.2	10.6	10.4	10.6	10.6	10.3
Chile / Chili	..	..	..	..	..	..	..	..	..	..
Czech Republic / République tchèque	..	..	..	12.2	9.9	13.1	12.1	10.5	10.0	9.7
Denmark / Danemark ¹	4.5	3.2	4.8	4.8	6.6	7.7	6.9	4.9	5.8	5.8
Estonia / Estonie	..	..	..	6.7	2.9	5.2	5.1	5.2	4.0	3.8
Finland / Finlande	8.1	4.7	3.4	5.0	12.5	9.0	8.1	4.7	6.0	6.3
France ¹	5.3	5.2	4.5	4.9	6.9	6.8	6.7	3.5	5.0	5.7
Germany / Allemagne ²	7.8	4.4	6.1	2.8	4.8	6.2	5.4	3.7	4.3	4.7
Greece / Grèce ¹	1.8	3.4	2.7	6.3	12.2	7.9	7.8	8.1	7.7	6.5
Hungary / Hongrie	..	..	..	4.5	5.7	7.0	6.6	5.7	3.3	3.3
Iceland / Islande	1.8	2.6	3.1	3.0	3.3	6.1	5.2	5.2	2.7	5.0
Ireland / Irlande	9.1	4.8	3.2	8.5	11.9	10.9	9.7	8.7	9.2	8.9
Israel / Israël	..	..	..	8.6	10.6	11.8	9.8	8.4	8.5	9.5
Italy / Italie	6.9	6.3	9.3	8.7	6.9	8.8	8.6	7.1	6.6	6.3
Japan / Japon	22.2	20.6	21.0	15.9	13.8	16.8	13.7	9.6	11.6	11.8
Korea / Corée	..	8.9	11.4	11.6	14.1	15.1	15.9	14.4	13.9	15.5
Luxembourg	11.0	15.6	17.7	17.7	17.8	14.8	14.4	14.8	15.5	13.6
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	8.1	7.7	7.0	7.5	10.1	8.4	8.1	5.3	5.6	5.4
New Zealand / Nouvelle-Zélande	20.7	11.8	8.3	11.9	12.4	14.2	13.1	11.0	12.2	12.9
Norway / Norvège	3.8	2.9	17.2	9.2	20.9	25.7	28.8	21.5	23.5	25.2
Poland / Pologne	..	..	..	7.7	7.4	7.9	7.9	7.2	6.3	6.4
Portugal	..	..	..	7.8	12.1	11.0	11.2	9.3	9.1	9.8
Slovak Republic / République slovaque	..	..	..	15.0	7.7	10.1	10.6	8.6	8.9	8.4
Slovenia / Slovénie	..	..	..	1.3	3.1	8.6	6.8	5.0	4.9	4.6
Spain / Espagne ¹	9.2	6.9	5.1	5.4	8.9	12.5	8.5	7.2	5.5	5.7
Sweden / Suède	6.1	4.3	3.5	5.8	7.6	7.8	6.4	6.4	7.6	7.3
Switzerland / Suisse	7.7	8.5	6.8	6.4	8.8	10.8	11.1	10.5	10.2	10.3
Turkey / Turquie	4.8	5.1	9.5	6.7	7.3	6.8	7.3	7.7	7.3	7.5
United Kingdom / Royaume-Uni	4.4	6.2	12.6	8.1	9.7	9.4	10.0	8.1	8.8	8.6
United States / États-Unis	16.4	11.4	7.5	10.3	8.7	10.8	7.5	7.3	9.8	9.4
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	8.8	7.6	7.9	8.0	9.6	10.6	10.0	8.4	8.5	8.7

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche ¹	8.4	10.1	13.0	14.9	14.7	14.1	14.3	14.8	14.6	14.5
Belgium / Belgique	9.8	11.9	14.0	14.3	13.8	13.5	13.9	14.4	14.1	14.2
Canada	1.4	3.2	4.3	4.9	4.8	4.6	4.6	4.8	4.7	4.6
Chile / Chili	..	..	..	1.2	1.4	1.3	1.4	1.4	1.3	1.3
Czech Republic / République tchèque	..	..	..	14.9	15.0	15.7	15.5	14.8	15.2	15.4
Denmark / Danemark ¹	1.1	0.2	1.4	1.1	1.8	1.0	1.0	1.0	1.0	1.0
Estonia / Estonie	..	..	..	12.3	10.9	10.5	11.6	13.0	13.1	11.9
Finland / Finlande	2.1	7.5	8.7	14.1	11.9	11.9	12.0	12.8	12.7	12.6
France ¹	11.7	14.4	18.5	18.4	16.0	16.2	16.2	16.7	16.6	16.7
Germany / Allemagne ²	8.5	11.7	13.2	14.5	14.6	13.2	13.4	14.4	14.2	14.2
Greece / Grèce ¹	5.7	5.8	9.2	9.4	10.6	11.2	11.1	10.5	11.1	10.6
Hungary / Hongrie	..	..	..	14.8	11.5	13.2	13.0	12.5	12.0	12.9
Iceland / Islande	2.1	0.8	0.7	2.5	2.9	3.0	2.8	3.1	4.1	4.1
Ireland / Irlande	1.6	3.9	5.0	4.6	4.2	4.8	5.2	5.5	5.5	4.6
Israel / Israël	..	..	..	5.2	5.4	5.5	5.6	5.4	5.6	5.6
Italy / Italie	8.7	11.6	11.7	12.6	12.0	12.9	13.4	13.7	13.5	13.4
Japan / Japon	3.9	5.9	8.1	8.8	9.4	10.4	11.1	11.0	11.3	11.9
Korea / Corée	..	0.1	0.2	2.4	3.8	5.5	5.8	5.8	5.7	6.1
Luxembourg	8.9	9.6	10.3	9.8	10.1	9.8	10.6	11.7	10.9	11.0
Mexico / Mexique	..	..	1.7	2.5	2.8	2.7	2.6	2.9	2.9	2.9
Netherlands / Pays-Bas	10.1	15.6	18.8	17.4	15.4	13.5	14.5	13.8	14.2	14.8
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	9.7	8.9	9.6	8.9	8.9	8.8	9.8	9.6	9.5
Poland / Pologne	..	..	..	11.0	12.9	12.0	11.3	11.3	11.1	11.4
Portugal	3.5	6.6	6.3	7.8	8.0	8.5	8.8	9.0	9.0	9.3
Slovak Republic / République slovaque	..	..	..	15.0	14.1	11.7	12.0	12.7	12.3	12.3
Slovenia / Slovénie	..	..	..	16.7	14.2	13.7	14.0	14.9	15.2	15.0
Spain / Espagne ¹	4.2	8.8	11.2	11.6	11.9	12.1	12.1	12.1	12.2	12.1
Sweden / Suède	4.0	8.1	11.8	13.1	13.6	12.3	11.5	11.4	11.4	10.1
Switzerland / Suisse	2.6	5.2	5.7	7.3	7.2	6.5	6.5	6.9	6.7	7.0
Turkey / Turquie	0.6	1.1	1.6	2.0	4.5	5.2	6.1	6.0	6.5	7.8
United Kingdom / Royaume-Uni	4.7	6.1	6.6	6.0	6.2	6.6	6.8	6.7	6.6	6.7
United States / États-Unis	3.3	5.0	6.2	6.7	6.6	6.3	6.3	6.3	6.1	5.5
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	4.6	6.5	7.6	9.0	8.9	8.8	8.9	9.2	9.1	9.1

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.

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 percentage of total taxation**
 Tableau 14. **Cotisations de sécurité sociale (2000) en pourcentage du total des recettes fiscales**

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche ¹	24.9	27.6	31.8	35.9	34.1	33.7	33.4	34.8	34.6	34.4
Belgium / Belgique	31.4	30.2	31.6	32.9	31.0	31.1	31.5	33.4	32.3	32.2
Canada	5.6	10.0	13.5	14.0	13.6	14.4	14.7	15.4	15.3	15.3
Chile / Chili	..	..	..	6.5	7.3	5.6	6.4	8.3	6.9	6.3
Czech Republic / République tchèque	..	..	..	41.4	44.3	43.6	44.2	44.0	44.8	44.1
Denmark / Danemark ¹	3.8	0.6	3.0	2.2	3.6	2.0	2.0	2.1	2.1	2.1
Estonia / Estonie	..	..	..	33.9	35.3	33.3	36.6	36.8	38.5	37.0
Finland / Finlande	6.8	20.4	21.9	30.8	25.2	27.7	28.0	29.9	29.8	28.9
France ¹	34.2	40.6	43.3	43.0	36.1	37.1	37.3	39.3	38.7	37.9
Germany / Allemagne ²	26.8	34.0	36.5	39.0	39.0	36.6	36.7	38.6	39.2	38.5
Greece / Grèce ¹	31.6	29.5	35.6	32.4	30.8	34.4	34.7	34.3	35.2	33.0
Hungary / Hongrie	..	..	..	35.6	29.3	32.7	32.4	31.3	31.4	34.9
Iceland / Islande	8.1	2.7	2.4	8.1	7.7	7.4	7.7	9.0	11.8	11.4
Ireland / Irlande	6.5	13.8	14.8	14.4	13.6	15.4	17.7	20.1	20.2	16.6
Israel / Israël	..	..	..	14.1	14.7	15.2	16.6	17.2	17.2	17.2
Italy / Italie	34.2	45.9	34.7	31.5	28.5	29.9	31.1	31.5	31.3	31.2
Japan / Japon	21.8	29.0	30.3	33.5	35.2	36.5	38.8	41.0	41.1	41.4
Korea / Corée	..	0.9	1.5	12.1	16.7	20.7	21.8	22.9	22.8	23.5
Luxembourg	32.3	29.4	26.2	26.5	25.7	27.6	28.4	30.0	29.2	29.6
Mexico / Mexique	..	..	11.3	16.6	16.5	15.3	12.7	16.7	15.4	14.5
Netherlands / Pays-Bas	30.8	38.4	44.3	41.9	39.0	34.8	37.0	36.2	36.4	38.4
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	24.8	20.8	23.5	20.9	20.8	21.0	23.4	22.5	22.3
Poland / Pologne	..	..	..	30.4	39.5	34.4	33.1	35.7	34.9	35.4
Portugal	21.8	34.6	25.9	26.5	25.8	26.2	27.0	29.4	28.7	28.2
Slovak Republic / République slovaque	..	..	..	37.3	41.5	39.7	40.8	43.6	43.4	42.7
Slovenia / Slovénie	..	..	..	42.8	38.0	36.3	37.8	40.3	39.8	40.4
Spain / Espagne ¹	28.3	47.5	40.8	36.2	34.7	32.3	36.6	39.3	37.4	37.5
Sweden / Suède	12.1	19.5	25.0	27.6	26.4	26.1	24.9	24.5	25.0	22.9
Switzerland / Suisse	14.9	22.0	22.7	27.3	24.5	23.5	23.2	23.9	23.8	24.5
Turkey / Turquie	5.9	9.5	14.3	12.1	18.7	21.7	25.0	24.5	24.9	27.9
United Kingdom / Royaume-Uni	15.4	17.5	17.8	17.8	17.0	18.5	19.1	19.7	19.0	18.7
United States / États-Unis	13.3	20.5	25.2	24.9	23.4	23.3	24.9	26.9	25.8	22.8
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	17.6	22.0	22.1	25.1	24.6	24.6	25.4	26.6	26.5	26.2

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.

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche ¹	3.7	4.2	5.4	6.3	6.0	5.7	5.8	6.0	5.9	5.9
Belgium / Belgique	2.8	3.4	4.5	4.4	4.3	4.1	4.2	4.3	4.2	4.2
Canada	0.5	1.2	1.5	1.8	1.9	1.8	1.9	1.9	1.9	1.8
Chile / Chili	..	..	..	1.1	1.3	1.2	1.3	1.4	1.3	1.3
Czech Republic / République tchèque	..	..	..	3.6	3.4	3.5	3.5	3.0	3.1	3.1
Denmark / Danemark ¹	1.0	0.1	0.8	1.1	1.8	1.0	0.9	1.0	0.9	1.0
Estonia / Estonie	..	..	..	0.0	0.0	0.2	0.2	0.5	0.8	0.8
Finland / Finlande	0.0	1.5	1.5	2.6	2.2	2.3	2.2	2.4	2.6	2.7
France ¹	2.3	3.1	5.0	5.8	4.0	4.1	4.0	4.1	4.0	4.0
Germany / Allemagne ²	3.7	5.1	5.7	6.4	6.4	5.8	5.8	6.3	6.2	6.3
Greece / Grèce ¹	2.3	2.4	4.1	3.9	4.1	4.2	4.2	3.8	4.2	4.1
Hungary / Hongrie	..	..	..	2.4	2.1	3.5	3.4	3.3	3.6	7.7
Iceland / Islande	0.0	0.0	0.0	0.1	..	..	..	..	..	..
Ireland / Irlande	0.8	1.6	1.8	1.5	1.3	1.4	1.6	2.0	2.0	1.1
Israel / Israël	..	..	..	3.1	3.5	3.8	3.8	3.7	3.8	3.8
Italy / Italie	..	2.3	2.3	2.4	2.3	2.3	2.4	2.5	2.4	2.4
Japan / Japon	1.3	2.2	2.9	3.6	3.9	4.3	4.8	4.7	4.9	5.1
Korea / Corée	..	0.0	0.0	1.1	1.4	2.2	2.4	2.4	2.4	2.6
Luxembourg	3.3	3.7	3.8	3.9	4.5	4.5	4.9	5.3	5.0	5.0
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	5.0	6.7	8.4	11.1	7.7	6.1	6.6	5.9	6.0	6.4
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	1.9	2.4	3.4	3.0	3.0	2.9	3.2	3.2	3.2
Poland / Pologne	..	..	..	..	5.5	4.8	4.6	4.2	4.1	4.6
Portugal	1.4	2.5	2.5	3.5	2.8	3.5	3.5	3.6	3.5	3.7
Slovak Republic / République slovaque	..	..	..	2.8	2.9	2.8	2.9	3.0	3.2	2.9
Slovenia / Slovénie	..	..	..	8.0	7.8	7.2	7.4	7.7	7.8	7.7
Spain / Espagne ¹	1.0	1.7	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9
Sweden / Suède	0.6	0.0	0.1	1.6	2.8	2.6	2.7	2.8	2.7	2.7
Switzerland / Suisse	1.1	2.3	2.6	3.4	3.3	3.0	3.0	3.2	3.1	3.3
Turkey / Turquie	0.3	0.4	0.5	0.8	1.6	2.1	2.0	2.2	2.5	2.8
United Kingdom / Royaume-Uni	2.1	2.4	3.1	2.5	2.5	2.6	2.7	2.7	2.6	2.7
United States / États-Unis	1.2	2.2	2.6	2.9	3.0	2.8	2.8	2.8	2.7	2.0
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	1.5	2.0	2.5	3.0	3.1	3.1	3.1	3.2	3.2	3.3

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 percentage of total taxation**
 Tableau 16. **Cotisations de sécurité sociale à la charge des salariés (2100)**
en pourcentage du total des recettes fiscales

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche ¹	11.1	11.6	13.2	15.2	13.9	13.7	13.6	14.1	14.1	13.9
Belgium / Belgique	8.9	8.7	10.2	10.2	9.7	9.5	9.5	10.0	9.7	9.6
Canada	2.1	3.7	4.7	5.2	5.5	5.7	5.9	6.1	6.1	6.1
Chile / Chili	..	..	..	6.2	7.0	5.3	6.1	7.9	6.6	6.1
Czech Republic / République tchèque	..	..	..	9.9	10.0	9.7	9.9	8.8	9.1	9.0
Denmark / Danemark ¹	3.2	0.4	1.7	2.2	3.6	2.0	2.0	2.0	2.0	2.0
Estonia / Estonie	..	..	..	0.0	0.0	0.5	0.6	1.5	2.4	2.4
Finland / Finlande	0.0	4.2	3.7	5.8	4.7	5.2	5.1	5.6	6.2	6.2
France ¹	6.6	8.6	11.8	13.5	9.0	9.3	9.2	9.6	9.4	9.2
Germany / Allemagne ²	11.8	14.9	15.8	17.1	17.2	16.1	16.0	16.9	17.2	17.0
Greece / Grèce ¹	13.0	12.4	15.8	13.3	12.1	13.0	13.1	12.6	13.1	12.7
Hungary / Hongrie	..	..	..	5.7	5.4	8.6	8.4	8.3	9.6	20.8
Iceland / Islande	0.0	0.0	0.2	0.3	..	..	..	..	..	..
Ireland / Irlande	3.2	5.5	5.2	4.8	4.2	4.6	5.5	7.1	7.4	3.8
Israel / Israël	..	..	..	8.4	9.6	10.3	11.3	11.8	11.8	11.6
Italy / Italie	..	9.0	6.8	6.1	5.4	5.3	5.7	5.7	5.6	5.5
Japan / Japon	7.2	10.8	10.8	13.8	14.5	15.0	16.7	17.6	17.8	18.0
Korea / Corée	..	0.0	0.0	5.5	6.3	8.4	8.9	9.4	9.5	9.9
Luxembourg	11.9	11.3	9.7	10.6	11.4	12.5	13.0	13.6	13.4	13.5
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	15.3	16.4	19.8	26.6	19.4	15.7	16.9	15.4	15.5	16.7
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	4.9	5.6	8.2	7.2	6.9	6.8	7.7	7.4	7.5
Poland / Pologne	..	..	..	..	16.8	13.7	13.4	13.2	12.9	14.1
Portugal	8.5	13.3	10.1	11.9	9.2	10.8	10.9	11.8	11.3	11.1
Slovak Republic / République slovaque	..	..	..	7.1	8.5	9.4	10.0	10.3	11.1	10.2
Slovenia / Slovénie	..	..	..	20.6	20.9	19.1	19.9	20.9	20.5	20.7
Spain / Espagne ¹	6.5	9.1	7.2	5.8	5.5	5.1	5.8	6.1	5.9	5.9
Sweden / Suède	1.9	0.0	0.1	3.4	5.4	5.5	5.7	6.0	5.9	6.0
Switzerland / Suisse	6.4	9.7	10.3	12.6	11.3	10.8	10.8	11.1	11.1	11.4
Turkey / Turquie	2.6	3.2	4.7	4.7	6.7	8.8	8.4	9.0	9.4	10.0
United Kingdom / Royaume-Uni	7.0	6.9	8.4	7.5	6.8	7.2	7.4	7.8	7.5	7.4
United States / États-Unis	5.1	8.8	10.5	10.8	10.5	10.3	11.1	12.0	11.5	8.5
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	5.8	6.9	7.5	8.5	8.7	8.7	9.0	9.4	9.4	9.6

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche ¹	3.9	5.0	6.5	7.3	7.1	6.6	6.7	6.9	6.8	6.8
Belgium / Belgique	6.4	7.4	8.2	8.6	8.3	8.2	8.4	8.7	8.5	8.7
Canada	0.9	1.9	2.8	3.0	2.7	2.6	2.6	2.7	2.6	2.6
Chile / Chili	..	..	..	0.0	0.1	0.1	0.1	0.1	0.1	0.0
Czech Republic / République tchèque	..	..	..	9.7	9.7	9.8	9.8	9.2	9.6	9.7
Denmark / Danemark ¹	0.2	0.1	0.6	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Estonia / Estonie	..	..	..	12.1	10.7	10.2	11.3	12.3	12.1	11.0
Finland / Finlande	2.1	5.5	6.6	9.9	8.8	8.7	9.0	9.4	9.0	9.0
France ¹	8.7	10.4	12.0	11.3	11.0	11.0	11.0	11.3	11.3	11.4
Germany / Allemagne ²	4.6	6.3	6.8	7.2	7.2	6.3	6.3	6.8	6.7	6.7
Greece / Grèce ¹	2.2	2.4	3.8	4.3	4.9	5.2	5.2	4.8	5.2	4.8
Hungary / Hongrie	..	..	..	11.9	9.3	9.5	9.4	8.9	7.7	4.6
Iceland / Islande	2.1	0.8	0.6	2.4	..	..	..	..	..	..
Ireland / Irlande	0.8	2.3	3.2	2.8	2.7	3.1	3.3	3.3	3.2	3.4
Israel / Israël	..	..	..	1.6	1.6	1.5	1.4	1.3	1.4	1.5
Italy / Italie	..	9.3	8.3	8.4	8.3	8.9	9.2	9.3	9.2	9.2
Japan / Japon	1.7	3.1	4.1	4.2	4.4	4.7	5.0	5.0	5.1	5.4
Korea / Corée	..	0.1	0.2	1.0	1.6	2.4	2.6	2.6	2.5	2.6
Luxembourg	5.1	5.3	5.1	4.5	4.4	4.2	4.5	5.0	4.7	4.7
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	4.1	7.2	7.5	2.8	4.5	4.5	4.8	4.9	5.0	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	7.2	6.1	5.6	5.4	5.5	5.4	6.0	5.9	5.7
Poland / Pologne	..	..	..	..	5.7	4.8	4.7	4.6	4.7	4.7
Portugal	2.1	4.0	3.6	3.8	4.7	4.8	4.9	5.0	5.2	5.3
Slovak Republic / République slovaque	..	..	..	9.6	9.1	6.3	6.7	6.9	6.9	6.6
Slovenia / Slovénie	..	..	..	7.9	5.4	5.3	5.5	5.7	5.8	5.7
Spain / Espagne ¹	3.2	7.1	8.4	8.0	8.6	8.8	8.7	8.5	8.5	8.5
Sweden / Suède	3.0	7.6	11.3	11.2	10.5	9.6	8.7	8.5	8.6	7.5
Switzerland / Suisse	1.2	2.3	2.6	3.4	3.3	3.0	3.0	3.2	3.1	3.3
Turkey / Turquie	0.3	0.7	1.0	1.1	2.2	2.4	3.0	3.3	3.6	4.1
United Kingdom / Royaume-Uni	2.3	3.8	3.4	3.3	3.5	3.8	4.0	3.9	3.8	3.9
United States / États-Unis	1.9	2.7	3.4	3.4	3.3	3.2	3.2	3.1	3.1	3.1
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	2.6	4.1	4.7	5.3	5.3	5.2	5.3	5.4	5.3	5.2

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.

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria / Autriche ¹	11.6	13.6	15.9	17.7	16.4	15.9	15.7	16.2	16.2	16.1
Belgium / Belgique	20.6	18.8	18.5	19.8	18.7	18.9	19.1	20.2	19.6	19.6
Canada	3.5	6.1	8.6	8.5	7.8	8.2	8.3	8.7	8.7	8.7
Chile / Chili	..	..	..	0.3	0.3	0.2	0.3	0.4	0.3	0.2
Czech Republic / République tchèque	..	..	..	26.9	28.5	27.4	27.9	27.2	28.2	27.9
Denmark / Danemark ¹	0.6	0.2	1.2	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Estonia / Estonie	..	..	..	33.3	34.7	32.4	35.5	34.9	35.6	34.2
Finland / Finlande	6.8	15.0	16.6	21.6	18.5	20.3	20.9	22.0	21.1	20.5
France ¹	25.3	29.3	28.0	26.4	24.8	25.1	25.3	26.7	26.3	25.9
Germany / Allemagne ²	14.4	18.3	18.9	19.4	19.2	17.4	17.2	18.2	18.5	18.0
Greece / Grèce ¹	12.2	12.3	14.9	14.8	14.4	15.9	16.3	15.7	16.3	14.8
Hungary / Hongrie	..	..	..	28.7	23.6	23.6	23.4	22.3	20.2	12.5
Iceland / Islande	8.1	2.7	2.3	7.8	..	..	..	..	..	..
Ireland / Irlande	3.3	8.2	9.4	8.9	8.6	9.9	11.3	11.9	11.6	12.1
Israel / Israël	..	..	..	4.4	4.4	4.0	4.2	4.3	4.3	4.5
Italy / Italie	..	36.8	24.8	21.0	19.9	20.5	21.3	21.5	21.4	21.4
Japan / Japon	9.5	15.1	15.4	16.0	16.4	16.6	17.7	18.5	18.6	19.0
Korea / Corée	..	0.8	1.5	4.8	6.9	9.1	9.6	10.1	9.9	10.2
Luxembourg	18.6	16.2	12.8	12.2	11.2	11.8	12.2	12.9	12.6	12.8
Mexico / Mexique	..	..	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	12.6	17.6	17.7	6.7	11.3	11.7	12.2	13.0	13.0	13.1
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	10.2	18.5	14.4	13.8	12.5	12.7	12.9	14.3	13.7	13.5
Poland / Pologne	..	..	..	..	17.3	13.8	13.9	14.5	14.9	14.4
Portugal	13.2	20.8	14.9	13.1	15.2	14.7	15.1	16.4	16.5	16.1
Slovak Republic / République slovaque	..	..	..	23.7	26.8	21.3	22.8	23.7	24.2	23.1
Slovenia / Slovénie	..	..	..	20.3	14.6	14.2	14.8	15.5	15.2	15.4
Spain / Espagne ¹	21.7	38.4	30.6	25.0	25.0	23.6	26.4	27.4	26.2	26.3
Sweden / Suède	8.9	18.3	23.8	23.7	20.4	20.3	18.8	18.3	19.0	17.0
Switzerland / Suisse	6.6	9.8	10.3	12.6	11.3	10.8	10.8	11.1	11.1	11.4
Turkey / Turquie	3.3	6.3	8.3	6.3	9.0	10.1	12.5	13.4	13.7	14.7
United Kingdom / Royaume-Uni	7.6	10.9	9.2	9.7	9.6	10.7	11.1	11.4	11.0	10.8
United States / États-Unis	7.6	10.9	13.7	12.8	11.7	11.7	12.5	13.5	13.0	13.1
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	9.8	13.8	13.3	14.4	14.3	14.1	14.7	15.1	15.0	14.6

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.6	1.5	1.3	1.9	1.4	1.4	1.4	1.3	1.3	1.4
Austria / Autriche ¹	2.6	2.9	2.3	2.9	2.8	2.7	2.8	2.9	2.9	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	0.0	0.8	0.7	0.6	0.6	0.7	0.6	0.6
Chile / Chili	..	..	..	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 ¹	0.0	0.0	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Estonia / Estonie	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finland / Finlande	1.6	0.9	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France ¹	1.6	0.7	0.9	1.1	1.0	1.2	1.3	1.4	1.4	1.4
Germany / Allemagne ²	0.2	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece / Grèce ¹	0.1	0.2	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary / Hongrie	..	..	..	0.1	1.4	0.6	0.6	0.6	0.6	0.7
Iceland / Islande	0.2	1.3	1.0	0.0	0.0	0.1	0.2	0.2	0.2	0.2
Ireland / Irlande	0.0	0.0	0.8	0.4	0.0	0.2	0.2	0.2	0.2	0.2
Israel / Israël	..	..	..	1.7	1.4	1.5	1.3	1.2	1.3	1.2
Italy / Italie	0.0	0.0	0.2	0.1	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	..	0.0	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Luxembourg	0.3	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico / Mexique	..	..	0.1	0.1	0.2	0.2	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	..	..	..	0.3	0.0	0.2	0.3	0.3	0.2	0.3
Portugal	0.1	0.5	0.6	0.1	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	..	..	..	0.2	1.6	1.2	0.7	0.1	0.1	0.1
Spain / Espagne ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden / Suède	0.0	1.8	1.8	1.0	2.2	2.7	3.9	3.9	3.2	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	0.0	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>										
OECD-Total / OCDE-Total	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	3.1	5.8	4.7	6.8	4.5	4.7	5.1	5.2	5.2	5.2
Austria / Autriche ¹	7.6	8.0	5.7	6.9	6.5	6.3	6.6	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	0.0	2.2	2.1	2.0	2.0	2.1	2.1	2.1
Chile / Chili	..	..	..	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 ¹	0.0	0.0	0.7	0.5	0.4	0.5	0.5	0.5	0.5	0.5
Estonia / Estonie	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finland / Finlande	5.2	2.3	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France ¹	4.6	1.9	2.1	2.5	2.3	2.8	2.9	3.2	3.2	3.1
Germany / Allemagne ²	0.6	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece / Grèce ¹	0.8	0.8	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary / Hongrie	..	..	..	0.3	3.6	1.5	1.4	1.4	1.5	1.8
Iceland / Islande	0.9	4.2	3.6	0.0	0.1	0.3	0.4	0.5	0.5	0.5
Ireland / Irlande	0.0	0.0	2.3	1.2	0.0	0.7	0.8	0.8	0.7	0.7
Israel / Israël	..	..	..	4.7	3.7	4.0	3.8	4.0	3.9	3.8
Italy / Italie	0.0	0.0	0.6	0.3	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	..	0.0	0.5	0.3	0.2	0.2	0.3	0.3	0.2	0.3
Luxembourg	0.9	1.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico / Mexique	..	..	0.8	1.0	1.1	1.4	1.2	1.5	1.5	1.5
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	..	..	..	0.8	0.0	0.7	0.8	0.8	0.8	0.8
Portugal	0.9	2.5	2.5	0.4	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	..	..	..	0.4	4.2	3.2	1.9	0.2	0.2	0.2
Spain / Espagne ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden / Suède	0.0	4.3	3.7	2.1	4.3	5.7	8.4	8.5	7.1	10.0
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	0.0	0.1	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>										
OECD-Total / OCDE-Total	1.0	1.3	1.1	0.9	1.0	1.0	1.1	1.1	1.0	1.1

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.

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	2.4	2.2	2.2	2.5	2.7	2.6	2.2	2.5	2.4	2.3
Austria / Autriche ¹	1.3	1.1	1.0	0.6	0.6	0.6	0.5	0.5	0.5	0.5
Belgium / Belgique	1.2	1.2	1.2	1.7	2.1	3.1	3.1	3.0	3.1	3.2
Canada	3.6	3.0	3.0	3.7	3.3	3.4	3.4	3.6	3.5	3.3
Chile / Chili	..	..	..	1.2	1.3	1.1	1.2	0.8	0.7	0.8
Czech Republic / République tchèque	..	..	..	0.5	0.5	0.4	0.4	0.4	0.4	0.5
Denmark / Danemark ¹	2.4	2.3	2.0	1.7	1.6	1.9	2.0	1.9	1.9	1.9
Estonia / Estonie	..	..	..	0.4	0.4	0.2	0.3	0.3	0.4	0.3
Finland / Finlande	1.2	0.7	1.1	1.0	1.1	1.1	1.1	1.1	1.2	1.1
France ¹	1.5	1.8	2.5	2.9	3.0	3.5	3.3	3.4	3.7	3.7
Germany / Allemagne ²	1.8	1.3	1.1	1.0	0.9	0.9	0.9	0.9	0.8	0.9
Greece / Grèce ¹	1.7	1.9	0.7	1.2	2.1	1.7	1.8	1.5	1.0	1.8
Hungary / Hongrie	..	..	..	0.5	0.7	0.8	0.9	0.8	1.2	1.1
Iceland / Islande	1.0	1.5	2.1	2.8	2.9	2.5	2.2	2.2	2.5	2.4
Ireland / Irlande	3.8	2.8	1.4	1.4	1.7	2.5	1.9	1.6	1.7	1.9
Israel / Israël	..	..	..	3.4	3.2	3.2	3.1	3.0	3.1	3.1
Italy / Italie	1.8	0.8	0.8	2.3	1.9	2.1	1.8	2.7	2.1	2.2
Japan / Japon	1.4	1.9	2.6	3.2	2.8	2.6	2.7	2.7	2.7	2.8
Korea / Corée	..	1.4	1.5	2.8	2.8	3.4	3.2	3.0	2.9	3.0
Luxembourg	1.7	1.7	2.2	2.6	4.1	3.5	2.8	2.6	2.7	2.6
Mexico / Mexique	..	..	0.1	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Netherlands / Pays-Bas	1.4	1.0	1.5	1.7	2.1	1.8	1.7	1.5	1.5	1.3
New Zealand / Nouvelle-Zélande	2.7	2.6	2.3	1.9	1.7	1.8	1.9	2.1	2.1	2.1
Norway / Norvège	0.9	0.9	0.8	1.2	1.0	1.2	1.2	1.2	1.2	1.2
Poland / Pologne	..	..	..	1.0	1.2	1.2	1.2	1.2	1.2	1.2
Portugal	0.8	0.5	0.5	0.9	1.2	1.3	1.2	1.1	1.1	1.0
Slovak Republic / République slovaque	..	..	..	0.6	0.6	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 ¹	0.9	1.2	1.6	1.8	2.2	3.0	2.3	2.0	2.1	1.9
Sweden / Suède	0.6	0.5	1.1	1.3	1.8	1.2	1.1	1.1	1.1	1.0
Switzerland / Suisse	1.7	1.9	2.3	2.1	2.6	2.2	2.1	2.1	2.1	2.0
Turkey / Turquie	1.1	0.8	0.5	0.5	0.8	0.9	0.9	0.9	1.1	1.1
United Kingdom / Royaume-Uni	4.4	4.4	4.4	3.4	4.2	4.5	4.2	4.2	4.2	4.2
United States / États-Unis	3.9	3.4	2.6	3.0	2.9	3.0	3.1	3.2	3.1	3.0
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	1.9	1.7	1.7	1.7	1.9	1.9	1.8	1.8	1.8	1.8

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	11.5	8.8	7.8	8.8	8.8	8.9	8.2	9.6	9.2	8.6
Austria / Autriche ¹	4.0	3.1	2.4	1.5	1.3	1.4	1.3	1.3	1.3	1.2
Belgium / Belgique	3.7	3.2	2.8	3.8	4.7	7.2	7.1	7.0	7.2	7.3
Canada	14.3	9.5	9.3	10.7	9.5	10.6	10.9	11.3	11.5	10.9
Chile / Chili	..	..	..	6.3	7.0	4.9	5.4	4.8	3.6	4.0
Czech Republic / République tchèque	..	..	..	1.4	1.4	1.2	1.1	1.1	1.3	1.5
Denmark / Danemark ¹	8.0	6.1	4.3	3.5	3.2	3.8	4.1	4.0	4.0	4.1
Estonia / Estonie	..	..	..	1.0	1.3	0.7	0.9	1.0	1.1	1.0
Finland / Finlande	4.0	1.9	2.7	2.2	2.4	2.6	2.6	2.6	2.7	2.6
France ¹	4.3	5.1	5.8	6.6	6.9	7.9	7.7	8.0	8.5	8.5
Germany / Allemagne ²	5.8	3.9	3.0	2.8	2.3	2.5	2.4	2.3	2.3	2.4
Greece / Grèce ¹	9.7	9.7	2.7	4.1	6.2	5.3	5.5	4.8	3.3	5.5
Hungary / Hongrie	..	..	..	1.2	1.7	2.0	2.2	2.1	3.1	3.1
Iceland / Islande	4.0	5.1	7.3	9.1	7.9	6.1	6.1	6.5	7.0	6.7
Ireland / Irlande	15.1	9.7	4.0	4.5	5.6	8.2	6.4	5.9	6.0	6.8
Israel / Israël	..	..	..	9.4	8.6	8.9	9.1	9.4	9.5	9.5
Italy / Italie	7.2	3.3	2.5	5.6	4.6	4.9	4.3	6.2	4.8	5.2
Japan / Japon	8.1	9.1	9.7	12.2	10.5	9.0	9.4	10.1	9.7	9.7
Korea / Corée	..	9.7	9.1	14.0	12.4	12.8	11.9	11.7	11.4	11.4
Luxembourg	6.2	5.2	5.6	7.0	10.6	9.7	7.5	6.7	7.2	7.1
Mexico / Mexique	..	..	0.5	1.8	1.4	1.7	1.4	1.7	1.6	1.5
Netherlands / Pays-Bas	4.4	2.4	3.5	4.1	5.3	4.7	4.2	3.9	3.8	3.3
New Zealand / Nouvelle-Zélande	11.5	9.2	7.4	5.4	5.3	5.3	5.8	6.7	6.8	6.6
Norway / Norvège	3.1	2.3	1.9	2.8	2.3	2.8	2.8	2.9	2.8	2.9
Poland / Pologne	..	..	..	2.8	3.5	3.4	3.6	3.9	3.8	3.7
Portugal	5.0	2.5	1.9	3.2	3.7	4.2	3.8	3.7	3.6	3.2
Slovak Republic / République slovaque	..	..	..	1.4	1.8	1.4	1.3	1.5	1.5	1.4
Slovenia / Slovénie	..	..	..	1.4	1.7	1.6	1.6	1.6	1.6	1.6
Spain / Espagne ¹	6.4	6.3	5.9	5.5	6.3	8.1	7.0	6.6	6.4	6.0
Sweden / Suède	1.8	1.1	2.3	2.7	3.4	2.4	2.3	2.4	2.4	2.4
Switzerland / Suisse	9.9	8.0	9.3	7.8	9.0	7.9	7.4	7.4	7.4	7.1
Turkey / Turquie	10.5	6.9	4.6	3.0	3.2	3.8	3.6	3.6	4.1	4.1
United Kingdom / Royaume-Uni	14.5	12.7	12.0	10.0	11.6	12.6	11.7	12.2	12.1	11.6
United States / États-Unis	15.9	13.9	10.7	11.1	10.1	11.2	12.0	13.8	13.0	12.4
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	7.9	6.3	5.4	5.3	5.5	5.6	5.4	5.5	5.5	5.4

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 percentage of GDP**
 Tableau 23. **Impôts sur les biens et services (5000) en pourcentage du PIB**

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	7.2	7.4	9.1	8.2	8.7	8.0	7.5	7.6	7.4	7.2
Austria / Autriche ¹	12.7	12.7	13.3	11.9	12.3	11.5	11.6	11.9	11.8	11.8
Belgium / Belgique	11.6	10.7	11.1	11.0	11.1	10.8	10.7	10.8	11.0	10.9
Canada	10.2	10.1	10.1	8.9	8.5	7.7	7.4	7.5	7.5	7.4
Chile / Chili	..	..	..	11.5	12.0	10.0	10.8	9.6	10.0	10.5
Czech Republic / République tchèque	..	..	..	11.5	10.7	10.7	11.0	11.2	11.3	11.7
Denmark / Danemark ¹	12.4	13.2	15.8	15.7	15.9	16.3	15.5	15.3	15.1	15.2
Estonia / Estonie	..	..	..	12.8	11.9	13.1	11.8	14.4	13.7	13.4
Finland / Finlande	12.9	11.7	13.5	13.8	13.7	12.9	12.9	13.4	13.4	14.3
France ¹	13.1	11.8	12.7	11.9	11.5	10.9	10.7	10.6	10.7	10.9
Germany / Allemagne ²	10.4	9.2	9.3	10.4	10.5	10.5	10.6	11.1	10.6	10.8
Greece / Grèce ¹	8.8	9.2	11.0	12.0	12.1	11.9	11.6	10.9	12.3	12.7
Hungary / Hongrie	..	..	..	16.9	15.9	15.2	14.9	15.9	16.2	15.9
Iceland / Islande	16.4	18.9	17.2	15.2	16.4	16.4	13.6	12.0	12.4	12.5
Ireland / Irlande	13.1	13.2	15.2	13.1	11.6	11.2	10.8	10.0	9.9	9.6
Israel / Israël	..	..	..	13.5	12.3	12.8	12.7	12.4	13.0	12.9
Italy / Italie	10.1	7.4	8.5	10.9	11.7	10.9	10.6	10.6	11.1	11.2
Japan / Japon	4.7	3.5	3.7	4.2	5.1	5.1	5.1	5.1	5.2	5.3
Korea / Corée	..	9.1	9.6	8.2	8.7	8.3	8.4	8.2	8.5	8.1
Luxembourg	6.9	7.0	9.7	10.0	10.6	9.8	10.4	10.8	10.0	10.0
Mexico / Mexique	..	..	10.0	8.2	8.9	9.4	12.4	8.7	9.9	10.7
Netherlands / Pays-Bas	9.4	9.8	10.9	11.3	11.5	12.0	11.9	11.7	12.0	11.6
New Zealand / Nouvelle-Zélande	6.6	6.8	7.1	12.0	11.4	10.9	11.3	11.4	12.3	12.5
Norway / Norvège	12.2	14.8	16.0	15.8	13.5	12.2	10.9	11.7	11.8	11.3
Poland / Pologne	..	..	..	12.8	11.8	13.0	13.0	11.7	12.5	12.7
Portugal	7.6	8.2	10.7	12.7	12.2	13.2	13.0	11.6	12.4	12.9
Slovak Republic / République slovaque	..	..	..	14.4	12.3	11.3	10.7	10.6	10.3	10.7
Slovenia / Slovénie	..	..	..	15.1	14.0	13.2	13.2	13.6	14.5	13.9
Spain / Espagne ¹	6.0	4.5	7.8	9.2	10.2	9.4	8.2	7.2	8.7	8.4
Sweden / Suède	10.4	10.0	12.6	13.4	12.7	12.6	12.9	13.5	13.4	12.9
Switzerland / Suisse	6.0	5.3	5.5	5.8	6.6	6.2	6.3	6.3	6.4	6.4
Turkey / Turquie	5.7	4.9	4.1	6.3	10.1	11.5	11.0	11.2	12.5	12.6
United Kingdom / Royaume-Uni	10.1	8.7	11.7	11.9	11.6	10.4	10.3	9.9	10.7	11.5
United States / États-Unis	5.6	4.8	4.6	4.8	4.6	4.5	4.4	4.3	4.3	4.4
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	9.6	9.3	10.4	11.3	11.3	11.0	10.8	10.7	11.0	11.0

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.

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/10.1787/888932946003>

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	34.7	29.3	32.8	29.0	28.7	26.8	27.6	29.3	28.7	27.1
Austria / Autriche ¹	37.4	34.5	32.6	28.7	28.5	27.6	27.1	28.1	28.0	27.8
Belgium / Belgique	37.2	27.1	25.1	25.2	24.9	24.9	24.4	24.9	25.3	24.7
Canada	40.5	32.0	31.8	25.4	24.2	24.0	23.4	23.8	24.4	24.5
Chile / Chili	..	..	..	62.6	63.8	43.8	50.6	55.9	51.3	49.3
Czech Republic / République tchèque	..	..	..	32.1	31.5	29.9	31.5	33.3	33.2	33.4
Denmark / Danemark ¹	41.4	34.3	34.3	32.1	32.1	33.3	32.5	32.1	31.8	32.0
Estonia / Estonie	..	..	..	35.2	38.5	41.6	37.2	40.6	40.2	41.5
Finland / Finlande	42.5	31.9	33.9	30.2	29.0	30.1	30.0	31.4	31.5	32.6
France ¹	38.4	33.3	29.7	27.7	25.8	24.8	24.6	25.1	25.0	24.8
Germany / Allemagne ²	33.0	26.9	25.7	28.0	28.1	29.2	29.0	29.8	29.4	29.1
Greece / Grèce ¹	48.8	46.8	42.7	41.3	35.3	36.5	36.1	35.9	39.0	39.4
Hungary / Hongrie	..	..	..	40.6	40.5	37.7	37.2	39.8	42.6	42.9
Iceland / Islande	62.7	63.0	61.1	48.7	44.1	40.4	37.0	35.5	35.2	34.7
Ireland / Irlande	52.6	46.5	44.4	40.7	37.7	36.1	37.1	36.3	36.1	34.3
Israel / Israël	..	..	..	36.8	33.3	35.3	37.4	39.4	40.2	39.6
Italy / Italie	39.5	29.4	25.4	27.3	27.9	25.3	24.6	24.5	25.9	26.1
Japan / Japon	26.2	17.3	14.0	15.8	19.3	18.0	17.9	19.1	18.7	18.4
Korea / Corée	..	61.1	59.5	40.7	38.4	31.3	31.6	32.0	33.9	31.4
Luxembourg	24.7	21.3	24.6	27.1	27.2	27.5	27.7	27.6	26.7	27.0
Mexico / Mexique	..	..	64.8	53.9	53.0	53.1	59.2	50.2	52.6	54.1
Netherlands / Pays-Bas	28.6	24.2	25.6	27.2	29.2	31.0	30.3	30.6	30.7	30.0
New Zealand / Nouvelle-Zélande	27.9	24.2	23.1	33.4	34.7	31.7	33.8	36.6	39.5	39.8
Norway / Norvège	41.1	37.6	37.5	38.6	31.8	28.5	25.8	27.9	27.6	26.5
Poland / Pologne	..	..	..	35.2	36.1	37.5	38.1	37.0	39.4	39.2
Portugal	47.6	42.6	43.7	43.3	39.6	40.8	39.8	37.8	39.7	39.2
Slovak Republic / République slovaque	..	..	..	35.7	36.2	38.4	36.2	36.5	36.5	37.2
Slovenia / Slovénie	..	..	..	38.7	37.6	35.0	35.6	36.8	38.1	37.4
Spain / Espagne ¹	40.8	24.2	28.4	28.6	29.7	25.2	24.8	23.3	26.8	26.2
Sweden / Suède	31.2	24.3	26.6	28.1	24.6	26.6	27.7	28.9	29.4	29.3
Switzerland / Suisse	34.2	22.4	21.9	21.4	22.3	22.3	22.2	21.8	22.7	22.3
Turkey / Turquie	54.0	41.3	36.0	37.6	42.0	47.7	45.5	45.7	47.7	45.2
United Kingdom / Royaume-Uni	33.1	25.0	31.5	35.3	31.9	29.1	28.9	29.0	30.8	32.3
United States / États-Unis	22.8	19.5	18.8	18.0	16.0	16.7	17.4	18.3	18.2	18.3
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	38.4	32.8	33.7	33.8	33.0	32.0	32.1	32.5	33.1	32.9

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	6.2	6.5	7.9	6.5	7.9	7.2	6.8	6.9	6.6	6.4
Austria / Autriche ¹	12.4	12.4	12.7	11.2	11.6	10.8	10.9	11.2	11.1	11.1
Belgium / Belgique	10.6	10.2	10.5	10.2	10.3	10.1	10.0	10.1	10.3	10.2
Canada	8.7	8.2	8.3	8.3	8.0	7.2	6.9	7.0	7.0	6.9
Chile / Chili	..	..	..	11.0	11.4	9.5	10.3	9.0	9.5	9.8
Czech Republic / République tchèque	..	..	..	10.6	10.0	10.0	10.3	10.5	10.6	11.0
Denmark / Danemark ¹	11.7	12.4	15.3	15.0	15.0	15.4	14.7	14.4	14.2	14.3
Estonia / Estonie	..	..	..	12.5	11.6	12.7	11.4	13.9	13.3	13.0
Finland / Finlande	12.7	11.6	13.3	13.5	13.4	12.6	12.5	13.0	13.0	13.8
France ¹	12.8	11.5	12.3	11.5	11.2	10.6	10.4	10.3	10.4	10.6
Germany / Allemagne ²	9.8	8.7	8.9	10.0	10.2	10.2	10.2	10.7	10.3	10.4
Greece / Grèce ¹	7.9	8.3	10.3	11.5	11.0	10.9	10.6	9.9	11.5	11.8
Hungary / Hongrie	..	..	..	16.7	15.7	14.9	14.6	15.4	15.8	15.5
Iceland / Islande	16.2	18.6	16.8	14.3	14.7	14.7	12.4	11.3	11.7	11.9
Ireland / Irlande	12.2	12.6	14.6	12.4	11.2	10.7	10.2	9.4	9.2	8.9
Israel / Israël	..	..	..	12.7	11.4	11.9	11.7	11.5	12.1	12.0
Italy / Italie	9.4	7.2	8.0	10.0	10.5	9.8	9.5	9.5	10.0	10.0
Japan / Japon	4.4	3.1	3.2	3.6	4.5	4.5	4.5	4.5	4.6	4.7
Korea / Corée	..	9.0	9.4	7.7	8.3	8.0	8.1	7.9	8.2	7.6
Luxembourg	6.5	6.7	9.5	9.9	10.5	9.6	10.2	10.6	9.8	9.8
Mexico / Mexique	..	..	10.0	8.0	8.8	9.2	12.2	8.6	9.8	10.5
Netherlands / Pays-Bas	8.9	9.2	9.9	10.2	10.4	10.8	10.7	10.4	10.6	10.3
New Zealand / Nouvelle-Zélande	6.2	6.4	6.7	11.2	10.7	10.1	10.6	10.6	11.5	11.7
Norway / Norvège	11.8	14.3	15.5	15.0	12.6	11.5	10.3	11.1	11.2	10.7
Poland / Pologne	..	..	..	12.5	11.3	12.6	12.6	11.3	12.0	12.2
Portugal	7.0	7.7	10.3	12.4	11.9	12.9	12.6	11.2	12.0	12.5
Slovak Republic / République slovaque	..	..	..	13.4	11.6	10.5	9.9	9.8	9.5	9.9
Slovenia / Slovénie	..	..	..	14.8	13.4	12.5	12.6	13.0	13.9	13.3
Spain / Espagne ¹	6.0	4.4	7.6	8.4	9.4	8.7	7.6	6.6	8.1	7.8
Sweden / Suède	9.8	9.4	12.1	13.1	12.3	12.2	12.4	12.9	12.9	12.5
Switzerland / Suisse	5.6	4.9	5.1	5.3	6.0	5.4	5.6	5.5	5.6	5.6
Turkey / Turquie	5.6	4.9	4.1	6.2	9.8	11.0	10.5	10.7	12.0	12.1
United Kingdom / Royaume-Uni	9.5	8.3	11.0	11.3	11.1	10.0	9.9	9.4	10.3	11.1
United States / États-Unis	4.9	4.2	4.0	4.2	3.9	3.7	3.7	3.6	3.6	3.7
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	9.0	8.8	9.9	10.7	10.6	10.4	10.2	10.1	10.4	10.4

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	30.0	25.8	28.6	23.1	26.2	24.3	24.9	26.5	25.6	24.1
Austria / Autriche ¹	36.6	33.9	31.0	27.2	26.9	26.0	25.5	26.5	26.3	26.1
Belgium / Belgique	34.1	26.0	23.7	23.5	23.1	23.3	22.8	23.4	23.7	23.2
Canada	34.7	26.0	26.1	23.9	22.8	22.4	21.7	22.1	22.7	22.8
Chile / Chili	..	..	..	59.8	60.6	41.6	48.1	52.6	48.5	46.4
Czech Republic / République tchèque	..	..	..	29.6	29.3	27.9	29.5	31.2	31.2	31.5
Denmark / Danemark ¹	39.0	32.3	33.3	30.7	30.4	31.5	30.7	30.2	29.9	30.1
Estonia / Estonie	..	..	..	34.4	37.4	40.3	35.9	39.4	39.1	40.4
Finland / Finlande	41.9	31.6	33.4	29.5	28.3	29.3	29.2	30.4	30.6	31.7
France ¹	37.5	32.4	28.7	26.7	25.1	24.2	23.9	24.4	24.3	24.1
Germany / Allemagne ²	31.1	25.4	24.6	26.9	27.1	28.2	28.0	28.7	28.4	28.1
Greece / Grèce ¹	44.1	42.2	40.0	39.4	31.9	33.4	33.1	32.5	36.4	36.7
Hungary / Hongrie	..	..	..	40.3	39.9	36.9	36.4	38.7	41.5	41.9
Iceland / Islande	61.7	62.2	59.5	45.7	39.5	36.1	33.9	33.3	33.1	33.1
Ireland / Irlande	49.1	44.4	42.6	38.8	36.2	34.4	35.0	33.9	33.7	32.0
Israel / Israël	..	..	..	34.5	30.9	32.6	34.6	36.6	37.2	36.8
Italy / Italie	37.0	28.3	23.6	25.0	25.0	22.8	22.0	21.8	23.2	23.2
Japan / Japon	25.0	15.1	12.1	13.8	17.0	15.9	15.8	16.9	16.7	16.5
Korea / Corée	..	60.0	58.5	38.6	36.7	30.3	30.6	30.9	32.8	29.4
Luxembourg	23.5	20.6	24.1	26.7	26.8	27.0	27.3	27.0	26.3	26.6
Mexico / Mexique	..	..	64.5	52.7	52.1	52.0	58.3	49.1	51.7	53.3
Netherlands / Pays-Bas	27.1	22.5	23.4	24.6	26.3	28.0	27.3	27.3	27.3	26.6
New Zealand / Nouvelle-Zélande	26.2	22.8	22.0	31.3	32.4	29.4	31.5	34.0	37.0	37.2
Norway / Norvège	39.9	36.6	36.4	36.7	29.4	26.8	24.4	26.4	26.2	25.2
Poland / Pologne	..	..	..	34.6	34.6	36.3	36.8	35.5	37.9	37.8
Portugal	44.0	40.1	42.3	42.4	38.7	39.8	38.9	36.6	38.4	37.9
Slovak Republic / République slovaque	..	..	..	33.4	34.1	35.7	33.4	33.6	33.7	34.5
Slovenia / Slovénie	..	..	..	37.9	35.8	33.3	34.1	35.2	36.5	35.8
Spain / Espagne ¹	40.6	24.0	27.6	26.1	27.3	23.4	23.0	21.4	24.9	24.3
Sweden / Suède	29.5	22.7	25.5	27.7	24.0	25.7	26.7	27.8	28.4	28.2
Switzerland / Suisse	31.9	20.6	20.2	19.5	20.4	19.5	19.7	19.3	19.9	19.6
Turkey / Turquie	53.5	40.9	35.7	37.1	40.6	45.6	43.5	43.6	45.8	43.5
United Kingdom / Royaume-Uni	31.1	23.7	29.7	33.5	30.5	28.0	27.6	27.6	29.5	31.0
United States / États-Unis	19.9	17.1	16.3	15.5	13.8	13.9	14.4	15.3	15.2	15.3
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	36.2	31.1	32.1	32.1	31.2	30.2	30.2	30.6	31.3	31.0

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.

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	1.5	1.7	2.2	2.4	3.7	3.9	3.5	3.7	3.5	3.4
Austria / Autriche ¹	6.3	7.3	8.6	7.7	8.1	7.7	7.8	8.0	8.0	7.9
Belgium / Belgique	6.6	6.4	7.0	6.6	7.2	7.1	7.0	7.0	7.1	7.1
Canada	4.5	3.9	4.2	4.9	4.9	4.5	4.2	4.2	4.3	4.4
Chile / Chili	..	..	..	7.5	7.9	7.5	8.4	7.3	7.6	7.9
Czech Republic / République tchèque	..	..	..	6.0	6.2	6.3	6.8	6.9	7.0	7.1
Denmark / Danemark ¹	3.0	6.6	9.3	9.4	9.5	10.4	10.0	10.1	9.8	9.9
Estonia / Estonie	..	..	..	9.6	8.5	8.9	7.9	8.8	8.8	8.5
Finland / Finlande	5.6	5.7	7.3	7.9	8.2	8.4	8.4	8.7	8.5	9.0
France ¹	7.9	8.3	8.5	7.6	7.6	7.5	7.4	7.1	7.2	7.2
Germany / Allemagne ²	5.2	5.0	5.7	6.5	6.9	7.0	7.1	7.5	7.2	7.3
Greece / Grèce ¹	1.8	3.6	4.4	6.7	7.5	7.7	7.8	6.8	7.7	7.6
Hungary / Hongrie	..	..	..	8.1	10.2	10.5	10.3	11.2	11.2	10.9
Iceland / Islande	4.4	8.6	9.3	9.9	10.6	10.5	9.1	8.0	8.0	8.0
Ireland / Irlande	1.4	4.2	7.0	6.8	6.9	7.5	7.1	6.3	6.3	6.0
Israel / Israël	..	..	..	11.0	9.9	9.9	9.6	9.4	9.8	9.8
Italy / Italie	3.3	3.6	4.9	5.5	6.5	6.2	5.9	5.7	6.3	6.2
Japan / Japon	0.0	0.0	0.0	1.4	2.4	2.5	2.5	2.6	2.6	2.7
Korea / Corée	..	1.9	3.4	3.6	3.8	4.2	4.3	4.4	4.4	4.4
Luxembourg	3.4	4.0	5.0	5.2	5.6	5.7	6.1	6.6	6.1	6.2
Mexico / Mexique	..	..	2.5	2.6	3.1	3.6	3.8	3.4	3.9	3.7
Netherlands / Pays-Bas	4.1	5.8	6.9	6.5	6.9	7.5	7.3	7.0	7.3	6.9
New Zealand / Nouvelle-Zélande	1.8	2.5	3.2	8.2	8.2	8.1	8.5	8.6	9.6	9.7
Norway / Norvège	6.4	8.0	7.8	8.7	8.4	8.2	7.2	7.8	7.9	7.7
Poland / Pologne	..	..	..	6.2	6.9	8.2	7.9	7.3	7.6	7.9
Portugal	0.0	2.1	3.1	6.9	7.6	8.5	8.4	7.1	7.8	8.3
Slovak Republic / République slovaque	..	..	..	8.4	7.0	6.7	6.9	6.7	6.3	6.8
Slovenia / Slovénie	..	..	..	11.5	8.8	8.4	8.5	8.1	8.9	8.3
Spain / Espagne ¹	3.3	2.8	4.1	5.1	6.1	5.9	5.0	4.0	5.5	5.3
Sweden / Suède	3.5	4.9	6.6	9.2	8.7	9.2	9.4	9.8	9.8	9.6
Switzerland / Suisse	1.9	2.1	2.7	3.2	3.8	3.6	3.6	3.5	3.6	3.7
Turkey / Turquie	0.0	0.0	2.7	5.2	5.8	5.1	4.9	4.9	5.7	6.1
United Kingdom / Royaume-Uni	1.8	3.1	5.9	6.4	6.6	6.5	6.4	5.7	6.5	7.4
United States / États-Unis	1.2	1.7	1.9	2.1	2.2	2.1	2.0	2.0	2.0	1.9
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	3.3	4.2	5.2	6.6	6.8	6.9	6.8	6.7	6.9	6.9

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 percentage of total taxation**
 Tableau 28. **Impôts généraux sur la consommation (5110) en pourcentage du total des recettes fiscales**

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	7.4	6.7	7.9	8.7	12.0	13.0	12.9	14.3	13.7	12.8
Austria / Autriche ¹	18.7	19.8	21.0	18.6	18.8	18.3	18.2	19.0	18.9	18.6
Belgium / Belgique	21.1	16.2	15.7	15.2	16.2	16.3	16.0	16.2	16.4	16.1
Canada	17.8	12.5	13.2	14.0	14.2	13.9	13.2	13.4	14.0	14.4
Chile / Chili	..	..	..	40.6	41.8	32.9	39.4	42.5	38.7	37.0
Czech Republic / République tchèque	..	..	..	16.6	18.3	17.7	19.3	20.4	20.5	20.2
Denmark / Danemark ¹	10.1	17.3	20.2	19.3	19.3	21.2	21.0	21.2	20.6	20.7
Estonia / Estonie	..	..	..	26.5	27.3	28.2	24.9	24.8	25.8	26.4
Finland / Finlande	18.5	15.6	18.3	17.4	17.4	19.5	19.5	20.2	20.1	20.7
France ¹	23.3	23.4	20.0	17.6	17.1	17.1	16.9	16.8	16.8	16.4
Germany / Allemagne ²	16.5	14.6	15.8	17.4	18.4	19.4	19.5	20.1	20.0	19.7
Greece / Grèce ¹	10.3	18.3	17.2	23.0	21.8	23.8	24.2	22.3	24.3	23.6
Hungary / Hongrie	..	..	..	19.4	26.1	26.0	25.6	28.0	29.4	29.4
Iceland / Islande	16.7	28.6	33.0	31.7	28.5	25.9	24.7	23.7	22.7	22.4
Ireland / Irlande	5.7	14.7	20.6	21.2	22.2	24.1	24.3	22.9	23.0	21.6
Israel / Israël	..	..	..	30.1	26.6	27.2	28.5	30.0	30.3	30.1
Italy / Italie	12.9	14.3	14.5	13.8	15.4	14.2	13.8	13.1	14.6	14.5
Japan / Japon	0.0	0.0	0.0	5.4	9.1	8.8	8.9	9.6	9.6	9.4
Korea / Corée	..	12.7	21.1	17.8	17.0	15.8	16.1	17.3	17.6	17.1
Luxembourg	12.4	12.1	12.8	14.0	14.3	16.1	16.5	16.8	16.4	16.6
Mexico / Mexique	..	..	15.9	16.9	18.7	20.4	18.0	19.7	20.5	19.0
Netherlands / Pays-Bas	12.4	14.4	16.2	15.6	17.4	19.4	18.5	18.3	18.7	18.0
New Zealand / Nouvelle-Zélande	7.7	9.0	10.4	22.8	24.9	23.5	25.4	27.6	30.7	30.9
Norway / Norvège	21.5	20.5	18.2	21.2	19.8	19.1	17.2	18.7	18.6	18.1
Poland / Pologne	..	..	..	17.1	21.2	23.5	22.9	22.9	24.0	24.5
Portugal	0.0	11.2	12.6	23.6	24.8	26.1	25.8	23.1	25.0	25.2
Slovak Republic / République slovaque	..	..	..	20.8	20.4	22.9	23.5	23.1	22.4	23.7
Slovenia / Slovénie	..	..	..	29.5	23.7	22.4	22.9	21.9	23.3	22.5
Spain / Espagne ¹	22.2	15.3	14.7	15.9	17.7	15.8	15.1	13.0	16.9	16.6
Sweden / Suède	10.4	12.0	14.0	19.4	17.0	19.3	20.3	21.0	21.6	21.6
Switzerland / Suisse	10.6	8.7	10.7	12.1	13.1	13.0	12.7	12.3	12.8	12.8
Turkey / Turquie	0.0	0.0	23.3	31.1	24.2	21.3	20.3	20.0	21.7	21.8
United Kingdom / Royaume-Uni	5.9	8.9	15.9	19.0	18.1	18.2	17.8	16.6	18.8	20.6
United States / États-Unis	4.8	7.0	7.9	8.0	7.6	7.8	8.1	8.4	8.2	8.1
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	11.9	13.4	15.8	19.5	19.7	19.8	19.8	20.0	20.5	20.3

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	4.7	4.9	5.7	4.1	4.3	3.4	3.3	3.2	3.0	3.0
Austria / Autriche ¹	6.1	5.1	4.1	3.5	3.5	3.2	3.2	3.2	3.1	3.2
Belgium / Belgique	4.0	3.9	3.5	3.6	3.1	3.0	3.0	3.1	3.2	3.1
Canada	4.2	4.3	4.1	3.4	3.0	2.7	2.7	2.7	2.7	2.5
Chile / Chili	..	..	..	3.5	3.5	2.0	1.9	1.7	1.9	2.0
Czech Republic / République tchèque	..	..	..	4.7	3.8	3.7	3.5	3.7	3.7	3.9
Denmark / Danemark ¹	8.7	5.8	6.0	5.6	5.5	5.0	4.7	4.3	4.4	4.5
Estonia / Estonie	..	..	..	2.8	3.1	3.8	3.5	5.2	4.5	4.5
Finland / Finlande	7.1	5.8	6.0	5.5	5.1	4.2	4.2	4.4	4.5	4.8
France ¹	4.9	3.2	3.7	3.9	3.6	3.1	3.0	3.2	3.2	3.4
Germany / Allemagne ²	4.6	3.7	3.2	3.5	3.3	3.1	3.1	3.2	3.0	3.1
Greece / Grèce ¹	6.1	4.7	5.4	4.8	3.4	3.1	2.8	3.1	3.8	4.2
Hungary / Hongrie	..	..	..	8.7	5.4	4.4	4.3	4.3	4.6	4.6
Iceland / Islande	11.8	10.1	7.5	4.4	4.1	4.2	3.4	3.3	3.7	3.8
Ireland / Irlande	10.8	8.4	7.5	5.6	4.3	3.2	3.1	3.0	2.9	2.9
Israel / Israël	..	..	..	1.6	1.6	2.0	2.1	2.1	2.2	2.2
Italy / Italie	6.2	3.5	3.1	4.4	4.0	3.7	3.5	3.8	3.7	3.7
Japan / Japon	4.4	3.1	3.2	2.2	2.1	2.0	2.0	2.0	2.0	2.0
Korea / Corée	..	7.1	6.0	4.1	4.4	3.8	3.9	3.5	3.8	3.2
Luxembourg	3.1	2.8	4.5	4.7	4.9	3.9	4.0	4.0	3.7	3.7
Mexico / Mexique	..	..	7.5	5.4	5.6	5.6	8.4	5.1	5.9	6.8
Netherlands / Pays-Bas	4.8	3.3	3.1	3.7	3.5	3.3	3.4	3.4	3.4	3.3
New Zealand / Nouvelle-Zélande	4.4	3.9	3.6	3.1	2.5	2.0	2.0	2.0	2.0	2.0
Norway / Norvège	5.5	6.3	7.7	6.3	4.1	3.3	3.0	3.3	3.3	3.0
Poland / Pologne	..	..	..	6.3	4.4	4.4	4.7	4.0	4.4	4.3
Portugal	7.0	5.5	7.3	5.5	4.3	4.5	4.3	4.1	4.2	4.2
Slovak Republic / République slovaque	..	..	..	5.1	4.7	3.8	2.9	3.1	3.2	3.1
Slovenia / Slovénie	..	..	..	3.3	4.5	4.1	4.1	4.9	5.0	4.9
Spain / Espagne ¹	2.7	1.6	3.5	3.3	3.3	2.8	2.6	2.6	2.6	2.5
Sweden / Suède	6.4	4.4	5.5	3.9	3.6	3.0	3.0	3.2	3.1	2.9
Switzerland / Suisse	3.7	2.8	2.4	2.0	2.1	1.8	2.0	2.0	2.0	1.9
Turkey / Turquie	5.6	4.9	1.4	1.0	4.0	5.8	5.6	5.8	6.3	6.0
United Kingdom / Royaume-Uni	7.7	5.2	5.1	4.9	4.5	3.5	3.5	3.7	3.7	3.7
United States / États-Unis	3.7	2.5	2.1	2.0	1.8	1.6	1.6	1.6	1.7	1.7
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	5.8	4.7	4.7	4.1	3.8	3.4	3.4	3.4	3.5	3.5

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


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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	22.7	19.1	20.7	14.5	14.1	11.3	12.1	12.2	11.9	11.3
Austria / Autriche ¹	18.0	14.0	9.9	8.5	8.1	7.6	7.4	7.5	7.4	7.6
Belgium / Belgique	13.0	9.8	8.0	8.3	6.9	6.9	6.9	7.2	7.3	7.1
Canada	16.8	13.6	13.0	9.9	8.6	8.5	8.5	8.7	8.7	8.4
Chile / Chili	..	..	..	19.2	18.8	8.7	8.7	10.1	9.8	9.4
Czech Republic / République tchèque	..	..	..	13.0	11.0	10.2	10.1	10.8	10.8	11.2
Denmark / Danemark ¹	28.9	15.0	13.0	11.4	11.1	10.3	9.8	9.0	9.3	9.4
Estonia / Estonie	..	..	..	7.9	10.1	12.1	11.0	14.6	13.2	14.0
Finland / Finlande	23.4	16.0	15.2	12.1	10.9	9.8	9.7	10.2	10.5	11.0
France ¹	14.3	9.0	8.7	9.1	8.0	7.1	7.0	7.5	7.5	7.7
Germany / Allemagne ²	14.6	10.8	8.7	9.5	8.8	8.7	8.5	8.6	8.4	8.3
Greece / Grèce ¹	33.8	23.9	20.9	16.4	10.0	9.5	8.8	10.0	12.0	13.0
Hungary / Hongrie	..	..	..	20.9	13.8	10.9	10.8	10.7	12.1	12.5
Iceland / Islande	45.0	33.6	26.5	14.0	11.0	10.2	9.1	9.6	10.5	10.7
Ireland / Irlande	43.4	29.7	22.0	17.5	14.0	10.3	10.7	11.0	10.7	10.5
Israel / Israël	..	..	..	4.4	4.3	5.4	6.1	6.6	6.9	6.6
Italy / Italie	24.1	14.0	9.1	11.1	9.6	8.5	8.2	8.7	8.5	8.7
Japan / Japon	25.0	15.1	12.1	8.3	8.0	7.1	6.9	7.3	7.2	7.1
Korea / Corée	..	47.3	37.4	20.7	19.7	14.5	14.5	13.7	15.2	12.2
Luxembourg	11.1	8.4	11.3	12.6	12.5	11.0	10.8	10.2	9.9	9.9
Mexico / Mexique	..	..	48.6	35.8	33.4	31.6	40.3	29.4	31.2	34.3
Netherlands / Pays-Bas	14.7	8.1	7.2	9.0	8.9	8.6	8.7	8.9	8.7	8.6
New Zealand / Nouvelle-Zélande	18.5	13.8	11.7	8.6	7.5	5.9	6.1	6.4	6.4	6.3
Norway / Norvège	18.4	16.1	18.2	15.5	9.6	7.7	7.2	7.8	7.6	7.1
Poland / Pologne	..	..	..	17.5	13.5	12.8	13.8	12.6	13.9	13.3
Portugal	44.0	28.9	29.7	18.7	13.9	13.7	13.1	13.4	13.4	12.7
Slovak Republic / République slovaque	..	..	..	12.6	13.7	12.8	10.0	10.5	11.3	10.8
Slovenia / Slovénie	..	..	..	8.4	12.1	10.9	11.2	13.2	13.2	13.3
Spain / Espagne ¹	18.4	8.7	12.8	10.3	9.6	7.5	7.8	8.3	8.0	7.7
Sweden / Suède	19.2	10.7	11.6	8.3	7.0	6.4	6.4	6.8	6.8	6.6
Switzerland / Suisse	21.3	11.9	9.5	7.5	7.3	6.5	7.0	6.9	7.1	6.7
Turkey / Turquie	53.5	40.9	12.4	6.0	16.4	24.3	23.2	23.6	24.1	21.7
United Kingdom / Royaume-Uni	25.2	14.8	13.8	14.5	12.4	9.7	9.8	11.0	10.7	10.5
United States / États-Unis	15.1	10.0	8.4	7.5	6.3	6.1	6.3	6.9	7.0	7.2
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	24.3	17.7	16.2	12.6	11.5	10.4	10.5	10.6	10.8	10.7

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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 31. Total tax revenue in millions of US dollars at market exchange rates
 Tableau 31. Total des recettes fiscales en millions de dollars des EU aux taux de change du marché

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	5 625	27 802	50 455	110 576	124 330	292 190	283 833	260 260	329 937	403 214
Austria / Autriche ¹	..	..	31 914	94 523	82 697	156 696	176 728	162 896	159 369	176 105
Belgium / Belgique	..	..	41 990	118 158	103 929	200 454	222 585	204 035	205 308	226 642
Canada	14 208	56 665	117 616	211 207	262 765	477 195	481 504	437 789	499 516	546 949
Chile / Chili	..	..	..	13 582	14 650	39 445	38 357	29 691	42 508	53 292
Czech Republic / République tchèque	..	..	..	20 749	19 971	64 752	78 828	66 605	67 447	75 564
Denmark / Danemark ¹	3 049	15 213	28 239	88 778	78 973	152 315	164 199	148 370	148 550	159 448
Estonia / Estonie	..	..	..	1 313	1 760	6 914	7 561	6 860	6 473	7 279
Finland / Finlande	..	..	17 258	57 328	57 524	105 777	116 449	102 576	100 614	114 599
France ¹	..	..	240 977	670 619	589 115	1 127 957	1 229 870	1 112 339	1 099 619	1 226 396
Germany / Allemagne ²	..	..	268 713	899 358	706 900	1 200 204	1 319 927	1 232 477	1 195 151	1 340 047
Greece / Grèce ¹	..	..	3 601	33 806	42 740	99 207	109 428	97 894	93 113	93 286
Hungary / Hongrie	..	..	..	18 927	18 211	54 890	61 771	50 545	48 712	51 432
Iceland / Islande	139	416	828	2 186	3 229	8 299	6 177	4 104	4 420	5 049
Ireland / Irlande	..	..	6 495	22 556	30 080	80 412	76 449	61 820	56 746	61 688
Israel / Israël	..	..	..	35 227	45 923	60 518	68 150	61 148	70 738	79 509
Italy / Italie	..	..	109 328	496 803	463 647	918 818	990 935	915 992	882 989	944 005
Japan / Japon	17 074	107 527	375 441	1 416 852	1 262 348	1 241 928	1 350 407	1 365 456	1 509 557	1 699 812
Korea / Corée	..	3 233	15 806	106 305	120 547	278 198	247 262	213 243	254 457	288 988
Luxembourg	..	..	1 994	7 327	7 935	18 290	20 400	19 543	19 733	21 928
Mexico / Mexique	..	..	26 193	47 661	107 333	183 266	227 702	153 422	194 607	227 611
Netherlands / Pays-Bas	..	..	64 461	165 737	152 447	303 164	340 974	304 034	302 676	321 194
New Zealand / Nouvelle-Zélande	1 386	4 179	7 515	22 767	18 037	47 061	43 674	37 281	44 947	51 871
Norway / Norvège	2 355	12 774	27 399	60 848	71 798	169 015	190 895	159 035	179 489	208 583
Poland / Pologne	..	..	..	50 332	56 098	147 967	181 245	136 813	149 008	166 660
Portugal	..	..	4 206	33 631	36 199	75 277	81 829	71 900	71 518	78 453
Slovak Republic / République slovaque	..	..	..	10 181	9 793	24 795	28 804	25 364	24 680	27 612
Slovenia / Slovénie	..	..	..	5 276	6 381	17 836	20 187	18 204	17 920	18 624
Spain / Espagne ¹	..	..	37 410	187 913	199 149	537 591	527 171	449 757	450 057	467 766
Sweden / Suède	7 755	31 796	50 391	120 451	127 205	219 067	225 542	188 959	210 464	238 310
Switzerland / Suisse	2 570	14 291	25 661	87 211	75 134	124 781	147 413	146 699	154 073	188 306
Turkey / Turquie	1 265	7 511	10 661	38 296	64 490	156 210	177 279	151 706	192 048	216 043
United Kingdom / Royaume-Uni	30 605	82 660	171 556	393 872	537 338	1 010 152	945 535	746 988	789 520	868 619
United States / États-Unis	167 022	415 386	1 069 914	2 047 208	2 921 566	3 889 727	3 738 778	3 357 196	3 553 416	3 728 877
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	107 924	226 399	247 654	396 776	409 643	367 676	386 158	423 052

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	1.8	1.4	1.5	2.2	2.0	2.1	2.5	2.8
Austria / Autriche ¹	1.1	1.2	1.0	1.2	1.3	1.3	1.2	1.2
Belgium / Belgique	1.5	1.5	1.2	1.5	1.6	1.6	1.6	1.6
Canada	4.2	2.7	3.1	3.5	3.5	3.5	3.8	3.8
Chile / Chili	0.2	0.2	0.3	0.3	0.2	0.3	0.4
Czech Republic / République tchèque	0.3	0.2	0.5	0.6	0.5	0.5	0.5
Denmark / Danemark ¹	1.0	1.2	0.9	1.1	1.2	1.2	1.1	1.1
Estonia / Estonie	0.0	0.0	0.1	0.1	0.1	0.0	0.1
Finland / Finlande	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8
France ¹	8.6	8.7	7.0	8.4	8.8	8.9	8.4	8.5
Germany / Allemagne ²	9.6	11.7	8.4	8.9	9.5	9.9	9.1	9.3
Greece / Grèce ¹	0.1	0.4	0.5	0.7	0.8	0.8	0.7	0.6
Hungary / Hongrie	0.2	0.2	0.4	0.4	0.4	0.4	0.4
Iceland / Islande	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
Ireland / Irlande	0.2	0.3	0.4	0.6	0.5	0.5	0.4	0.4
Israel / Israël	0.5	0.5	0.4	0.5	0.5	0.5	0.6
Italy / Italie	3.9	6.5	5.5	6.8	7.1	7.3	6.7	6.6
Japan / Japon	13.4	18.4	15.0	9.2	9.7	10.9	11.5	11.8
Korea / Corée	0.6	1.4	1.4	2.1	1.8	1.7	1.9	2.0
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2
Mexico / Mexique	0.9	0.6	1.3	1.4	1.6	1.2	1.5	1.6
Netherlands / Pays-Bas	2.3	2.2	1.8	2.2	2.4	2.4	2.3	2.2
New Zealand / Nouvelle-Zélande	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.4
Norway / Norvège	1.0	0.8	0.9	1.3	1.4	1.3	1.4	1.5
Poland / Pologne	0.7	0.7	1.1	1.3	1.1	1.1	1.2
Portugal	0.2	0.4	0.4	0.6	0.6	0.6	0.5	0.5
Slovak Republic / République slovaque	0.1	0.1	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 ¹	1.3	2.4	2.4	4.0	3.8	3.6	3.4	3.3
Sweden / Suède	1.8	1.6	1.5	1.6	1.6	1.5	1.6	1.7
Switzerland / Suisse	0.9	1.1	0.9	0.9	1.1	1.2	1.2	1.3
Turkey / Turquie	0.4	0.5	0.8	1.2	1.3	1.2	1.5	1.5
United Kingdom / Royaume-Uni	6.1	5.1	6.4	7.5	6.8	6.0	6.0	6.0
United States / États-Unis	38.1	26.6	34.7	28.8	26.8	26.9	27.1	25.9
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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.

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2. 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 EU par habitant, aux taux de change du marché**

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	496	2 001	3 196	6 119	6 491	13 903	13 273	11 951	14 953	18 063
Austria / Autriche ¹	..	..	4 219	11 892	10 322	18 877	21 198	19 473	18 996	20 906
Belgium / Belgique	..	..	4 259	11 656	10 138	18 865	20 783	18 898	18 801	20 515
Canada	711	2 448	4 551	7 207	8 563	14 492	14 452	12 980	14 637	15 861
Chile / Chili	..	..	..	944	951	2 376	2 288	1 754	2 487	3 090
Czech Republic / République tchèque	..	..	..	2 008	1 944	6 273	7 558	6 348	6 413	7 199
Denmark / Danemark ¹	641	3 007	5 522	16 964	14 790	27 889	29 889	26 864	26 777	28 623
Estonia / Estonie	..	..	..	914	1 285	5 154	5 640	5 119	4 831	5 433
Finland / Finlande	..	..	3 520	11 224	11 113	20 000	21 916	19 213	18 760	21 268
France ¹	..	..	4 359	11 594	9 974	18 203	19 741	17 765	17 474	19 390
Germany / Allemagne ²	..	..	3 459	11 011	8 599	14 589	16 075	15 048	14 615	16 382
Greece / Grèce ¹	..	..	362	3 179	3 915	8 864	9 738	8 676	8 235	8 255
Hungary / Hongrie	..	..	..	1 832	1 783	5 459	6 154	5 043	4 871	5 158
Iceland / Islande	721	1 909	3 428	8 177	11 483	26 652	19 343	12 855	13 899	15 826
Ireland / Irlande	..	..	1 836	6 250	7 905	18 456	17 274	13 864	12 553	13 484
Israel / Israël	..	..	..	6 353	7 302	8 429	9 325	8 169	9 279	10 260
Italy / Italie	..	..	1 932	8 740	8 142	15 475	16 562	15 218	14 599	15 546
Japan / Japon	174	961	3 102	11 283	9 945	9 720	10 575	10 709	11 788	13 301
Korea / Corée	..	92	387	2 357	2 564	5 725	5 051	4 336	5 150	5 805
Luxembourg	..	..	5 438	17 931	18 186	38 106	41 749	39 260	38 925	42 303
Mexico / Mexique	..	..	345	520	1 090	1 732	2 134	1 427	1 795	2 084
Netherlands / Pays-Bas	..	..	4 448	10 721	9 573	18 506	20 733	18 392	18 217	19 213
New Zealand / Nouvelle-Zélande	525	1 340	2 279	6 198	4 675	11 130	10 223	8 636	10 295	11 778
Norway / Norvège	633	3 188	6 598	13 959	15 987	35 891	40 035	32 935	36 711	42 121
Poland / Pologne	..	..	..	1 315	1 466	3 882	4 755	3 586	3 869	4 326
Portugal	..	..	420	3 354	3 518	7 140	7 750	6 803	6 764	7 431
Slovak Republic / République slovaque	..	..	..	1 899	1 817	4 594	5 328	4 681	4 563	5 115
Slovenia / Slovénie	..	..	..	2 655	3 206	8 832	9 981	8 913	8 744	9 074
Spain / Espagne ¹	..	..	974	4 771	4 946	11 979	11 572	9 797	9 769	10 130
Sweden / Suède	1 003	3 881	6 035	13 646	14 338	23 947	24 463	20 321	22 442	25 225
Switzerland / Suisse	439	2 255	3 966	12 387	10 458	16 525	19 276	18 944	19 682	23 799
Turkey / Turquie	41	188	212	641	1 004	2 225	2 475	2 093	2 619	2 913
United Kingdom / Royaume-Uni	563	1 470	3 033	6 788	9 125	16 798	15 618	12 261	12 870	14 064
United States / États-Unis	860	1 923	4 497	7 688	10 354	12 913	12 295	10 944	11 488	11 967
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	..	..	3 168	7 182	7 263	13 929	14 565	12 743	13 173	14 586

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/10.1787/888932946193>

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

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	..	20.5	11.0	9.7	8.9	9.0	-2.7	-1.8	7.8	8.6
Austria / Autriche ¹	..	7.6	7.3	3.3	2.9	6.4	5.6	-3.0	2.6	5.3
Belgium / Belgique	..	18.4	6.6	3.7	5.0	4.1	4.0	-3.5	5.5	5.1
Canada	..	10.8	7.5	4.9	6.6	4.7	0.3	-2.8	3.0	5.1
Chile / Chili	20.3	14.3	14.2	-2.5	-17.4	30.6	18.8
Czech Republic / République tchèque	12.7	3.4	9.9	2.5	-5.7	1.4	3.8
Denmark / Danemark ¹	..	2.0	11.9	4.6	5.1	2.4	1.0	-5.0	5.0	2.3
Estonia / Estonie	9.5	22.9	2.4	-4.5	-1.0	7.1
Finland / Finlande	..	25.4	13.6	6.2	11.1	6.4	3.1	-7.3	2.9	8.5
France ¹	..	17.1	7.5	2.4	3.5	3.2	2.1	-4.8	3.7	6.2
Germany / Allemagne ²	..	3.1	5.6	3.9	2.7	6.3	3.0	-1.7	1.7	6.8
Greece / Grèce ¹	..	23.3	22.1	16.1	11.8	9.9	3.3	-5.9	-0.2	-4.6
Hungary / Hongrie	22.7	15.4	14.2	5.7	-4.1	-0.9	2.1
Iceland / Islande	29.9	5.1	9.1	9.7	2.2	-6.6	6.5	8.5
Ireland / Irlande	..	26.5	5.2	4.4	14.8	4.6	-11.0	-14.9	-3.7	3.5
Israel / Israël	13.5	6.8	-1.8	-1.7	9.9	7.7
Italy / Italie	..	15.9	10.6	7.6	4.9	6.8	1.0	-2.7	1.1	1.8
Japan / Japon	..	0.3	8.2	4.2	3.6	2.3	-4.5	-8.5	3.7	2.3
Korea / Corée	..	51.6	9.4	18.6	19.8	13.6	5.3	-0.1	8.1	8.8
Luxembourg	..	10.5	8.9	4.7	13.1	9.9	4.4	0.8	5.9	5.8
Mexico / Mexique	56.8	25.0	27.4	6.4	26.8	-18.4	18.7	15.1
Netherlands / Pays-Bas	..	13.6	4.3	1.7	6.9	4.9	5.3	-6.2	4.4	1.1
New Zealand / Nouvelle-Zélande	..	11.9	19.1	6.5	7.3	3.4	-2.8	-4.2	4.6	5.3
Norway / Norvège	..	14.9	14.7	7.6	19.2	4.4	8.9	-7.2	8.5	7.8
Poland / Pologne	34.2	4.4	13.6	6.8	-2.3	5.3	9.9
Portugal	..	22.3	22.8	8.2	7.6	7.6	1.8	-7.5	4.3	4.5
Slovak Republic / République slovaque	6.9	11.9	8.8	-7.3	2.1	6.6
Slovenia / Slovénie	7.9	9.7	6.0	-5.1	3.3	-1.0
Spain / Espagne ¹	..	26.8	16.0	5.5	9.1	8.0	-8.2	-10.2	5.0	-1.0
Sweden / Suède	..	20.3	9.8	10.5	6.7	4.0	0.5	-2.8	4.8	2.0
Switzerland / Suisse	..	7.0	-8.0	3.7	10.0	5.6	6.7	-0.3	0.8	4.0
Turkey / Turquie	..	46.4	71.8	103.6	66.3	9.2	13.4	1.9	22.7	25.5
United Kingdom / Royaume-Uni	..	29.2	9.5	9.4	6.9	4.4	2.2	-7.2	6.7	6.0
United States / États-Unis	..	6.6	9.9	5.9	7.8	4.7	-3.9	-10.2	5.8	4.9
<i>Unweighted average / Moyenne non pondérée</i>										
OECD-Total / OCDE-Total	..	18.0	15.1	12.6	11.0	7.8	2.8	-5.5	5.6	6.0

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.

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/10.1787/888932946212>

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 aux prix du marché, en milliards de monnaie nationale**

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie ¹	24	83	260	530	707	1 175	1 254	1 292	1 404	1 474
Austria / Autriche	18	50	103	175	208	274	283	276	285	299
Belgium / Belgique	21	59	125	208	253	336	346	341	356	370
Canada ¹	61	183	504	831	1 118	1 589	1 627	1 590	1 684	1 780
Chile / Chili	..	..	..	29 337	42 095	90 429	93 848	96 444	111 008	121 493
Czech Republic / République tchèque	..	..	..	1 534	2 270	3 663	3 848	3 759	3 791	3 823
Denmark / Danemark	70	228	649	1 020	1 294	1 695	1 753	1 665	1 761	1 792
Estonia / Estonie	..	..	..	3	6	16	16	14	14	16
Finland / Finlande	4	18	57	96	132	180	186	172	179	189
France	75	232	744	1 196	1 440	1 887	1 933	1 886	1 937	2 001
Germany / Allemagne	235	551	984	1 849	2 048	2 429	2 474	2 374	2 495	2 610
Greece / Grèce	1	3	18	89	135	223	233	231	222	209
Hungary / Hongrie	..	..	..	5 728	13 089	24 990	26 543	25 626	26 607	27 886
Iceland / Islande	0	2	122	454	684	1 309	1 480	1 498	1 536	1 629
Ireland / Irlande	1	5	25	54	106	189	179	161	156	159
Israel / Israël	..	..	..	290	506	683	723	766	814	872
Italy / Italie	22	74	430	952	1 198	1 554	1 575	1 520	1 552	1 578
Japan / Japon ¹	34 710	156 635	335 300	504 594	510 835	513 023	489 520	473 934	480 002	473 276
Korea / Corée	..	10 478	85 699	409 654	603 236	975 013	1 026 452	1 065 037	1 173 275	1 235 161
Luxembourg	1	3	7	15	22	37	37	36	40	43
Mexico / Mexique	..	..	55	2 014	6 021	11 291	12 153	11 893	13 029	14 351
Netherlands / Pays-Bas	33	107	201	305	418	572	594	573	587	599
New Zealand / Nouvelle-Zélande ¹	4	12	50	97	121	186	185	192	200	208
Norway / Norvège	57	170	552	943	1 481	2 306	2 560	2 382	2 544	2 750
Poland / Pologne	..	..	..	337	744	1 177	1 276	1 345	1 417	1 528
Portugal	1	2	23	88	127	169	172	169	173	171
Slovak Republic / République slovaque	..	..	..	19	31	61	67	63	66	69
Slovenia / Slovénie	..	..	..	10	19	35	37	35	35	36
Spain / Espagne	8	38	179	447	630	1 053	1 088	1 047	1 046	1 046
Sweden / Suède	120	320	915	1 810	2 265	3 126	3 204	3 106	3 338	3 500
Switzerland / Suisse	64	155	250	383	432	541	568	554	573	585
Turkey / Turquie	0	0	0	10	167	843	951	953	1 099	1 298
United Kingdom / Royaume-Uni	36	107	362	742	975	1 412	1 441	1 402	1 467	1 516
United States / États-Unis	677	1 689	4 347	7 664	10 290	14 480	14 720	14 418	14 958	15 534

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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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 EU
 aux taux de change du marché

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia / Australie	0.893	0.760	1.432	1.350	1.727	1.195	1.198	1.282	1.090	0.969
Austria / Autriche	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Belgium / Belgique	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Canada	1.078	1.017	1.366	1.372	1.485	1.074	1.068	1.141	1.030	0.989
Chile / Chili	..	..	..	396.813	539.388	522.228	523.542	558.942	509.982	483.421
Czech Republic / République tchèque	..	..	..	26.540	38.637	20.289	17.078	19.050	19.080	17.672
Denmark / Danemark	6.915	5.741	10.595	5.604	8.088	5.443	5.099	5.359	5.622	5.357
Estonia / Estonie	..	..	..	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Finland / Finlande	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
France	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Germany / Allemagne	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Greece / Grèce	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Hungary / Hongrie	..	..	..	125.720	282.286	183.595	172.465	202.062	207.764	200.907
Iceland / Islande	0.431	1.533	41.537	64.766	78.845	64.075	87.999	123.665	122.242	116.058
Ireland / Irlande	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Israel / Israël	..	..	..	3.011	4.077	4.109	3.585	3.927	3.731	3.574
Italy / Italie	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Japan / Japon	361.493	296.818	238.623	94.065	107.835	117.755	103.388	93.572	87.761	79.707
Korea / Corée	..	484.000	870.903	771.398	1 130.640	929.450	1 100.862	1 274.947	1 155.431	1 107.302
Luxembourg	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Mexico / Mexique	..	..	0.327	6.421	9.453	10.929	11.153	13.504	12.632	12.434
Netherlands / Pays-Bas	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
New Zealand / Nouvelle-Zélande	0.722	0.826	2.026	1.524	2.205	1.361	1.425	1.600	1.388	1.266
Norway / Norvège	7.151	5.223	8.594	6.337	8.797	5.858	5.648	6.290	6.045	5.605
Poland / Pologne	..	..	..	2.425	4.346	2.765	2.410	3.119	3.015	2.962
Portugal	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Slovak Republic / République slovaque	..	..	..	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Slovenia / Slovénie	..	..	..	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Spain / Espagne	..	..	1.322	0.765	1.085	0.730	0.684	0.720	0.755	0.719
Sweden / Suède	5.158	4.151	8.602	7.134	9.161	6.758	6.597	7.653	7.202	6.489
Switzerland / Suisse	4.373	2.582	2.457	1.182	1.688	1.200	1.084	1.086	1.043	0.887
Turkey / Turquie	0.000	0.000	0.001	0.046	0.624	1.300	1.299	1.547	1.499	1.672
United Kingdom / Royaume-Uni	0.358	0.452	0.779	0.634	0.661	0.500	0.546	0.641	0.647	0.624
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.

Source : Indicateurs financiers de l'OCDE.

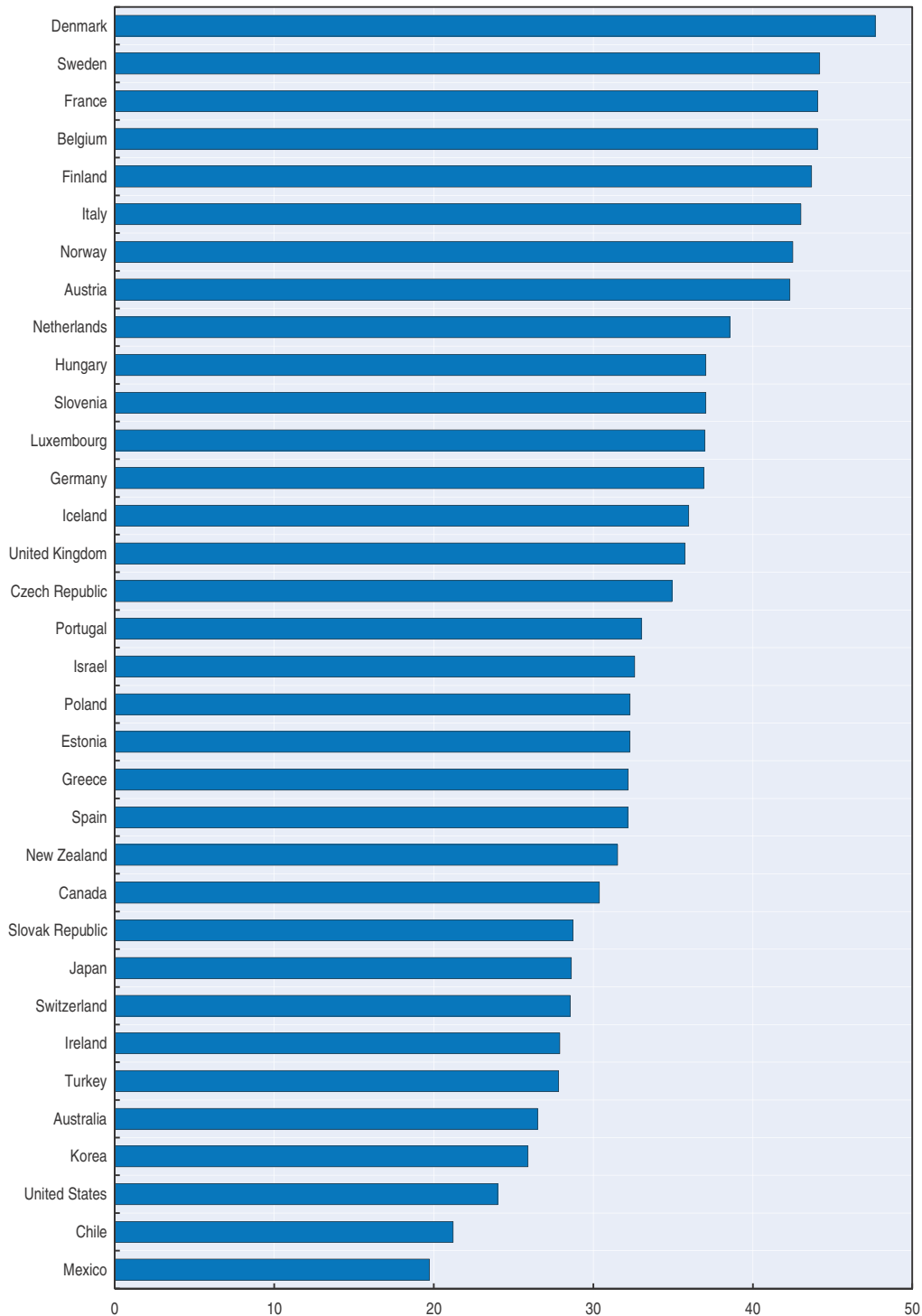
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PART II/ PARTIE II

B. Comparative charts, 1965-2011

B. Graphiques comparatifs, 1965-2011

Chart 1. **Total tax revenue as percentage of GDP, 2011**
 Graphique 1. **Total des recettes fiscales en pourcentage du PIB, 2011**



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 par rapport au PIB.

Source : Table 1/Tableau 1.


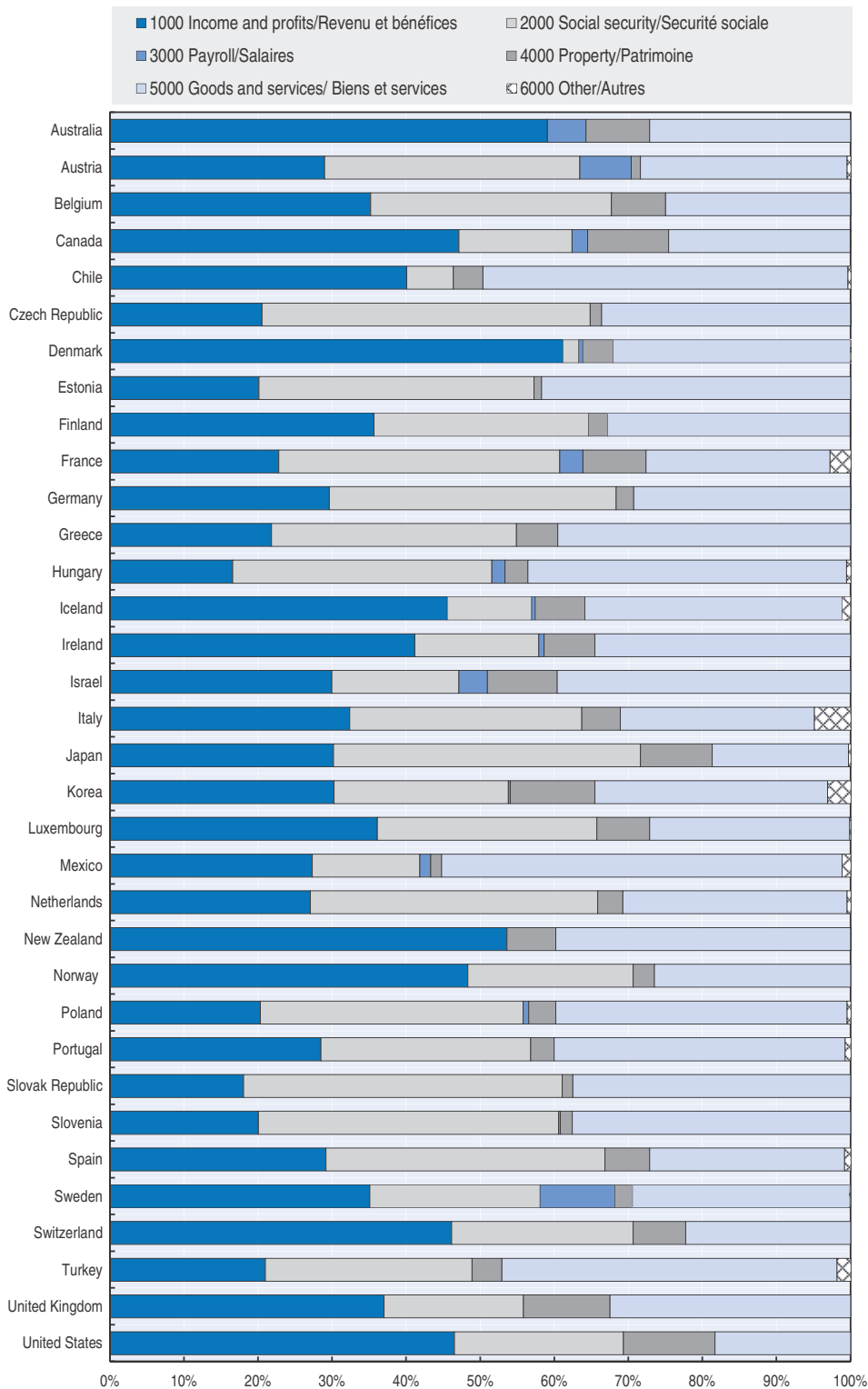
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Chart 2. Tax revenue of main headings as percentage of total revenue, 2011
 Graphique 2. Recettes fiscales sous les principales rubriques en pourcentage du total des recettes fiscales, 2011



Source : Table 6/Tableau 6.

StatLink <http://dx.doi.org/10.1787/888932945262>

Chart 3. Total tax revenue as percentage of GDP, 1965-2011
 Graphique 3. Total des recettes fiscales en pourcentage du PIB, 1965-2011



Source : Table 2/Tableau 2.


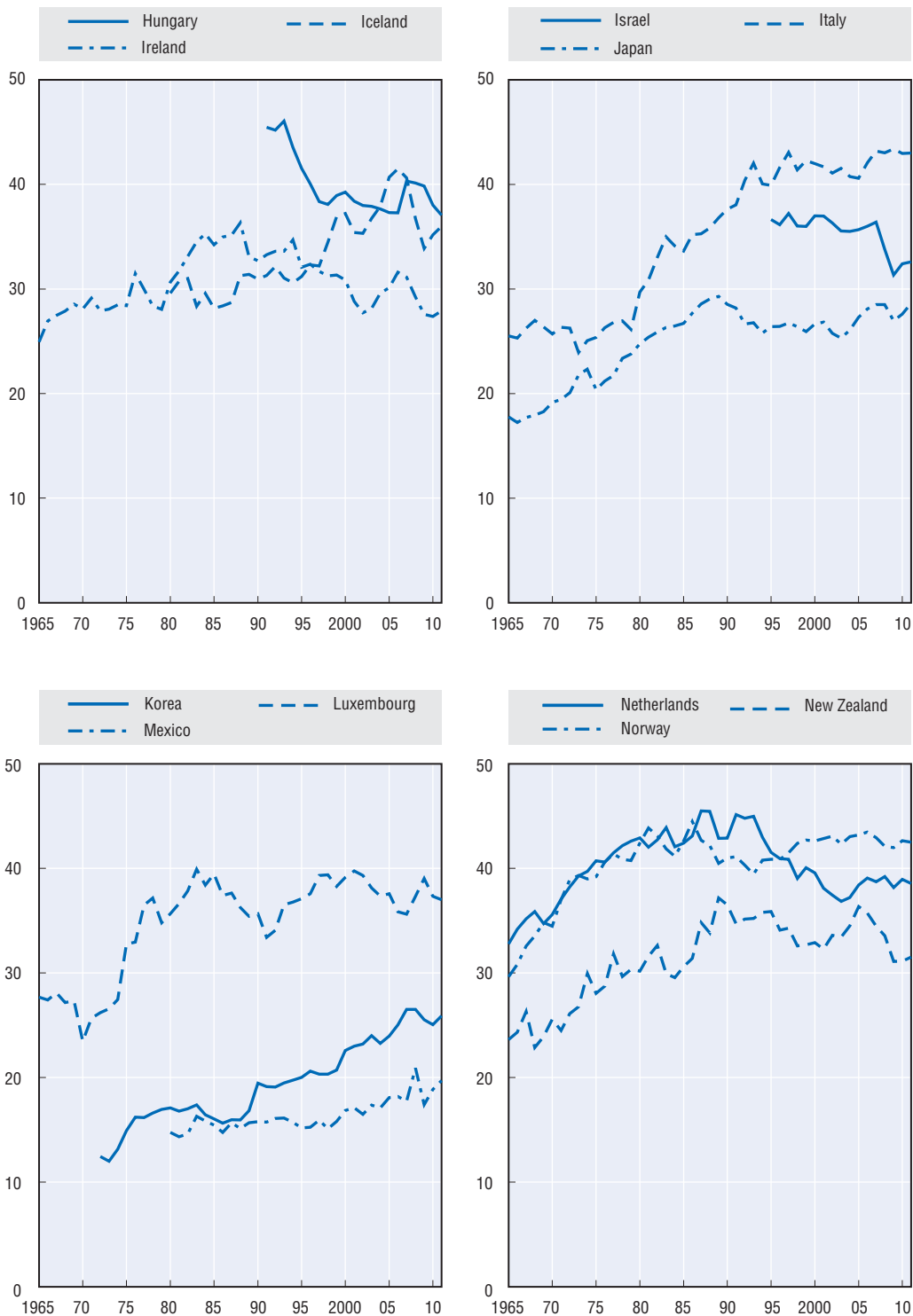
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Chart 3. **Total tax revenue as percentage of GDP, 1965-2011 (cont.)**
 Graphique 3. **Total des recettes fiscales en pourcentage du PIB, 1965-2011 (suite)**



Source : Table 2/Tableau 2.


StatLink  <http://dx.doi.org/10.1787/888932945281>

Chart 3. **Total tax revenue as percentage of GDP, 1965-2011 (cont.)**
 Graphique 3. **Total des recettes fiscales en pourcentage du PIB, 1965-2011 (suite)**



Source : Table 2/Tableau 2.


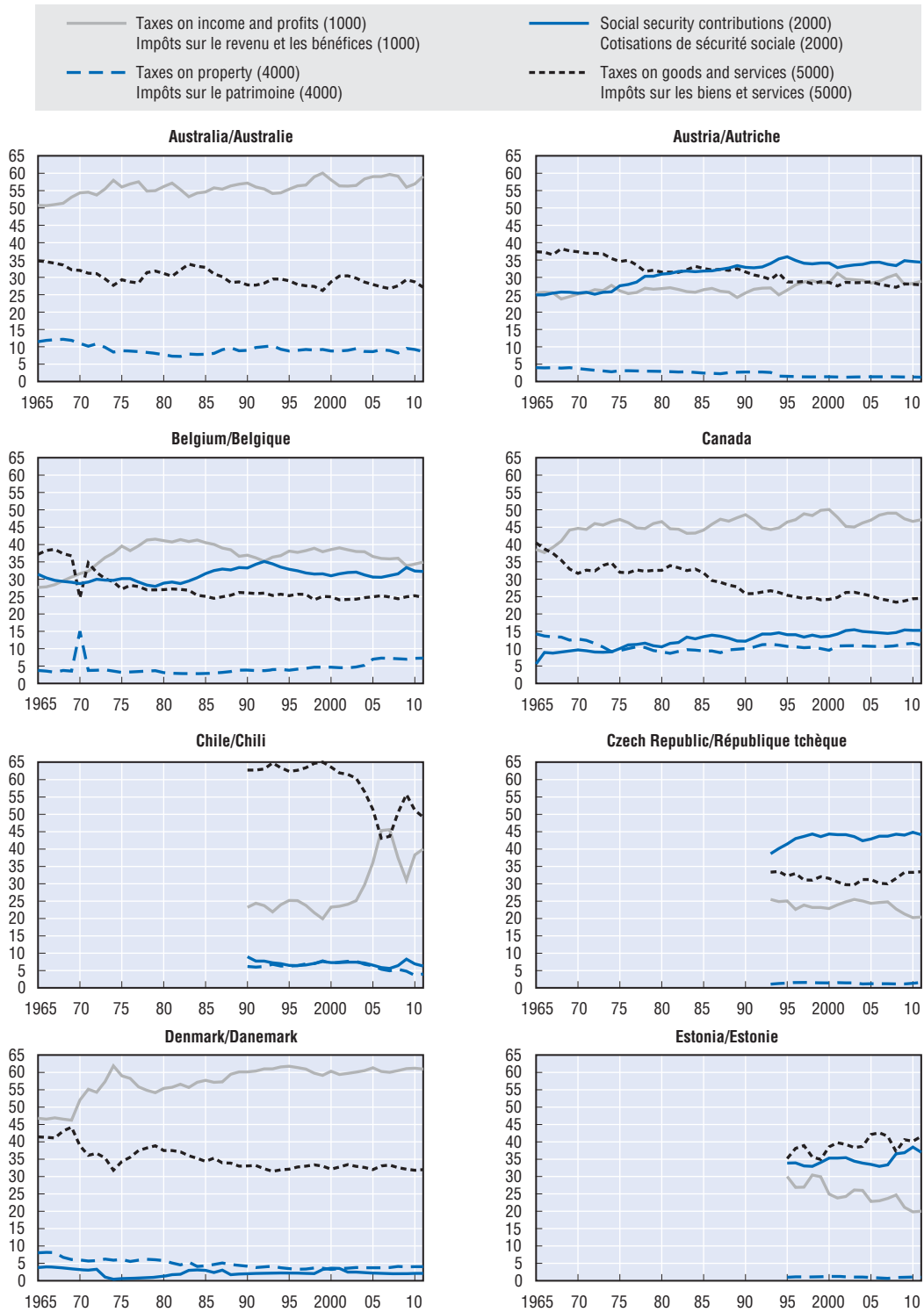
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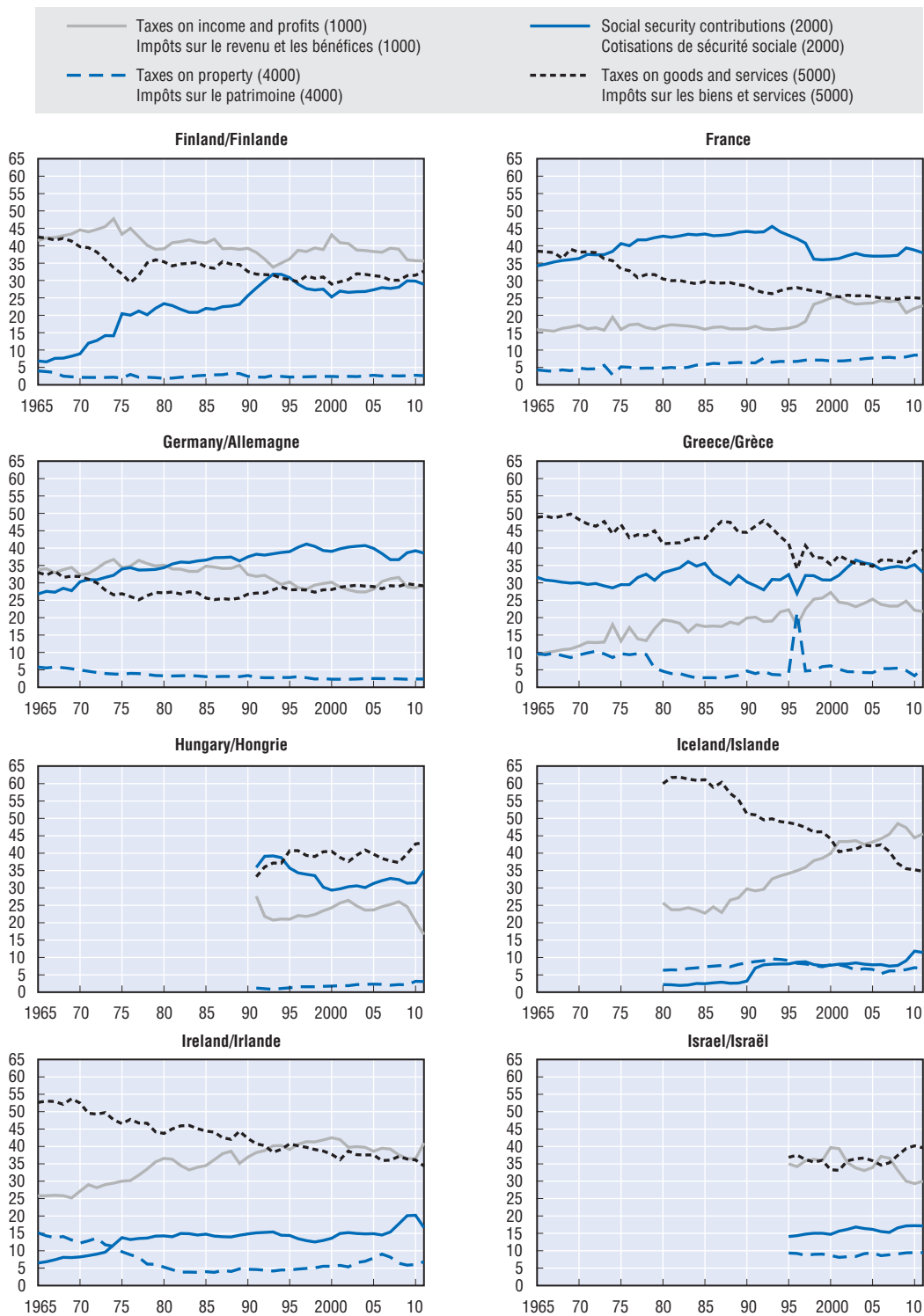
Chart 4. **Tax structures in OECD member countries, 1965-2011**
 Graphique 4. **Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2011**



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Chart 4. Tax structures in OECD member countries, 1965-2011 (cont.)
 Graphique 4. Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2011 (suite)

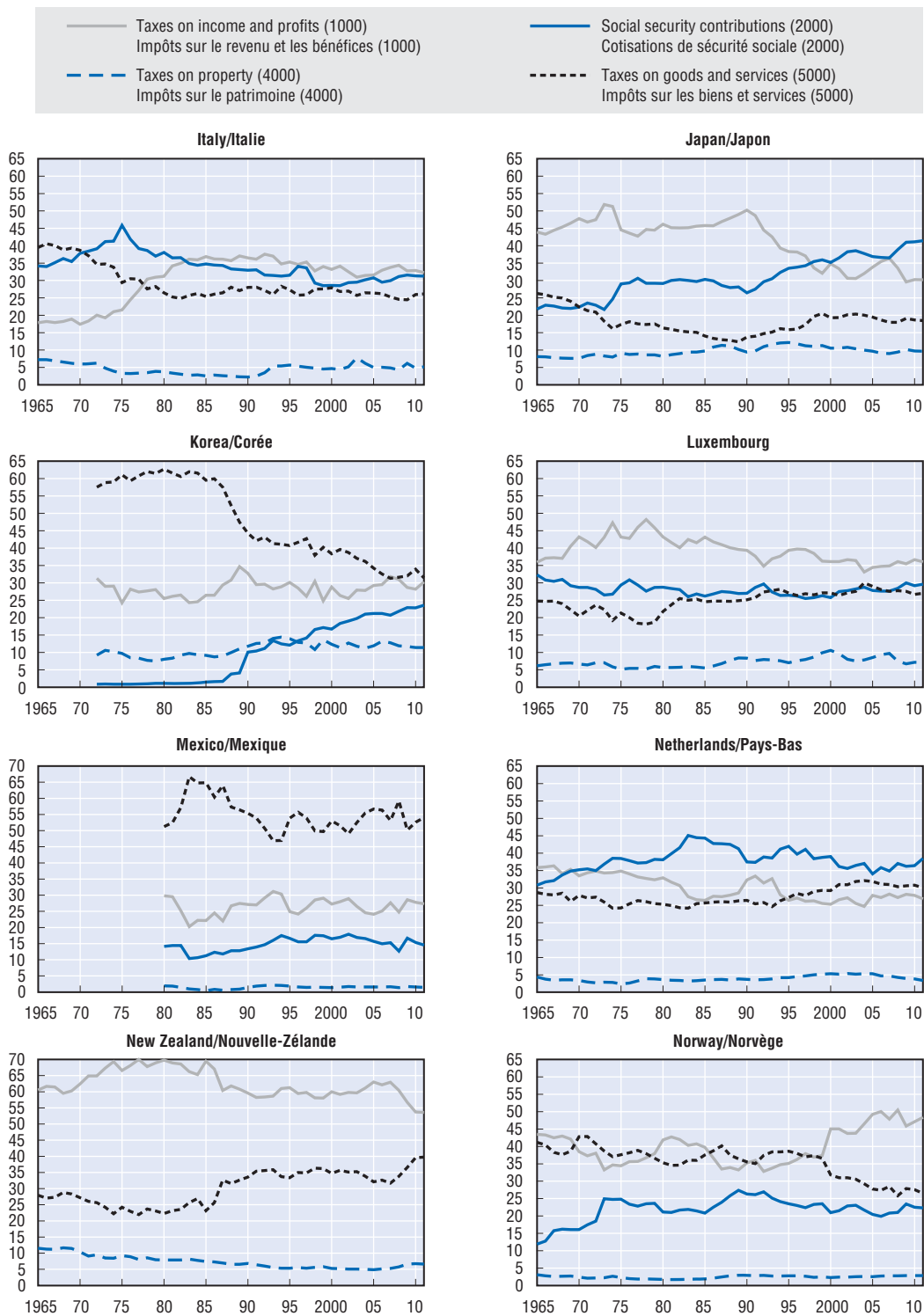
Receipts as % of total tax revenues/Recettes en % du total des recettes fiscales



StatLink <http://dx.doi.org/10.1787/888932945300>

Chart 4. **Tax structures in OECD member countries, 1965-2011 (cont.)**
 Graphique 4. **Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2011 (suite)**

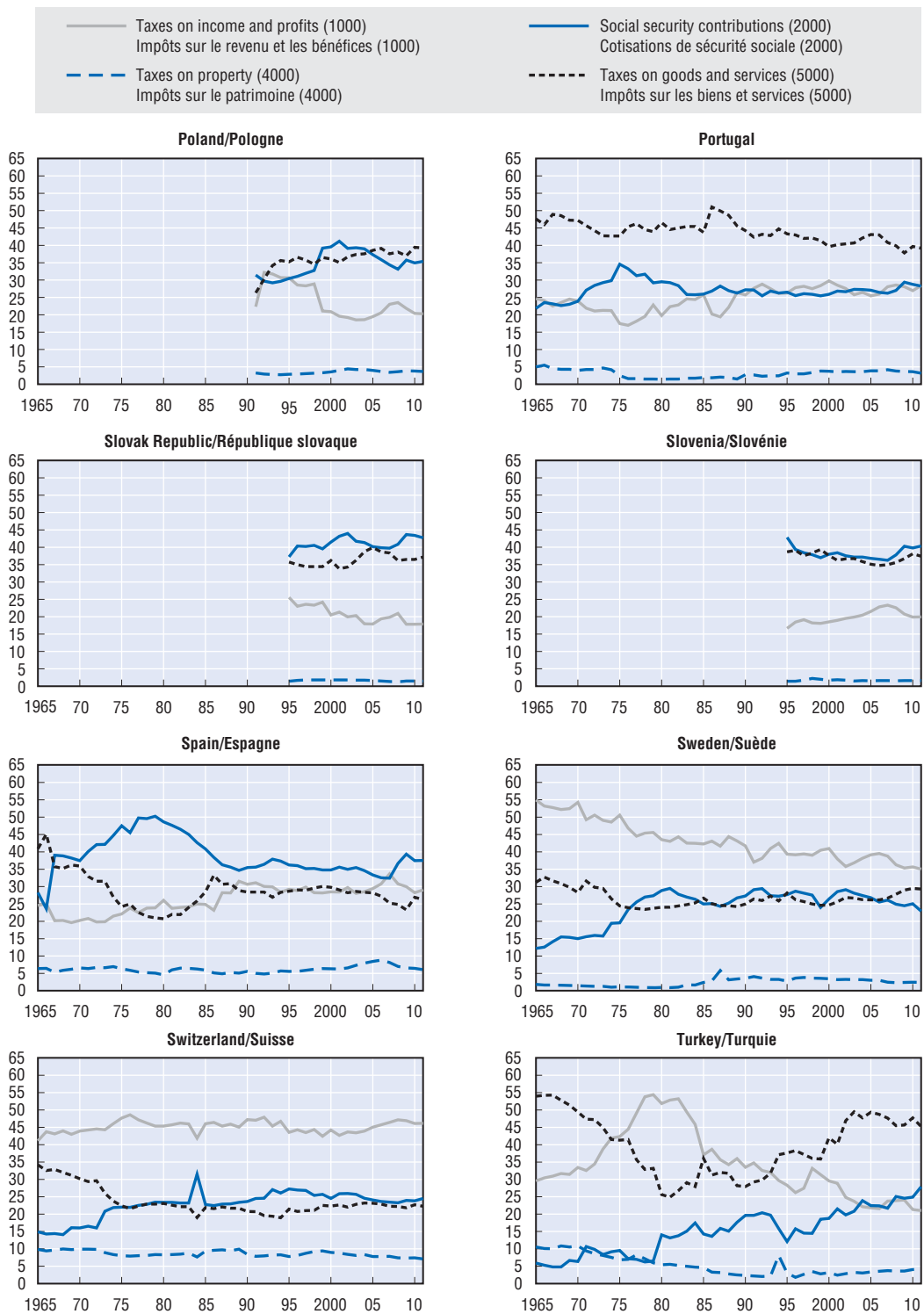
Receipts as % of total tax revenues/Recettes en % du total des recettes fiscales



StatLink <http://dx.doi.org/10.1787/888932945300>

Chart 4. **Tax structures in OECD member countries, 1965-2011 (cont.)**
 Graphique 4. **Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2011 (suite)**

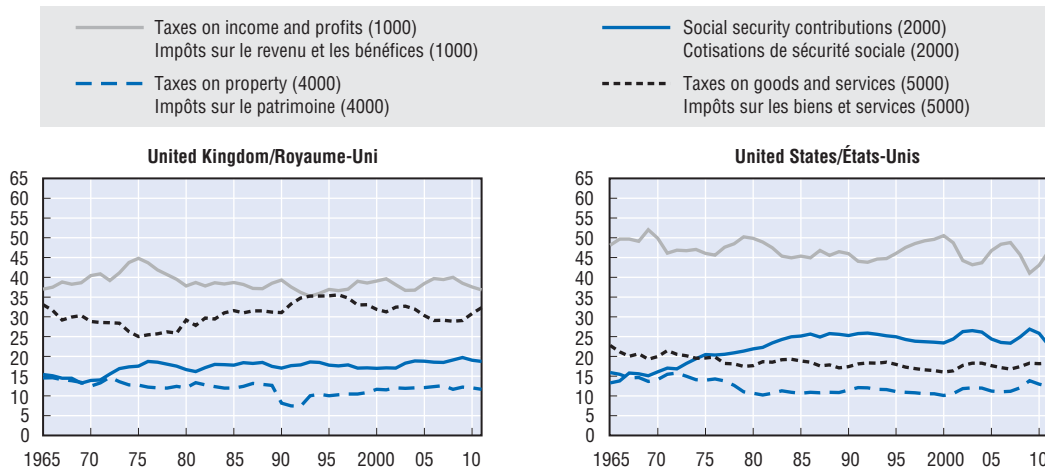
Receipts as % of total tax revenues/Recettes en % du total des recettes fiscales



StatLink <http://dx.doi.org/10.1787/888932945300>

Chart 4. **Tax structures in OECD member countries, 1965-2011 (cont.)**
 Graphique 4. **Structure de la fiscalité dans les pays membres de l'OCDE, 1965-2011 (suite)**

Receipts as % of total tax revenues/Recettes en % du total des recettes fiscales



StatLink <http://dx.doi.org/10.1787/888932945300>

PART II/ PARTIE II

C. Estimates of tax revenues, 2012

Data provided in the preceding Sections II.A (Tables) and II.B (Charts) cover the years 1965 to 2011, since most countries are unable to provide definitive figures for more recent years. Provisional estimates of tax revenues for the main headings of the OECD list are, however, available for 2012, although some countries were unable to supply them at this stage. 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 2012

Les données rassemblées dans les Sections II.A (Tableaux) et II.B (Graphiques) concernent les années 1965 à 2011, car la plupart des pays ne sont pas en mesure de fournir des chiffres définitifs pour des périodes plus récentes. Cette publication contient cependant des estimations provisoires des recettes fiscales concernant les principales rubriques de la liste de l'OCDE pour l'année 2012, bien que quelques pays n'aient pas été en mesure de fournir ces estimations à ce stade. 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, 2012**
 Tableau 37. **Estimations des recettes fiscales en milliards de monnaie nationale, 2012**

	Australia	Austria ¹	Belgium	Canada	Chile	Czech Republic	Denmark ¹	Estonia	Finland
1000 Taxes on income, profits and capital gains	..	38.6	59.1	265.6	10 803.0	280.8	539.6	1.2	29.2
1100 Of individuals	..	30.4	47.5	206.0	1 893.6	144.5	442.3	0.9	25.0
1200 Corporate	..	7.0	11.7	53.4	7 560.9	136.3	55.3	0.3	4.2
1300 Unallocable between 1100 and 1200	..	1.2	0.0	6.2	1 348.5	0.0	42.0	0.0	0.0
2000 Social security contributions	..	45.6	54.6	87.4	1 422.6	596.8	16.4	2.0	25.3
2100 Employees	..	18.4	16.1	35.0	1 422.6	121.9	15.7	0.1	5.7
2200 Employers	..	21.4	33.4	49.5	59.9	377.8	0.7	1.8	17.7
2300 Self-employed or non-employed	..	5.8	5.1	2.9	0.0	97.1	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
3000 Taxes on payroll and workforce	..	9.1	0.0	11.9	0.0	0.0	5.5	0.0	0.0
4000 Taxes on property	..	1.8	12.8	60.1	1 138.1	20.6	33.4	0.1	2.4
4100 Recurrent taxes on immovable property	..	0.7	4.9	52.3	746.7	9.5	24.7	0.1	1.3
4200 Recurrent taxes on net wealth	..	0.0	0.7	0.7	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	2.7	0.0	66.7	3.4	3.8	0.0	0.5
4400 Taxes on financial and capital transactions	..	1.0	3.8	3.1	324.7	7.6	4.9	0.0	0.6
4500 Non-recurrent taxes	..	0.0	0.4	4.0	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
5000 Taxes on goods and services	..	36.5	42.5	137.5	13 777.4	455.2	276.7	2.4	27.8
5100 Taxes on production, sale, transfer, etc	..	34.3	40.0	128.0	13 036.1	429.9	260.4	2.3	27.0
5110 General taxes	..	24.6	27.1	82.1	10 447.4	277.9	180.8	1.5	17.6
5120 Taxes on specific goods and services	..	9.7	13.0	45.9	2 588.8	152.0	79.6	0.8	9.4
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	2.4	9.5	741.2	25.4	10.6	0.1	0.8
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	0.0	5.7	0.0	0.0
6000 Other taxes	..	0.6	0.1	0.3	55.4	0.3	0.1	0.0	0.1
Customs duties collected for the EU	..	0.3	1.3	..	..	6.2	3.0	0.0	0.2
Total tax revenue	..	132.5	170.4	562.9	27 196.4	1 359.9	874.7	5.7	84.9

	France ¹	Germany ²	Greece	Hungary ³	Iceland	Ireland	Israel	Italy	Japan ⁴
1000 Taxes on income, profits and capital gains	217.4	305.1	16.2	1 867.6	289.2	19.8	89.8	228.4	41 788.8
1100 Of individuals	165.6	256.8	..	1 499.8	240.5	15.6	53.3	189.4	25 524.5
1200 Corporate	51.8	48.3	..	367.9	35.9	4.2	26.3	44.9	16 264.2
1300 Unallocable between 1100 and 1200	0.0	0.0	..	0.0	12.8	0.0	10.2	-5.9	0.0
2000 Social security contributions	344.6	383.4	20.8	3 578.8	65.9	6.8	50.3	211.8	..
2100 Employees	83.9	170.1	..	2 034.2	..	1.5	33.9	37.2	..
2200 Employers	233.9	179.9	..	1 450.8	..	5.0	13.3	144.6	..
2300 Self-employed or non-employed	26.7	33.4	..	0.0	..	0.3	3.0	30.1	..
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	..	93.8	65.9	0.0	0.0	0.0	..
3000 Taxes on payroll and workforce	29.7	0.0	0.0	265.9	5.4	0.3	11.6	0.0	0.0
4000 Taxes on property	78.8	24.4	3.9	253.9	42.2	3.0	26.6	42.9	12 672.8
4100 Recurrent taxes on immovable property	52.5	12.0	..	127.0	28.6	1.4	21.7	23.7	9 803.7
4200 Recurrent taxes on net wealth	5.0	0.7	..	41.3	7.6	0.0	0.0	0.7	0.0
4300 Estate, inheritance and gift taxes	9.6	4.3	..	5.7	1.9	0.3	0.0	0.6	1 504.0
4400 Taxes on financial and capital transactions	11.7	7.4	..	79.9	3.5	1.3	2.8	15.3	1 365.1
4500 Non-recurrent taxes	0.0	0.0	..	0.0	0.2	0.0	2.1	0.1	0.0
4600 Other recurrent taxes on property	0.0	0.0	..	0.0	0.3	0.0	0.0	2.5	0.0
5000 Taxes on goods and services	224.5	284.9	24.4	4 949.9	219.7	16.1	115.3	177.1	24 906.4
5100 Taxes on production, sale, transfer, etc	218.3	273.8	..	4 834.2	207.8	15.1	107.2	157.2	22 421.3
5110 General taxes	147.2	194.4	..	3 442.2	140.8	10.0	88.2	95.4	12 895.3
5120 Taxes on specific goods and services	71.1	79.5	..	1 392.0	67.1	5.1	19.0	61.8	9 526.0
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	6.2	11.1	..	115.7	11.9	1.0	8.1	12.1	2 485.1
5300 Unallocable between 5100 and 5200	0.0	0.0	..	0.0	0.0	0.0	0.0	7.8	0.0
6000 Other taxes	23.5	0.1	0.0	51.5	9.1	0.0	0.0	33.3	365.6
Customs duties collected for the EU	1.9	4.4	0.2	27.2	..	0.2	..	2.1	..
Total tax revenue	920.3	1 002.4	65.4	10 994.7	631.6	46.3	293.5	695.6	..


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Table 37. **Estimates of tax revenues in billions of national currency units, 2012 (cont.)**
 Tableau 37. **Estimations des recettes fiscales en milliards de monnaie nationale, 2012 (cont.)**

	Korea	Luxembourg	Mexico ⁵	Netherlands	New Zealand	Norway	Poland	Portugal	Slovak Republic
1000 Taxes on income, profits and capital gains	101 944.0	6.0	803.1	..	38.2	589.0	..	14.4	3.8
1100 Of individuals	51 185.0	3.7	397.7	..	26.4	286.9	..	9.8	1.9
1200 Corporate	50 759.0	2.3	288.4	..	9.3	302.1	..	4.6	1.8
1300 Unallocable between 1100 and 1200	0.0	0.0	117.0	..	2.4	0.0	..	0.0	0.2
2000 Social security contributions	84 136.0	4.9	454.8	..	0.0	278.7	..	14.9	8.9
2100 Employees	35 518.0	2.3	..	..	0.0	93.0	..	5.8	2.1
2200 Employers	36 911.0	2.2	..	..	0.0	169.0	..	8.6	4.8
2300 Self-employed or non-employed	11 707.0	0.5	..	..	0.0	16.7	..	0.6	2.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	454.8	..	0.0	0.0	..	0.0	0.0
3000 Taxes on payroll and workforce	868.0	0.0	..	..	0.0	0.0	..	0.0	0.0
4000 Taxes on property	36 213.0	1.2	..	..	4.5	35.7	..	2.1	0.3
4100 Recurrent taxes on immovable property	10 315.0	0.0	..	..	4.4	9.9	..	1.2	0.3
4200 Recurrent taxes on net wealth	0.0	0.9	..	..	0.0	16.8	..	0.0	0.0
4300 Estate, inheritance and gift taxes	4 021.0	0.1	..	..	0.0	1.9	..	0.3	0.0
4400 Taxes on financial and capital transactions	21 877.0	0.2	..	..	0.1	7.2	..	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
5000 Taxes on goods and services	106 402.0	4.7	..	..	27.3	323.4	..	21.7	7.0
5100 Taxes on production, sale, transfer, etc	99 731.0	4.6	..	..	25.5	308.2	..	21.0	6.5
5110 General taxes	58 702.0	3.0	580.0	..	21.3	224.1	..	14.0	4.3
5120 Taxes on specific goods and services	41 029.0	1.6	..	..	4.2	84.1	..	6.2	2.1
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	6 671.0	0.1	..	..	1.8	15.2	..	0.7	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	..	..	0.0	0.0	..	0.0	0.1
6000 Other taxes	11 529.0	0.0	..	..	0.0	0.0	..	0.3	0.2
Customs duties collected for the EU	..	0.0	..	..	..	..	..	0.2	0.1
Total tax revenue	341 092.0	16.8	..	..	69.9	1 226.9	..	53.7	20.3

	Slovenia	Spain ¹	Sweden	Switzerland	Turkey	United Kingdom	United States		
1000 Taxes on income, profits and capital gains	2.5	101.7	551.5	76.9	85.5	193.8	1 885.8	..	..
1100 Of individuals	2.1	76.2	443.7	52.4	56.5	149.5	1 465.4	..	..
1200 Corporate	0.4	22.4	107.8	17.1	29.0	44.2	420.5	..	..
1300 Unallocable between 1100 and 1200	0.0	3.1	0.0	7.4	0.0	0.0	0.0	..	..
2000 Social security contributions	5.4	121.1	367.7	41.8	106.4	104.2	881.8	..	..
2100 Employees	2.7	18.8	97.5	19.6	40.1	41.1	329.2	..	..
2200 Employers	2.1	83.8	272.6	19.6	58.9	60.7	507.6	..	..
2300 Self-employed or non-employed	0.6	18.5	6.0	2.7	7.4	2.4	45.0	..	..
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	-8.4	0.0	0.0	0.0	0.0	..	..
3000 Taxes on payroll and workforce	0.0	0.0	160.0	0.0	0.0	0.0	0.0	..	..
4000 Taxes on property	0.2	20.8	37.4	11.9	16.5	64.2	480.9	..	..
4100 Recurrent taxes on immovable property	0.2	10.5	28.6	1.0	3.5	52.1	455.6	..	..
4200 Recurrent taxes on net wealth	0.0	0.8	0.0	7.2	0.0	0.0	0.0	..	..
4300 Estate, inheritance and gift taxes	0.0	2.2	0.0	0.9	0.3	3.1	25.2	..	..
4400 Taxes on financial and capital transactions	0.0	5.6	8.8	2.8	12.7	8.9	0.0	..	..
4500 Non-recurrent taxes	0.0	1.6	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	..	..
5000 Taxes on goods and services	5.0	89.8	454.7	36.1	176.3	178.3	706.6	..	..
5100 Taxes on production, sale, transfer, etc	4.8	83.8	439.1	31.6	169.2	171.4	591.3	..	..
5110 General taxes	2.9	56.0	334.5	20.7	81.6	113.8	309.7	..	..
5120 Taxes on specific goods and services	1.9	27.8	104.6	10.9	87.7	57.6	281.6	..	..
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	0.2	4.9	15.6	4.5	7.1	6.9	115.4	..	..
5300 Unallocable between 5100 and 5200	0.0	1.1	0.0	0.0	0.0	0.0	0.0	..	..
6000 Other taxes	0.0	3.2	1.8	0.0	6.8	0.0	0.0	..	..
Customs duties collected for the EU	0.1	1.4	5.0	..	..	2.9	..	..	..
Total tax revenue	13.2	338.2	1 578.1	166.7	391.6	543.3	3 955.1	..	..

- 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.
- From 1991, the figures relate to the united Germany. / Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.
- The figures are on a cash basis. / Les données sont sur la base de la trésorerie.
- 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.
- Central government and Social security funds only. / Administration centrale et administrations de sécurité sociale seulement.

Table 38. **Estimates of tax revenues as percentage of GDP, 2012**
 Tableau 38. **Estimations des recettes fiscales en pourcentage du PIB, 2012**

	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 ¹	43.2	12.6	14.9	3.0	0.6	11.9	0.2	0.1
Belgium / Belgique	45.3	15.7	14.5	0.0	3.4	11.3	0.0	0.3
Canada	30.7	14.5	4.8	0.7	3.3	7.5	0.0	..
Chile / Chili	20.8	8.3	1.1	0.0	0.9	10.6	0.0	..
Czech Republic / République tchèque	35.5	7.3	15.6	0.0	0.5	11.9	0.0	0.2
Denmark / Danemark ¹	48.0	29.6	0.9	0.3	1.8	15.2	0.0	0.2
Estonia / Estonie	32.5	6.8	11.5	0.0	0.3	13.7	0.0	0.2
Finland / Finlande	44.1	15.2	13.1	0.0	1.2	14.4	0.0	0.1
France ¹	45.3	10.7	17.0	1.5	3.9	11.0	1.2	0.1
Germany / Allemagne ²	37.6	11.4	14.4	0.0	0.9	10.7	0.0	0.2
Greece / Grèce ¹	33.8	8.4	10.7	0.0	2.0	12.6	0.0	0.1
Hungary / Hongrie ³	38.9	6.6	12.7	0.9	0.9	17.5	0.2	0.1
Iceland / Islande	37.2	17.0	3.9	0.3	2.5	12.9	0.5	..
Ireland / Irlande	28.3	12.1	4.1	0.2	1.8	9.9	0.0	0.1
Israel / Israël	31.6	9.7	5.4	1.2	2.9	12.4	0.0	..
Italy / Italie	44.4	14.6	13.5	0.0	2.7	11.3	2.1	0.1
Japan / Japon ⁴	..	8.8	..	0.0	2.7	5.2	0.1	..
Korea / Corée	26.8	8.0	6.6	0.1	2.8	8.4	0.9	..
Luxembourg	37.8	13.4	11.0	0.0	2.7	10.6	0.1	0.0
Mexico / Mexique ⁵	..	5.2	2.9	..	..	..	..	..
Netherlands / Pays-Bas	..	..	..	..	..	..	..	..
New Zealand / Nouvelle-Zélande	32.9	18.0	0.0	0.0	2.1	12.8	0.0	..
Norway / Norvège	42.2	20.3	9.6	0.0	1.2	11.1	0.0	..
Poland / Pologne	..	..	..	..	..	..	..	..
Portugal	32.5	8.7	9.0	0.0	1.3	13.1	0.2	0.1
Slovak Republic / République slovaque	28.5	5.4	12.4	0.0	0.4	9.8	0.2	0.2
Slovenia / Slovénie	37.4	7.1	15.2	0.1	0.7	14.2	0.0	0.2
Spain / Espagne ¹	32.9	9.9	11.8	0.0	2.0	8.7	0.3	0.1
Sweden / Suède	44.3	15.5	10.3	4.5	1.0	12.8	0.1	0.1
Switzerland / Suisse	28.2	13.0	7.1	0.0	2.0	6.1	0.0	..
Turkey / Turquie	27.7	6.0	7.5	0.0	1.2	12.5	0.5	..
United Kingdom / Royaume-Uni	35.2	12.6	6.8	0.0	4.2	11.6	0.0	0.2
United States / États-Unis	24.3	11.6	5.4	0.0	3.0	4.4	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. / 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. From 1991, the figures relate to the united Germany. / Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.
3. The tax revenue figures are on a cash basis. / Les chiffres relatifs aux recettes fiscales sont sur la base de la trésorerie.
4. The tax revenue figures exclude revenue for 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 39. **Tax revenue of main headings as percentage of total taxation, 2012**
 Tableau 39. **Recettes fiscales sous les principales rubriques en pourcentage du total des recettes fiscales, 2012**

	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 ¹	100.0	29.1	34.4	6.9	1.3	27.5	0.5	0.3
Belgium / Belgique	100.0	34.7	32.0	0.0	7.5	24.9	0.0	0.7
Canada	100.0	47.2	15.5	2.1	10.7	24.4	0.1	..
Chile / Chili	100.0	39.7	5.2	0.0	4.2	50.7	0.2	..
Czech Republic / République tchèque	100.0	20.6	43.9	0.0	1.5	33.5	0.0	0.5
Denmark / Danemark ¹	100.0	61.7	1.9	0.6	3.8	31.6	0.0	0.3
Estonia / Estonie	100.0	20.9	35.3	0.0	1.0	42.2	0.0	0.5
Finland / Finlande	100.0	34.4	29.8	0.0	2.8	32.8	0.1	0.2
France ¹	100.0	23.6	37.4	3.2	8.6	24.4	2.6	0.2
Germany / Allemagne ²	100.0	30.4	38.2	0.0	2.4	28.4	0.0	0.4
Greece / Grèce ¹	100.0	24.7	31.8	0.0	5.9	37.3	0.0	0.3
Hungary / Hongrie ³	100.0	17.0	32.6	2.4	2.3	45.0	0.5	0.2
Iceland / Islande	100.0	45.8	10.4	0.9	6.7	34.8	1.4	..
Ireland / Irlande	100.0	42.8	14.7	0.6	6.5	34.9	0.0	0.5
Israel / Israël	100.0	30.6	17.1	3.9	9.1	39.3	0.0	..
Italy / Italie	100.0	32.8	30.5	0.0	6.2	25.5	4.8	0.3
Japan / Japon	..	..	..	..	..	..	..	..
Korea / Corée	100.0	29.9	24.7	0.3	10.6	31.2	3.4	..
Luxembourg	100.0	35.5	29.2	0.0	7.1	28.0	0.2	0.1
Mexico / Mexique	..	..	..	..	..	..	..	..
Netherlands / Pays-Bas	..	..	..	..	..	..	..	..
New Zealand / Nouvelle-Zélande	100.0	54.6	0.0	0.0	6.4	39.0	0.0	..
Norway / Norvège	100.0	48.0	22.7	0.0	2.9	26.4	0.0	..
Poland / Pologne	..	..	..	..	..	..	..	..
Portugal	100.0	26.9	27.9	0.0	3.9	40.5	0.6	0.3
Slovak Republic / République slovaque	100.0	18.9	43.6	0.0	1.6	34.5	0.8	0.6
Slovenia / Slovénie	100.0	19.1	40.6	0.2	1.8	37.9	0.0	0.4
Spain / Espagne ¹	100.0	30.1	35.8	0.0	6.2	26.6	1.0	0.4
Sweden / Suède	100.0	34.9	23.3	10.1	2.4	28.8	0.1	0.3
Switzerland / Suisse	100.0	46.1	25.1	0.0	7.1	21.7	0.0	..
Turkey / Turquie	100.0	21.8	27.2	0.0	4.2	45.0	1.7	..
United Kingdom / Royaume-Uni	100.0	35.7	19.2	0.0	11.8	32.8	0.0	0.5
United States / États-Unis	100.0	47.7	22.3	0.0	12.2	17.9	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. / 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. From 1991, the figures relate to the united Germany. / Depuis 1991, les chiffres se rapportent à l'Allemagne unifiée.

3. The tax revenue figures are on a cash basis. / 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 aux prix du marché, en milliards de monnaie nationale**


	2012
Australia / Australie ¹	1 511
Austria / Autriche	307
Belgium / Belgique	376
Canada ¹	1 831
Chile / Chili	130 527
Czech Republic / République tchèque	3 830
Denmark / Danemark	1 824
Estonia / Estonie	17
Finland / Finlande	193
France	2 032
Germany / Allemagne	2 666
Greece / Grèce	194
Hungary / Hongrie	28 252
Iceland / Islande	1 698
Ireland / Irlande	164
Israel / Israël	930
Italy / Italie	1 566
Japan / Japon ¹	474 605
Korea / Corée	1 272 460
Luxembourg	44
Mexico / Mexique	15 456
Netherlands / Pays-Bas	599
New Zealand / Nouvelle-Zélande ¹	213
Norway / Norvège	2 907
Poland / Pologne	1 595
Portugal	165
Slovak Republic / République slovaque	71
Slovenia / Slovénie	35
Spain / Espagne	1 029
Sweden / Suède	3 562
Switzerland / Suisse	592
Turkey / Turquie	1 416
United Kingdom / Royaume-Uni	1 541
United States / États-Unis	16 245

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, 1965-2011

PARTIE III

Tableaux par pays, 1965-2011

PART III/PARTIE III

A. Tax revenues

A. Recettes fiscales

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

Million AUD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	5 024	21 120	72 239	149 229	214 658	349 223	339 890	333 699	359 692	390 792
1000 Taxes on income, profits and capital gains	2 547	11 831	39 435	82 615	124 602	208 234	200 998	186 659	204 547	230 870
1100 Of individuals	1 729	9 213	32 673	60 602	81 166	127 993	127 639	124 941	138 532	153 760
1110 On income and profits	1 729	9 213	32 673	59 893	81 166	127 993	127 639	124 941	138 532	153 760
1120 On capital gains	0	0	0	709	0	0	0	0	0	0
1200 Corporate	818	2 618	6 762	22 013	43 436	80 241	73 359	61 718	66 015	77 110
1210 On profits	818	2 618	6 762	21 102	43 436	80 241	73 359	61 718	66 015	77 110
Income tax on companies	791	2 464	6 067	19 908	42 221	78 577	71 986	60 654	64 802	75 856
Dividend and interest taxes	17	95	560	949	846	1 664	1 373	1 064	1 213	1 254
Other withholding taxes	0	0	135	245	369	0	0	0	0	0
1220 On capital gains	0	0	0	911	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	157	1 226	3 420	10 185	9 624	16 407	17 303	17 303	18 691	20 316
4000 Taxes on property	576	1 869	5 657	13 130	18 815	31 121	27 898	31 868	33 267	33 557
4100 Recurrent taxes on immovable property	341	1 112	3 364	6 974	9 064	15 606	17 657	18 656	19 877	20 734
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	1 112	3 364	6 974	9 064	15 606	17 657	18 656	19 877	20 734
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	314	6	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	131	298	6	..	..	..	..	..	..	..
Estate duty central government	36	76	0	..	..	..	..	..	..	..
St. and loc. estate probate and succession	95	222	6	..	..	..	..	..	..	..
4320 Gift taxes	7	16	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	98	443	2 287	6 156	9 751	15 515	10 241	13 212	13 390	12 823
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
5000 Taxes on goods and services	1 744	6 194	23 727	43 299	61 617	93 461	93 691	97 869	103 187	106 049
5100 Taxes on production, sale, transfer, etc	1 508	5 451	20 672	34 536	56 180	85 022	84 744	88 585	92 038	94 210
5110 General taxes	370	1 408	5 728	12 970	25 830	45 486	43 716	47 800	49 329	50 004
5111 Value added taxes	0	0	0	0	23 854	44 381	42 626	46 553	48 093	48 849
5112 Sales tax	370	1 408	5 728	12 970	1 976	1 105	1 090	1 247	1 236	1 155
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 138	4 043	14 944	21 566	30 350	39 536	41 028	40 785	42 709	44 206
5121 Excises	781	2 496	10 040	13 973	19 768	24 357	25 206	25 372	26 689	26 325
Excises central government	752	2 331	9 436	12 848	19 019	23 526	24 319	24 547	25 803	25 480
Statutory corporate payments	0	29	241	456	295	231	279	444	452	436
Primary production charges	29	136	363	669	454	600	608	381	434	409
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	271	932	3 282	3 124	4 606	6 070	6 276	5 748	5 828	7 105
Customs duties central government	271	932	3 282	3 124	4 606	6 070	6 276	5 748	5 828	7 105
5124 Taxes on exports	1	116	76	5	0	10	13	14	11	12
Customs duties on coal exports	0	112	58	0	..	0	0	0	0	0
Other	1	4	18	5	..	10	13	14	11	12
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	85	499	1 546	4 464	5 976	9 099	9 533	9 651	10 181	10 764
Taxes race meetings	31	155	420	643	300	358	381	376	366	359
Poker machines	16	83	183	1 256	2 064	2 985	3 034	2 976	3 108	3 161
Lotteries	7	47	212	344	890	1 118	1 184	1 230	1 147	1 256
Levies on fire insurance companies	16	85	235	482	574	937	1 028	1 109	1 232	1 395
Other	15	129	496	1 739	2 148	3 701	3 906	3 960	4 328	4 593
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
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	743	3 055	8 763	5 437	8 439	8 947	9 284	11 149	11 839
5210 Recurrent taxes	197	683	2 971	8 637	5 437	8 439	8 947	9 284	11 149	11 839
5211 Paid by households: motor vehicles	65	260	939	1 884	3 908	6 196	6 276	6 787	7 229	7 631
5212 Paid by others: motor vehicles	65	219	653	1 202	125	189	182	205	232	254
Fees on motor vehicle registry	46	191	567	1 149	0	0	0	0	0	0
Drivers licences	12	24	65	0	0	0	0	0	0	0
Stamp duty on vehicle registry	6	4	21	53	125	189	182	205	232	254
5213 Paid in respect of other goods	67	204	1 379	5 551	1 404	2 054	2 489	2 292	3 688	3 954
Broadcasting tv licences	37	4	68	259	210	288	341	241	150	231
Business franchise lic. tobac. fuel	0	92	910	4 169	227	0	2	3	0	1
Other taxes	2	10	36	388	870	1 764	2 145	2 047	3 537	3 698
Liquor taxes	28	98	355	735	97	2	1	1	1	24
Dog licenses	0	0	10	0	0	0	0	0	0	0
5220 Non-recurrent taxes	39	60	84	126	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Non wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	195	2 585	2 563	840	991	973
Tax expenditure component	..	..	..	..	175	178	127	67	110	581
Transfer component	..	..	..	..	20	2 407	2 436	773	881	392
Non-wastable tax credits against 1210	..	..	..	..	0	4 534	5 504	5 793	5 726	6 406
Tax expenditure component	..	..	..	..	..	1 922	2 213	2 227	2 253	2 426
Transfer component	..	..	..	..	..	2 642	3 291	3 566	3 473	3 980
Total tax revenue on cash basis	5 024	21 120	72 239	149 229	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	..	214 658	349 223	339 890	333 699	359 692	390 792
Conciliation with National Accounts										
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/10.1787/888932946345>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	6 210	18 423	42 187	72 353	89 812	114 639	121 059	117 424	120 519	126 842
Total tax revenue exclusive of custom duties	..	..	..	..	89 456	114 242	120 688	117 104	120 180	126 464
1000 Taxes on income, profits and capital gains	1 584	4 815	11 144	19 010	25 493	34 319	37 221	32 780	34 021	36 584
1100 Of individuals	1 240	3 987	9 671	15 092	19 830	25 741	28 008	26 151	27 098	28 407
1110 On income and profits	1 240	3 987	9 671	15 092	19 830	25 741	28 008	26 151	27 098	28 407
Income tax	415	1 290	2 036	2 430	3 142	3 253	3 387	3 314	3 358	3 374
Special income tax	0	0	0	0	0	0	0	0	0	0
Wage tax	417	2 128	6 797	11 752	15 630	20 607	22 467	20 997	21 783	23 031
Tax on industry and trade	196	382	424	90	7	0	0	0	0	0
Tax on capital yields	2	7	18	222	354	970	1 180	858	938	948
Contribution to chambers	60	179	397	598	697	910	974	983	1 018	1 054
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	801	1 458	2 381	4 157	6 622	6 953	4 683	5 519	6 644
1210 On profits	334	801	1 458	2 381	4 157	6 622	6 953	4 683	5 519	6 644
Corporation tax	195	532	870	2 041	3 865	6 094	6 335	4 177	4 978	5 582
Tax on industry and trade	83	209	410	125	10	0	0	1	1	0
Special tax on income	0	0	0	0	0	0	0	0	0	0
Tax on capital yields	5	17	41	74	118	346	424	323	347	342
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	38	125	142	164	182	195	182	193	210
Directors tax	2	5	12	0	0	0	0	0	0	0
Financial Institutions Stability Fee	0	0	0	0	0	0	0	0	0	510
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	10	27	15	1 536	1 506	1 956	2 259	1 946	1 405	1 533
Fines related to tax offences	10	27	15	22	33	77	82	75	99	84
Tax on interest	0	0	0	1 515	1 473	1 879	2 177	1 871	1 305	1 449
2000 Social security contributions	1 548	5 082	13 416	26 031	30 693	38 757	40 496	40 961	41 780	43 724
2100 Employees	686	2 128	5 558	11 019	12 547	15 721	16 513	16 600	16 999	17 697
2110 On a payroll basis	..	..	..	11 019	12 547	15 721	16 513	16 600	16 999	17 697
Health insurance contributions	..	..	..	2 486	2 613	3 339	3 589	3 612	3 691	3 840
Pension insurance contributions	..	..	..	5 554	6 427	8 311	8 749	8 823	9 059	9 491
Pension contributions, civil servants	..	..	..	1 294	1 536	1 638	1 664	1 693	1 687	1 674
Unemployment insurance contributions	..	..	..	1 597	1 854	2 284	2 355	2 308	2 385	2 510
Health insurance contributions, local government employees	..	..	..	69	100	130	137	144	156	161
Special unemployment insurance contributions	..	..	..	18	17	19	19	19	20	20
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	721	2 502	6 700	12 810	14 738	18 226	19 006	19 084	19 572	20 449
2210 On a payroll basis	..	..	..	12 810	14 738	18 226	19 006	19 084	19 572	20 449
Health insurance contributions	..	..	..	2 538	2 674	3 408	3 582	3 606	3 685	3 834
Pension insurance contributions	..	..	..	6 811	7 908	10 259	10 805	10 901	11 197	11 733
Pension contributions, civil servants	..	..	..	255	494	446	449	445	435	424
Accident insurance contributions	..	..	..	774	955	1 164	1 222	1 230	1 261	1 314
Unemployment insurance contributions	..	..	..	1 597	1 854	2 284	2 355	2 308	2 385	2 510
Health insurance contributions, local government employees	..	..	..	69	101	141	148	155	157	161
Contributions to sickness benefit fund	..	..	..	522	341	0	0	0	0	0
Special pension contributions, nightshift workers	..	..	..	10	11	18	18	16	15	15
Contributions to insolvency fund	..	..	..	206	381	488	408	406	416	437
Special unemployment insurance contributions construction workers	..	..	..	27	17	19	19	19	20	20
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	141	453	1 158	2 202	3 408	4 810	4 977	5 276	5 210	5 578
2310 On a payroll basis	..	..	..	2 202	3 408	4 810	4 977	5 276	5 210	5 578
Health insurance contributions	..	..	..	1 280	1 980	2 744	2 849	3 038	3 106	3 205
Pension insurance contributions	..	..	..	752	1 134	1 567	1 614	1 705	1 563	1 823
Pension contributions, civil servants (retired)	..	..	..	35	116	274	281	291	297	300
Accident insurance contributions	..	..	..	67	77	85	86	87	88	89
Health insurance contributions, local government employees	..	..	..	69	101	140	147	154	156	161
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
3000 Taxes on payroll and workforce	472	1 478	2 404	5 017	5 788	7 266	7 922	8 143	8 359	8 756
Emplr. contr. equaliz. of family burdens	318	1 045	1 606	2 739	3 140	3 915	4 399	4 624	4 762	4 977
Tax on sum of wages	82	243	476	1 470	1 735	2 238	2 359	2 342	2 402	2 533
Promotion residential buildings	44	124	287	522	595	754	785	796	811	844
Tax on employment (Vienna undergr.)	0	19	19	21	21	22	23	24	22	22
Special levy for households allowances	26	45	0	0	0	0	0	0	0	0
Disabled persons equalization levy	2	3	17	56	54	83	86	93	91	92
Contributions to chambers	0	0	0	209	242	253	270	265	271	288
4000 Taxes on property	246	571	1 031	1 081	1 206	1 572	1 534	1 511	1 555	1 576
4100 Recurrent taxes on immovable property	92	172	307	458	526	626	651	667	682	693
4110 Households	47	54	80	83	87	92	93	94	93	93
Duty on farms	9	13	21	20	20	20	20	20	20	20
Farm contr. equaliz. of family burdens	5	5	6	6	6	6	6	6	6	6
Farm contribution to chambers	14	15	27	31	32	39	40	41	40	40
Contr. residential buildings reconstruction	4	0	0	0	0	0	0	0	0	0
Land tax A	16	21	26	25	28	26	27	27	26	26
4120 Others	45	118	228	375	440	534	558	573	589	601
Tax on vacant plots	1	3	4	6	5	5	6	5	6	6
Land tax B	44	115	224	369	435	529	552	568	583	595
4200 Recurrent taxes on net wealth	103	270	417	58	1	0	0	0	0	0
4210 Individual	37	98	149	45	1	..	..	..	..	..
Capital tax	25	74	137	45	1	..	..	..	..	..
Contribution emergency fund	0	0	0	0	0	..	..	..	..	..
Tax on industry and trade	10	20	9	0	0	..	..	..	..	..
Contribution to chambers	2	4	3	0	0	..	..	..	..	..
4220 Corporate	66	172	269	14	0	..	..	..	..	..
Capital tax	24	74	161	0	0	..	..	..	..	..
Capital death duty	20	39	67	14	0	..	..	..	..	..
Contribution emergency fund	0	0	0	0	0	..	..	..	..	..
Tax on industry and trade	19	49	31	0	0	..	..	..	..	..
Contribution to chambers	3	9	9	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	16	35	70	82	111	155	136	116	35	33
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	35	95	235	483	568	791	741	714	828	831
Land transfer tax	30	84	191	393	452	644	652	623	727	754
Capital transfer tax	5	10	45	89	115	147	89	91	102	77
4500 Non-recurrent taxes	0	0	0	0	0	0	6	14	10	18
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	6	14	10	18
Foundation tax	..	..	..	..	..	..	6	14	10	18
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 321	6 360	13 740	20 725	25 611	31 574	32 755	32 963	33 689	35 222
5100 Taxes on production, sale, transfer, etc	2 275	6 244	13 088	19 649	24 181	29 716	30 871	31 021	31 704	33 115
5110 General taxes	1 160	3 655	8 856	13 468	16 894	20 988	21 957	22 231	22 764	23 498
5111 Value added taxes	0	3 655	8 856	13 468	16 894	20 988	21 957	22 231	22 764	23 498
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	2 575	4 194	6 137	7 249	8 725	8 911	8 788	8 937	9 615

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Excises	610	1 456	2 955	4 352	5 368	6 646	6 751	6 594	6 798	7 327
Tax on beer	39	47	51	160	161	200	190	193	198	189
Tax on wine	7	0	0	5	0	0	0	0	0	0
Tax on sparkling wine	1	4	16	26	25	1	1	1	1	1
Tax on tobacco	188	349	768	890	1 197	1 446	1 424	1 458	1 502	1 568
Tax on mineral oils	50	114	1 161	2 469	2 726	3 689	3 894	3 800	3 854	4 213
Additional federal levy mineral oils	202	531	0	0	0	0	0	0	0	0
Special duty alcoholic drinks	0	114	179	1	0	0	0	0	0	0
Special duty vehicles	0	0	0	0	0	0	0	0	0	0
Duty on starch products	0	2	7	5	0	0	0	0	0	0
Beverage tax	46	154	280	399	178	3	-1	-21	-1	-2
Other receipts-Market Organisation Act	26	21	23	1	0	1	0	0	0	0
Transport equality levy	0	3	1	0	0	0	0	0	0	0
Market Organisation Act - milk	35	100	222	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	17	91	0	0	0	0	0	0	0
Duty promotion milk distrib.	0	0	80	-11	0	0	0	0	0	0
Special tax on mineral oils	0	0	77	10	0	0	0	0	0	0
Duty on vehicles (fuel consumption)	0	0	0	355	433	457	467	450	453	484
Agricultural fund	0	0	0	27	23	16	16	17	18	18
Tax on energy	0	0	0	0	562	764	709	655	726	792
Social contributions to the artists' fund	0	0	0	0	0	11	7	6	6	7
Duty on exceeding milk-quota	0	0	0	0	36	24	9	0	6	33
Car registration taxes	0	0	0	15	27	34	35	34	35	23
5122 Profits of fiscal monopolies	37	46	49	57	130	122	124	130	129	318
Duty on spirits	5	10	15	55	130	122	124	130	129	132
Federal monopolies salt	1	0	0	0	0	0	0	0	0	0
Federal monopolies spirits	30	36	35	2	0	0	0	0	0	0
Federal monopolies gambling	0	0	0	0	0	0	0	0	0	186
5123 Customs and import duties	332	458	466	314	-5	-8	-21	0	0	0
Customs duties	310	407	284	382	-5	-8	-21	0	0	0
Other import duties	0	7	43	8	0	0	0	0	0	0
Contribution promote foreign trade	10	30	126	-83	0	0	0	0	0	0
Import equalization duties	12	13	13	7	0	0	0	0	0	0
5124 Taxes on exports	8	24	11	0	0	0	0	0	0	0
Contribution to promote foreign trade	8	24	11	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	409	0	0	0	0	0	0	0	0
5126 Taxes on specific services	129	182	713	1 407	1 720	1 967	2 039	2 059	2 005	1 966
Insurance tax	25	85	236	624	745	993	1 022	1 033	1 017	1 071
Transport tax	63	0	0	0	0	0	0	0	0	0
Duty on casinos	2	14	37	81	105	71	73	67	55	47
Fire protection tax	5	15	34	52	45	54	57	57	56	57
Advertisement tax	7	18	43	82	62	0	0	0	0	0
Entertainment tax	2	1	2	3	5	8	9	9	9	12
Tax on tourism	8	27	53	93	103	142	150	153	171	166
Amusement tax	13	12	37	66	73	94	96	101	107	98
Announcement tax	3	10	25	47	81	0	0	0	1	0
Tax on interest yields	0	0	245	0	0	0	0	0	0	0
Tax on gambling stakes - licenses	0	0	0	169	197	202	215	232	221	268
Tax on advertisement	0	0	0	0	33	108	114	105	110	111
Levy on dangerous waste	0	0	0	21	71	72	64	57	51	53
Duty for airways security	0	0	0	14	28	56	64	62	30	5
Tax on gambling stakes - gains	0	0	0	155	171	166	174	183	176	16
Flight Charge	0	0	0	0	0	0	0	0	0	59
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	9	34	-3	18	4	4	4
Levy on sugar	..	..	..	9	34	-3	18	4	4	4
5130 Unallocable between 5110 and 5120	0	14	38	44	38	3	2	2	4	3
Fines related to tax offenses	..	14	38	44	38	3	2	2	4	3
5200 Taxes on use of goods and perform activities	46	116	653	1 075	1 430	1 858	1 884	1 942	1 985	2 107
5210 Recurrent taxes	38	94	590	927	1 283	1 683	1 699	1 742	1 780	1 881
5211 Paid by households: motor vehicles	22	59	282	475	830	1 191	1 237	1 274	1 302	1 390
5212 Paid by others: motor vehicles	13	19	75	190	280	352	318	318	325	334

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5213 Paid in respect of other goods	3	15	234	262	174	140	144	149	153	157
Hunting and fishing duties	1	2	6	7	10	10	10	10	10	10
Dog tax	1	1	5	7	8	10	10	11	11	12
Contribution to promotion of arts	1	3	7	10	11	16	17	17	17	17
Tax on radio and tv - licenses	0	9	27	57	61	104	107	112	115	117
Road transport duty	0	0	189	180	84	0	0	0	0	0
5220 Non-recurrent taxes	8	22	62	148	147	175	185	201	205	226
Certain user fees	8	22	62	148	147	175	185	201	205	226
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	38	115	452	489	664	755	760	746	775	602
Tax on financial institutions	0	0	90	7	-3	0	0	0	0	0
Administration duties	4	12	27	60	57	79	75	75	78	74
Stamp fees	7	18	72	145	135	92	84	79	84	78
Contributions of interested persons	0	0	0	0	0	0	0	0	0	0
Parking duty	0	0	0	0	0	0	0	0	0	0
Contributions to students' associations	0	0	0	4	4	8	8	9	11	11
Duty on contribution to political parties	0	0	0	1	0	-1	0	1	1	1
Other fees, taxes on production n.e.c.	0	0	0	222	388	461	470	456	476	305
Embossing fee	0	0	0	0	0	1	1	1	1	1
Other taxes	28	85	263	51	83	115	122	125	125	133
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	..	..	..	..	356	397	371	320	339	378
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	650	650	650	650	570
Tax expenditure component	..	..	..	..	..	450	440	447	422	344
Transfer component	..	..	..	..	..	200	210	203	228	226
Non-wastable tax credits against 1210	..	..	..	..	..	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	6 210	18 423	42 187	72 292	89 787	114 538	120 826	116 885	120 062	126 643
Total tax revenue on accrual basis	..	..	..	72 353	89 812	114 639	121 059	117 424	120 519	126 842
Conciliation with National Accounts										
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	0	-200	-210	-203	-228	-226
Capital transfer for uncollected revenue	..	..	..	-47	-80	-174	-181	-171	-189	-193
Voluntary social security contributions	..	..	..	202	206	256	255	281	307	298
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	72 508	89 939	114 522	120 922	117 331	120 409	126 720
Imputed social contributions	..	..	..	3 828	4 038	3 936	4 137	4 373	4 500	4 637
National Accounts: Taxes and all social contributions	..	..	..	76 336	93 977	118 458	125 059	121 704	124 910	131 357

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/10.1787/888932946364>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Recettes fiscales totales	6 421	23 318	55 507	90 386	112 772	146 430	152 242	146 866	155 016	162 993
Recettes fiscales totales excluant les droits de douane	..	..	..	..	111 811	145 042	150 823	145 720	153 782	161 678
1000 Impôts sur revenu, bénéfiques et gains en capital	1 774	9 217	22 494	34 419	43 463	52 521	54 898	49 741	53 280	56 894
1100 Des personnes physiques	1 317	7 603	19 780	29 493	35 302	40 741	43 318	41 425	43 892	46 138
1110 Sur le revenu et les bénéfiques	1 317	7 603	19 780	29 493	35 302	40 741	43 318	41 425	43 892	46 138
Précompte immobilier	148	421	976	1 560	1 857	0	0	0	0	0
Précompte mobilier	119	345	2 311	2 386	1 737	2 351	2 605	2 295	2 426	2 687
Versements anticipés (sociétés)	740	4 620	13 062	21 787	28 119	36 463	38 792	39 192	40 370	42 824
Impôt versé par non-salariés	125	1 004	1 952	2 066	1 968	1 756	1 728	1 547	1 618	1 520
Impôt des non-résidents	0	4	6	71	195	130	112	131	124	96
Impôt sur revenu global	183	1 200	1 383	1 281	817	-982	-929	-2 879	-1 694	-2 086
Cotisation spéciale séc. sociale	0	0	90	335	602	957	970	1 048	1 032	1 069
Autres (personnes physiques)	0	10	0	8	8	65	40	93	17	29
1120 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
1200 Des sociétés	397	1 604	2 706	4 880	8 089	11 709	11 570	8 296	9 360	10 731
1210 Sur les bénéfiques	397	1 604	2 706	4 880	8 089	11 709	11 570	8 296	9 360	10 731
Précompte immobilier	33	0	0	0	0	0	0	0	0	0
Précompte mobilier	41	334	846	510	548	689	681	302	318	401
Versements anticipés (sociétés)	262	940	1 926	4 365	7 115	9 743	9 637	6 845	7 698	7 859
Impôt sur revenu global	60	269	-141	-34	404	1 216	1 191	1 048	1 297	2 427
Impôt des non-résidents (sociétés)	0	28	16	28	17	41	46	62	43	36
Autres (sociétés)	0	33	59	11	5	19	14	39	4	9
1220 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
1300 Non-ventilables entre 1100 et 1200	61	10	9	46	72	71	11	20	28	25
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	10	9	46	72	71	11	20	28	25
2000 Cotisations de sécurité sociale	2 018	7 034	17 541	29 716	34 962	45 480	48 015	49 026	50 131	52 545
2100 A la charge des salariés	569	2 040	5 679	9 203	10 936	13 851	14 406	14 647	14 998	15 679
2110 Sur la base du salaire	..	2 040	5 679	9 203	10 936	13 851	14 406	14 647	14 998	15 679
Sur les salaires et traitements bruts	..	2 040	5 591	9 203	10 936	13 851	14 406	14 647	14 998	15 679
Sur les prestations sociales	..	0	88	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	4 383	10 272	17 868	21 036	27 649	29 141	29 686	30 370	32 018
2210 Sur la base du salaire	..	4 383	10 272	17 868	21 036	27 649	29 141	29 686	30 370	32 018
A la charge des administrations publiques	..	610	1 426	2 369	2 834	4 060	4 299	4 587	4 806	5 045
A la charge des autres secteurs	..	3 773	8 845	15 499	18 202	23 590	24 843	25 099	25 563	26 972
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	612	1 590	2 644	2 991	3 980	4 468	4 694	4 763	4 849
Travailleurs indépendants	..	569	1 364	1 966	2 138	2 792	3 184	3 356	3 468	3 527
Sans emploi	..	0	0	0	0	0	0	0	0	0
Pensionnés, retraités	..	12	110	524	709	1 012	1 084	1 156	1 134	1 193
Autres	..	31	116	154	144	176	199	182	161	128
2310 Sur la base du salaire	..	612	1 590	2 644	2 991	3 980	4 468	4 694	4 763	4 849
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	..	..	..	..	..	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	6	6	6	7	9
Cotisation mandats publics	..	..	..	..	..	6	6	6	7	9
4000 Impôts sur le patrimoine	240	737	1 547	3 444	5 282	10 550	10 764	10 247	11 150	11 847
4100 Impôts périodiques sur la propriété immobilière	2	167	402	923	1 164	4 146	4 326	4 439	4 636	4 868
4110 Ménages	0	29	37	86	102	2 779	2 904	2 981	3 115	3 263
4120 Autres agents	2	138	365	837	1 063	1 367	1 421	1 458	1 521	1 606
Taxes sur associations sans but lucratif	2	4	12	25	41	32	32	28	33	35
Précompte immobilier (soc.)	0	134	353	768	929	1 269	1 315	1 358	1 416	1 485
Taxe régionale (Br.)	0	0	0	44	94	66	75	72	73	85
4200 Impôts périodiques sur l'actif net	0	0	0	8	92	253	243	209	237	254
4210 Personnes physiques	..	..	..	0	0	0	0	0	0	0
4220 Sociétés	..	..	..	8	92	253	243	209	237	254
4300 Impôts sur mut. par décès, succ. et donations	75	178	326	688	1 101	2 053	2 199	2 050	2 296	2 463
4310 Impôts sur mut. par décès et successions	69	167	307	647	1 042	1 702	1 882	1 780	1 966	2 093
4320 Impôts sur les donations	6	11	19	42	59	351	317	270	330	370

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4400 Impôts sur transact. mobilières et immob.	163	393	739	1 631	2 669	3 704	3 545	3 096	3 493	3 771
Droits d'enregistrement	153	337	595	1 269	1 967	3 325	3 271	2 820	3 210	3 496
Droits d'hypothèque	2	6	9	28	37	76	70	74	75	75
Droits de greffe	2	6	13	42	38	31	32	34	34	34
Fonds d'expansion économique	0	0	0	0	0	0	0	0	0	0
Taxe sur opérations de bourse	4	11	54	133	386	234	129	129	134	128
Taxe sur titres cotés en bourse	2	4	8	20	0	0	0	0	0	0
Taxe sur les titres au porteur	0	0	0	0	79	3	0	0	0	0
Droits de timbre, droits d'écriture	0	30	61	139	161	35	43	39	40	39
4500 Impôts non-périodiques	0	0	0	73	74	163	172	185	194	203
4510 Sur l'actif net	..	..	..	0	0	0	0	0	0	0
4520 Autres non-périodiques	..	..	..	73	74	163	172	185	194	203
Taxe sur l'épargne à long terme	..	..	..	73	74	163	172	185	194	203
Déclaration libératoire unique (DLU)	..	..	..	0	0	0	0	0	0	0
Déclaration libératoire unique (Diamant)	..	..	..	0	0	0	0	0	0	0
4600 Autres impôts périodiques sur patrimoine	0	0	80	121	182	232	280	269	294	287
5000 Impôts sur les biens et services	2 386	6 329	13 925	22 807	28 104	36 426	37 081	36 641	39 155	40 322
5100 Impôts sur production, vente, transfert, etc.	2 187	6 061	13 166	21 231	26 001	34 055	34 762	34 317	36 765	37 771
5110 Impôts généraux	1 355	3 776	8 735	13 767	18 256	23 928	24 292	23 788	25 431	26 202
5111 Taxes sur la valeur ajoutée	0	3 776	8 735	13 738	18 130	23 656	24 054	23 556	25 177	25 979
T V A	..	3 776	8 677	13 738	18 130	23 656	24 054	23 556	25 177	25 979
Droits de timbre	..	0	0	0	0	0	0	0	0	0
Taxe d'immatriculation	..	0	59	0	0	0	0	0	0	0
5112 Impôts sur les ventes	0	0	0	29	126	271	238	232	253	222
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	2 285	4 431	7 463	7 745	10 128	10 470	10 530	11 335	11 569
5121 Accises	531	1 547	2 627	4 738	5 690	7 079	6 954	7 126	7 620	7 670
Huiles minérales	278	928	1 331	2 920	3 392	3 771	3 684	3 768	3 985	4 150
Gaz de pétrole, hydroc. liquéfiés, benzoles	0	4	0	0	0	0	0	0	0	0
Sur le tabac	132	338	772	982	1 342	1 821	1 742	1 811	1 885	1 696
Eaux de vie	23	42	199	177	206	225	230	229	235	239
Taxe consommation alcools, eaux de vie	26	70	0	0	0	0	0	0	0	0
Boissons fermentées mousseuses	1	4	8	15	24	39	42	50	57	61
Boissons fermentées de fruits	18	26	84	62	101	115	114	115	116	116
Bières	38	90	137	180	208	191	185	183	188	184
Eaux de boisson et limonades	10	39	77	131	148	49	50	53	54	56
Sucres et sirops de raffinage + café	5	5	19	13	13	12	13	13	13	14
Cotisation sur l'énergie	0	0	0	203	193	341	331	335	383	341
Produits intermédiaires alcoolisés	0	0	0	20	32	28	28	26	26	24
Redevance de contrôle fuel domestique	0	0	0	35	29	43	51	44	51	40
Ecotaxes	0	0	0	0	2	1	1	0	0	2
Cotisation d'emballage	0	0	0	0	0	296	308	310	320	320
Cotisation fédérale sur l'électricité et le gaz naturel	0	0	0	0	0	144	162	175	292	414
Cotisation environnementale	0	0	0	0	0	5	14	12	15	12
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	326	735	846	0	0	0	0	0	0
Droits d'entrée	206	0	0	0	..	..	..	..	..	..
Prélèvements agricoles	63	0	0	0	..	..	..	..	..	..
Prélèvements CECA	2	0	0	0	..	..	..	..	..	..
Prélèvements UE, droit d'entrée	0	263	503	820	..	..	..	..	..	..
Prélèvements agricoles UE	0	63	232	27	..	..	..	..	..	..
5124 Taxes à l'exportation	0	0	1	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	194	690	1 218	1 329	1 996	2 066	2 189	2 455	2 939
Taxes jeux et paris	9	37	54	54	45	64	68	74	77	58
Taxe annuelle contrats assurances	19	156	636	1 163	1 282	1 930	1 970	2 019	2 123	2 095
Taxe d'affichage	0	0	0	1	1	3	2	3	3	3
Protection des dépôts	0	0	0	0	0	0	25	93	252	782
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
5128 Autres impôts	0	219	377	661	726	1 052	1 451	1 215	1 260	961
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	265	757	1 570	2 096	2 363	2 308	2 315	2 384	2 544
5210 Impôts périodiques	199	265	757	1 386	1 887	2 032	1 950	1 972	2 005	2 165
Taxe de circulation	100	223	543	980	1 413	1 693	1 616	1 705	1 703	1 898
5211 A la charge des ménages : véhicules à moteur	0	127	367	589	889	1 051	996	1 037	1 054	1 175
5212 A la charge autres agents : véhicules à moteur	0	96	176	392	525	642	620	667	648	723

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5213 Autres impôts périodiques	99	42	214	406	474	338	334	267	303	267
Taxe appareils de divertissement	6	11	20	30	71	56	54	49	58	53
Taxe débits de boissons	1	4	18	29	18	0	0	0	0	0
Taxe sur la chasse	2	0	0	0	0	0	0	0	0	0
Collectivités locales	90	16	17	37	38	99	110	107	112	117
Radio, TV	0	12	159	310	347	184	170	111	133	97
5220 Impôts non-périodiques	0	0	0	184	209	332	358	343	379	379
Taxe de mise en circulation	..	..	..	184	209	332	358	343	379	379
Ménages	..	..	..	123	139	221	239	229	252	252
Autres agents	..	..	..	61	70	111	119	114	126	126
5300 Non-ventilables entre 5100 et 5200	0	3	2	6	7	7	11	9	6	7
6000 Autres impôts	2	0	0	0	0	61	58	59	60	62
6100 A la charge exclusive des entreprises	0	..	..	..	..	0	0	0	0	0
6200 A la charge d'autres agents	2	..	..	..	..	61	58	59	60	62
Amendes et intérêts	2	..	..	..	..	0	0	0	0	0
Droits de douane perçus pour l'UE	..	..	..	..	960	1 388	1 420	1 147	1 234	1 315
Crédits d'impôts récupérables										
Crédits d'impôts récupérables contre 1110	..	..	..	..	..	226	252	389	715	1 396
Composante fiscale	..	..	..	..	..	78	83	161	456	1 000
Composante transfert	..	..	..	..	..	148	169	227	259	396
Crédits d'impôts récupérables contre 1210	..	..	..	..	..	0	0	0	0	0
Composante fiscale	..	..	..	..	..	..	..	..	..	..
Composante transfert	..	..	..	..	..	..	..	..	..	..
Recettes fiscales totales sur la base d'encaissements	6 421	23 176	55 535	90 200	112 656	146 430	152 242	146 866	155 016	162 993
Recettes fiscales totales sur la base des droits constatés	..	23 318	55 507	90 386	112 772	146 430	152 242	146 866	155 016	162 993
Conciliation avec les Comptes nationaux										
Impôts additionnels inclus dans les comptes nationaux	..	31	154	741	1 087	956	983	1 020	1 134	1 090
Bénéfices de la loterie nationale	..	31	154	170	279	225	240	240	241	231
Taxes sur les eaux (RF, RW et RB-C)	..	0	0	215	378	119	108	122	137	117
Cot. producteurs produits animaux (Sanitel)	..	0	0	28	14	13	12	11	15	19
Taxe sur les déchets industriels	..	0	0	90	74	68	72	56	54	59
Taxe sur le lisier (RF)	..	0	0	4	11	11	8	4	5	5
Taxe sur les déchets ménagers (RW)	..	0	0	22	20	0	0	0	0	0
Retenue à la source sur salaires (UE)	..	0	0	143	175	270	285	311	343	331
Cotisations de sécurité sociale (UE)	..	0	0	69	136	250	259	275	339	328
Impôt exclus des comptes nationaux	..	0	0	0	0	0	-25	-93	-252	-782
Protection des dépôts	..	..	..	..	..	..	25	93	252	782
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	..	20	58	52	54	55	62	62	62	62
Différences diverses	..	0	0	0	0	0	0	0	0	0
Allocation niveaux d'administration nationaux	..	..	..	..	..	..	..	..	..	..
Allocation UE	..	..	..	..	..	..	..	..	..	..
Comptes nationaux: impôts et cotisations sociales effectives	..	23 369	55 719	91 179	113 912	147 441	153 262	147 855	155 960	163 364
Cotisations sociales imputées	..	873	2 241	4 388	5 483	7 746	8 184	8 627	8 895	9 452
Comptes nationaux: impôts et toutes les cotisations sociales	..	24 242	57 959	95 567	119 395	155 187	161 447	156 482	164 855	172 815

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/10.1787/888932946383>

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

Million CAD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	15 318	57 631	160 650	289 878	390 234	512 663	514 034	499 685	514 622	541 001
1000 Taxes on income, profits and capital gains	5 910	27 212	70 887	134 610	195 320	251 198	251 927	236 725	240 149	254 929
1100 Of individuals	3 464	18 896	56 580	108 812	143 652	190 025	190 540	177 951	179 574	193 311
1110 On income and profits	3 464	18 896	56 580	108 812	143 652	190 025	190 540	177 951	179 574	193 311
Taxes federal government	2 635	12 822	34 676	65 384	90 694	116 395	117 181	109 547	111 086	118 686
Taxes on individuals - province	829	6 074	21 904	43 428	52 958	73 630	73 359	68 404	68 488	74 625
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	2 276	7 832	13 251	23 683	47 643	54 272	53 601	52 906	54 609	55 714
1210 On profits	2 276	7 832	13 251	23 683	47 643	54 272	53 601	52 906	54 609	55 714
Taxes federal government	1 752	5 741	9 176	14 739	31 570	37 093	35 300	32 739	33 419	34 847
Taxes on corporations - province	524	2 091	4 075	8 944	16 073	17 179	18 301	20 167	21 190	20 867
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	170	484	1 056	2 114	4 025	6 901	7 786	5 868	5 966	5 904
Non-resident withhold taxes - federal	170	484	1 056	2 114	4 025	6 901	7 786	5 868	5 966	5 904
2000 Social security contributions	854	5 787	21 648	40 559	53 109	73 722	75 347	76 882	78 720	82 508
2100 Employees	318	2 142	7 516	15 028	21 361	29 361	30 185	30 724	31 449	32 898
Canada pension plan	47	682	2 137	4 985	9 401	16 194	16 338	17 258	17 036	17 971
Quebec pension plan	15	250	650	1 556	2 897	4 124	4 730	4 868	5 452	5 303
Employment insurance	164	849	3 659	7 693	7 782	7 084	6 943	6 996	7 236	7 758
Hospital insurance premiums	92	361	1 070	794	1 281	1 959	2 174	1 603	1 726	1 866
2110 On a payroll basis	..	..	..	15 019	20 976	28 654	29 166	29 944	30 622	31 981
2120 On an income tax basis	..	..	..	9	385	707	1 019	780	827	917
2200 Employers	536	3 527	13 858	24 765	30 307	41 922	42 653	43 518	44 611	46 842
Canada pension plan	48	682	2 137	4 985	9 401	16 194	16 338	17 258	17 036	17 971
Quebec pension plan	15	251	650	1 556	2 897	4 124	4 730	4 868	5 452	5 303
Employment insurance	164	1 188	5 298	10 770	10 894	9 917	9 720	9 794	10 130	10 861
Hospital insurance premiums	92	542	2 612	785	897	1 252	1 155	823	899	949
Social insurance levies	217	864	3 161	6 669	6 218	10 434	10 710	10 775	11 094	11 758
2210 On a payroll basis	..	..	..	24 765	30 307	41 922	42 653	43 518	44 611	46 842
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	118	274	766	1 442	2 440	2 509	2 640	2 660	2 768
Canada pension plan	..	93	221	636	1 200	2 096	2 114	2 233	2 205	2 325
Quebec pension plan	..	25	53	130	242	344	395	406	455	443
2310 On a payroll basis	..	118	274	766	1 442	2 440	2 509	2 640	2 660	2 768
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	6 498	8 013	10 038	10 364	10 412	10 758	11 554
4000 Taxes on property	2 186	5 459	14 991	30 907	37 157	54 507	55 929	56 625	59 211	59 162
4100 Recurrent taxes on immovable property	1 830	4 855	13 012	26 110	30 242	44 567	46 993	48 409	50 464	51 280
On property provincial government	11	85	1 112	2 960	3 078	3 164	3 346	3 444	3 553	3 712
Personal property local government	17	0	0	23 150	27 165	41 403	43 647	44 965	46 911	47 568
Real property local government	1 802	4 770	11 900	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	25	200	1 139	2 914	4 171	2 970	2 322	1 827	1 438	1 013
4210 Individual	0	0	0	0	0	0	0	0	0	0
4220 Corporate	25	200	1 139	2 914	4 171	2 970	2 322	1 827	1 438	1 013
4300 Estate, inheritance and gift taxes	223	156	41	3	2	0	0	0	0	0
4310 Estate and inheritance taxes	216	156	41	3	2	..	..	..	..	..
On inheritances federal government	108	13	0	0	0	..	..	..	..	..
Succession duties provincial government	108	143	41	3	2	..	..	..	..	..
4320 Gift taxes	7	0	0	0	0	..	..	..	..	..
On gifts federal government	7	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	2 868	2 594	2 652	2 891	3 101
4500 Non-recurrent taxes	108	248	799	1 880	2 742	4 102	4 020	3 738	4 418	3 768
4510 On net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	108	248	799	1 880	2 742	4 102	4 020	3 738	4 418	3 768
Special assessments and charges local govt.	108	248	799	1 880	2 742	4 102	4 020	3 738	4 418	3 768
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	6 202	18 450	51 098	73 642	94 468	122 855	120 132	118 761	125 478	132 533
5100 Taxes on production, sale, transfer, etc	5 310	15 002	41 991	69 149	88 879	114 701	111 453	110 627	117 059	123 128
5110 General taxes	2 730	7 178	21 149	40 535	55 313	71 242	67 821	66 925	72 145	77 747
5111 Value added taxes	0	0	0	24 446	35 884	46 072	41 849	42 144	69 133	72 107
5112 Sales tax	2 730	7 178	21 149	16 090	19 429	25 170	25 972	24 781	3 012	5 640
Sales taxes federal government	813	3 504	9 383	-142	0	0	0	0	0	0
Sales taxes provincial, local govt.	1 917	3 674	11 766	16 232	19 429	25 170	25 972	24 781	3 012	5 640

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

Million CAD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 580	7 824	20 842	28 613	33 565	43 459	43 632	43 702	44 914	45 381
5121 Excises	1 499	3 637	12 701	16 306	18 417	22 759	22 877	23 234	24 346	24 118
Excises federal government	740	1 679	7 068	7 658	8 377	9 249	9 406	9 420	9 762	9 280
Liquor	..	..	..	1 026	1 103	1 224	1 402	1 376	1 401	1 227
Tobacco	..	..	..	1 941	2 176	2 466	2 468	2 346	2 854	2 443
Gasoline and motive fuel	..	..	..	4 397	4 807	5 272	5 248	5 440	5 241	5 341
Remitted gaming profits	..	..	..	51	0	0	0	0	0	0
Miscellaneous consumption taxes	..	..	..	243	291	287	288	258	266	269
Excises provincial government	759	1 958	5 633	8 648	10 039	13 510	13 472	13 815	14 584	14 838
Motor fuel	680	1 444	3 264	6 337	7 031	8 065	7 836	7 937	8 196	8 404
Tobacco	53	353	1 843	1 866	2 279	4 181	4 085	4 201	4 599	4 664
Other	26	161	526	445	730	1 264	1 551	1 677	1 789	1 770
5122 Profits of fiscal monopolies	294	871	2 112	5 808	8 756	11 565	11 387	11 472	11 705	11 953
Own enterprises contributions	294	871	2 112	5 808	8 756	11 565	11 387	11 472	11 705	11 953
5123 Customs and import duties	686	1 893	3 989	2 978	2 824	3 829	4 011	3 662	3 450	3 688
Customs and import duties federal govt.	686	1 893	3 989	2 978	2 824	3 829	4 011	3 662	3 450	3 688
5124 Taxes on exports	0	1 063	327	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	230	937	2 773	2 524	4 088	4 199	4 045	4 026	4 145
Tax on insurance premiums, provincial govt.	45	111	459	1 615	1 740	2 796	2 910	2 822	2 783	2 967
Tax on insurance premiums, federal govt.	0	0	1	1	1	11	5	18	28	13
Amusement and admission taxes	4	12	33	200	538	537	548	531	405	318
Air transportation taxes	0	30	306	683	0	403	387	375	600	631
Racetrack betting	35	77	138	151	55	36	35	28	22	22
Tax on meals and hotels	0	0	0	122	191	305	314	271	188	194
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	17	130	776	749	1 045	1 217	1 157	1 289	1 388	1 477
Other taxes federal government	0	11	125	635	758	762	546	542	574	575
Other taxes provincial government	17	119	651	114	287	455	611	747	814	902
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	3 448	9 107	4 493	5 589	8 154	8 679	8 134	8 419	9 405
5210 Recurrent taxes	306	770	2 052	2 970	3 644	4 368	4 401	4 775	4 995	5 069
5211 Paid by households: motor vehicles	103	272	986	1 284	1 696	2 241	2 287	2 372	2 450	2 490
5212 Paid by others: motor vehicles	141	331	523	817	1 039	1 242	1 218	1 204	1 225	1 245
5213 Paid in respect of other goods	62	167	543	869	909	885	896	1 199	1 320	1 334
5220 Non-recurrent taxes	586	2 678	7 055	1 523	1 945	3 786	4 278	3 359	3 424	4 336
Licences and permits local govt.	36	120	195	355	499	889	908	859	948	981
Licences and permits provincial govt.	550	2 558	6 860	1 168	1 446	2 897	3 370	2 500	2 476	3 355
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	166	723	2 026	3 662	2 167	342	335	279	306	315
6100 Paid solely by business	139	437	1 507	2 946	1 280	0	0	0	0	0
6200 Other	27	286	519	716	887	342	335	279	306	315
Poll tax local government	5	0	0	0	0	0	0	0	0	0
Miscellaneous local government	11	88	529	716	887	342	335	279	306	315
Other federal government	11	198	-10	0	0	0	0	0	0	0
Non wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	1 633	5 550	5 670	6 422	6 101	6 537
Tax expenditure component	..	..	..	..	276	824	794	861	834	892
Transfer component	..	..	..	..	1 357	4 726	4 876	5 561	5 267	5 645
Non-wastable tax credits against 1210	..	..	..	..	1 758	3 445	3 989	4 269	4 700	4 731
Tax expenditure component	..	..	..	..	20	12	14	17	19	18
Transfer component	..	..	..	..	1 738	3 433	3 975	4 252	4 681	4 713
Total tax revenue on cash basis	15 318	57 631	160 650	289 878	388 833	527 734	505 074	..	..	..
Total tax revenue on accrual basis	..	..	..	..	390 234	512 663	514 034	499 685	514 622	541 001
Conciliation with National Accounts										
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	..	..	..	..	390 234	512 663	514 034	499 685	514 622	541 001
Imputed social contributions	..	..	..	..	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	..	390 234	512 663	514 034	499 685	514 622	541 001

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/10.1787/888932946402>

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

Million CLP

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	5 389 517	7 901 998	20 599 131	20 081 681	16 595 349	21 678 481	25 762 449
1000 Taxes on income, profits and capital gains	1 359 694	1 841 630	9 412 056	7 536 172	5 162 043	8 329 060	10 322 824
1100 Of individuals	281 293	604 100	989 348	1 146 546	1 252 672	1 492 837	1 690 230
Second category tax	242 476	490 980	993 129	1 110 643	1 239 815	1 449 099	1 663 293
Global complementary tax	38 816	113 120	-3 781	35 903	12 857	43 738	26 936
1110 On income and profits
1120 On capital gains
1200 Corporate	836 725	882 896	6 054 487	4 805 522	4 110 485	4 448 745	6 021 408
First category tax	789 987	815 747	5 084 996	4 252 551	3 729 488	3 913 870	5 254 907
Surtax on state owned enterprises	34 259	47 634	113 334	92 949	44 974	194 203	116 725
Mining tax	0	0	835 452	417 214	312 473	298 558	598 790
Other	12 479	19 516	20 705	42 808	23 550	42 114	50 987
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	241 676	354 634	2 368 221	1 584 104	-201 113	2 387 478	2 611 186
Adicional tax	150 783	350 301	1 462 715	1 363 357	1 023 497	1 414 057	1 187 866
Other	90 894	4 332	905 507	220 747	-1 224 610	973 421	1 423 320
2000 Social security contributions	349 124	576 758	1 148 647	1 289 225	1 371 750	1 493 987	1 623 818
2100 Employees	335 270	553 937	1 098 620	1 229 912	1 312 793	1 433 159	1 565 828
2110 On a payroll basis	335 270	553 937	1 098 620	1 229 912	1 312 793	1 433 159	1 565 828
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	13 854	22 821	50 027	59 313	58 957	60 828	57 990
2210 On a payroll basis	13 854	22 821	50 027	59 313	58 957	60 828	57 990
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	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
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	338 625	554 037	1 013 571	1 080 090	795 084	785 364	1 027 627
4100 Recurrent taxes on immovable property	170 237	302 244	496 311	541 268	532 279	549 125	731 191
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	13 245	10 906	28 501	35 554	200 203	39 338	30 876
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	155 143	240 886	488 759	503 269	62 602	196 901	265 560
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
5000 Taxes on goods and services	3 371 629	5 041 769	9 023 834	10 166 189	9 271 910	11 131 188	12 700 180
5100 Taxes on production, sale, transfer, etc	3 222 335	4 789 827	8 578 804	9 650 260	8 724 696	10 514 822	11 963 914
5110 General taxes	2 187 602	3 306 350	6 781 501	7 912 009	7 051 079	8 399 926	9 536 786
5111 Value added taxes	2 187 602	3 306 350	6 781 501	7 912 009	7 051 079	8 399 926	9 536 786
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	1 034 733	1 483 477	1 797 303	1 738 251	1 673 617	2 114 896	2 427 128
5121 Excises	425 443	816 160	1 300 012	1 190 726	1 248 243	1 561 205	1 750 916
Cigarettes and tobacco	149 122	283 275	455 595	504 480	556 651	647 637	744 302
Gasolene and diesel	276 321	532 885	844 249	661 380	684 698	913 568	1 006 614
Oil stabilisation fund	0	0	168	24 866	6 894	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	535 549	548 571	300 416	307 265	162 987	267 331	301 828
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	73 741	118 746	196 875	240 260	262 387	286 360	374 384
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	149 294	251 942	445 030	515 929	547 214	616 366	736 266
5210 Recurrent taxes	149 294	251 942	445 030	515 929	547 214	616 366	736 266
Motor vehicles	73 724	93 880	155 158	177 167	171 141	197 145	267 116

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

Million CLP

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
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	75 570	158 062	289 872	338 762	376 073	419 221	469 150
Municipal permits	70 804	136 138	263 996	307 349	342 861	382 245	425 138
Mining patents	9 659	34 730	25 184	30 391	32 690	36 213	42 944
Other	-4 893	-12 806	692	1 022	522	763	1 068
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	-29 554	-112 195	1 023	10 005	-5 438	-61 117	88 000
6100 Paid solely by business	0	0	0	0	0	0	0
6200 Other	-29 554	-112 195	1 023	10 005	-5 438	-61 117	88 000
Total tax revenue on cash basis	5 389 517	7 901 998	20 599 131	20 081 681	16 595 349	21 678 481	25 762 449
Total tax revenue on accrual basis
Conciliation with National Accounts										
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/10.1787/888932946421>

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

Million CZK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	550 686	771 596	1 313 753	1 346 208	1 268 851	1 286 861	1 335 378
Total tax revenue exclusive of custom duties	1 307 310	1 339 885	1 263 303	1 280 288	1 328 417
1000 Taxes on income, profits and capital gains	137 616	175 846	325 328	305 082	269 343	259 934	272 467
1100 Of individuals	70 361	99 668	153 374	142 269	136 023	131 706	142 752
1110 On income and profits	70 361	99 668	153 374	142 269	136 023	131 706	142 752
Wages and salaries withholding	46 024	73 474	126 736	116 034	113 119	115 755	122 569
Of unincorporated individuals	15 328	17 254	17 825	16 052	12 750	5 747	7 866
Withheld on interest and dividends paid to individuals	9 009	8 940	8 813	10 184	10 154	10 204	12 317
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	67 255	76 178	171 954	162 813	133 319	128 228	129 715
1210 On profits	67 255	76 178	171 954	162 813	133 319	128 228	129 715
Profit tax	58 779	68 945	164 016	153 051	123 301	118 248	120 320
Withheld on interest and dividends paid to corporations	8 476	7 233	7 162	8 897	9 027	9 156	8 710
Levy on lottery revenue	0	0	776	865	992	824	685
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	227 871	341 544	573 417	595 552	557 702	576 029	588 996
2100 Employees	54 536	77 272	127 662	133 235	112 156	116 818	120 070
2110 On a payroll basis	54 536	77 272	127 662	133 235	112 156	116 818	120 070
Retirement	29 132	40 489	66 644	69 707	66 042	69 272	70 999
State employment policy	1 793	2 492	4 101	4 291	0	0	0
Sick leave	4 946	6 852	11 279	11 797	0	0	0
Health insurance	18 665	27 439	45 638	47 440	46 114	47 546	49 071
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	148 342	220 207	359 493	375 356	345 361	363 074	372 760
2210 On a payroll basis	148 342	220 207	359 493	375 356	345 361	363 074	372 760
Retirement	80 678	121 547	220 591	230 729	218 310	229 450	235 129
State employment policy	13 243	19 933	12 303	12 870	11 836	12 756	13 054
Sick leave	13 691	20 555	33 834	35 390	21 500	24 332	24 904
Health insurance	37 330	54 879	91 275	94 881	92 229	95 095	98 141
Penalties	3 400	3 293	1 490	1 486	1 486	1 441	1 532
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	24 993	44 065	86 262	86 961	100 185	96 137	96 166
2310 On a payroll basis	24 993	44 065	86 262	86 961	100 185	96 137	96 166
Retirement	6 141	7 819	19 508	19 110	25 320	20 510	22 225
State employment policy	847	1 082	1 114	1 092	1 446	1 173	976
Sick leave	0	0	0	0	0	0	0
Health insurance	17 776	34 992	65 483	66 608	73 241	74 299	72 815
Self-employed	3 874	7 328	15 921	17 208	20 572	17 603	17 632
Non-employed	600	200	2 103	2 147	3 996	3 996	2 466
Government	13 302	27 464	47 459	47 253	48 673	52 700	52 717
Penalties	229	172	157	151	178	155	150
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
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	7 635	10 890	15 495	15 216	14 085	16 364	20 439
4100 Recurrent taxes on immovable property	3 778	4 469	5 126	5 200	6 366	8 752	8 484
4110 Households	969	1 452	2 228	2 347	2 912	4 302	4 344
Real property tax	969	1 452	2 228	2 347	2 912	4 302	4 344
4120 Others	2 809	3 017	2 898	2 853	3 454	4 450	4 140
Levy collected by Winery Fund	0	0	2	4	5	5	5
Real property tax	2 809	3 017	2 895	2 849	3 448	4 445	4 135
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	393	587	460	249	225	218	4 401
4310 Estate and inheritance taxes	97	112	115	88	87	78	71
Inheritance tax	97	112	115	88	87	78	71
4320 Gift taxes	296	475	345	162	138	140	4 330
Gift tax	296	475	345	162	138	140	4 330
4400 Taxes on financial and capital transactions	3 464	5 834	9 909	9 767	7 495	7 394	7 554
Real property transfer tax	3 464	5 834	9 909	9 767	7 495	7 394	7 554
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes

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

Million CZK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	177 019	242 960	393 041	424 026	421 958	427 813	446 380
5100 Taxes on production, sale, transfer, etc	163 037	226 354	365 998	396 639	396 042	402 072	420 331
5110 General taxes	91 673	141 235	232 288	260 366	258 627	263 457	270 336
5111 Value added taxes	91 673	141 235	232 288	260 366	258 627	263 457	270 336
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	71 364	85 119	133 710	136 273	137 414	138 615	149 995
5121 Excises	53 780	71 404	133 492	136 050	137 203	138 401	149 757
On mineral oils	33 883	46 998	81 661	81 164	80 867	80 508	80 561
On alcohol and liquor	5 008	5 629	7 201	7 025	7 689	5 820	6 870
On beer	3 058	3 410	3 564	3 579	3 478	4 396	4 553
On wine	509	350	342	324	366	317	296
On tobacco products	11 272	14 984	40 713	41 200	41 581	44 062	48 203
Duty on CFC	50	33	0	0	0	0	0
Levy collected by Winery Fund	0	0	11	22	26	24	19
On electricity	0	0	0	1 126	1 391	1 433	1 368
On natural gas	0	0	0	1 136	1 299	1 347	1 299
On solid fuels	0	0	0	473	507	495	476
Fee on electricity from solar radiation	0	0	0	0	0	0	6 111
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	17 413	13 572	0	0	0	0	0
Customs duties	17 413	13 572	..	..	..	..	..
Previous import surcharge	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	171	143	218	223	211	214	238
Fees on entry tickets	58	65	61	65	63	53	60
Fees on recreational units (based on capacity)	66	69	144	146	135	147	166
Fees on advertising facilities	15	0	0	0	0	0	0
Restaurant sale alcohol, beverages and tobac. products	32	0	0	0	0	0	0
Fees collected by the cinematography EBF	0	9	13	12	13	14	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	13 982	16 606	27 043	27 387	25 916	25 740	26 049
5210 Recurrent taxes	9 190	10 788	18 100	18 363	18 132	18 461	19 002
Highway fee	955	1 753	2 429	2 819	2 845	3 061	3 186
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	4 834	5 456	5 882	5 777	4 944	5 138	5 256
Road tax (commercial)	4 834	5 456	5 882	5 777	4 944	5 138	5 256
5213 Paid in respect of other goods	3 401	3 579	9 790	9 767	10 343	10 262	10 560
Resort and recreation fees on visitors	178	232	312	309	282	284	302
Dog fees	125	191	277	287	287	281	287
Motor vehicle entry fees	21	32	25	24	22	23	11
Water pollution fee	654	520	404	244	192	202	224
Air pollution fee	1 163	685	525	553	376	399	439
Waste deposit fee	1 123	454	5 728	5 777	6 002	5 948	5 172
Levy on temp. withdrawal of land from agriculture	137	94	40	39	40	34	32
Radioactive waste fee	0	642	1 310	1 341	1 375	1 430	1 479
Fees on operated gambling machines	0	722	1 145	1 164	1 055	927	1 305
Fees on registration and recording of packaging	0	0	17	18	17	17	17
Levy on temp. withdrawal of land from forestry	0	7	6	6	7	6	7
Other environmental fees	0	0	0	4	688	710	1 284
5220 Non-recurrent taxes	4 792	5 818	8 943	9 024	7 784	7 280	7 048
Levy on withdrawal of land from agriculture	278	532	361	352	361	306	290
Levy on withdrawal of land from forestry	0	40	57	50	63	57	59
Tax on use of public space	702	645	639	710	632	626	682
Misc. licence and permit fees	3 812	4 601	7 881	7 905	6 715	6 279	6 000
Land betterment fee	0	0	4	6	11	11	16
Licence for lorry transport	0	0	1	1	2	1	1
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	545	356	29	9	216	149	135
Unallocated previous taxes and levies	0	0	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	0	0

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

Million CZK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
6200 Other	545	356	29	9	216	149	135
Other taxes, fees and related payments	545	356	29	9	216	149	135
Custom duties collected for the EU	6 443	6 323	5 548	6 573	6 961
Non wastable tax credits										
Non-wastable tax credits against 1110	0	0	16 023	26 067	26 120	28 476	28 277
Tax expenditure component	13 417	20 494	19 156	20 670	21 032
Transfer component	2 606	5 573	6 964	7 805	7 245
Total tax revenue on cash basis	553 499	772 272	1 310 618	1 364 086	1 242 426	1 273 676	1 316 448
Total tax revenue on accrual basis	550 686	771 596	1 313 753	1 346 208	1 268 851	1 286 861	1 335 378
Conciliation with National Accounts										
Additional taxes included in National Accounts	1 033	2 837	5 757	6 302	6 140	6 094	6 286
Compulsory injury insurance	1 033	2 837	5 757	6 222	6 140	6 094	6 286
Driving licence fees	0	0	0	0	0	0	0
Taxes excluded from National Accounts	-8 916	-9 488	-17 797	-18 385	-20 129	-20 096	-18 714
Tax on use of public space	-702	-645	-639	-710	-710	-632	-682
Waste deposit fee	-1 123	-454	-5 728	-5 777	-6 002	-5 948	-5 172
Misc. licence and permit fees	-1 907	-2 301	-3 940	-3 953	-3 357	-3 139	-3 000
Radioactive waste fee	0	-642	-1 310	-1 341	-1 375	-1 430	-1 479
Health insurance: non-employed	-600	-200	-2 103	-2 147	-3 996	-3 996	-2 466
Health insurance: government	0	0	0	0	0	0	0
Soc. Security contr. employers: Penalties	-3 400	-3 293	-1 490	-1 486	-1 486	-1 441	-1 532
Soc. Security contr. Self-employed or non-employed: Penalties	-229	-200	-157	-151	-178	-155	-150
Licence for lorry transport	0	0	-1	-1	-2	-1	-1
Highway fee	-955	-1 753	-2 429	-2 819	-2 845	-3 061	-3 186
Other environmental fees	0	0	0	0	-18	-105	-829
Levy on lottery revenue	0	0	0	0	-158	-187	-218
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	757	1 099	974	882	635	661	423
Miscellaneous differences	1 309	2 162	0	0	0	0	0
National Accounts: Taxes and actual social contributions	544 869	768 206	1 302 688	1 335 008	1 255 498	1 273 520	1 323 373
Imputed social contributions	123	423	299	285	828	600	739
National Accounts: Taxes and all social contributions	544 992	768 629	1 302 987	1 335 293	1 256 326	1 274 120	1 324 112

Note:

Year ending 31st December.

From 1995 data are on accrual basis.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888932946440>

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

Million DKK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	21 083	87 339	299 183	500 200	640 558	831 564	839 559	798 045	838 830	858 462
Total tax revenue exclusive of custom duties	..	..	..	..	638 170	828 282	836 453	795 398	835 589	855 285
1000 Taxes on income, profits and capital gains	9 865	51 531	172 669	308 860	386 213	498 940	507 721	487 178	513 221	523 227
1100 Of individuals	8 911	48 740	151 721	268 506	331 549	430 158	440 733	439 548	427 816	435 373
1110 On income and profits	8 911	48 718	151 644	268 219	331 323	429 812	440 370	439 212	427 495	435 076
Central government income tax	..	20 580	54 875	82 398	70 110	150 230	151 576	134 630	123 728	126 799
County income tax	..	5 173	21 332	42 346	58 187	0	0	0	0	0
Municipality income tax	..	16 997	55 027	101 291	126 375	176 603	180 029	178 098	194 237	198 742
Seaman's income tax	..	314	555	0	0	0	0	0	0	0
Old-age pension fund contributions	..	1 301	9 499	0	0	0	0	0	0	0
Social pension fund contributions	..	2 034	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	..	1 086	5 429	0	0	0	0	0	0	0
Church tax	..	666	2 057	3 412	4 179	5 249	5 264	5 173	5 617	5 741
Pension schemes and annuity insurance	..	110	900	4 363	6 717	8 410	9 747	27 798	9 404	8 800
Special income tax	..	433	1 684	961	0	0	0	0	0	0
Duty on canceled pension schemes	..	18	147	0	0	0	0	0	0	0
Duty on feed rent increases	..	6	7	1	0	0	0	0	0	0
Duty on employees' remuneration compens. fund releases	..	0	132	527	613	1 094	1 423	1 552	982	1 089
Duty on interest on consumer loans	..	0	0	0	0	0	0	0	0	0
Labour market contributions	..	0	0	32 920	56 738	76 515	80 213	79 599	80 899	81 083
Imputed income from owner-occupied dwelling	..	0	0	0	8 404	11 711	12 118	12 362	12 628	12 822
1120 On capital gains	0	22	77	287	226	346	363	336	321	297
Tax on winnings from lotteries, pools, etc.	..	22	77	287	226	346	363	336	321	297
1200 Corporate	954	2 791	14 503	23 808	42 279	64 317	57 803	38 846	48 870	49 778
1210 On profits	954	2 791	14 503	23 808	42 279	64 317	57 803	38 846	48 870	49 778
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	6 445	16 546	12 385	4 465	9 185	8 784	36 535	38 076
2000 Social security contributions	797	540	8 831	10 917	23 145	16 806	16 819	16 411	17 686	18 108
2100 Employees	674	340	5 135	10 914	22 902	16 577	16 642	16 271	16 772	17 117
Unemployment insurance contributions	..	340	5 134	10 914	10 917	10 436	10 298	10 401	10 860	11 186
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	..	0	1	0	0	0	0	0	0	0
Special pension scheme savings	..	0	0	0	6 846	0	0	0	0	0
Early retirement contributions	..	0	0	0	5 139	5 974	6 164	5 691	5 749	5 737
Flexible benefit contributions	..	0	0	0	0	167	180	179	163	194
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	123	200	3 696	3	243	229	177	140	914	991
Unemployment insurance contributions	..	100	3 430	0	0	0	0	0	0	0
Disablement insurance contributions	..	40	193	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	..	58	71	0	241	227	170	135	908	982
Contribution to merchant marine's welf. board	..	0	1	0	0	0	0	0	0	0
Shipping owners contr. sickness assist. seamen	..	2	1	3	2	2	7	5	6	9
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	2 161	2 262	2 258	3 975	4 205	4 153	4 160	4 635
4000 Taxes on property	1 694	5 321	12 773	17 370	20 799	31 599	34 392	31 521	33 686	34 855

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

Million DKK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4100 Recurrent taxes on immovable property	1 029	3 533	5 601	10 326	13 565	18 995	21 493	22 562	24 160	25 019
Central government land tax	..	0	0	0	0	0	0	0	0	0
County land tax	..	1 551	1 990	3 212	4 070	0	0	0	0	0
Municipal land tax	..	1 422	2 678	4 998	7 049	15 601	17 000	18 102	19 644	20 547
Centr. Govt. fixed tax on real property	..	16	5	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	..	116	48	0	0	0	0	0	0	0
County duty on land (public property)	..	16	16	25	25	0	0	0	0	0
County duty on buildings (public property)	..	31	70	94	97	0	0	0	0	0
Municipal duty on land (public property)	..	46	107	292	383	393	641	601	433	420
Municipal duty on buildings (residential)	..	100	300	357	381	757	945	916	814	768
Municipal duty on buildings (business)	..	235	387	1 348	1 560	2 244	2 907	2 943	3 269	3 284
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	306	414	1 408	929	0	0	0	0	0	0
4210 Individual	306	414	1 408	929	..	..	..	..	..	..
4220 Corporate	0	0	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	336	1 418	2 372	2 861	3 896	4 755	3 688	3 779	4 694
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	222	961	4 310	3 705	4 233	8 702	8 138	5 263	5 747	5 142
Stamp duties	..	894	4 006	3 123	4 156	8 588	8 047	5 184	5 686	5 060
Duty on share capital creation	..	33	176	0	0	0	0	0	0	0
Duty to land registry office	..	16	39	38	74	85	62	51	30	31
Duty to the register of companies and assoc.	..	18	89	97	3	29	29	28	31	51
Duty on transfers of shares	..	0	0	447	0	0	0	0	0	0
4500 Non-recurrent taxes	0	77	36	38	140	6	6	8	0	0
4510 On net wealth	..	0	0	0	0	0	0	0	..	0
4520 Other non-recurrent taxes	..	77	36	38	140	6	6	8	..	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	8 727	29 947	102 749	160 750	205 691	276 853	273 226	256 039	266 750	274 364
5100 Taxes on production, sale, transfer, etc	8 228	28 241	99 495	153 511	194 856	261 925	258 137	241 125	251 045	258 150
5110 General taxes	2 139	15 117	60 462	96 317	123 777	176 114	176 226	169 041	173 114	177 842
5111 Value added taxes	..	15 117	60 462	96 317	123 777	176 114	176 226	169 041	173 114	177 842
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
Labour market contrib. concerning imports	..	..	..	..	..	..	..	..	..	..
Labour market contrib. concerning value added	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	6 089	13 124	39 033	57 194	71 079	85 811	81 911	72 084	77 931	80 308

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

Million DKK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Excises	5 471	11 988	35 387	52 428	66 347	79 112	74 411	66 298	72 139	74 260
Duty on petrol	..	1 887	4 494	7 479	10 004	9 154	8 898	8 700	8 029	7 731
Motor vehicle registration duty	..	2 571	11 187	14 885	13 850	24 286	19 099	11 856	13 523	13 563
Cigarettes and tobacco duties	..	2 732	6 458	6 752	7 482	6 691	7 036	7 116	8 279	7 434
Duties on cigars, cheroots and cigarillos	..	235	172	91	80	40	40	33	32	32
Sale of revenue labels	..	2	7	19	13	13	15	8	5	3
Sales duties on chocolate and sugar	..	278	611	946	1 205	1 287	1 220	1 195	1 470	1 527
Raw material duty on chocolate and sugar	..	12	36	62	60	93	113	125	144	159
Special tax on chocolate and sugar	..	2	8	26	76	46	47	31	51	58
Duty on ice-cream	..	55	98	168	168	180	180	175	201	217
Duty on coffee	..	87	238	211	266	250	246	253	243	248
Duty on mineral water	..	194	391	351	505	416	406	409	383	377
Duty on beer	..	1 622	2 664	1 649	1 510	1 079	1 029	948	895	885
Duty on wine	..	362	1 211	956	1 166	1 030	1 065	1 053	1 070	1 131
Duty on spirits	..	1 092	2 083	1 645	1 756	1 212	1 159	1 065	998	1 059
Duty on restaurant sales of alcoholic bev.	..	0	0	0	0	0	0	0	0	0
Duty on wireless sets	..	373	101	0	0	0	0	0	0	0
Duty on television sets	..	0	138	0	0	0	0	0	0	0
Duty on video recorders	..	0	140	0	0	0	0	0	0	0
Duty on major household appliances	..	0	285	0	0	0	0	0	0	0
Duty on grammophone records	..	28	76	150	0	0	0	0	0	0
Duty on playing cards	..	2	2	0	0	0	0	0	0	0
Duty on matches	..	5	2	0	0	0	0	0	0	0
Duty on lighters	..	5	19	0	0	0	0	0	0	0
Duty on electric bulbs	..	58	150	165	176	211	178	144	117	117
Duty on perfumery and toilet articles	..	170	410	0	0	0	0	0	0	0
Duty on almanacs	..	3	0	0	0	0	0	0	0	0
Duty on salmon	..	0	0	0	0	0	0	0	0	0
Sale of vehicle number plates	..	22	259	350	506	660	591	632	721	767
Duty on building certificates	..	49	65	89	146	239	265	322	281	297
Duty on paper and cardboard	..	0	0	0	0	0	0	0	0	0
Duty on sugar	..	0	211	0	0	0	0	0	0	0
Duty on tea	..	0	11	8	8	8	8	8	8	7
Duty on electricity	..	0	2 014	4 444	7 430	8 665	8 729	8 600	10 195	11 944
Duty on certain oil products	..	0	1 327	5 785	6 757	8 549	8 934	8 970	8 623	9 557
Duty on certain retail containers	..	0	194	318	592	726	729	689	706	990
Duty on gas	..	0	11	51	0	0	0	0	0	0
Duty on extraction and import of raw materials	..	0	16	135	182	220	184	121	119	149
Duty on disposable tableware	..	0	25	58	65	126	129	124	120	121
Duty on insecticides, herbicides, etc.	..	0	10	28	366	449	570	436	466	480
Duty on videotapes	..	0	44	0	0	0	0	0	0	0
Duty on coal, etc.	..	0	201	631	1 217	1 450	1 481	1 583	2 587	2 357
Other duties on goods and services	..	142	18	65	53	147	133	149	189	152
Duty on waste	..	0	0	619	999	1 225	1 113	961	51	151
Large yacht registration duty	..	0	0	4	2	2	1	1	1	1
Duty on CFC	..	0	0	0	0	53	57	55	56	70
Duty on CO2	..	0	0	3 280	4 883	5 108	5 056	5 006	5 822	5 882
Duty on cigarette paper	..	0	0	92	68	32	30	28	28	29
Duty on rechargeable Ni-Cd batteries	..	0	0	10	21	17	12	6	4	3
Duty on piped water	..	0	0	733	1 357	1 371	1 372	1 371	1 333	1 333
Duty on carrier bassmade of paper, plastic, etc.	..	0	0	162	178	210	211	202	201	197
Duty on tires	..	0	0	11	29	45	38	44	62	57
Duty on sulphur	..	0	0	0	164	108	82	68	48	48
Duty on chlorinated solvents	..	0	0	0	2	0	0	0	0	0
Duty on natural gas	..	0	0	0	2 532	3 375	3 610	3 515	4 524	4 324
Effluent charges	..	0	0	0	391	190	218	187	205	174
Duty on nitrogen	..	0	0	0	30	27	25	21	26	17
Duty on specific growth stimulants	..	0	0	0	0	0	0	0	0	0
Duty on PVC-film	..	0	0	0	7	12	13	11	11	11
Duty on PVC and phthalates	..	0	0	0	31	42	36	25	23	21
Duty on lead accumulators	..	0	0	0	14	0	0	0	0	0
Duty on mineral phosphorus	..	0	0	0	0	51	39	40	51	51
Surcharge on alcoholic soft drinks	..	0	0	0	0	17	14	12	26	49
Duty on nitrogen oxides	..	0	0	0	0	0	0	0	212	197
Duty on saturated fat	..	0	0	0	0	0	0	0	0	283
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

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

Million DKK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5123 Customs and import duties	556	870	1 737	1 936	0	0	0	0	0	0
Customs duties	..	851	1 657	1 907	..	..	..	..	..	..
Temporary import surcharge	..	0	0	0	..	..	..	..	..	..
Import duties on agricultural produce	..	19	80	29	..	..	..	..	..	..
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	237	1 288	2 446	4 421	6 329	6 780	5 439	5 759	6 015
Sales tax on gambling stakes races	..	16	28	20	12	18	18	16	16	16
Tax on football pools	..	77	220	780	942	1 134	1 110	1 039	1 071	1 079
Tax on cinema tickets	..	1	0	0	0	0	0	0	0	0
Duty on motor vehicle compl. insurance	..	143	606	947	1 327	2 104	1 976	1 898	1 854	1 746
Duty on insurance on pleasure boats	..	0	44	57	66	100	116	115	121	108
Duty on charter flight	..	0	147	0	0	0	0	0	0	0
Turnover tax on 6-win horse race betting	..	0	7	0	0	0	0	0	0	0
Duty on casinos	..	0	0	129	180	259	216	182	176	185
Passenger duty	..	0	0	232	477	6	0	0	0	0
Duty on the Danish State Lottery	..	0	0	14	16	35	38	40	41	42
Duty on oil pipeline	..	0	236	267	1 401	1 815	2 511	1 431	1 824	2 201
Duty on slot machines	..	0	0	0	0	858	795	718	656	638
Duty on gambling	..	0	0	0	0	0	0	0	0	0
Duty on online casinos	..	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	29	621	384	311	370	720	347	33	33
Duty paid to ECSC	..	2	4	3	0	0	0	0	0	0
Sugar storing duty	..	27	140	118	62	0	0	0	0	0
Duty on the production of sugar	..	0	201	219	249	-26	213	33	33	33
Duty on milk co-reponsibility levy	..	0	276	44	0	0	0	0	0	0
Grain co-reponsibility levy	..	0	0	0	0	0	0	0	0	0
Restructuring scheme for EU sugar system	..	0	0	0	0	396	507	314	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	1 706	3 254	4 737	7 470	10 286	10 420	10 464	10 590	10 453
5210 Recurrent taxes	499	1 706	3 254	4 737	7 470	10 286	10 420	10 464	10 590	10 453
Paid by households: motor vehicles	199	1 098	2 072	3 564	5 485	7 886	7 927	8 045	8 185	8 074
Weight duty automobiles	..	1 098	2 072	3 564	5 318	7 610	7 773	7 885	8 038	7 921
Recycling fee on cars	..	0	0	0	167	151	154	160	147	153
Paid by others: motor vehicles	287	575	1 131	1 129	1 919	2 344	2 444	2 371	2 349	2 323
Weight duty automobiles	..	575	1 131	840	1 612	1 997	2 032	1 943	1 980	1 952
Road charges	..	0	0	289	307	473	412	428	369	371
5213 Paid in respect of other goods	13	33	51	44	66	56	49	48	56	56
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	2 502	3 365	4 642	4 669	4 450	5 115	5 761
6000 Other taxes	0	0	0	41	64	109	90	96	86	96
6100 Paid solely by business	..	..	..	41	64	109	90	96	86	96
6200 Other	..	..	..	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	..	..	2 388	3 282	3 106	2 647	3 241	3 177
Total tax revenue on cash basis	..	..	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	21 083	87 339	299 183	500 200	640 558	831 564	839 559	798 045	838 830	858 462
Conciliation with National Accounts										
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	..	..	..	-2 711	-1 821	-2 550	-2 313	-2 872	-3 717	-4 312
Voluntary social security contributions	..	..	..	451	709	657	594	649	573	685
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	497 940	639 446	829 671	837 840	795 822	835 686	854 835
Imputed social contributions	..	..	..	9 638	10 383	14 031	14 248	15 002	15 711	16 321
National Accounts: Taxes and all social contributions	..	..	..	507 578	649 829	843 702	852 088	810 824	851 397	871 156

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/10.1787/888932946459>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	1 004	1 910	5 050	5 171	4 938	4 888	5 235
Total tax revenue exclusive of customs duties	5 015	5 139	4 918	4 864	5 206
1000 Taxes on income, profits and capital gains	301	476	1 197	1 277	1 045	970	1 047
1100 Of individuals	234	421	936	1 011	789	776	846
1110 On income and profits	234	421	936	1 011	789	776	846
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	67	55	261	266	256	194	201
1210 On profits	67	55	65	59	39	34	37
1220 On capital gains	0	0	196	208	218	159	164
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	340	674	1 683	1 891	1 819	1 879	1 935
2100 Employees	0	0	28	31	75	116	127
2110 On a payroll basis	28	31	75	116	127
2120 On an income tax basis	0	0	0	0	0
2200 Employers	334	662	1 635	1 836	1 723	1 742	1 789
2210 On a payroll basis	334	662	1 635	1 836	1 723	1 742	1 789
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	6	12	21	24	22	21	19
2310 On a payroll basis	6	12	21	24	22	21	19
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
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	10	24	35	48	48	51	51
4100 Recurrent taxes on immovable property	10	24	35	48	48	51	51
Land tax	10	24	35	48	48	51	51
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
5000 Taxes on goods and services	353	736	2 100	1 922	2 006	1 963	2 173
5100 Taxes on production, sale, transfer, etc	345	714	2 033	1 859	1 945	1 909	2 113
5110 General taxes	266	521	1 423	1 288	1 224	1 263	1 380
5111 Value added taxes	266	520	1 423	1 288	1 224	1 257	1 363
5112 Sales tax	0	0	0	0	0	6	17
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	79	194	610	571	720	646	734
5121 Excises	75	183	577	537	697	619	711
Alcohol	43	62	153	151	174	154	181
Tobacco	11	36	134	68	171	91	139
Fuel	16	76	290	295	331	343	359
Motor vehicle	5	9	0	0	0	0	0
Package	0	0	0	0	0	0	0
Fur	0	0	0	0	0	0	0
Electricity	0	0	0	23	22	30	32
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	1	2	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	3	8	33	34	23	27	22
Gambling tax	3	7	30	31	18	21	19
Advertising tax	0	1	3	3	2	2	3
Postal service payment	0	0	0	0	3	4	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	8	22	67	64	61	54	60

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5210 Recurrent taxes	8	22	67	64	61	54	60
Car registration fee	3	1	5	3	3	4	6
Heavy vehicle tax	0	0	4	4	4	3	4
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods	5	20	58	57	55	47	50
Business and professional licenses	1	3	2	1	1	1	1
Pollution fee	2	10	44	43	41	31	34
Specific use of water	1	4	9	10	11	13	13
Fees for closure of roads, streets and squares	0	0	1	1	1	1	1
Fishing fees	0	1	1	1	1	1	1
Tax on motor vehicle	0	2	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
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Custom duties collected for the EU	35	33	20	24	29
Total tax revenue on cash basis	651	1 879	5 004	5 292	4 768	4 696	5 026
Total tax revenue on accrual basis	1 004	1 910	5 050	5 171	4 938	4 888	5 235
Conciliation with National Accounts										
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	1 004	1 910	5 050	5 171	4 938	4 888	5 235
Imputed social contributions	0	2	16	21	23	24	26
National Accounts: Taxes and all social contributions	1 004	1 911	5 066	5 192	4 961	4 912	5 261

Note:

Year ending 31st December.

Data on an accrual basis.

Source: Statistics Estonia.

StatLink  <http://dx.doi.org/10.1787/888932946478>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	1 362	6 590	22 813	43 853	62 418	77 269	79 648	73 835	75 968	82 416
Total tax revenue exclusive of custom duties	..	..	..	..	62 289	77 070	79 443	73 683	75 817	82 227
1000 Taxes on income, profits and capital gains	564	2 851	9 305	15 851	26 911	30 358	31 064	26 505	27 104	29 334
1100 Of individuals	453	2 539	8 521	13 639	19 118	23 396	24 593	23 011	22 545	24 181
1110 On income and profits	453	2 532	8 487	13 639	19 118	23 396	24 593	23 011	22 545	24 181
Tax on income	125	1 127	3 833	5 113	9 036	9 086	9 039	7 103	6 465	7 682
The final withdrawal tax on interest income	0	0	0	207	92	254	432	493	205	198
Communal tax	279	1 386	4 618	8 320	9 990	14 056	15 122	15 415	15 875	16 301
Seaman's tax	3	20	35	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	7	34	0	0	0	0	0	0	0
Tax on lottery prizes	..	7	34	..	..	..	..	..	..	..
1200 Corporate	111	311	784	2 212	7 792	6 962	6 471	3 494	4 559	5 153
1210 On profits	111	311	784	2 212	7 792	6 962	6 471	3 494	4 559	5 153
Tax on income	72	149	347	1 144	4 758	5 298	4 922	2 222	2 972	3 375
Communal tax	36	154	403	994	2 900	1 541	1 435	1 184	1 471	1 647
Church tax	3	9	33	74	134	123	114	88	116	131
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
2000 Social security contributions	93	1 347	5 005	13 518	15 756	21 390	22 340	22 045	22 618	23 778
2100 Employees	1	278	849	2 536	2 926	4 056	4 047	4 144	4 715	5 129
For employment pension schemes	1	4	20	1 229	2 120	2 950	2 997	3 093	3 386	3 692
For unemployment schemes	0	0	0	614	435	369	268	188	267	427
2110 On a payroll basis	..	4	20	1 874	2 565	3 325	3 270	3 284	3 658	4 124
2120 On an income tax basis	..	274	829	662	361	731	777	860	1 057	1 005
National pension contributions	..	168	447	134	2	0	0	0	0	0
National health insurance contributions	..	106	382	528	359	731	777	860	1 057	1 005
2200 Employers	93	990	3 787	9 472	11 571	15 715	16 682	16 248	16 006	16 934
For national pension schemes	29	398	1 214	1 222	1 566	1 331	1 076	632	0	0
For national health insurance	10	156	508	734	839	1 142	1 407	1 418	1 590	1 592
For unemployment schemes	3	21	171	1 539	1 143	1 346	1 343	1 283	1 342	1 582
For employment pension schemes	50	415	1 894	5 952	8 023	11 896	12 856	12 915	13 074	13 760
For accident and group life insurance premiums	0	0	0	25	0	0	0	0	0	0
2210 On a payroll basis	..	990	3 787	9 472	11 571	15 715	16 682	16 248	16 006	16 934
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	79	369	1 509	1 259	1 619	1 611	1 653	1 897	1 715
For employment pension schemes	..	34	159	461	576	817	848	888	932	1 045
2310 On a payroll basis	..	34	159	461	576	817	848	888	932	1 045
2320 On an income tax basis	..	45	210	1 048	683	802	763	765	965	670
National pension contributions	..	27	109	212	5	0	0	0	0	0
National health insurance contributions	..	18	101	836	678	802	763	765	965	670
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	70	153	113	0	0	0	0	0	0	0
Soc. Sec. contr. for children allowance	70	153	113	..	..	..	..	..	..	..
4000 Taxes on property	54	127	621	975	1 519	2 012	2 048	1 903	2 087	2 138
4100 Recurrent taxes on immovable property	0	0	49	441	569	855	914	974	1 169	1 199
4110 Households	..	..	34	146	190	390	418	445	534	548
4120 Others	..	..	15	295	379	465	496	529	635	651
4200 Recurrent taxes on net wealth	24	33	47	35	179	0	0	0	0	0
4210 Individual	11	32	43	34	175	..	..	..	..	..
4220 Corporate	13	1	4	1	4	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	14	62	167	368	459	651	440	387	395
4310 Estate and inheritance taxes	3	12	50	140	307	384	545	368	324	330
4320 Gift taxes	1	3	11	27	61	75	106	72	63	65
4400 Taxes on financial and capital transactions	27	80	463	331	401	698	483	489	531	544
Stamp duty excluded entertainment	27	80	463	331	-20	0	0	0	0	0
Credit tax	0	0	0	0	0	0	0	0	0	0
Transfer tax	0	0	0	0	421	698	483	489	531	544
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
5000 Taxes on goods and services	578	2 102	7 727	13 253	18 074	23 241	23 918	23 161	23 939	26 904
5100 Taxes on production, sale, transfer, etc	570	2 084	7 630	12 944	17 651	22 604	23 249	22 475	23 214	26 112
5110 General taxes	251	1 030	4 173	7 621	10 869	15 054	15 511	14 951	15 256	17 020

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5111 Value added taxes	251	1 030	4 173	7 621	10 869	15 054	15 511	14 951	15 256	17 020
Value added taxes	251	1 030	4 173	6 667	9 616	13 657	13 976	13 434	13 691	15 281
VAT repayments of local government	0	0	0	551	849	1 397	1 535	1 517	1 565	1 739
Social Insur. Institutions' part of VAT revenue	0	0	0	404	404	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	1 053	3 457	5 323	6 782	7 550	7 738	7 524	7 958	9 092
5121 Excises	183	759	2 737	4 353	5 613	6 016	6 153	5 888	6 286	7 319
Excise on tobacco products	52	109	306	532	561	622	627	693	655	718
Excise on sweetments	6	8	18	26	0	0	0	0	0	0
Excise on medium, strong beer	3	56	216	0	0	0	0	0	0	0
Excise on non-alcoholic beverages	2	10	13	28	32	35	35	35	37	134
Excise on certain foodstuffs	3	33	20	0	0	0	0	0	0	0
Excise on liquid fuels	58	205	751	2 010	2 582	2 907	3 162	3 052	3 167	3 875
Excise on motor cars	28	128	482	452	1 059	1 217	1 016	687	941	1 068
Tax on alcoholic beverages	29	206	540	1 196	1 239	1 016	1 114	1 223	1 279	1 291
Levies on pharmacy	2	9	26	60	86	116	123	129	122	144
Levies for price reduction on butter	0	1	0	0	0	0	0	0	0	0
Levies for marketing of milk	0	0	26	0	0	0	0	0	0	0
Excise on margarines	0	4	28	0	0	0	0	0	0	0
Stock-building levies on liquid fuels	0	21	41	40	46	50	49	45	48	46
Excise on sugar products	0	0	13	0	0	0	0	0	0	0
Excise on feeding stuffs	0	0	29	0	0	0	0	0	0	0
Excise on fertilizers	0	0	31	0	0	0	0	0	0	0
Excise on oil-based concentrated feed	0	0	2	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	0	24	0	0	0	0	0	0	0
Excise on albumen	0	0	0	0	0	0	0	0	0	0
Tax on electricity	0	0	168	0	0	0	0	0	0	0
Oil damage levy	0	0	3	6	5	8	8	8	20	24
Oil waste levy	0	0	0	3	3	4	4	4	4	4
Price difference compensations	0	-31	0	0	0	0	0	0	0	0
The milk quota charge	0	0	1	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	0	0	0	0	0	0	0	0
Excise on certain beverage packages	0	0	0	0	0	41	15	12	13	15
5122 Profits of fiscal monopolies	38	44	114	0	0	0	0	0	0	0
Excess profits on alcohol	38	44	114	..	..	..	..	..	..	..
5123 Customs and import duties	88	177	276	211	0	0	0	0	0	0
Import duties	62	74	131	45	..	..	..	..	..	..
Import levies on agricultural products	26	33	4	0	..	..	..	..	..	..
Local import duties (Town dues)	1	1	0	0	..	..	..	..	..	..
Import levies price stabilisation fund	0	24	0	0	..	..	..	..	..	..
Custom duties and levies on agricultural goods	0	0	0	166	..	..	..	..	..	..
Equalization tax	0	45	141	0	..	..	..	..	..	..
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	73	330	918	1 160	1 533	1 584	1 635	1 671	1 772
Net revenue of betting	8	43	188	498	703	807	829	868	874	883
Tax on motion pictures	0	0	0	0	0	0	0	0	0	0
Stamp duties on entertainment	2	4	0	0	0	0	0	0	0	0
Fire protection levy	0	0	5	7	6	8	8	9	9	9
Tax on waste	0	0	0	0	33	56	52	45	42	64
Rail tax	0	0	0	0	0	18	21	17	18	18
Tax on insurance premiums	0	26	137	261	337	509	536	557	584	626
Tax on lottery prizes	0	0	0	56	80	135	138	139	144	172
Tax on telecommunications	0	0	0	96	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	7	9	1	1	1	1	1
Sugar levy	..	..	..	6	9	1	1	1	1	1
Steel and coal levy	..	..	..	2	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5200 Taxes on use of goods and perform activities	8	18	97	309	423	637	669	686	725	792
5210 Recurrent taxes	8	18	97	309	423	637	669	686	725	792
5211 Paid by households: motor vehicles	0	1	3	151	165	238	248	255	269	295
5212 Paid by others: motor vehicles	7	14	79	138	235	374	389	400	422	464
5213 Paid in respect of other goods	1	4	14	21	22	25	32	31	34	33
Dog licenses	1	2	3	6	5	3	3	2	2	1
Hunting and fishing licenses	1	2	10	15	17	17	24	23	24	24
Seamens welfare and rescue levy	0	0	0	1	1	1	1	1	1	1
Nuclear energy research levy	0	0	0	0	0	4	4	5	7	7
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
6000 Other taxes	2	10	42	91	30	69	73	69	69	73
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	10	42	91	30	69	73	69	69	73
Custom duties collected for the EU	..	..	..	..	129	199	205	152	151	189
Total tax revenue on cash basis	1 362	6 590	22 813	42 923	61 622	76 932	79 794	73 789	75 867	82 140
Total tax revenue on accrual basis	..	..	..	43 853	62 418	77 269	79 648	73 835	75 968	82 416
Conciliation with National Accounts										
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	..	119	385	369	236	228	224	220	254	261
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	6 709	23 198	44 222	62 654	77 497	79 872	74 055	76 222	82 677
Imputed social contributions	..	265	988	219	30	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	6 974	24 186	44 441	62 684	77 497	79 872	74 055	76 222	82 677

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/10.1787/888932946497>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Recettes fiscales totales	25 776	82 579	318 547	516 892	643 223	828 246	845 787	806 318	834 995	888 194
Recettes fiscales totales excluant les droits de douane	..	..	..	..	641 710	826 589	844 172	804 857	833 243	886 328
1000 Impôts sur revenu, bénéfiques et gains en capital	4 095	13 106	50 898	84 099	160 300	197 857	204 338	167 020	183 162	201 870
1100 Des personnes physiques	2 736	8 743	36 474	58 927	115 822	141 323	147 352	139 136	141 573	151 085
1110 Sur le revenu et les bénéfiques	2 723	8 703	36 384	58 925	115 821	141 323	147 352	139 136	141 573	151 085
Impôt sur revenu personnes physiques	..	7 745	31 629	42 624	49 511	48 551	50 910	46 075	47 009	50 754
Retenue source sur B.N.C.	..	19	92	191	293	559	499	416	446	530
Retenue sur capitaux mobiliers	..	929	3 673	0	0	0	0	0	0	0
CSG, FSV, CRDS	..	0	0	15 784	65 927	92 168	95 864	92 564	93 972	99 583
Taxe forfaitaire sur métaux précieux,	..	0	42	36	47	37	40	39	52	88
Ressources sur cumulés rémunérations	..	4	11	29	38	0	1	0	0	0
Contribution sociale de solidarité	..	0	904	56	5	0	29	29	82	96
Autres	..	7	32	205	0	8	9	13	12	34
1120 Sur les gains en capital	14	40	90	2	1	0	1	0	0	0
Sur les gains en capital	..	0	0	0	0	..	0	..	..	..
Prélèv. sur bénéf. construction immobilière	..	40	90	2	1	..	1	..	..	..
1200 Des sociétés	1 358	4 282	14 180	25 172	44 478	56 534	56 986	27 884	41 589	50 785
1210 Sur les bénéfiques	1 358	4 282	14 180	25 172	44 478	56 534	56 986	27 884	41 589	50 785
Impôts sur les sociétés (émission de rôles)	..	4 036	12 011	21 733	39 755	51 063	48 787	20 242	33 693	42 418
Retenue sur capitaux mobiliers	..	196	1 557	2 124	1 460	3 492	5 314	5 483	6 023	6 904
Précomptes sur bénéfiques distribués (devenu prélèvement exceptionnel de 25% en 2005)	..	14	53	336	1 135	88	17	63	28	13
Prélèv. except. entrep. travail temporaire	..	0	0	0	0	0	0	0	0	0
Imposition annuelle forfaitaire	..	36	406	958	1 484	1 656	1 720	1 399	599	591
Prélèvement except. assurances	..	0	15	15	55	64	71	96	94	83
Autres (prélèv. except. entrep. pétrol.)	..	0	138	6	589	171	1 077	601	1 152	776
1220 Sur les gains en capital	0	0	0	0	0	0	0	0	0	0
1300 Non-ventilables entre 1100 et 1200	0	80	244	0	0	0	0	0	0	0
2000 Cotisations de sécurité sociale	8 804	33 508	137 988	222 213	231 934	306 964	315 120	317 160	323 370	336 503
2100 A la charge des salariés	1 701	7 103	37 563	69 718	57 693	76 805	77 501	77 473	78 710	81 443
Cotisations effectives	..	7 103	37 563	69 166	57 519	76 805	77 501	77 473	78 710	81 443
2110 Sur la base du salaire	..	..	..	69 718	57 693	76 805	77 501	77 473	78 710	81 443
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	24 236	89 322	136 355	159 528	207 999	214 087	215 050	219 229	229 759
Cotisations effectives	..	24 236	89 322	136 293	159 461	207 999	214 087	215 050	219 229	229 759
2210 Sur la base du salaire	..	..	..	136 355	159 528	207 999	214 087	215 050	219 229	229 759
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	2 170	11 103	16 139	14 713	22 160	23 532	24 637	25 431	25 301
Cotisations effectives	..	2 170	11 103	16 279	14 877	22 160	23 532	24 637	25 431	25 301
2310 Sur la base du salaire	..	..	..	16 139	14 713	22 160	23 532	24 637	25 431	25 301
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	..	..	..	..	..	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	1 189	1 601	6 552	12 901	14 961	22 946	24 447	25 639	26 940	27 733
Taxe sur les salaires	..	1 055	4 027	6 768	7 583	10 374	11 341	11 201	11 439	11 675
Taxe d'apprentissage	..	36	126	114	102	964	1 120	474	430	519
Divers contributions directes	..	107	595	893	551	736	542	1 110	1 759	1 498
Taxe de formation professionnelle	..	38	102	26	97	19	23	6	13	14
Fonds national d'aide au logement	..	65	188	1 268	1 509	2 383	2 355	2 402	2 478	2 635
Taxe au profit des syndicats de transports	..	299	1 327	2 464	3 821	5 737	5 975	6 793	7 045	7 298
Versement au profit de l'UNEDIC	..	0	11	37	24	0	0	0	0	0
Taxe sur salaires retraités réemployés	..	0	0	0	0	0	0	0	0	0
Cotisation de prévoyance	..	0	0	0	422	773	735	742	814	841
Autres	..	0	177	1 331	851	100	435	1 015	1 044	1 281
Caisse nationale de solidarité pour l'autonomie (CNSA)	..	0	0	0	0	1 860	1 921	1 896	1 918	1 972
Contribution employeurs pour le FCAATA	..	0	0	0	0	0	0	0	0	0
4000 Impôts sur le patrimoine	1 105	4 248	18 393	34 367	44 138	65 574	64 983	64 871	71 118	75 289
4100 Impôts périodiques sur la propriété immobilière	506	2 652	11 155	23 032	27 408	40 131	41 923	45 567	48 113	50 332
4110 Ménages	198	2 238	8 906	17 248	20 254	30 840	32 227	34 996	36 963	38 607
Taxe d'habitation	..	1 435	4 295	8 266	8 512	12 671	13 280	14 457	15 309	15 981
Contributions foncières (bâti)	..	364	2 684	6 559	8 382	12 001	12 538	13 692	14 455	15 215
Taxe d'enlèvement ordures ménagères	..	186	959	2 297	3 103	5 117	5 370	5 747	6 070	6 247
Imposition foncier non-bâti	..	216	840	177	172	851	863	896	921	918
Taxe au profit chambre d'agriculture	..	0	0	46	53	59	59	61	61	62
Taxe de balayage	..	0	0	57	68	74	74	73	78	78
Autres	..	38	129	-154	-36	67	43	70	69	106

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4120 Autres agents	308	413	2 249	5 784	7 154	9 291	9 696	10 571	11 150	11 725
Contribution foncière propriété bâtie	..	283	1 996	4 891	6 256	9 054	9 458	10 329	10 905	11 478
Impositions foncier non-bâti	..	54	210	707	688	0	0	0	0	0
Taxe au profit chambre d'agriculture	..	9	43	186	210	237	238	242	245	247
Autres	..	67	0	0	0	0	0	0	0	0
4200 Impôts périodiques sur l'actif net	0	0	2 021	1 309	2 440	4 390	4 155	3 580	4 461	4 305
4210 Personnes physiques	..	..	847	1 309	2 440	4 390	4 155	3 580	4 461	4 305
4220 Sociétés	..	..	1 174	0	0	0	0	0	0	0
4300 Impôts sur mut. par décès, succ. et donations	145	616	1 932	4 261	6 907	8 910	7 894	7 462	7 738	8 669
4310 Impôts sur mut. par décès et successions	140	525	1 778	3 675	5 508	7 853	7 111	6 887	6 862	7 076
Mutations à titre gratuit	..	525	1 747	3 588	5 428	7 794	6 996	6 782	6 806	6 882
Recettes diverses et pénalités	..	0	31	87	80	59	115	105	56	194
4320 Impôts sur les donations	5	91	154	586	1 399	1 057	783	575	876	1 593
Donations	..	80	115	586	1 399	1 057	783	575	876	1 593
Recettes diverses et pénalités	..	0	0	0	0	0	0	0	0	0
Autres	..	11	39	0	0	0	0	0	0	0
4400 Impôts sur transact. mobilières et immob.	447	981	3 284	5 765	7 383	12 143	11 011	8 262	10 806	11 983
Créances rentes offices	..	17	55	163	279	0	0	0	0	0
Fonds de commerce	..	107	454	301	199	268	228	135	154	161
Meubles corporels	..	14	24	1	0	443	323	225	280	89
Immeubles et droits immobiliers	..	32	4	1	2	2	0	2	3	0
Sociétés	..	57	130	5	4	5	9	7	8	7
Recettes diverses et pénalités	..	37	51	378	367	179	165	183	253	260
Actes judiciaires et extra-judiciaires	..	13	10	0	0	0	0	0	0	0
Taxe de publicité foncière	..	339	61	48	68	130	151	135	140	101
Droits et timbre divers	..	34	180	0	0	0	0	0	0	0
Impôts sur opérations de bourse	..	81	320	119	407	271	0	0	0	0
Taxe additionnelle droits d'enregistrement	..	250	1 975	3 988	5 339	10 396	9 691	7 162	9 548	10 893
Autres droits et recettes	..	0	19	761	718	449	444	413	420	472
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
5000 Impôts sur les biens et services	9 902	27 491	94 509	143 057	166 068	205 811	208 018	202 117	208 833	220 305
5100 Impôts sur production, vente, transfert, etc.	9 676	26 756	91 426	138 095	161 658	200 250	202 157	196 497	203 277	214 236
5110 Impôts généraux	5 994	19 325	63 560	91 170	109 949	141 829	142 971	135 755	140 669	145 886
5111 Taxes sur la valeur ajoutée	5 173	19 077	62 687	89 361	107 163	136 928	137 736	130 303	135 579	140 558
TVA (budget général)	..	18 967	61 785	85 896	103 052	136 928	137 736	130 303	135 579	140 558
TVA (BAPSA)	..	28	69	3 417	4 111	0	0	0	0	0
Autres TVA	..	82	833	48	0	0	0	0	0	0
5112 Impôts sur les ventes	822	0	0	0	0	0	0	0	0	0
5113 Autres impôts	0	248	873	1 809	2 785	4 901	5 235	5 452	5 090	5 328
Contribution sociale de solidarité	..	248	873	1 809	2 785	4 901	5 235	5 452	5 090	5 328
5120 Impôts sur biens et services déterminés	3 682	7 431	27 866	46 925	51 709	58 421	59 186	60 742	62 608	68 350

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Accises	2 775	5 401	19 702	34 640	39 847	44 015	44 451	44 801	45 951	48 632
Taxe sur les produits pétroliers	..	2 986	12 982	21 115	23 572	24 264	23 835	23 547	23 577	23 923
Prélèv. except. sur entrep. produits pétroliers	..	0	0	45	0	0	0	0	0	0
Droits sur vins, cidres et hydromels	..	70	145	0	0	121	113	117	121	122
Droits sur alcools	..	690	1 394	2 662	3 025	484	352	4	373	601
Droits sur bière et eaux minérales	..	47	79	1	20	409	392	397	538	395
Autres droits et recettes	..	62	271	8	19	2 169	2 163	2 694	2 209	2 489
Impôts et taxes sur tabacs et allumettes	..	925	2 291	6 359	7 987	9 715	9 993	10 295	11 080	11 721
Amendes et confiscations	..	1	0	0	0	0	0	0	0	0
Garantie matières or et argent	..	6	9	25	29	2	0	0	0	0
Taxes au profit de l'ANDAs	..	34	133	77	89	0	0	0	0	0
Taxe sanitaire et d'org. marché des viandes	..	0	0	49	48	46	43	46	43	42
Taxe sur les céréales	..	92	259	33	19	19	0	18	24	0
Redevances débits de tabac	..	2	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	50	38	0	0	0	0	0
Redevances incluses dans prix carburants	..	3	36	375	453	485	467	464	470	484
Taxe au profit du Fonds National du Livre	..	0	12	18	0	0	0	0	0	0
Taxe sur produit exploitations forestières	..	6	23	6	0	0	0	0	0	0
Redevances des mines	..	10	89	80	43	23	23	25	25	24
Taxe sur électricité et chauffage	..	186	995	1 031	1 061	2 990	3 249	3 389	3 715	4 776
Surtaxe sur les apéritifs	..	11	15	0	0	0	0	0	0	0
Vignettes pharmaceutiques	..	0	0	0	0	0	0	0	0	0
Taxe sur betterave, sucre et alcool	..	1	354	13	0	0	0	0	0	0
Taxe solidarité sur graines oléagineuses	..	0	26	6	0	0	0	0	0	0
Taxe sur corps gras alimentaires	..	19	69	87	99	0	0	0	0	0
Taxe au profit Caisse Nationale des Lettres	..	15	30	0	0	0	0	0	0	0
Taxe sur consommation eau au profit FNAE	..	18	33	69	74	5	5	4	11	7
Taxe sur les viandes	..	18	36	2	0	19	2	18	1	157
Taxe au profit agences financières de bassin	..	84	354	1 672	1 520	1 821	1 959	1 904	1 791	2 051
Taxe au profit du FIRS (marché du sucre)	..	0	0	0	0	0	0	0	0	0
Contrib. except. pharmacies et laboratoires	..	0	0	0	522	0	0	0	0	0
Taxe locale	..	0	4	29	241	247	268	298	323	341
Autres	..	113	63	651	795	1 196	1 587	1 581	1 650	1 499
Institut français du pétrole (IFP)	..	0	0	178	193	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	497	1 357	1 762	297	386	374	377	428	770
Droits à l'importation (Etat)	..	0	0	0	0	0	0	0	0	0
Droits à l'importation (UE)	..	464	1 268	0	0	0	0	0	0	0
Autres	..	33	90	1 762	297	386	374	377	428	770
5124 Taxes à l'exportation	0	48	60	0	0	0	0	0	0	0
Prélèv. agricoles (part de l'Etat)	..	0	0	..	..	..	..	..	..	..
Prélèv. agricoles (part UE)	..	48	60	..	..	..	..	..	..	..
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
5126 Impôts sur services déterminés	431	1 453	6 200	9 838	11 204	14 007	14 043	15 510	16 174	18 894
Prélèvements sur le PMU	..	277	560	551	502	719	672	688	626	449
Prélèv. produit jeux et casinos	..	0	0	366	727	1 022	955	793	748	760
Prélèv. sur loterie nationale et loto	..	0	574	1 136	1 305	1 982	1 756	1 713	1 797	2 143
Prélèv. except. sur banque et établ. crédit	..	108	0	0	0	0	0	0	0	0
Taxe sur convention d'assurance	..	654	3 718	4 683	5 097	6 571	6 769	6 844	7 098	8 427
Baux enregistrement	..	150	475	727	573	29	3	-3	-5	-4
Taxes funéraires	..	6	20	30	14	11	11	12	12	11
Droits de timbre contrat transport	..	5	55	79	10	0	0	0	0	0
Expertises et vérifications techniques	..	0	0	0	0	0	0	0	0	0
Autres taxes diverses	..	60	133	304	410	664	522	1 182	1 218	1 268
Taxes sur les jeux et spectacles	..	41	114	97	274	372	335	309	426	787
Taxe sur fonds de garantie automobile (FGAC)	..	23	88	147	223	274	306	321	323	384
Taxes assurance auto. (Etat + Séc. Soc.)	..	0	0	65	55	0	0	0	0	0
Taxe Fonds National Calamités Agricoles	..	0	0	311	261	96	96	97	101	101
Prélèv. 5% Fonds Nat. Amélioration Habitat	..	40	180	780	678	604	621	595	604	619
Cotisat. des entrep. au Centre Nat. du Cinéma	..	34	75	301	397	144	148	612	762	818
Taxe alimentation au Fonds Assurances Agricoles	..	0	0	0	0	0	0	0	0	0
Taxe au profit du Fonds National Sportif	..	0	7	0	0	0	0	0	0	0
Taxe Fonds de Revalorisation Rentes et Pensions	..	13	5	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	12	73	52	38	59	152	156	190
Prélèv. sur salaires des conserv. hypothèques	..	26	94	0	0	0	0	0	0	0
Taxe de sécurité et sûreté	..	0	0	92	220	353	552	431	459	477
Taxe de risque systémique	..	0	0	0	0	0	0	0	0	495
Autres	..	16	90	96	406	1 128	1 238	1 764	1 849	1 969
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
5128 Autres impôts	5	32	546	684	360	13	318	54	55	54
Taxe de co-responsabilité sur le lait	..	0	165	0	0	0	0	0	0	0
Taxe de co-responsabilité sur les céréales	..	0	0	0	0	0	0	0	0	0
Prélèvement pour la CECA	..	3	19	0	0	0	0	0	0	0
Receveur des douanes	..	5	2	0	0	0	0	0	0	0
Divers (collect. locales)	..	0	0	0	0	0	0	0	0	0
Cotisations sur les sucres	..	0	197	240	270	0	305	41	42	41
Taxe au profit du FIRS (marché du sucre)	..	23	161	239	76	0	0	0	0	0
Autres	..	1	2	205	14	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	734	3 084	4 962	4 410	5 561	5 861	5 620	5 556	6 069
5210 Impôts périodiques	178	527	2 552	4 632	3 992	4 668	4 771	4 464	4 469	4 752
5211 A la charge des ménages : véhicules à moteur	27	215	959	2 745	1 224	1 551	1 574	1 534	1 534	1 664
Taxe différentielle (budget gén. et collect. loc.)	..	215	959	2 745	1 224	1 551	1 574	1 534	1 534	1 664
5212 A la charge autres agents : véhicules à moteur	79	236	864	1 172	1 555	1 947	1 899	1 759	1 652	1 631
Taxe sur les véhicules des sociétés	..	89	283	416	644	891	1 086	1 098	992	927
Taxe sur les véhicules (budg. gén. et coll. loc.)	..	147	580	756	911	1 056	813	661	660	704
5213 Autres impôts périodiques	72	76	729	715	1 213	1 170	1 298	1 171	1 283	1 457
Taxe spéciale usage des routes	..	0	0	138	420	526	521	528	539	612
Droit de pesage	..	4	309	0	0	0	0	0	0	0
Divers taxes (collectivités locales)	..	0	20	0	0	0	0	0	0	0
Taxe magnétoscopes	..	0	98	0	0	0	0	0	0	0
Redev. pour surveillance centrales nucléaires	..	0	34	0	0	0	0	0	0	0
Taxe d'usage des abattoirs	..	13	20	12	0	0	0	0	0	0
Contrib. des entrepr. à la prépa. médicaments	..	0	40	259	238	0	429	284	379	362
Taxe sur les pylones électriques	..	0	46	95	128	183	190	198	213	223
Licence débit de boisson	..	4	18	26	23	0	2	0	0	0
Autres	..	54	144	185	404	461	156	161	152	260
5220 Impôts non-périodiques	47	207	532	330	418	893	1 090	1 156	1 087	1 317
Récépissés de mise en circulation	..	54	0	0	0	0	0	0	0	0
Taxes et licences débits de boissons	..	0	0	5	3	0	0	0	0	0
Redevance pour droit de construire	..	29	74	9	72	0	68	18	18	18
Taxe locale d'équipement	..	110	161	279	305	848	928	1 056	987	1 217
Dépassement plafond légal de densité	..	0	72	37	38	45	94	82	82	82
Autres	..	14	226	0	0	0	0	0	0	0
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
6000 Autres impôts	681	2 626	10 207	20 256	24 310	27 437	27 266	28 050	19 820	24 628

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
6100 A la charge exclusive des entreprises	678	2 608	10 207	19 841	22 278	27 219	26 701	27 467	19 263	24 051
Taxes au profit de l'INPI	..	3	51	113	115	156	165	160	166	170
Taxe sur les frais généraux	..	0	0	0	0	0	0	0	0	0
Taxe professionnelle	..	2 566	9 325	17 725	19 641	22 035	21 100	21 986	0	0
Taxe des prestations des syndicats (collect. loc.)	..	1	196	339	293	0	0	0	0	0
Taxes diverses (budget gén. et org. div. adm. cent.)	..	0	0	37	61	236	254	219	255	232
Taxe annuelle sur les encours de crédits	..	0	171	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)	..	15	84	133	155	203	205	217	272	238
Contribution au FNE	..	0	324	504	204	33	35	12	10	4
Autres	..	23	56	990	1 777	4 556	4 942	4 873	2 050	3 620
Taxe ANDA - ADAR	..	0	0	0	32	0	0	0	0	0
Cotisation foncière des entreprises	..	0	0	0	0	0	0	0	4 941	5 326
Cotisation sur la valeur ajoutée des entreprises	..	0	0	0	0	0	0	0	10 346	11 703
Imposition forfaitaire sur les entreprises de réseaux	..	0	0	0	0	0	0	0	1 223	1 088
Exit taxe sur les assurances	..	0	0	0	0	0	0	0	0	1 670
6200 A la charge d'autres agents	3	17	0	415	2 032	218	565	583	557	577
Autres	..	17	..	415	2 032	218	565	583	557	577
Ecart aux comptes de secteurs	..	0	..	0	0	0	0	0	0	0
Droits de douane perçus pour l'UE	1 513	1 657	1 615	1 461	1 752	1 866
Crédits d'impôts récupérables										
Crédits d'impôts récupérables contre 1110	4 149	4 199	4 021	2 935	2 480
Composante fiscale	4 019	4 019	3 880	2 819	2 381
Composante transfert	130	180	141	116	99
Crédits d'impôts récupérables contre 1210	0	0	0	0	0
Composante fiscale
Composante transfert
Recettes fiscales totales sur la base d'encassements	25 776	82 579	318 547	512 993	639 239	823 963	841 200	800 671	830 258	881 983
Recettes fiscales totales sur la base des droits constatés	516 892	643 223	828 246	845 787	806 318	834 995	888 194
Conciliation avec les comptes nationaux										
Impôts additionnels inclus dans les comptes nationaux	0	0	0	0	0	0	0
Impôt exclus des comptes nationaux	-2 449	-3 299	-5 374	-5 634	-6 018	-6 361	-6 548
Taxe d'enlèvement des ordures ménagères	-2 297	-3 103	-5 117	-5 370	-5 747	-6 070	-6 247
Taxe sur les pylônes	-95	-128	-183	-190	-198	-213	-223
Taxe de balayage	-57	-68	-74	-74	-73	-78	-78
Différence dans les traitements des crédits d'impôts	0	0	0	0	0	0	0
Transfert en capital des recettes non collectées	-3 899	-3 984	-4 283	-4 587	-5 647	-4 737	-6 211
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	510 544	635 940	818 589	835 566	794 653	823 897	875 435
Cotisations sociales imputées	20 762	25 898	33 527	34 902	36 585	37 587	39 123
Comptes nationaux: impôts et toutes les cotisations sociales	531 306	661 838	852 116	870 468	831 238	861 484	914 558

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/10.1787/888932946516>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	74 190	189 061	355 212	687 968	767 045	876 739	902 797	887 147	902 389	963 717
Total tax revenue exclusive of customs duties	..	..	..	..	763 651	872 767	898 761	883 369	898 155	959 161
1000 Taxes on income, profits and capital gains	25 059	65 029	123 541	208 240	231 249	273 596	284 785	256 157	257 796	284 195
1100 Of individuals	19 254	56 668	101 800	189 069	194 173	218 848	236 271	223 004	218 680	238 556
1110 On income and profits	19 254	56 668	101 800	189 069	194 173	218 848	236 271	223 004	218 680	238 556
Taxes on wages and salaries	8 558	36 399	75 482	144 543	135 733	146 365	156 112	150 108	145 181	156 588
Assessed income tax	7 567	14 317	14 607	7 157	12 225	25 341	28 960	30 675	31 346	32 212
Withholding tax on dividends	691	1 148	3 173	8 648	13 515	13 572	15 640	11 850	12 982	18 136
Supplementary tax	0	201	0	12 112	10 347	10 907	11 678	11 239	10 706	11 645
Enterprise tax	2 438	4 602	8 538	11 372	16 486	14 630	14 966	11 824	13 023	14 742
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	5 238	5 867	8 033	8 915	7 308	5 442	5 233
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	5 806	8 362	21 741	19 171	37 076	54 748	48 514	33 153	39 116	45 639
1210 On profits	5 806	8 362	21 741	19 171	37 076	54 748	48 514	33 153	39 116	45 639
Corporation tax	4 177	5 141	16 277	9 273	23 575	23 386	16 374	7 864	12 516	15 990
Supplementary tax	0	153	5	1 318	1 494	1 550	1 269	758	982	1 150
Sacrifice for Berlin	3	0	0	0	0	0	0	0	0	0
Enterprise tax	1 625	3 068	5 459	7 271	10 540	25 486	26 071	20 597	22 688	25 681
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	1 310	1 467	4 326	4 800	3 934	2 930	2 818
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
2000 Social security contributions	19 876	64 290	129 761	268 052	299 440	321 230	330 880	342 780	353 700	371 250
2100 Employees	8 723	28 106	56 247	117 916	131 610	141 110	144 400	150 360	154 930	164 200
Payments by employees total	8 723	28 106	56 247	117 916	131 610	141 110	144 400	150 360	154 930	164 200
2110 On a payroll basis	..	..	..	..	131 610	141 110	144 400	150 360	154 930	164 200
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	10 693	34 609	67 255	133 120	147 410	152 730	155 670	161 100	167 100	173 560
Payments by employers total	10 693	34 609	67 255	133 120	147 410	152 730	155 670	161 100	167 100	173 560
2210 On a payroll basis	..	..	..	..	147 410	152 730	155 670	161 100	167 100	173 560
2220 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2300 Self-employed or non-employed	460	1 575	6 258	17 016	20 420	27 390	30 810	31 320	31 670	33 490
Payments total	460	1 575	6 258	17 016	20 420	27 390	30 810	31 320	31 670	33 490
2310 On a payroll basis	..	..	..	..	20 420	27 390	30 810	31 320	31 670	33 490
2320 On an income tax basis	..	..	..	..	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	477	1 533	0	0	0	0	0	0	0	0
Payroll tax	477	1 533	..	..	..	..	..	..	..	..
4000 Taxes on property	4 313	7 292	10 733	19 049	17 505	21 873	21 300	20 350	21 012	22 870
4100 Recurrent taxes on immovable property	1 079	2 122	3 766	7 027	8 849	10 713	10 807	10 936	11 315	11 674
4110 Households	644	1 273	1 506	2 811	3 540	4 285	4 323	4 374	4 526	4 670
4120 Others	435	849	2 260	4 216	5 309	6 428	6 484	6 562	6 789	7 004
4200 Recurrent taxes on net wealth	2 530	3 823	3 923	6 926	433	5	-7	7	2	584
4210 Individual	973	1 064	964	1 767	191	2	-3	3	1	-2
General wealth tax	471	683	964	1 767	191	2	-3	3	1	-2
Equalization of war burden	502	381	0	0	0	0	0	0	0	0
4220 Corporate	1 557	2 759	2 958	5 159	242	3	-4	4	1	586
General wealth tax	490	1 024	1 228	2 249	242	3	-4	4	1	-2
Equalization of war burden	350	254	1	0	0	0	0	0	0	0
Enterprise tax	717	1 482	1 730	2 910	0	0	0	0	0	0
Bank levy	0	0	0	0	0	0	0	0	0	588
4300 Estate, inheritance and gift taxes	162	271	773	1 815	2 982	4 203	4 772	4 550	4 405	4 246
4310 Estate and inheritance taxes	134	203	680	1 595	2 624	3 699	4 199	4 004	3 876	3 736
4320 Gift taxes	28	67	93	219	358	504	573	546	529	510
4400 Taxes on financial and capital transactions	542	1 075	2 271	3 281	5 241	6 952	5 728	4 857	5 290	6 366
Real property transfer tax	150	342	1 100	3 102	5 081	6 952	5 728	4 857	5 290	6 366
Additional real property transfer	198	428	462	151	160	0	0	0	0	0
Capital transfer tax	111	184	504	28	0	0	0	0	0	0
Bill of exchange tax	83	121	205	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
5000 Taxes on goods and services	24 462	50 850	91 114	192 497	215 292	255 972	261 699	263 984	265 547	280 732
5100 Taxes on production, sale, transfer, etc	23 079	48 071	87 230	185 263	208 050	246 811	252 590	254 434	256 392	270 601

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5110 General taxes	12 235	27 652	56 153	119 960	140 871	170 387	176 188	178 020	180 533	190 229
5111 Value added taxes	0	27 652	56 153	119 960	140 871	170 387	176 188	178 020	180 533	190 229
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	20 419	31 077	65 302	67 179	76 424	76 402	76 414	75 859	80 372
5121 Excises	8 213	16 596	24 081	48 800	57 224	63 811	63 583	63 684	63 452	66 343
Duty on mineral oils	3 798	8 754	12 537	33 177	37 826	38 877	39 415	39 693	39 601	40 279
Duty on power	0	0	0	0	3 356	6 439	6 262	6 251	6 167	7 278
Duty on tobacco	2 402	4 543	7 389	10 530	11 443	14 108	13 588	13 503	13 453	14 455
Duty on alcohol	771	1 596	2 123	2 473	2 151	2 169	2 121	2 042	2 049	2 144
Duty on beer	501	652	641	910	843	750	744	730	708	702
Duty on coffee	488	647	801	1 118	1 087	1 016	1 002	1 007	1 012	1 021
Duty on sugar	59	69	73	0	0	0	0	0	0	0
Duty on tea	16	22	32	0	0	0	0	0	0	0
Duty on salt	20	21	21	0	0	0	0	0	0	0
Duty on electric lamps	34	49	66	0	0	0	0	0	0	0
Duty on playing cards	2	3	0	0	0	0	0	0	0	0
Duty on beverages	46	53	47	17	6	1	1	0	0	0
Duty on acetic acid	3	3	0	0	0	0	0	0	0	0
Duty on champagne	69	179	350	576	512	451	450	458	462	464
Duty on matches	5	5	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	7	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 658	2 200	3 058	3 740	0	0	0	0	0	0
Monetary compensation accounts	0	357	129	0	..	..	..	..	..	..
Customs (mainly EU)	1 294	1 663	2 767	3 639	..	..	..	..	..	..
Agricultural levies EU	364	180	162	100	..	..	..	..	..	..
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	1 542	3 383	12 389	9 599	12 641	12 599	12 691	12 375	13 991
Duty transport goods on residents	0	1	0	0	0	0	0	0	0	0
Transport tax	452	1	0	0	0	0	0	0	0	0
Insurance tax	198	586	1 266	7 211	7 243	10 410	10 476	10 555	10 261	10 767
Fire insurance tax	33	96	182	390	288	319	327	323	326	365
Entertainment tax	55	41	66	254	267	210	260	302	376	480
Taxes on betting and gambling	204	429	801	1 424	1 801	1 702	1 536	1 511	1 412	1 420
Tax on electricity bills	0	389	1 069	3 110	0	0	0	0	0	0
Aviation tax	0	0	0	0	0	0	0	0	0	959
5127 Other taxes on internat. trade and transactions	0	0	0	5	5	1	2	3	2	2
5128 Other taxes	24	75	556	368	351	-29	218	36	30	36
Levies CECA	24	40	51	0	0	0	0	0	0	0
Cotisation sugar EU	0	34	326	368	351	-29	218	36	30	36
Levy on milk	0	0	178	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	2 779	3 884	7 235	7 242	9 161	9 109	9 550	9 155	10 131
5210 Recurrent taxes	1 369	2 769	3 882	7 231	7 239	9 161	9 109	9 550	9 155	10 131
5211 Paid by households: motor vehicles	614	1 432	2 147	5 157	5 177	6 823	6 779	6 288	6 447	6 404
5212 Paid by others: motor vehicles	728	1 280	1 611	1 901	1 838	2 075	2 063	1 913	2 041	2 018
5213 Paid in respect of other goods	27	58	124	172	224	263	267	1 349	667	1 709
Dog taxes	24	49	107	149	198	240	244	247	258	275
Hunting and fishing taxes	4	9	17	24	26	23	23	22	19	16
Nuclear fuel tax	0	0	0	0	0	0	0	0	0	768
CO2 emission certificates	0	0	0	0	0	0	0	1 080	390	650
5220 Non-recurrent taxes	14	10	2	4	3	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	4	67	64	130	165	96	97	98	100	114
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4	67	64	130	165	96	97	98	100	114
Custom duties collected for the EU	..	..	..	..	3 394	3 972	4 036	3 778	4 234	4 556
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	38 356	43 602	41 849	45 035	45 475	43 647
Tax expenditure component	..	..	..	..	..	29 499	28 071	28 783	28 287	26 866
Transfer component	..	..	..	..	..	14 104	13 779	16 252	17 188	16 781
Non-wastable tax credits against 1210	..	..	..	..	962	804	876	1 106	802	594
Tax expenditure component	..	..	..	..	..	348	370	414	326	238
Transfer component	..	..	..	..	..	456	506	690	474	356

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue on cash basis	74 190	189 061	355 212	687 968	767 045	874 009	902 505	888 011	902 370	962 991
Total tax revenue on accrual basis	876 739	902 797	887 147	902 389	963 717
Conciliation with National Accounts										
Additional taxes included in National Accounts	2 950	2 940	2 520	2 320	2 420
Several duties, administrative fees and other revenues	2 950	2 940	2 520	2 320	2 420
Taxes excluded from National Accounts	0	0	0	0	0
Difference in treatment of tax credits	11 823	10 348	10 536	8 600	7 450
Capital transfer for uncollected revenue	0	0	0	0	0
Voluntary social security contributions	20 950	20 750	7 730	6 460	6 730
Miscellaneous differences	33 548	31 255	33 827	32 771	29 033
National Accounts: Taxes and actual social contributions	946 010	968 090	941 760	952 540	1 009 350
Imputed social contributions	25 330	25 700	26 670	27 510	27 600
National Accounts: Taxes and all social contributions	971 340	993 790	968 430	980 050	1 036 950

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/10.1787/888932946535>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	116	502	4 760	25 860	46 437	72 470	74 846	70 465	70 304	67 088
Total tax revenue exclusive of custom duties	..	..	..	..	46 227	72 163	74 541	70 213	70 025	66 902
1000 Taxes on income, profits and capital gains	11	67	832	5 756	12 664	16 890	17 432	17 422	15 557	14 581
1100 Of individuals	8	45	660	3 112	6 827	10 821	11 284	11 528	9 905	9 931
1110 On income and profits	8	45	660	3 112	6 802	10 767	11 226	11 469	9 838	9 866
Personal income tax	..	..	..	2 499	6 802	..	..	..	..	..
Receipts from previous years	..	..	..	339	0	..	..	..	..	..
Agricultural social security fund	..	..	..	274	0	..	..	..	..	..
1120 On capital gains	0	0	0	0	25	54	58	59	67	65
1200 Corporate	2	17	130	1 635	5 642	5 704	5 875	5 689	5 446	4 377
1210 On profits	2	17	130	1 635	5 642	5 704	5 875	5 689	5 446	4 377
Corporation income tax	2	14	116	1 205	5 642	..	..	..	..	..
Receipts from previous years	0	2	13	285	0	..	..	..	..	..
Agricultural social security fund	0	2	0	145	0	..	..	..	..	..
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1	5	42	1 010	195	365	273	205	206	273
Extraordinary taxes	0	3	35	1 010	0	..	..	..	..	..
Other taxes on income and profits	1	2	7	0	195	..	..	..	..	..
2000 Social security contributions	37	148	1 693	8 376	14 299	24 941	25 986	24 150	24 748	22 138
2100 Employees	15	62	753	3 427	5 608	9 428	9 799	8 880	9 237	8 538
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14	62	710	3 820	6 664	11 516	12 207	11 044	11 453	9 927
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	1 129	2 027	3 997	3 980	4 226	4 058	3 673
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	7	24	229	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	4	70	0	0	0	0	0	0	0
4000 Taxes on property	11	48	129	1 052	2 875	3 861	4 089	3 362	2 313	3 721
4100 Recurrent taxes on immovable property	0	2	11	152	236	367	424	417	185	1 862
4110 Households	0	0	8	55	..	..	..	..	..	..
4120 Others	0	2	3	97	..	..	..	..	..	..
Taxes on immovable property	0	2	3	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	14	65	488	496	490	491	473
4210 Individual	..	..	..	14	..	..	..	..	..	..
4220 Corporate	..	..	..	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	5	45	250	372	224	149	147	162	123
4310 Estate and inheritance taxes	1	4	31	148	..	..	..	..	..	..
4320 Gift taxes	0	1	14	102	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	41	71	636	2 049	2 550	2 653	1 954	1 160	894
Stamp and transaction taxes	10	37	71	636	2 049	2 550	2 653	1 954	1 160	894
Receipts from previous years	0	4	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	1	0	0	0	0	0	0	0
4510 On net wealth	0	0	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	0	1	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	1	0	153	232	367	354	315	369
5000 Taxes on goods and services	57	235	2 033	10 675	16 389	26 471	27 034	25 279	27 407	26 462
5100 Taxes on production, sale, transfer, etc	51	212	1 904	10 179	14 835	24 237	24 775	22 879	25 556	24 613
5110 General taxes	12	92	817	5 937	10 128	17 253	18 102	15 725	17 088	15 832
5111 Value added taxes	0	0	0	5 692	9 824	16 611	17 020	14 914	16 308	15 027
5112 Sales tax	9	70	783	24	36	147	360	348	250	286
5113 Other	2	22	34	221	268	495	722	463	530	519
Other taxes on goods and services	1	19	34	163	268	495	722	463	530	519
Receipts from previous years	1	3	0	57	0	0	0	0	0	0
5120 Taxes on specific goods and services	39	120	993	4 242	4 664	6 877	6 583	7 069	8 410	8 729
5121 Excises	20	68	688	3 733	4 178	5 748	5 391	5 956	7 425	7 887
Duty on tobacco products	8	23	158	1 093	1 764	2 650	2 385	2 797	2 811	3 199
Duty on alcohol and spirits	1	4	17	131	252	353	323	369	500	466
Duty on mineral oil	7	35	303	2 231	2 151	2 739	2 680	2 784	4 004	4 028
Duty on sugar	3	7	15	0	0	0	0	0	0	0
Duty on cotton and other products	0	0	195	278	11	6	3	6	110	194
5122 Profits of fiscal monopolies	2	3	7	0	0	0	0	0	0	0

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5123 Customs and import duties	12	28	170	147	-7	7	1	1	1	2
Import duties	11	26	170	139	-7	7	1	1	1	2
Agricultural social security fund	1	2	1	8	0	0	0	0	0	0
5124 Taxes on exports	0	0	1	3	5	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	5	122	347	488	1 122	1 191	1 112	984	840
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	4	15	5	11	0	0	0	0	0	0
Agricultural social security fund	2	12	4	0	..	..	..	..	..	..
Other taxes	2	3	1	11	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	94	95	43	107	90	85	58	52
5200 Taxes on use of goods and perform activities	6	23	129	497	1 254	2 146	2 163	2 299	1 772	1 611
5210 Recurrent taxes	5	22	78	483	1 254	2 146	2 163	2 299	1 772	1 611
Motor vehicle tax	5	19	3	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	75	405	227	606	737	1 129	1 056	872
5212 Paid by others: motor vehicles	..	..	1	73	750	1 190	1 016	703	280	108
5213 Paid in respect of other goods	0	3	2	5	277	350	410	467	436	631
Taxes on boats/ships	0	3	2	0	0	..	..	..	..	..
5220 Non-recurrent taxes	1	1	51	14	0	0	0	0	0	0
Exceptional tax on construction of buildings	0	1	50	14	..	..	..	..	..	..
Building permits	0	0	1	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	300	88	96	101	79	238
6000 Other taxes	0	0	3	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other	..	..	3	..	..	..	..	..	..	..
Custom duties collected for the EU	..	..	..	..	210	307	305	252	279	186
Total tax revenue on cash basis	116	502	4 760	25 860	46 548	72 311	75 041	70 390	69 445	66 093
Total tax revenue on accrual basis	..	..	..	..	46 437	72 470	74 846	70 465	70 304	67 088
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	741	95	114	96	91	79
Tax (on lotteries, gambling and betting)	..	..	..	..	741	..	..	..	..	..
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	..	..	..	..	-61	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
Miscellaneous differences	..	..	..	..	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	..	47 117	72 565	74 960	70 561	70 395	67 167
Imputed social contributions	..	..	..	..	2 690	4 021	4 764	5 307	5 016	5 354
National Accounts: Taxes and all social contributions	..	..	..	..	49 807	76 586	79 724	75 868	75 411	72 521

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/10.1787/888932946554>

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

Million HUF

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	2 379 553	5 140 592	10 077 488	10 653 379	10 213 265	10 120 539	10 333 030
Total tax revenue exclusive of custom duties	10 049 508	10 626 690	10 187 608	10 095 535	10 305 562
1000 Taxes on income, profits and capital gains	498 608	1 247 420	2 539 389	2 767 798	2 507 179	2 064 411	1 706 342
1100 Of individuals	383 744	954 698	1 838 563	2 067 806	1 928 107	1 734 663	1 367 827
1110 On income and profits	383 744	954 698	1 838 563	2 067 806	1 928 107	1 734 663	1 367 827
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	106 259	292 722	700 826	699 992	579 072	329 748	338 515
Corporate income tax	106 259	292 722	510 781	487 524	385 543	323 370	316 620
Research and development fund levy	0	0	0	0	0	0	0
Credit institutions' special tax	0	0	10 890	11 849	12 255	21 618	20 921
Separate tax for companies	0	0	178 598	200 493	156 859	-32 390	-16 100
Medicine tax	0	0	558	127	245	163	188
Energy corporations' special tax	0	0	0	0	24 170	16 987	16 886
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	8 605	0	0	0	0	0	0
Interest withholding	8 605	..	..	..	..	..	..
2000 Social security contributions	848 021	1 506 755	3 292 206	3 449 129	3 198 477	3 179 923	3 606 936
2100 Employees	135 292	275 323	862 082	891 868	850 428	970 785	2 146 129
Pensions	69 957	150 585	283 938	347 893	330 631	405 072	1 817 789
Health	46 867	81 874	486 950	445 990	423 659	457 894	253 240
Unemployment	18 468	42 864	91 194	97 985	96 138	107 819	75 100
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	683 564	1 213 190	2 378 224	2 496 038	2 273 909	2 043 340	1 289 771
Pensions	351 896	734 456	1 534 352	1 834 744	1 773 357	1 800 035	734 061
Health	280 582	385 019	643 126	448 024	336 704	169 600	443 061
Unemployment	51 086	93 715	200 746	213 270	163 847	73 705	112 649
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	27 466	873	2 534	4 277	17 310	165 317	171 036
Pensions: of which	9 211	0	0	0	0	129 386	134 274
Self-employed	0	..	..	..	..	129 386	134 274
Unemployed	9 211	..	..	..	..	0	0
Retired	0	..	..	..	..	0	0
Other	0	..	..	..	..	0	0
Health: of which	18 255	873	2 534	4 277	17 310	35 931	36 762
Self-employed	1 837	873	2 534	4 277	17 310	35 931	36 762
Unemployed	6 018	0	0	0	0	0	0
Retired	0	0	0	0	0	0	0
Other	10 400	0	0	0	0	0	0
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	1 699	17 368	49 366	56 946	56 830	481	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	6 549	183 430	155 223	148 134	146 973	154 404	182 697
Rehabilitation contribution	310	2 184	13 559	14 778	14 951	56 004	66 427
Training levy	2 437	13 186	36 612	42 760	43 516	47 083	49 647
Wage guarantee contribution	2 727	0	0	0	0	0	0
Communal tax on enterprises	1 075	1 192	1 261	1 325	1 291	1 170	102
Health contribution	0	166 869	93 581	84 730	78 997	40 715	54 284
Medicine tax	0	0	10 209	4 540	8 219	9 431	12 232
Tax on home-workers	0	0	0	0	0	1	5
4000 Taxes on property	28 994	89 024	202 711	230 861	215 068	312 058	317 081
4100 Recurrent taxes on immovable property	6 068	30 810	72 071	81 645	87 328	92 525	102 454
Land tax	0	0	0	0	0	0	0
Building tax	4 145	22 262	54 556	61 916	66 683	71 025	80 987
Development land tax	813	3 099	6 900	8 328	9 114	9 861	10 310
Communal tax on recreational houses	363	893	1 412	1 491	1 450	1 515	58
Communal tax on households	747	4 557	9 069	9 739	10 077	10 124	11 099
Luxury tax	0	0	134	171	3	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	135 652	139 222
Surtax payable by financial institutions	135 652	139 222
4210 Individual
4220 Corporate

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

Million HUF

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4300 Estate, inheritance and gift taxes	2 728	5 460	13 175	11 276	9 259	6 264	6 500
4310 Estate and inheritance taxes	2 092	4 020	10 775	8 937	5 871	4 242	5 201
Inheritance tax-local	1 046	2 010	4 658	3 875	2 561	1 858	2 244
Inheritance tax-central	1 046	2 010	6 117	5 062	3 310	2 385	2 957
4320 Gift taxes	636	1 440	2 400	2 338	3 387	2 021	1 298
Gift tax-local	318	720	1 038	1 014	1 478	885	560
Gift tax-central	318	720	1 363	1 325	1 910	1 136	738
4400 Taxes on financial and capital transactions	20 198	52 754	117 465	137 940	118 482	77 618	68 905
Property transfer tax-local	10 099	26 349	50 783	59 811	51 689	33 990	29 733
Property transfer tax-central	10 099	26 405	66 682	78 129	66 792	43 628	39 172
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
5000 Taxes on goods and services	966 876	2 081 107	3 803 630	3 963 094	4 061 730	4 312 513	4 437 213
5100 Taxes on production, sale, transfer, etc	958 740	2 052 380	3 722 487	3 874 486	3 954 201	4 200 962	4 326 971
5110 General taxes	462 426	1 340 572	2 622 027	2 725 438	2 857 504	2 972 986	3 038 972
5111 Value added taxes	423 954	1 153 750	2 013 271	2 068 438	2 192 234	2 325 608	2 379 253
5112 Sales tax	0	0	0	0	0	0	4 643
Public health product tax	4 643
5113 Other	38 472	186 823	608 756	657 000	665 270	647 378	655 076
Local tax on company sales	38 472	186 823	427 134	465 075	472 155	443 093	457 308
Simplified business tax	0	0	152 812	166 537	169 704	181 880	172 273
Research and development contribution	0	0	28 810	25 388	23 411	22 405	25 495
5120 Taxes on specific goods and services	496 314	711 808	1 100 461	1 149 048	1 096 698	1 227 976	1 287 999
5121 Excises	237 979	533 502	969 730	1 003 342	971 431	929 881	959 962
Road fund petrol tax	25 620	0	0	0	0	0	0
Alcohol production duty	1 490	3 848	5 621	5 785	8 272	3 021	180
Water fund tax	3 214	6 017	13 171	14 336	14 708	14 444	14 282
Forestry fund tax	2 060	2 858	3 353	2 915	108	284	36
Environment petrol tax	4 655	14 837	19 447	23 185	27 704	17 274	18 368
Budget excises (central budget)	200 940	505 942	916 869	941 510	906 910	877 778	909 775
Coffee	2 900	3 200	0	0	0	0	0
Alcohol	29 000	53 500	88 600	86 900	83 300	83 078	85 779
Tobacco	43 700	107 000	252 400	275 200	307 200	251 778	285 346
Petrol	73 400	156 000	218 200	215 900	215 400	216 728	203 997
Diesel	45 800	157 000	256 600	274 600	264 900	293 588	297 242
Other oil	600	6 000	2 200	2 100	2 600	2 567	2 932
Other budget excises	6 600	30 343	93 442	86 775	33 552	30 039	34 479
Energy tax	0	0	11 269	15 610	13 729	17 080	17 321
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	249 431	137 730	9 193	9 211	7 995	8 425	9 380
Customs duties	249 431	137 730	9 193	9 211	7 995	8 425	9 380
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	8 904	40 576	105 879	117 760	109 627	289 020	317 613
Gambling tax	5 301	27 935	71 804	73 109	65 050	62 718	64 088
Tourism tax	1 492	4 379	0	0	0	0	0
Communal tourism tax	768	2 943	4 935	5 468	5 481	5 798	6 761
Cultural contribution	802	4 387	8 432	8 676	7 433	1 096	136
Pork slaughterhouse tax	0	32	0	0	0	0	0
Breeding contribution	541	899	919	185	0	0	0
Medicine tax	0	0	19 789	30 322	31 663	28 104	40 055
Surtax payable by financial institutions	0	0	0	0	0	39 611	34 630
Specific sectors' surtax	0	0	0	0	0	151 693	171 943
Telecommunication services tax	0	0	0	0	0	0	0
Accident tax	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	0	15 659	18 736	7 645	650	1 044
Sugar duty	15 659	18 736	7 645	650	1 044
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	8 136	28 727	81 143	88 607	107 529	111 551	110 242

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

Million HUF

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5210 Recurrent taxes	7 182	25 454	74 268	80 712	100 861	106 902	106 512
Tax on domestically registered vehicles-local	2 472	12 622	62 432	65 713	63 754	71 112	72 073
Tax on domestically registered vehicles-extra budget	2 472	0	0	0	0	0	0
Tax on domestically registered vehicles-central	0	8 250	0	0	0	79	37
Tax on foreign registered vehicles extra budget fund	1 315	0	0	0	0	0	0
Tax on foreign registered vehicles-central	0	3 078	1 655	1 652	1 630	1 397	1 422
Company car tax	0	0	0	0	23 060	25 867	25 239
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	923	1 504	10 181	13 347	12 417	8 447	7 741
Environmental protection fee	1	5	13	32	20	27	0
Fishing development contribution	8	40	104	0	0	0	0
Environmental protection charge	0	0	8 785	11 412	11 787	7 653	7 292
Air pollution levy	315	751	610	455	38	53	0
Water pollution levy	306	225	186	748	1	0	0
Toxic waste levy	23	65	42	24	18	130	0
Noise abatement levy	12	13	8	9	12	19	0
Unidentified environmental protection levies paid to local governments	258	404	433	667	541	566	449
5220 Non-recurrent taxes	954	3 273	6 875	7 895	6 667	4 649	3 730
Land protection levy	574	1 640	3 777	5 079	4 408	2 488	962
Vehicle weight fee	380	805	1 288	1 324	676	820	1 037
Game protection contribution	0	178	176	0	0	1	0
Casino license fee	0	650	1 635	1 492	1 583	1 341	1 731
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	30 506	32 857	56 348	67 675	58 181	72 227	55 293
Unallocable tax penalties	30 506	23 546	33 321	44 806	35 354	49 099	32 165
6100 Paid solely by business
Nuclear contribution
Medicine tax
6200 Other
Custom duties collected for the EU	27 981	26 689	25 657	25 004	27 468
Total tax revenue on cash basis	2 379 553	5 140 592	10 020 734	10 689 304	10 209 328	10 147 317	10 039 358
Total tax revenue on accrual basis	10 077 488	10 653 379	10 213 265	10 120 539	10 333 030

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

Million HUF

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation with National Accounts										
Additional taxes included in National Accounts	81 952	122 366	119 236	37 453	33 740
Social security contributions	36 832	74 910	78 022	71	131
Duty for state procedures	45 084	47 418	41 176	37 331	33 545
Other taxes	36	38	38	51	64
Taxes excluded from National Accounts	-49 439	-62 729	-52 322	-66 553	-49 355
Water fund tax	-13 171	-14 336	-14 708	-14 444	-14 282
Tax on foreign registered vehicles	-1 655	-1 652	-1 630	-1 397	-1 422
Environmental protection fee	-446	-699	-561	-592	-449
Air pollution levy	-610	-455	-38	-52	0
Water pollution levy	-186	-748	-1	0	0
Toxic waste levy	-42	-24	-18	-130	0
Noise abatement levy	-8	-9	-12	-19	0
Vehicle weight fee	0	0	0	-820	-1 037
Unallocable tax penalties	-33 320	-44 806	-35 354	-49 099	-32 165
Difference in treatment of tax credits	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0
Voluntary social security contributions	1 762	1 792	1 626	1 585	1 676
Miscellaneous differences	-2 685	-4 104	307	-9	-6
Inheritance tax	0	0	0	0	0
Gift tax	0	0	0	0	0
Property transfer tax	0	0	0	0	0
Rounding	6	3	-2	0	0
Taxes on income and profits	-2 087	0	0	0	0
Corporate income tax	0	-5 000	0	0	0
Customs duties	-603	893	-56	-9	-6
Vehicle weight fee	0	0	0	0	0
Environment petrol tax	0	0	0	0	0
Social security contributions	0	0	0	0	0
Credit institutions' special tax	0	0	364	0	0
National Accounts: Taxes and actual social contributions	10 109 079	10 710 704	10 282 112	10 093 015	10 319 085
Imputed social contributions	21 113	23 150	23 835	24 841	23 039
National Accounts: Taxes and all social contributions	10 130 192	10 733 854	10 305 947	10 117 856	10 342 124

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/10.1787/888932946573>

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

Million ISK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	60	638	34 375	141 591	254 556	531 760	543 584	507 481	540 276	585 936
1000 Taxes on income, profits and capital gains	13	146	7 796	48 326	101 473	241 378	263 455	239 890	239 664	266 823
1100 Of individuals	12	129	6 715	44 084	88 492	180 070	195 636	192 275	197 318	220 571
1110 On income and profits	..	..	..	..	88 492	180 070	195 636	192 275	197 318	220 571
1120 On capital gains	..	..	..	..	0	0	0	0	0	0
1200 Corporate	1	17	1 081	4 242	8 356	32 555	28 476	26 499	14 609	29 480
1210 On profits	..	..	..	..	8 356	32 555	28 476	26 499	14 609	29 480
1220 On capital gains	..	..	..	..	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	4 625	28 754	39 343	21 116	27 737	16 772
2000 Social security contributions	5	17	841	11 452	19 680	39 594	41 644	45 912	63 599	66 820
2100 Employees	0	0	56	460	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	5	17	785	10 992	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	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	19 680	39 594	41 644	45 912	63 599	66 820
2410 On a payroll basis	..	..	..	..	19 680	39 594	41 644	45 912	63 599	66 820
2420 On an income tax basis	..	..	..	..	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1	27	1 233	0	184	1 519	2 243	2 470	2 827	2 900
4000 Taxes on property	2	33	2 513	12 872	19 983	32 523	33 206	32 806	38 068	39 282
4100 Recurrent taxes on immovable property	1	18	1 068	5 721	10 107	20 567	25 879	27 647	28 542	28 348
4110 Households	0	7	392	2 837	..	..	..	..	..	..
4120 Others	1	11	676	2 884	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	5	588	3 191	5 173	-8	-18	12	3 849	6 312
4210 Individual	..	3	359	1 647	..	..	..	..	..	..
4220 Corporate	..	2	229	1 544	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	67	389	765	1 663	1 167	1 643	2 613	1 292
4310 Estate and inheritance taxes	0	0	67	389	765	1 663	1 167	1 643	2 613	1 292
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1	9	790	3 571	3 143	9 484	5 646	2 934	2 656	2 890
4500 Non-recurrent taxes	0	0	0	0	113	460	465	311	146	177
4510 On net wealth	..	..	..	..	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	113	460	465	311	146	177
4600 Other recurrent taxes on property	0	0	0	0	681	356	66	260	263	263
5000 Taxes on goods and services	37	402	20 990	68 941	112 245	214 988	200 882	180 199	190 131	203 545
5100 Taxes on production, sale, transfer, etc	37	397	20 460	64 725	100 669	191 957	184 053	168 932	178 995	193 705
5110 General taxes	10	182	11 360	44 943	72 667	137 593	134 391	120 241	122 393	131 057
5111 Value added taxes	0	0	0	42 358	72 667	137 593	134 391	120 241	122 393	131 057
5112 Sales tax	10	182	11 360	0	0	0	0	0	0	0
5113 Other	0	0	0	2 585	0	0	0	0	0	0
5120 Taxes on specific goods and services	27	214	9 100	19 782	28 002	54 364	49 662	48 692	56 603	62 648
5121 Excises	1	19	2 061	12 589	23 585	45 891	40 364	39 935	46 711	50 239
5122 Profits of fiscal monopolies	5	48	1 943	5 221	0	0	0	0	0	0
5123 Customs and import duties	20	130	4 415	1 737	2 702	5 446	5 858	5 303	5 950	7 288
5124 Taxes on exports	1	1	13	0	1	0	6	5	2	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	12	462	186	1 715	3 026	3 435	3 448	3 940	5 122
5127 Other taxes on internat. trade and transactions	0	4	206	49	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	5	530	4 216	11 576	23 032	16 829	11 267	11 135	9 839
5210 Recurrent taxes	1	5	530	4 216	..	..	..	..	..	..
5211 Paid by households: motor vehicles	0	0	72	1 765	..	..	..	..	..	..
5212 Paid by others: motor vehicles	0	4	427	2 333	..	..	..	..	..	..
5213 Paid in respect of other goods	0	1	31	118	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	14	1 002	0	991	1 758	2 153	6 203	5 988	6 567
6100 Paid solely by business	2	14	1 002	..	418	628	846	1 049	763	1 370
6200 Other	0	0	0	..	573	1 130	1 307	5 154	5 225	5 196

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

Million ISK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Non wastable tax credits										
Non-wastable tax credits against 1110
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210
Tax expenditure component
Transfer component
Total tax revenue on cash basis	60	638	34 375	141 591	..	..	..	..	..	..
Total tax revenue on accrual basis	254 556	531 760	543 584	507 481	540 276	585 936
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0
Taxes excluded from National Accounts	-765	-1 663	-1 167	-1 643	-2 613	-1 292
Estate and inheritance taxes (4310)	-765	-1 663	-1 167	-1 643	-2 613	-1 292
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	253 791	530 097	542 417	505 837	537 662	584 644
Imputed social contributions	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

Note:

Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888932946592>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	317	1 519	8 586	17 254	32 640	58 740	52 289	44 499	42 846	44 364
Total tax revenue exclusive of custom duties	..	..	..	..	32 430	58 499	52 065	44 302	42 640	44 142
1000 Taxes on income, profits and capital gains	82	456	2 963	6 750	13 856	23 053	19 643	16 235	15 604	18 174
1100 Of individuals	53	382	2 686	5 291	9 971	16 660	14 572	12 346	11 660	14 230
1110 On income and profits	53	382	2 673	5 235	9 197	13 563	13 148	11 801	11 315	13 814
Income tax	66	422	2 673	5 235	9 197	13 563	13 148	11 801	11 315	13 814
Surtax	3	0	0	0	0	0	0	0	0	0
Income tax paid by corporations	-17	-39	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	13	56	774	3 097	1 424	545	345	416
1200 Corporate	29	73	276	1 458	3 885	6 393	5 071	3 889	3 944	3 944
1210 On profits	29	73	276	1 458	3 885	6 393	5 071	3 889	3 944	3 500
Corporation profits tax	12	34	0	0	0	0	0	0	0	0
Corporation tax	0	0	276	1 458	3 885	6 393	5 071	3 889	3 944	3 500
Income tax paid by corporation	17	39	0	0	0	0	0	0	0	0
Agricultural produce duty	0	0	0	0	0	0	0	0	0	0
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
2000 Social security contributions	21	209	1 267	2 487	4 427	9 053	9 259	8 923	8 661	7 382
2100 Employees	10	83	450	826	1 368	2 722	2 851	3 170	3 181	1 669
2110 On a payroll basis	..	..	..	..	1 368	2 722	2 851	3 170	3 181	1 669
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	10	125	809	1 528	2 814	5 806	5 896	5 297	4 987	5 364
2210 On a payroll basis	..	..	..	..	2 814	5 806	5 896	5 297	4 987	5 364
2220 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2300 Self-employed or non-employed	0	1	7	133	245	525	512	456	493	349
2310 On a payroll basis	..	..	..	..	245	525	512	456	493	349
2320 On an income tax basis	..	..	..	..	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	201	209	15	411	414	373	309	317
4000 Taxes on property	48	147	342	778	1 815	4 796	3 351	2 605	2 590	3 032
4100 Recurrent taxes on immovable property	39	110	226	423	589	1 267	1 353	1 471	1 504	1 499
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	5	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	6	17	26	76	223	391	343	256	237	243
4310 Estate and inheritance taxes	6	17	25	73	208	320	296	205	190	216
Estate duty	5	15	..	..	..	..	..	..	..	..
Legacy duty	1	1	..	..	..	..	..	..	..	..
Succession duty	0	1	..	..	..	..	..	..	..	..
4320 Gift taxes	0	0	1	3	15	71	47	51	47	27
4400 Taxes on financial and capital transactions	3	15	90	279	1 002	3 138	1 655	878	849	1 290
Stamp duty	3	15	90	279	1 002	3 138	1 655	878	849	1 290
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
5000 Taxes on goods and services	167	706	3 814	7 031	12 317	21 186	19 398	16 166	15 476	15 238
5100 Taxes on production, sale, transfer, etc	155	674	3 656	6 686	11 812	20 212	18 322	15 090	14 437	14 213
5110 General taxes	18	223	1 768	3 666	7 252	14 156	12 718	10 207	9 860	9 576
5111 Value added taxes	0	223	1 768	3 666	7 252	14 156	12 718	10 207	9 860	9 576
Value added tax	..	223	1 768	3 666	7 252	14 156	12 718	10 207	9 860	9 576
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	451	1 888	3 021	4 561	6 056	5 604	4 883	4 577	4 637

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Excises	124	395	1 632	2 608	4 403	5 930	5 484	4 763	4 434	4 499
Beer	19	84	310	410	467	453	415	397	320	307
Oils	31	115	537	919	1 501	2 204	2 170	2 192	2 075	2 123
Spirits	16	62	148	160	247	368	351	264	243	247
Table waters	0	3	17	0	0	0	0	0	0	0
Tobacco	50	104	377	668	1 045	1 190	1 169	1 234	1 138	1 153
Wine, cider, perry	1	5	36	79	157	298	292	300	263	275
Motor vehicle (incl. tyres)	7	21	194	367	984	1 409	1 082	373	395	394
Others	1	1	13	4	3	7	4	3	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	10	23	128	260	1	2	1	0	1	1
5124 Taxes on exports	0	22	0	0	0	0	0	0	0	0
UE agriculture levies	..	22	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	10	82	134	146	124	119	120	143	136
Duty on betting	2	8	21	49	59	36	37	31	31	27
Sweepstakes duty	1	1	1	0	0	0	0	0	0	0
Bank levy	0	0	32	30	0	0	0	0	0	0
Other	0	0	29	55	87	88	82	89	112	109
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	1	46	19	11	1	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	33	157	344	505	974	1 076	1 076	1 038	1 025
5210 Recurrent taxes	11	33	157	344	505	974	1 076	1 076	1 038	1 025
5211 Paid by households: motor vehicles	6	18	78	173	266	521	577	576	557	550
5212 Paid by others: motor vehicles	5	15	64	142	218	426	472	471	456	450
5213 Paid in respect of other goods	0	0	15	29	21	27	27	29	25	25
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	..	..	..	..	210	241	224	197	206	221
Total tax revenue on cash basis	317	1 519	8 586	17 254	32 692	58 921	52 770	44 826	42 879	44 115
Total tax revenue on accrual basis	..	..	..	..	32 640	58 740	52 289	44 499	42 846	44 364
Conciliation with National Accounts										
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	..	..	..	..	32 640	58 740	52 289	44 499	42 846	44 364
Imputed social contributions	..	..	..	..	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	..	32 640	58 740	52 289	44 499	42 846	44 364

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/10.1787/888932946611>

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

Million ILS

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	106 083	187 209	248 665	244 303	240 115	263 894	284 179
1000 Taxes on income, profits and capital gains	37 111	74 214	91 054	80 903	72 087	77 267	85 150
1100 Of individuals	28 029	54 340	56 746	53 392	47 422	47 888	51 501
1110 On income and profits	28 029	53 285	55 525	52 471	46 814	47 224	50 615
On wages – deduction at source	21 526	44 941	45 040	42 446	38 412	39 161	41 777
On self employment income – deduction at source	1 924	2 580	4 464	4 261	3 277	3 806	3 823
On self employment income – other	4 579	5 764	6 021	5 764	5 125	4 256	5 015
1120 On capital gains	0	1 055	1 221	921	608	664	886
1200 Corporate	9 082	19 874	29 422	23 937	20 085	22 441	26 961
1210 On profits	9 082	17 982	26 794	22 147	19 471	21 619	26 185
deduction at source	1 947	2 669	1 762	1 736	1 512	1 600	1 633
In lieu of VAT on the profits of Financial Institutions	751	1 181	1 041	819	687	768	922
other	6 384	14 131	23 991	19 592	17 272	19 251	23 629
1220 On capital gains	0	1 892	2 628	1 790	614	822	776
1300 Unallocable between 1100 and 1200	0	0	4 886	3 574	4 580	6 938	6 688
Tax deducted at the source on the capital market	4 886	3 574	4 580	6 938	6 688
2000 Social security contributions	14 958	27 565	37 909	40 445	41 227	45 343	48 759
2100 Employees	8 905	17 895	25 729	27 705	28 236	31 011	32 922
2110 On a payroll basis	8 905	17 895	25 729	27 705	28 236	31 011	32 922
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	4 672	8 182	9 960	10 190	10 278	11 427	12 805
2210 On a payroll basis	4 672	8 182	9 960	10 190	10 278	11 427	12 805
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	1 381	1 488	2 220	2 550	2 712	2 905	3 033
2310 On a payroll basis	1 381	1 488	2 220	2 550	2 712	2 905	3 033
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
3000 Taxes on payroll and workforce	5 007	6 847	9 920	9 250	9 570	10 310	10 850
Employers tax on the the non-profit sector other than govt	914	1 250	1 500	400	300	350	350
In lieu of VAT on the wage-bill in the non-profit sector	3 257	4 262	6 580	7 000	7 250	7 650	8 050
In lieu VAT on the wage-bill in Financial Institutions	836	1 335	1 840	1 850	2 020	2 310	2 450
4000 Taxes on property	9 929	16 190	22 051	22 238	22 606	24 967	26 880
4100 Recurrent taxes on immovable property	6 593	11 803	16 761	17 480	18 620	19 453	20 691
Land tax	786	442	52	53	45	48	82
4110 Households	0	0	0	0	0	0	0
4120 Others	5 807	11 361	16 709	17 427	18 575	19 405	20 609
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	2 049	3 183	3 087	2 411	2 229	3 060	3 113
Transaction tax on the buyer of real estate	1 549	1 975	2 616	2 284	2 166	3 013	3 086
Transaction tax on the seller of real estate	0	206	404	109	43	27	21
Stamp tax	500	1 003	67	17	20	20	7
4500 Non-recurrent taxes	1 287	1 204	2 203	2 347	1 757	2 454	3 075
4510 On net wealth	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	1 287	1 204	2 203	2 347	1 757	2 454	3 075
Capital gains tax on real estate	1 287	1 204	2 203	2 347	1 757	2 454	3 075
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	39 078	62 393	87 731	91 467	94 625	106 007	112 541
5100 Taxes on production, sale, transfer, etc	36 637	57 888	81 066	84 614	87 797	98 124	104 439
5110 General taxes	31 975	49 877	67 528	69 660	71 917	79 978	85 617
5111 Value added taxes	24 900	39 805	53 941	56 710	59 186	65 540	70 229
5112 Sales tax	7 075	10 072	13 587	12 950	12 731	14 438	15 388
On domestic production	705	662	287	233	229	291	307
On imports	6 370	9 410	13 300	12 717	12 502	14 147	15 081
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	4 662	8 012	13 538	14 955	15 880	18 146	18 822
5121 Excises	3 696	6 595	11 323	12 580	13 478	15 457	15 910
On domestically refined fuel	3 110	5 666	10 590	11 852	12 714	14 637	15 118
On domestically processed tobacco products	586	929	733	728	764	820	792
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	966	1 417	2 215	2 375	2 402	2 689	2 912

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

Million ILS

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
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	2 441	4 504	6 665	6 853	6 829	7 883	8 102
5210 Recurrent taxes	2 441	4 504	6 665	6 853	6 829	7 883	8 102
5211 Paid by households: motor vehicles	699	1 436	1 895	1 935	2 047	2 274	2 424
5212 Paid by others: motor vehicles	233	479	632	645	682	758	808
5213 Paid in respect of other goods	1 509	2 590	4 139	4 273	4 100	4 851	4 870
Licences collected by the Ministry of Transportation	95	257	535	457	357	350	288
Licences collected by the Ministry of Communication	71	151	332	396	282	274	148
Licences collected by other ministries	936	1 600	2 419	2 507	2 505	3 159	3 296
Business and professional licences paid locally	371	531	767	824	854	967	1 036
Other local authority fees	35	51	86	88	102	101	102
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue on cash basis	106 083	187 209	248 665	244 303	240 115	263 894	284 179
Total tax revenue on accrual basis	0	0	0	0	0	0	0
Conciliation with National Accounts										
Additional taxes included in National Accounts	852	719	582	495	473	609	214
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	106 935	187 928	249 247	244 798	240 588	264 503	284 394
Imputed social contributions	4 512	7 029	7 486	7 804	7 862	8 161	8 433
National Accounts: Taxes and all social contributions	111 448	194 958	256 732	252 601	248 450	272 664	292 827

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/10.1787/888932946630>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Recettes fiscales totales	5 505	18 765	144 521	380 032	503 096	671 189	677 775	659 339	666 694	678 897
Recettes fiscales totales excluant les droits de douane	..	..	..	..	501 560	668 928	675 575	657 331	664 469	676 578
1000 Impôts sur revenu, bénéfiques et gains en capital	982	4 031	53 230	134 116	166 912	226 498	232 931	215 915	219 189	218 903
1100 Des personnes physiques	603	2 847	38 621	98 840	124 918	171 938	181 778	177 357	181 736	181 993
1110 Sur le revenu et les bénéfiques	603	2 823	37 988	97 869	124 233	171 924	181 767	177 349	181 729	181 986
Impôt sur le revenu des personnes physiques	0	2 054	32 289	84 274	121 211	166 859	175 985	171 645	178 457	178 795
Impôt sur revenu local (40%)	0	55	2 183	3 105	67	6	10	9	5	4
Impôt revenu richesse mobilière (60%)	319	214	35	2	0	0	1	0	0	0
Impôt complémentaire progressif	94	160	12	2	0	0	0	0	0	0
Centime additionnel de 10%	1	0	0	480	0	0	0	0	0	0
Retenue d'acompte sur bénéf. sociétés (40%)	23	22	186	0	110	217	275	171	157	178
Centime additionnel et loi 1177 (60%)	39	1	0	0	0	0	0	0	0	0
5% sur impôts directs centime additionnel (60%)	0	21	36	73	0	0	0	0	0	0
Majoration additionnelle du Trésor (60%)	23	0	4	0	0	0	0	0	0	0
Recettes du décret-loi 1132 (60%)	0	60	0	0	0	0	0	0	0	0
Impôt de famille	65	39	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	18	0	0	22	0	0	0	0	0
Impôt sur le revenu des dépôts (40%)	0	154	2 920	7 146	2 823	4 308	4 920	4 822	2 429	2 398
Remises fiscales impôts directs (60%)	0	0	21	2 076	0	0	0	0	0	0
Autres	0	25	302	712	0	534	576	702	681	611
1120 Sur les gains en capital	0	24	633	971	685	14	11	8	7	7
Impôt sur les plus-value des terrains	..	0	0	0	0	0	0	0	0	0
Impôt sur les plus-value sur immeubles (60%)	..	24	633	971	685	14	11	8	7	7
1200 Des sociétés	379	1 184	13 368	32 986	34 699	58 943	58 217	47 022	43 826	42 765
1210 Sur les bénéfiques	379	1 149	12 946	32 339	34 242	58 934	58 209	47 016	43 822	42 761
Impôt sur personnes morales	0	334	4 742	13 652	28 877	51 193	48 557	38 803	38 659	38 551
ICAP (provincial et communal) (60%)	37	18	0	0	32	0	0	0	0	0
Richesse mobilière (40%)	213	143	23	1	0	0	1	0	0	0
Impôt sur sociétés et obligations	88	65	7	1	0	0	0	0	0	0
Centimes additionnels et loi 1177 (40%)	26	1	0	0	0	0	0	0	0	0
5% sur centime additionnel impôts directs (40%)	0	14	24	49	0	0	0	0	0	0
Recettes décret-loi 1132 (40%)	0	40	0	0	0	0	0	0	0	0
Majoration additionnelle du Trésor (40%)	15	41	3	0	0	0	0	0	0	0
Retenue d'acompte bénéfiques sociétés (60%)	0	33	279	719	166	325	413	257	236	267
Impôt revenus des dépôts (60%)	0	359	4 380	10 718	4 235	6 464	7 381	7 231	3 642	3 597
Impôt local sur revenu (60%)	0	83	3 274	4 657	100	9	16	13	8	6
Remises fiscales impôts directs (40%)	0	0	14	1 384	0	0	0	0	0	0
Autres	0	17	201	1 159	832	943	1 841	712	1 277	340
1220 Sur les gains en capital	0	36	422	647	457	9	8	6	4	4
Impôt plus-value sur immeubles (40%)	..	36	422	647	457	9	8	6	4	4
1300 Non-ventilables entre 1100 et 1200	0	0	1 241	2 289	7 295	-4 383	-7 064	-8 464	-6 373	-5 855
Remboursements impôts directs	..	..	-633	-3 127	-5 175	-9 433	-10 910	-11 164	-9 794	-10 088
Autres	..	..	1 874	5 416	12 470	5 050	3 846	2 700	3 421	4 233
2000 Cotisations de sécurité sociale	1 881	8 607	50 156	119 612	143 629	200 772	210 979	207 883	208 776	212 125
2100 A la charge des salariés	..	1 692	9 772	23 036	27 333	35 715	38 453	37 713	37 234	37 261
2110 Sur la base du salaire	..	..	..	..	27 333	35 715	38 453	37 713	37 234	37 261
2120 Sur la base de l'impôt sur les revenus	..	..	..	..	0	0	0	0	0	0
2200 A la charge des employeurs	..	6 915	35 788	79 716	99 904	137 924	144 298	142 030	142 793	145 086
2210 Sur la base du salaire	..	..	..	..	99 904	137 924	144 298	142 030	142 793	145 086
2220 Sur la base de l'impôt sur les revenus	..	..	..	..	0	0	0	0	0	0
2300 A charge des travailleurs indép. ou sans emploi	..	0	4 595	16 860	16 392	27 133	28 228	28 140	28 749	29 778
2310 Sur la base du salaire	..	..	..	..	16 392	27 133	28 228	28 140	28 749	29 778
2320 Sur la base de l'impôt sur les revenus	..	..	..	..	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	..	..	..	..	..	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	0	0	815	1 136	0	0	0	0	0	0
Cotisations GESCAL	..	..	815	1 136	..	..	..	..	..	..
4000 Impôts sur le patrimoine	397	617	3 635	21 461	23 360	32 646	29 003	40 599	31 831	35 245

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4100 Impôts périodiques sur la propriété immobilière	96	34	0	7 449	9 354	12 778	9 685	9 462	9 663	9 818
Impôt sur revenu propriétaires de terres	2	0	..	0	0	0	0	0	0	0
Impôt sur revenu bâtiments	12	4	..	0	0	0	0	0	0	0
Impôt sur revenu bâtiments de luxe	1	0	..	0	0	0	0	0	0	0
Surtaxe terrains (province)	16	5	..	0	0	0	0	0	0	0
Surtaxe terrains (commune)	18	1	..	0	0	0	0	0	0	0
Surtaxe bâtiments (province)	26	19	..	0	0	0	0	0	0	0
Surtaxe bâtiments (commune)	21	5	..	0	0	0	0	0	0	0
Impôt communal immeubles	0	0	..	7 449	9 354	12 778	9 685	9 462	9 663	9 818
4110 Ménages	..	..	..	..	..	..	..	..	..	..
4120 Autres agents	..	..	..	..	..	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	0	0	4 494	14	1	1	6 575	2 118	5 117
4210 Personnes physiques	..	..	..	805	5	0	0	0	0	0
4220 Sociétés	..	..	..	3 689	9	1	1	6 575	2 118	5 117
4300 Impôts sur mut. par décès, succ. et donations	47	39	332	587	1 005	149	387	387	482	510
Impôt sur successions, donations	33	27	289	587	1 005	149	387	387	482	510
Valeur nette globale successions	11	12	42	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	544	3 303	8 930	12 320	18 256	17 385	17 158	17 152	16 679
Droit d'enregistrement	120	284	1 297	3 017	6 794	9 410	9 014	8 833	9 019	8 416
Impôts hypothécaires	22	32	265	731	1 067	2 525	2 341	2 076	2 069	2 112
Centimes additionnels de 5%	6	1	0	0	0	0	0	0	0	0
Majoration additionnelle	4	1	0	0	0	0	0	0	0	0
Droit de timbre	104	227	1 512	4 048	4 459	6 321	6 030	6 249	6 064	6 151
Autres	0	0	229	1 134	0	0	0	0	0	0
4500 Impôts non-périodiques	0	0	0	0	98	151	100	5 219	897	1 354
4510 Sur l'actif net	..	..	..	..	0	0	0	0	0	0
4520 Autres non-périodiques	..	..	..	..	98	151	100	5 219	897	1 354
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	569	1 311	1 445	1 798	1 519	1 767
5000 Impôts sur les biens et services	2 173	5 510	36 685	103 708	140 316	169 608	166 521	161 282	172 734	177 365
5100 Impôts sur production, vente, transfert, etc.	2 037	5 306	34 169	94 991	125 745	152 930	149 251	143 683	154 526	157 393
Remboursements impôts indirects	0	0	-97	-57	0	0	0	0	0	0
5110 Impôts généraux	710	2 685	20 957	52 531	77 473	95 623	93 698	86 544	97 586	98 456
5111 Taxes sur la valeur ajoutée	0	2 567	20 957	52 531	77 473	95 623	93 698	86 544	97 586	98 456
TVA	..	2 567	20 957	52 531	77 473	95 623	93 698	86 544	97 586	98 456
5112 Impôts sur les ventes	0	0	0	0	0	0	0	0	0	0
5113 Autres impôts	710	118	0	0	0	0	0	0	0	0
Impôt général sur recettes	662	118	..	..	..	..	..	..	..	..
Impôt compensation sur produits importés	48	1	..	..	..	..	..	..	..	..
5120 Impôts sur biens et services déterminés	1 327	2 621	13 187	42 193	48 272	57 307	55 553	57 139	56 940	58 937
5121 Accises	816	1 923	8 396	29 910	31 479	32 904	31 069	32 443	32 394	33 765
Sur huiles minérales	465	1 687	7 051	22 372	22 172	23 252	23 452	22 830	22 948	23 610
Sur spiritueux	27	46	138	385	486	595	605	569	569	549
Sur bière	12	14	120	228	242	489	549	464	474	528
Sur sucre et matières édulcorantes	22	18	63	0	120	0	11	6	5	5
Sur énergie électrique	20	36	318	2 664	3 079	3 034	3 051	2 980	2 899	3 082
Sur bananes	9	18	85	1	0	0	0	0	0	0
Sur café	31	33	62	0	0	0	0	0	0	0
Sur cacao	3	3	5	0	0	0	0	0	0	0
Sur huile d'olive	0	4	0	0	0	0	0	0	0	0
Autres accises	44	15	276	3 889	5 201	5 385	3 355	5 530	5 440	5 933
Alcool, eaux de vie, liqueur	5	0	0	0	0	0	0	0	0	0
Sur allumettes et pierres à briquets	13	20	36	10	0	0	0	0	0	0
Viandes	26	0	0	0	0	0	0	0	0	0
Surtaxe sur douane	0	30	241	360	174	143	40	59	54	51
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	0	5	6	6	5	5	7
5122 Bénéfices des monopoles fiscaux	303	519	2 272	4 987	7 718	10 440	10 727	10 941	10 983	11 245
Sur tabac	292	519	2 272	4 987	7 712	10 436	10 722	10 939	10 978	11 241
Sur sel	10	0	0	0	0	0	0	0	0	0
Sur papiers et tubes à cigarettes	1	0	0	0	6	4	5	2	5	4

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5123 Droits de douane et droits à l'importation	142	43	868	1 332	0	0	0	0	0	0
Tarif douanier commune (Ress. pr. CEE)	0	0	597	1 212	..	..	..	..	..	..
Douanes et droits maritimes	115	0	0	0	..	..	..	..	..	..
Droit services administration	11	0	0	0	..	..	..	..	..	..
Prélèvement dans l'agriculture	15	41	237	96	..	..	..	..	..	..
Recettes diverses	0	1	27	23	..	..	..	..	..	..
Montants compensatoires	0	2	7	1	..	..	..	..	..	..
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	129	1 560	5 829	9 029	13 932	13 726	13 725	13 533	13 897
Taxes entrées spectacles	20	37	105	299	118	68	66	56	58	52
Droit de timbres	6	1	0	0	0	0	0	0	0	0
Impôt sur la publicité	6	0	77	258	389	392	403	393	384	438
Loto, loterie et concours dotés de prix	3	2	221	1 770	4 164	7 144	7 247	7 980	7 983	8 090
Droit d'état sur spectacles, jeux et paris	0	3	0	0	158	152	155	151	158	163
Taxe sur concours de pronostics et jeux d'adresse	9	23	260	609	487	405	312	235	242	185
Droit spécial péages autoroutes	0	0	0	0	0	0	0	0	0	0
Impôts subst. (compris sur l'assurance)	23	63	896	2 892	3 713	5 771	5 543	4 910	4 708	4 969
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	7	91	135	46	31	31	30	30	30
Prélèvements CEEA cotisation sucre et autres	..	0	58	135	0	0	0	0	0	0
Autres	..	7	33	0	46	31	31	30	30	30
5130 Non-ventilables entre 5110 et 5120	0	0	122	323	0	0	0	0	0	0
5200 Impôts sur utilisation des biens et exerc. activités	136	204	1 693	5 640	8 479	10 550	10 930	10 920	10 953	11 377
5210 Impôts périodiques	136	204	1 693	5 640	8 479	10 550	10 930	10 920	10 953	11 377
Taxe sur les voitures	64	93	482	3 192	1 034	1 326	1 249	1 192	1 155	1 242
Centime additionnel de 5% sur imp. de circulation	3	8	31	137	0	0	0	0	0	0
Surtaxe sur voitures diesel	0	0	352	110	0	0	0	0	0	0
Surtaxe sur voitures à gaz	0	0	87	15	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	4 884
5212 A la charge autres agents : véhicules à moteur	..	..	..	..	1 006	1 332	1 339	1 293	1 300	1 393
Impôt de licence	3	..	..	..	1 006	1 332	1 339	1 293	1 300	1 393
5213 Autres impôts périodiques	67	103	741	2 187	3 006	3 240	3 654	3 869	3 709	3 858
Centimes additionnels loi 1177	22	0	0	0	0	0	0	0	0	0
Taxes sur enseignes	2	2	0	0	0	0	0	0	0	0
Plaques de chien	0	3	11	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	99	730	2 187	3 006	3 240	3 654	3 869	3 709	3 858
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	0	822	3 077	6 092	6 128	6 340	6 679	7 255	8 595
Remise fiscale impôts indirects	..	..	46	410	288	616	619	513	688	1 127
Autres	..	..	776	2 666	5 804	5 512	5 721	6 166	6 567	7 468
6000 Autres impôts	72	1	0	0	27 343	39 404	36 141	31 652	31 939	32 940
6100 A la charge exclusive des entreprises	0	0	..	..	27 343	39 404	36 141	31 652	31 939	32 940
6200 A la charge d'autres agents	72	1	..	..	0	0	0	0	0	0
Impôt extraordinaire sur patrimoine	2	1	..	..	..	..	..	..	..	..
Autres recettes	71	0	..	..	..	..	..	..	..	..
Droits de douane perçus pour l'UE	..	..	..	..	1 536	2 261	2 200	2 008	2 225	2 319
Recettes fiscales totales sur la base d'encassements	5 505	18 765	144 521	380 032	488 738	653 836	664 703	647 948	652 965	667 987
Recettes fiscales totales sur la base des droits constatés	..	..	..	..	503 096	671 189	677 775	659 339	666 694	678 897

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation avec les Comptes nationaux										
Impôts additionnels inclus dans les comptes nationaux	0	0	0	0	0	0
Impôt exclus des comptes nationaux	-5 416	-5 470	-5 704	-6 137	-6 538	-7 433
Taxe sur les déchets ménagers urbains	-4 387	-4 443	-4 689	-5 133	-5 519	-6 329
Autres	-1 029	-1 027	-1 015	-1 004	-1 019	-1 104
Différence dans les traitements des crédits d'impôts	0	0	0	0	0	0
Transfert en capital des recettes non collectées	0	0	0	0	0	0
Cotisations de sécurité sociale volontaires	464	567	501	490	490	576
Différences diverses	0	0	0	0	0	0
Comptes nationaux: impôts et cotisations sociales effectives	498 144	666 286	672 572	653 692	660 646	672 040
Cotisations sociales imputées	3 884	3 980	3 873	4 182	4 123	4 249
Comptes nationaux: impôts et toutes les cotisations sociales	502 028	670 266	676 445	657 874	664 769	676 289

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/10.1787/888932946649>

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

Billion JPY

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	6 172	31 916	89 589	133 277	136 125	146 243	139 616	127 768	132 480	135 487
1000 Taxes on income, profits and capital gains	2 708	14 219	40 990	51 007	47 398	53 174	46 850	37 739	40 034	40 910
1100 Of individuals	1 338	7 629	22 168	29 798	28 677	28 600	27 790	25 518	24 663	24 951
1110 On income and profits	1 338	7 629	22 168	29 798	28 677	28 600	27 790	25 518	24 663	24 951
Income tax	970	5 482	15 435	19 515	18 789	16 080	14 985	12 914	12 984	13 476
Prefectural inhabitants tax	123	739	2 100	3 500	3 621	5 008	5 143	5 052	4 699	4 608
Municipal inhabitants tax	220	1 360	4 503	6 532	6 044	7 294	7 445	7 349	6 795	6 688
Enterprise tax	25	48	130	250	223	218	217	204	184	179
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	1 370	6 590	18 822	21 210	18 721	24 573	19 061	12 221	15 372	15 959
1210 On profits	1 370	6 590	18 822	21 210	18 721	24 573	19 061	12 221	15 372	15 959
Corporation tax	927	4 265	12 021	13 740	11 747	14 744	10 011	6 356	8 968	9 351
Prefectural inhabitants tax	53	250	851	961	879	1 206	1 096	715	777	800
Municipal inhabitants tax	85	621	2 143	2 274	2 176	3 015	2 752	1 775	1 954	2 011
Enterprise tax	305	1 454	3 807	4 235	3 918	5 608	5 203	2 701	2 253	2 240
Local special corporate tax	0	0	0	0	0	0	0	674	1 420	1 556
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
2000 Social security contributions	1 344	9 253	27 121	44 639	47 857	53 321	54 227	52 342	54 456	56 140
2100 Employees	446	3 436	9 668	18 347	19 786	21 972	23 250	22 484	23 590	24 355
2110 On a payroll basis	..	..	..	18 347	19 786	21 972	23 250	22 484	23 590	24 355
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	588	4 825	13 841	21 333	22 388	24 240	24 663	23 575	24 672	25 737
2210 On a payroll basis	..	..	..	21 333	22 388	24 240	24 663	23 575	24 672	25 737
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	107	992	3 612	4 958	5 683	7 108	6 314	6 282	6 194	6 048
2310 On a payroll basis	..	..	..	4 958	5 683	7 108	6 314	6 282	6 194	6 048
2320 On an income tax basis	..	..	..	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	498	2 900	8 693	16 213	14 294	13 138	13 111	12 949	12 878	13 100
4100 Recurrent taxes on immovable property	319	1 848	5 102	10 271	10 414	9 949	10 123	10 128	10 225	10 237
Prefectural property tax	4	2	12	10	11	14	18	19	5	3
Municipal property tax	296	1 547	4 315	8 430	9 041	8 729	8 876	8 874	8 961	8 966
City planning tax	19	196	720	1 305	1 318	1 202	1 225	1 233	1 256	1 268
Special landholding tax	0	103	55	121	43	4	4	2	3	1
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	0	0	0	406	1	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	310	1 061	2 690	1 782	1 503	1 455	1 350	1 250	1 474
4310 Estate and inheritance taxes	34	266	..	..	..	..	..	..	..	..
Inheritance tax	34	266	..	..	..	..	..	..	..	..
4320 Gift taxes	10	44	..	..	..	..	..	..	..	..
Tax on gifts	10	44	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	742	2 530	3 252	2 099	1 686	1 534	1 472	1 403	1 388
Bourse tax	3	10	11	44	0	0	0	0	0	0
Securities transaction	8	67	671	479	0	0	0	0	0	0
Bank of Japan note issue tax	0	4	0	0	0	0	0	0	0	0
Stamp revenues	83	480	1 413	1 941	1 532	1 202	1 088	1 068	1 024	1 047
Real property acquisition tax	41	181	435	788	567	485	445	404	379	342
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
5000 Taxes on goods and services	1 620	5 524	12 553	21 088	26 227	26 256	25 060	24 364	24 730	24 966
5100 Taxes on production, sale, transfer, etc	1 544	4 813	10 817	18 327	23 180	23 241	22 111	21 561	22 160	22 410
5110 General taxes	0	0	0	7 238	12 350	12 841	12 443	12 221	12 675	12 745
5111 Value added taxes	..	..	..	7 238	12 350	12 841	12 443	12 221	12 675	12 745
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	1 544	4 813	10 817	11 089	10 830	10 400	9 668	9 340	9 485	9 665

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

Billion JPY

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Excises	1 062	3 605	9 381	9 806	9 837	9 374	8 702	8 527	8 622	8 719
Liquor tax	353	914	1 932	2 061	1 816	1 524	1 461	1 417	1 389	1 369
Sugar excises	29	43	41	0	0	0	0	0	0	0
Local gasoline tax	46	150	300	264	296	302	286	291	294	283
Gasoline tax	254	824	1 668	2 463	2 769	2 820	2 572	2 715	2 750	2 648
Liquefied petroleum gas tax	0	28	31	31	28	27	26	25	24	23
Aviation fuel tax	0	22	62	101	104	104	99	94	89	60
Commodity tax	138	683	1 528	0	0	0	0	0	0	0
Playing-card tax	1	1	0	0	0	0	0	0	0	0
Prefectural tobacco tax	44	136	313	378	282	278	263	250	256	293
Municipal tobacco tax	73	238	551	669	865	853	808	767	788	900
Timber delivery tax	3	3	2	0	0	0	0	0	0	0
Mineral product tax	2	3	5	2	2	2	2	2	2	2
Electricity and gas tax	54	161	527	0	0	0	0	0	0	0
Diesel oil tax	65	194	556	1 332	1 208	1 034	919	908	918	932
Vehicle acquisition tax	0	175	347	611	464	425	366	231	192	168
Promotion of power resources development tax	0	30	234	339	375	352	341	329	349	331
Petroleum and coal tax	0	0	400	513	489	513	511	487	502	519
Tobacco tax	0	0	884	1 042	876	925	851	822	908	1 032
Special tobacco tax	0	0	0	0	264	214	197	190	163	160
5122 Profits of fiscal monopolies	179	338	0	0	0	0	0	0	0	0
Monopoly profits	179	338	..	..	..	..	..	..	..	..
5123 Customs and import duties	222	508	758	1 032	877	941	883	732	786	874
Customs duty	222	508	758	1 032	877	941	883	732	786	874
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	362	678	252	116	85	84	81	77	72
Travel tax	4	35	75	0	0	0	0	0	0	0
Admission tax	10	3	5	0	0	0	0	0	0	0
Local entertainment tax	10	50	108	0	0	0	0	0	0	0
Golf course utilization tax	0	0	0	98	81	60	60	58	55	51
Meal and lodging tax	56	267	476	0	0	0	0	0	0	0
Special local consumption tax	0	0	0	133	12	0	0	0	0	0
Bathing tax	1	7	14	21	23	25	24	23	22	21
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	711	1 736	2 761	3 047	3 015	2 949	2 803	2 570	2 557
5210 Recurrent taxes	69	696	1 717	2 742	3 027	2 993	2 928	2 783	2 548	2 535
Automobile tax	55	369	1 038	1 587	1 765	1 717	1 681	1 654	1 616	1 597
Light vehicle tax	13	28	70	106	125	164	169	174	178	180
Motor vehicle tonnage tax	0	294	603	1 045	1 134	1 110	1 076	953	753	755
Hunter licence tax	0	2	3	2	2	0	0	0	0	0
Hunting tax	0	2	2	1	1	2	2	2	2	2
Mine lot tax	1	1	1	1	1	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	15	19	20	20	22	21	20	21	22
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	20	232	329	348	356	367	374	381	371
6100 Paid solely by business	0	15	197	307	324	313	323	328	330	339
Business office tax	..	15	197	307	324	313	323	328	330	339
6200 Other	2	5	35	22	24	43	45	46	52	32
Taxes not in local tax law	2	5	35	22	24	43	45	46	52	32
Other	0	0	0	0	0	0	0	0	0	0
Total tax revenue on cash basis	6 172	31 916	89 589	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	133 277	136 125	146 243	139 616	127 768	132 480	135 487

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

Billion JPY

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation with National Accounts										
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	..	1 565	13 766	82 003	136 295	258 571	272 201	271 873	294 007	319 997
1000 Taxes on income, profits and capital gains	..	380	3 635	24 704	39 254	82 239	84 321	77 897	82 905	96 845
1100 Of individuals	..	134	1 845	14 850	19 950	43 276	40 910	38 618	42 098	47 299
Income tax	..	23	0	0	0	0	0	0	0	0
Dividends and interest income tax	..	24	0	0	0	4 682	4 659	4 762	4 425	4 896
Wages and salaries income tax	..	80	0	0	0	14 124	15 595	13 407	15 517	18 337
Other income tax	..	1	0	0	0	2 607	2 698	2 829	2 986	3 365
Global income tax	..	0	1 482	11 857	16 128	6 151	4 078	6 117	6 369	8 300
Defence tax on income tax	..	5	260	0	0	0	0	0	0	0
Education tax on income tax	..	0	103	0	0	0	0	0	0	0
Rural development tax on interest, bus. Inc. & cap.gains relief	..	0	0	95	156	160	148	199	179	156
Inhabitant tax on income tax (local)	..	0	0	1 137	2 285	4 260	4 407	3 996	4 459	4 856
1110 On income and profits	..	134	1 845	13 089	18 569	31 984	31 585	31 310	33 935	39 910
1120 On capital gains	..	0	0	1 761	1 381	11 292	9 325	7 308	8 163	7 389
Capital gains tax	1 761	1 381	11 292	9 325	7 308	8 163	7 389
1200 Corporate	..	139	1 574	9 552	19 271	38 963	43 409	39 279	40 807	49 546
Corporation tax - withholding	3 463	8 577	8 360	7 417	4 681	9 095	10 534
Corporation tax - final returns	5 200	9 302	27 057	31 737	30 570	28 173	34 339
Defence tax on corporation tax	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	565	1 142	3 152	3 756	3 556	3 094	3 953
Rural development tax corporate income	325	251	394	498	472	445	720
1210 On profits	..	135	1 574	9 552	19 271	38 963	43 409	39 279	40 807	49 546
Excess profit tax	..	0	0	0	0	0	0	0	0	0
1220 On capital gains	..	4	0	0	0	0	0	0	0	0
Capital gains tax	..	4	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	108	216	302	33	0	2	0	0	0
Business income tax	..	66	0	0	0	..	0	..	..	..
Real estate income tax	..	3	0	0	0	..	0	..	..	..
Defence tax on real estate & business income	..	3	0	0	0	..	0	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	..	0	0	300	30	..	2	..	..	..
Inhabitant tax before 1990 (local)	..	16	202	1	0	..	0	..	..	..
Farm land tax (local)	..	21	14	2	3	..	0	..	..	..
Inhabitant tax on farm land tax (local)	..	0	0	0	0	..	0	..	..	..
2000 Social security contributions	..	13	207	9 913	22 759	53 588	59 415	62 165	67 129	75 316
2100 Employees	..	0	4	4 539	8 578	21 773	24 236	25 527	28 039	31 758
Veterans' relief fund	..	0	4	0	0	0	0	0	0	0
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Unemployment assurance	..	0	0	99	598	1 164	1 288	1 346	1 358	1 698
National welfare pension fund	..	0	0	2 528	4 325	9 338	9 976	10 358	11 004	11 832
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	0	901	2 066	8 180	9 702	10 581	11 752	13 923
Teachers' pensions	..	0	0	154	279	581	612	621	789	940
Government employees pensions	..	0	0	756	1 144	2 202	2 345	2 308	2 814	3 020
Military personal pensions	..	0	0	101	166	308	313	313	322	345
2110 On a payroll basis	8 578	21 773	24 236	25 527	28 039	31 758
2120 On an income tax basis	0	0	0	0	0	0
2200 Employers	..	13	203	3 918	9 409	23 557	26 194	27 404	29 154	32 663
Ind. works' insurance fund	..	13	203	1 130	1 876	4 431	4 844	4 732	4 632	4 806
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	240	1 449	2 474	2 681	2 843	2 860	3 347
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
National welfare pension fund	..	0	0	1 274	4 340	9 383	10 009	10 393	11 052	11 833
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	0	1 165	1 547	6 844	8 213	8 980	10 016	12 012
Teachers' pensions	..	0	0	109	197	425	447	456	594	665
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
2220 On an income tax basis	0	0	0	0	0	0
2300 Self-employed or non-employed	..	0	0	1 456	4 772	8 258	8 985	9 234	9 936	10 895
2310 On a payroll basis	0	0	0	0	0	0
2320 On an income tax basis	1 456	4 772	8 258	8 985	9 234	9 936	10 895
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
3000 Taxes on payroll and workforce	..	0	74	237	258	619	682	681	714	803
Workshop tax on workforce (local)	64	237	258	619	682	681	714	803
Vocational training promotion fund	10	0	0	0	0	0	0	0
4000 Taxes on property	..	152	1 258	11 442	16 846	33 109	32 468	31 803	33 516	36 555
4100 Recurrent taxes on immovable property	..	45	391	2 742	3 385	9 196	9 859	8 859	9 270	9 779
Property tax (local)	..	28	237	466	728	3 755	4 411	4 423	4 817	7 617
City planning tax on urban real estate (local)	..	13	114	653	815	1 883	2 183	2 269	2 465	5
Community facilities tax (local)	..	3	39	204	341	543	589	591	650	705
Tax on excessive land holdings (local)	..	0	0	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	..	0	0	1 254	1 282	5	0	0	0	0
Rural dev. tax on local agg. land holdings tax	..	0	0	78	81	1	0	0	0	0
Tax on excessively increased land value	..	0	0	28	0	0	0	0	0	0
Comprehensive real estate tax	..	0	0	0	0	2 414	2 130	1 207	1 029	1 102
Rural dev. tax on comprehensive real estate tax	..	0	0	0	0	483	428	242	208	223
4110 Households	0	0	0	0	0	0	0
4120 Others	59	138	112	118	127	101	127
Workshop tax on property (local)	59	138	112	118	127	101	127
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	..	11	57	1 029	989	2 842	2 777	2 431	3 076	3 333
4310 Estate and inheritance taxes	..	4	22	606	449	1 059	1 182	1 221	1 203	1 259
Inheritance tax	..	4	18	606	449	1 059	1 182	1 221	1 203	1 259
Defence tax on inheritance tax	..	0	4	0	0	0	0	0	0	0
4320 Gift taxes	..	7	35	424	540	1 783	1 595	1 210	1 873	2 074
Gift tax	..	7	29	424	540	1 783	1 595	1 210	1 873	2 074
Defence tax on gift tax	..	0	6	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	91	792	7 582	11 935	21 071	19 832	20 513	21 170	23 443
Registration tax (local)	..	0	361	3 633	4 528	7 254	7 143	7 131	7 370	7 680
Registration tax	..	34	0	0	0	0	0	0	0	0
Defence tax on registration tax	..	3	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	..	0	0	209	246	627	635	621	632	982
Rural dev. tax on local registration tax	..	0	0	16	66	143	142	169	144	2
Securities transactions tax	..	0	0	503	2 736	3 469	2 788	3 534	3 667	4 279
Rural dev. tax on securities transaction tax	..	0	0	210	823	1 729	1 635	1 870	2 010	2 515
Acquisition tax (local)	..	42	356	2 691	3 148	7 261	6 916	6 644	6 825	7 361
Stamp tax	..	13	75	320	388	588	573	544	522	624
4500 Non-recurrent taxes	..	5	17	89	537	0	0	0	0	0
Asset revaluation tax	..	5	17	89	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
5000 Taxes on goods and services	..	956	8 188	33 388	52 271	80 861	86 096	87 043	99 769	100 551
5100 Taxes on production, sale, transfer, etc	..	938	8 048	31 634	50 023	78 414	83 412	84 135	96 573	93 983
5110 General taxes	..	198	2 901	14 637	23 212	40 942	43 820	46 992	51 800	54 868
5111 Value added taxes	..	0	2 901	14 637	23 212	40 942	43 820	46 992	51 800	0
Value added tax	2 901	14 637	23 212	40 942	43 820	46 992	51 800	0
5112 Sales tax	..	198	0	0	0	0	0	0	0	0
Business tax	..	198	..	..	..	..	..	..	..	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	740	5 147	16 997	26 811	37 472	39 592	37 143	44 773	39 115

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

Billion KRW

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Excises	..	345	1 890	11 055	18 155	27 880	28 344	25 341	31 340	25 401
Commodity tax	..	118	0	0	0	0	0	0	0	0
Defence tax on commodity tax	..	7	0	0	0	0	0	0	0	0
Liquor tax	..	81	501	1 825	1 963	2 268	2 831	2 771	2 878	2 529
Defence tax on liquor tax	..	4	125	0	0	0	0	0	0	0
Education tax on liquor tax	..	0	41	438	516	580	739	713	724	644
Textile tax	..	23	0	0	0	0	0	0	0	0
Petroleum tax	..	107	0	0	0	0	0	0	0	0
Transport tax on petrol products	..	0	0	3 372	8 404	11 464	11 909	10 092	13 970	11 546
Education tax on transport tax	..	0	0	0	1 247	1 715	1 782	1 483	2 133	1 726
Electricity and gas tax	..	5	0	0	0	0	0	0	0	0
Special excise tax	..	0	981	2 617	2 985	5 161	4 499	3 642	5 066	5 537
Defence tax on special excise tax	..	0	157	0	0	0	0	0	0	0
Education tax on special excise tax	..	0	0	642	498	607	536	322	501	589
Rural development on special excise tax	..	0	0	10	37	54	47	20	24	45
Tobacco sales tax (local)	..	0	85	0	0	0	0	0	0	0
Tobacco consumption tax (local)	..	0	0	2 152	2 251	2 761	2 920	3 011	2 875	2 785
Motor fuel tax (local)	..	0	0	0	254	3 270	3 081	3 287	3 169	0
5122 Profits of fiscal monopolies	..	136	950	0	0	0	0	0	0	0
Monopoly profit	..	136	950	..	..	..	..	..	..	..
5123 Customs and import duties	..	202	1 950	4 768	5 936	7 690	9 068	9 486	11 046	11 350
Customs duties	..	177	1 347	4 633	5 800	7 411	8 776	9 169	10 666	10 990
Defence tax on customs duties	..	21	384	0	0	0	0	0	0	0
Special customs duties	..	0	0	0	0	0	0	0	0	0
Tonnage tax	..	1	0	0	0	0	0	0	0	0
Education tax on imports	..	0	0	92	99	234	246	273	336	322
Rural dev. tax on customs exemptions	..	0	0	43	37	45	46	44	44	38
Previous year receipts	..	3	219	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	..	58	356	1 174	2 720	1 902	2 180	2 316	2 387	2 364
Telephone tax	..	10	167	543	1 457	0	0	0	0	0
Defence tax on telephone tax	..	2	111	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)	..	18	0	0	0	0	0	0	0	0
Travel tax	..	17	0	0	0	0	0	0	0	0
Admission tax	..	10	0	0	0	0	0	0	0	0
Defence tax on admission tax	..	1	0	0	0	0	0	0	0	0
Education tax on banking & insurance	..	0	55	275	473	721	872	964	951	966
Horse race tax (local)	..	1	7	217	566	864	989	1 002	1 068	1 072
Rural dev. tax on horse race tax	..	0	0	43	84	165	174	203	215	214
Butchery tax (local)	..	1	16	34	51	52	52	56	58	5
Regional development tax (local)	..	0	0	61	89	100	93	91	95	107
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	..	17	140	1 754	2 248	2 447	2 684	2 908	3 196	6 568
5210 Recurrent taxes	..	17	140	1 754	2 248	2 447	2 684	2 908	3 196	6 568
License tax (local)	..	5	22	209	241	77	73	74	76	78
Automobile tax (local)	..	12	118	1 545	2 007	2 370	2 611	2 834	3 120	6 490
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
6000 Other taxes	..	64	404	2 319	4 907	8 155	9 219	12 284	9 974	9 927
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	64	404	2 319	4 907	8 155	9 219	12 284	9 974	9 927
Unallocable tax revenue	..	64	384	0	0	0	0	0	0	0
Previous year tax	..	0	0	513	1 474	2 965	3 759	6 890	4 449	4 232
Previous year tax (local)	..	0	20	198	474	672	592	600	654	728
Unallocable defence tax	..	0	0	63	-3	0	0	0	0	0
Education tax on local taxes	..	0	0	1 545	2 962	4 518	4 868	4 794	4 871	4 967
Total tax revenue on cash basis	..	1 565	13 766	82 003	136 295	258 571	272 201	271 873	294 007	319 997
Total tax revenue on accrual basis

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

Billion KRW

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation with National Accounts										
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/10.1787/888932946687>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Recettes fiscales totales	266	925	2 636	5 605	8 610	13 361	13 953	14 067	14 899	15 770
Recettes fiscales totales excluant les droits de douane	..	..	..	..	8 583	13 338	13 935	14 054	14 882	15 752
1000 Impôts sur revenu, bénéfiques et gains en capital	95	399	1 137	2 204	3 107	4 655	5 040	4 992	5 467	5 688
1100 Des personnes physiques	66	254	672	1 214	1 573	2 678	3 036	2 917	3 157	3 539
1110 Sur le revenu et les bénéfiques	66	254	672	1 214	1 573	2 678	3 036	2 917	3 157	3 539
Impôt sur le revenu des personnes physiques	27	68	159	299	258	389	411	480	540	597
Impôt solidarité majoration personnes physiques	0	0	65	29	37	59	65	64	74	128
Impôt sur traitements et salaires	36	175	421	825	1 178	1 910	2 125	1 996	2 136	2 327
Impôt sur le revenu des capitaux	2	10	22	53	88	188	280	271	315	271
Impôt sur les tantièmes	1	1	3	5	11	20	22	23	26	32
Impôt sur le revenu de certains non-résidents	0	0	1	2	2	1	1	1	1	1
Impôt retenu sur revenus épargne (non résidents)	0	0	0	0	0	51	58	41	33	43
Retenu libératoire nationale sur les intérêts	0	0	0	0	0	60	74	42	31	37
Contribution à la crise	0	0	0	0	0	0	0	0	0	104
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	145	465	990	1 533	1 977	2 003	2 075	2 311	2 148
1210 Sur les bénéfiques	29	145	465	990	1 533	1 977	2 003	2 075	2 311	2 148
Impôt sur le revenu des collectivités	18	99	307	633	1 031	1 381	1 370	1 431	1 646	1 378
Impôt de solidarité sur le revenu des collectivités	0	0	13	26	43	58	57	59	61	83
Impôt commercial communal	0	46	145	331	460	538	576	585	603	687
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
2000 Cotisations de sécurité sociale	86	272	690	1 483	2 215	3 689	3 968	4 221	4 343	4 670
2100 A la charge des salariés	32	105	255	593	983	1 674	1 816	1 917	1 991	2 127
2110 Sur la base du salaire	..	105	255	593	983	1 674	1 816	1 917	1 991	2 127
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	150	339	685	965	1 579	1 695	1 809	1 877	2 011
2210 Sur la base du salaire	..	150	339	685	965	1 579	1 695	1 809	1 877	2 011
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	17	96	205	267	436	457	496	475	532
2310 Sur la base du salaire	..	17	96	205	267	436	457	496	475	532
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	..	..	..	..	..	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	2	9	14	0	0	0	0	0	0	0
Impôt sur la somme des salaires	2	9	14	..	..	..	..	..	..	..
4000 Impôts sur le patrimoine	16	48	147	394	912	1 301	1 041	944	1 069	1 119
4100 Impôts périodiques sur la propriété immobilière	4	6	13	17	21	27	28	29	29	31
Impôt foncier	4	6	13	17	21	27	28	29	29	31
4110 Ménages	..	..	..	..	..	..	..	..	..	..
4120 Autres agents	..	..	..	..	..	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	7	21	83	268	633	878	725	716	831	858
4210 Personnes physiques	2	7	31	89	152	172	169	211	208	256
Impôt sur la fortune	2	7	31	89	152	172	169	211	208	256
4220 Sociétés	5	15	53	179	481	706	557	505	622	602
Impôt sur la fortune	3	15	53	179	481	706	557	505	622	602
Taxe d'abonnement	3	0	0	0	0	0	0	0	0	0
4300 Impôts sur mut. par décès, succ. et donations	1	3	7	15	23	47	53	52	50	43
4310 Impôts sur mut. par décès et successions	1	3	7	15	23	47	53	52	50	43
4320 Impôts sur les donations	0	0	0	0	0	0	0	0	0	0
4400 Impôts sur transact. mobilières et immob.	4	18	44	93	235	350	235	147	159	187
Droits d'enregistrement	4	15	37	77	208	288	188	103	116	137
Droits d'hypothèque	1	1	3	6	12	29	19	19	21	24
Droits de timbre	0	1	3	6	7	14	13	12	12	12
Taxe pour construction dans secteurs centraux	0	0	0	0	0	1	1	1	1	1
Surtaxe sur les mutations immobilières	0	0	0	3	7	17	13	11	8	11
Hypothèques salaires	0	0	0	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	0	1	0
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

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5000 Impôts sur les biens et services	66	197	647	1 517	2 338	3 679	3 871	3 878	3 980	4 255
5100 Impôts sur production, vente, transfert, etc.	62	190	635	1 494	2 310	3 611	3 802	3 803	3 912	4 189
5110 Impôts généraux	33	112	337	787	1 234	2 147	2 296	2 362	2 441	2 621
5111 Taxes sur la valeur ajoutée	0	112	337	787	1 234	2 147	2 296	2 362	2 441	2 621
TVA ressources propres UE	..	..	45	106	92	50	46	37	43	46
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	78	298	707	1 076	1 464	1 506	1 441	1 471	1 568
5121 Accises	26	68	271	654	1 036	1 403	1 438	1 371	1 401	1 499
Droits d'accises autonomes huiles minérales	1	0	1	73	100	135	135	126	145	174
Droits d'accises autonomes tabac	..	0	6	17	24	66	64	67	70	76
Droits d'accises sur les huiles minérales (R203)	..	38	116	312	414	559	564	526	536	562
Taxe sur la consommation d'alcool	1	2	21	17	20	21	21	21	20	23
Droits d'accises sur le tabac	..	19	117	191	407	427	433	423	422	447
Produit de la contrib.sociale prélevée sur les carburants	..	0	0	34	59	145	144	133	132	137
Redevance de contrôle sur le fuel domestique	..	0	0	2	2	3	3	3	3	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)	..	2	5	5	5	6	6	6	5	6
Droits d'accises sur bières indigènes	..	4	2	3	3	4	4	4	4	4
Droits d'accises sur boissons fermentées fruits (R203)	..	1	2	0	0	0	0	0	0	0
Droits d'accises boissons fermentées mousseuses (R203)	..	0	0	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	0	0	0	0	0	0	0	0
Accise "Kyoto"	..	0	0	0	0	37	64	61	62	65
Surtaxe sur les boissons confectionnées (alcopops)	..	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	7	22	0	1	1	1	0	1
Prélèvements agricoles UE	1	0	0	0	0	1	1	1	0	1
Droits de douane	0	0	0	0	0	0	0	0	0	0
Droits de douane + mobiles + C.E.C.A.	0	4	7	22	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	3	14	29	39	60	66	69	69	69
Prélèv. sommes engagées dans les paris	0	0	0	0	0	0	0	0	0	0
Taxe sur les assurances	1	3	9	19	23	32	36	39	40	38
Taxe sur les transports	1	0	0	0	0	0	0	0	0	0
Taxe de séjour	0	0	1	1	1	2	2	2	2	2
Taxe sur le loto	0	0	1	3	4	3	3	3	3	3
Prélèvement sur les jeux du casino	0	0	2	4	9	21	23	24	23	23
Impôts sur les billets de banque	0	0	0	0	0	0	0	0	0	0
Taxe sur amusements publics (nuits blanches)	0	0	1	1	2	2	2	1	1	2
5127 Autres impôts sur commerce et transact. internat.	0	0	0	0	0	0	0	0	0	0
5128 Autres impôts	0	3	6	2	1	0	1	0	0	0
C.E.C.A.	..	3	4	1	0	0	0	0	0	0
Taxe de coresponsabilité sur le lait	..	0	2	0	1	0	1	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	7	13	22	28	68	69	75	68	66
5210 Impôts périodiques	3	7	12	21	26	65	66	72	65	63
5211 A la charge des ménages : véhicules à moteur	2	3	7	12	16	39	40	43	39	38
5212 A la charge autres agents : véhicules à moteur	1	3	5	8	11	26	27	29	26	26
5213 Autres impôts périodiques	0	0	0	2	2	2	2	3	3	3
Taxe sur les cabarets	0	0	0	1	0	1	1	1	1	1
Taxes d'immatriculation (Com. aux affaires maritimes)	0	0	0	0	1	1	1	1	1	1
Taxe sur les chiens	0	0	0	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

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
6000 Autres impôts	0	0	0	7	12	14	15	19	22	21
6100 A la charge exclusive des entreprises	0	6	11	13	13	18	21	19
Taxe supplémentaire sur l'électricité	0	0	2	2	2	2	2	2
Taxe sur la distribution d'électricité	0	3	4	1	1	1	1	1
Taxe sur la production d'électricité	0	2	2	1	1	1	1	1
Taxe sur la consommation de gaz naturel	0	0	0	3	4	4	9	8
Registre aux firmes: taxes	0	1	1	0	0	0	0	0
Recettes conc. les dép. des affaires étrangères	0	0	0	2	1	7	5	4
Timbres de chancellerie	0	1	2	4	4	3	3	3
TVA reclassée et autres impôts sur la production	0	1	1	1	2	1	2	2
Sous-compensation TVA	0	0	0	0	0	0	0	0
6200 A la charge d'autres agents	0	0	0	0	0	0	0	0
Droits de douane perçus pour l'UE	27	23	18	13	18	17
Recettes fiscales totales sur la base d'encaissements	266	925	2 636	5 566	8 597	13 372	14 175	14 109	14 718	16 182
Recettes fiscales totales sur la base des droits constatés	5 605	8 610	13 361	13 953	14 067	14 899	15 770
Conciliation avec les comptes nationaux										
Impôts additionnels inclus dans les comptes nationaux	0	0	0	0	0	0	0
Impôt exclus des comptes nationaux	0	0	0	0	0	0	0
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	7	8	14	20	25	28	31
Différences diverses	0	0	0	0	0	0	0
Comptes nationaux: impôts et cotisations sociales effectives	5 611	8 618	13 375	13 973	14 092	14 927	15 801
Cotisations sociales imputées	166	177	291	311	339	361	385
Comptes nationaux: impôts et toutes les cotisations sociales	5 778	8 796	13 666	14 284	14 431	15 288	16 186

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: Compte Général de l'État.


StatLink  <http://dx.doi.org/10.1787/888932946706>

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

Million MXN

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	8 565	306 047	1 014 625	2 002 846	2 539 615	2 071 854	2 458 249	2 830 055
1000 Taxes on income, profits and capital gains	1 899	76 165	276 548	554 099	629 135	591 942	683 604	772 704
1100 Of individuals	238 938	285 270	280 230	313 473	352 386
Tax on income of individuals	238 938	285 270	280 230	313 473	352 386
1110 On income and profits
1120 On capital gains
1200 Corporate	217 790	214 611	191 685	246 745	303 176
Tax on income of corporations	217 790	214 611	191 685	246 745	303 176
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	1 899	76 165	276 548	97 370	129 254	120 027	123 386	117 143
Tax on income of other individuals and corporations	244 841	54 785	61 208	64 816	66 937	66 004
Tax on asset	13 913	15 670	1 134	-2 540	-624	-1 120
Credit on salary	17 794	23 177	15 886	12 113	9 708	2 076
Oil yields tax	0	3 738	4 441	921	2 296	3 019
IETU	0	0	46 586	44 718	45 069	47 165
2000 Social security contributions	968	50 871	167 292	307 026	321 843	346 031	378 006	411 289
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	968	50 871	167 292	307 026	321 843	346 031	378 006	411 289
2410 On a payroll basis	50 871	167 292	307 026	321 843	346 031	378 006	411 289
2420 On an income tax basis	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	69	2 982	11 217	28 071	31 123	31 965	36 911	41 980
Substitute tax on salary	0	0	0	0	0	0
Payroll tax	11 101	20 277	22 919	23 530	27 813	31 817
Tax on remuneration to the personal work	65	7 578	7 992	8 180	8 841	9 990
Tax on professions and fees	36	68	72	70	71	58
Tax on operations by contract	15	148	140	186	186	116
4000 Taxes on property	42	5 629	13 964	33 161	35 847	35 484	38 955	41 186
4100 Recurrent taxes on immovable property	29	4 052	9 948	19 425	21 394	22 862	25 724	28 728
4110 Households	0	0	0	0	0	0	0	0
4120 Others	29	4 052	9 948	19 425	21 394	22 862	25 724	28 728
Property tax	9 948	19 425	21 394	22 862	25 724	28 728
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	2	0	0	0	0	0	0
4310 Estate and inheritance taxes	2	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	13	1 575	4 017	13 736	14 452	12 622	13 231	12 458
Alienation of immovable property	1 763	1 076	1 310	1 163	1 122	1 379
Transfer of ownership of real estate	2 236	8 147	5 825	5 005	5 027	3 923
Purchasing property	18	4 513	7 318	6 454	7 082	7 157
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
5000 Taxes on goods and services	5 550	164 844	537 953	1 063 584	1 502 941	1 039 344	1 293 373	1 530 484
5100 Taxes on production, sale, transfer, etc	5 525	161 338	528 666	1 042 372	1 480 972	1 017 627	1 271 581	1 508 269
5110 General taxes	1 366	51 785	189 606	409 013	457 248	407 795	504 509	537 143
5111 Value added taxes	1 365	51 785	189 606	409 013	457 248	407 795	504 509	537 143
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	4 159	109 550	339 060	633 359	1 023 723	609 832	767 072	971 126
5121 Excises	976	25 380	86 163	47 008	60 462	69 770	86 098	94 623
Special tax on production and services	81 544	41 532	55 391	65 708	81 427	89 544
Tax on new automobiles	4 619	5 476	5 071	4 063	4 671	5 079
Tax on luxury goods and services	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0

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

Million MXN

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5123 Customs and import duties	306	11 145	33 285	33 344	37 831	31 732	26 602	29 946
Step customs officer	423	1 156	2 048	1 535	2 071	3 065
Import taxes	32 861	32 188	35 783	30 196	24 531	26 881
5124 Taxes on exports	4	63	4	3	1	1	0	2
Tax on exports	4	3	1	1	0	2
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	68	578	1 042	2 146	20 097	18 461	10 958	-5 610
IDE	68	578	0	0	17 700	15 888	8 022	-8 442
Tax on lodging	0	0	504	1 059	1 178	1 147	1 384	1 375
Public entertainment tax	0	0	240	365	383	486	462	360
Tax on lotteries, raffles and gambling	0	0	267	705	717	789	923	952
Tax on commercials	0	0	4	17	118	150	166	145
Various indirect taxes	0	0	28	0	0	0	1	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	2 805	72 384	218 567	550 858	905 332	489 869	643 414	852 166
Ordinary fee on oil production	125 329	0	0	0	0	0
Extraordinary fee on oil production	68 235	0	0	0	0	0
Additional fee on oil production	2 576	3 233	3 715	149	0	0
Tax on oil yields	22 201	1 255	0	0	0	0
Mining fees	226	414	68	1 782	1 956	2 858
Ordinary	0	478 609	794 030	410 437	543 895	721 209
Stabilization Fund	0	55 402	71 536	63 839	77 071	81 247
Extraordinary on crude petroleum export	0	11 517	33 640	-556	6 644	24 152
Scientific research and technological Fund in the matter of energy	0	403	1 583	2 046	3 616	5 635
For oil control	0	24	37	23	29	35
Rights on the extraction of mineral oils	0	0	158	2 663	3 533	5 601
Special rights on mineral oils for fields in the "Paleoncanal icontepec"	0	0	565	7 676	2 494	6 117
Special right on hydrocarbons	0	0	0	1 813	4 032	1 308
Special right on hydrocarbons in deep water fields	0	0	0	0	143	4 003
Right to register for exploration and exploitation of hydrocarbons	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	3	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	25	3 506	9 287	21 212	21 970	21 717	21 792	22 215
5210 Recurrent taxes	25	3 506	9 287	21 212	21 970	21 717	21 792	22 215
5211 Paid by households: motor vehicles	22	3 239	8 878	20 692	21 492	21 301	21 319	21 764
Tax on motor vehicules	8 878	20 692	21 492	21 301	21 319	21 764
5212 Paid by others: motor vehicles	0	0	301	275	311	270	281	296
Tax on federal auto transport	301	275	311	270	281	296
5213 Paid in respect of other goods	5	267	108	246	166	147	193	155
Sport fishing	40	98	85	68	59	50
Sport hunting	3	0	1	0	0	0
Tax on commercial activities	63	147	33	42	50	66
Trade in books and magazines	0	0	0	0	0	0
Tax on industrial activities	2	0	47	36	83	38
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
6000 Other taxes	37	5 556	7 651	16 906	18 726	27 087	27 399	32 412
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	37	5 556	7 651	16 906	18 726	27 087	27 399	32 412
Accessories	5 504	12 403	13 744	21 710	22 206	24 059
Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment	374	222	58	7	30	-118
Additional state and local taxes	1 773	4 280	4 924	5 361	5 162	8 471
Non-wastable tax credits
Non-wastable tax credits against 1000
Tax expenditure component
Transfer component
Total tax revenue on cash basis	8 565	306 047	1 014 625	2 002 846	2 539 615	2 071 854	2 458 249	2 830 055
Total tax revenue on accrual basis

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

Million MXN

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation with National Accounts										
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.


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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	10 860	43 581	85 211	126 782	165 418	221 459	233 218	218 846	228 533	230 992
Total tax revenue exclusive of custom duties	..	..	..	..	164 108	219 762	231 430	217 328	226 688	228 870
1000 Taxes on income, profits and capital gains	3 884	15 152	22 453	33 403	41 804	62 463	63 418	61 489	63 581	61 929
1100 Of individuals	3 008	11 791	16 527	23 941	25 068	43 911	44 604	49 885	50 799	49 520
1110 On income and profits	3 007	11 777	16 495	23 864	25 009	43 773	44 445	49 663	50 578	49 283
Income tax	1 359	2 787	2 264	2 940	-880	2 294	-142	535	2 076	-533
Wage tax	1 466	8 583	13 573	19 971	23 033	37 729	40 636	47 044	46 102	47 226
Dividend tax	123	321	658	953	2 856	3 750	3 951	2 084	2 400	2 590
Directors tax	14	0	0	0	0	0	0	0	0	0
Inhabited house tax	45	86	0	0	0	0	0	0	0	0
1120 On capital gains	1	14	32	77	59	138	159	222	221	237
Tax on games of chance	1	14	32	77	59	138	159	222	221	237
1200 Corporate	876	3 361	5 926	9 461	16 736	18 552	18 814	11 604	12 782	12 409
1210 On profits	876	3 361	5 926	9 461	16 736	18 552	18 814	11 604	12 782	12 409
Corporation tax	876	3 361	5 926	9 461	16 736	18 552	18 814	11 604	12 782	12 409
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
2000 Social security contributions	3 342	16 732	37 709	53 115	64 464	77 063	86 264	79 188	83 109	88 798
2100 Employees	1 659	7 139	16 835	33 748	32 108	34 766	39 455	33 729	35 351	38 567
2110 On a payroll basis	..	..	..	..	7 213	34 766	39 455	33 729	35 351	38 567
2120 On an income tax basis	..	..	..	..	24 895	0	0	0	0	0
2200 Employers	1 371	7 687	15 093	8 504	18 668	25 925	28 472	28 348	29 607	30 320
2210 On a payroll basis	..	..	..	..	18 668	25 925	28 472	28 348	29 607	30 320
2220 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2300 Self-employed or non-employed	311	1 905	5 781	10 863	13 688	16 372	18 337	17 111	18 151	19 911
2310 On a payroll basis	..	..	..	..	0	0	0	0	0	0
2320 On an income tax basis	..	..	..	..	13 688	16 372	18 337	17 111	18 151	19 911
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	476	1 040	2 959	5 255	8 794	10 353	9 816	8 598	8 695	7 734
4100 Recurrent taxes on immovable property	111	322	1 529	2 355	3 090	3 473	3 606	4 009	4 166	4 257
Municipal immovable property tax	-59	41	1 280	1 856	..	..	..	..	..	..
Tax on land	59	50	0	0	..	..	..	..	..	..
Other municipal taxes	66	109	5	36	..	..	..	..	..	..
Contributions polder boards	44	123	245	463	..	..	..	..	..	..
4110 Households	..	..	..	..	892	267	279	403	429	439
Municipal immovable property tax	..	..	..	..	737	0	0	0	0	0
Contributions polder boards	..	..	..	..	155	267	279	403	429	439
4120 Others	..	..	..	..	2 198	3 206	3 327	3 606	3 737	3 818
Municipal immovable property tax	..	..	..	..	1 803	2 690	2 792	2 940	3 042	3 130
Contributions polder boards	..	..	..	..	395	516	535	666	695	688
4200 Recurrent taxes on net wealth	86	231	427	681	824	30	20	25	23	11
4210 Individual	86	231	427	681	824	30	20	25	23	11
Property tax of individuals	86	231	427	681	824	30	20	25	23	11
4220 Corporate	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	117	163	372	771	1 484	1 882	1 795	1 813	1 721	1 536
4310 Estate and inheritance taxes	..	147	336	690	1 304	1 882	1 795	1 813	1 721	1 536
Estate tax	..	0	0	0	0	0	0	0	0	0
Inheritance tax	..	147	336	690	1 304	1 882	1 795	1 813	1 721	1 536
4320 Gift taxes	..	16	36	82	180	0	0	0	0	0
4400 Taxes on financial and capital transactions	162	323	631	1 448	3 396	4 968	4 395	2 751	2 785	1 930
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	323	631	1 448	0	0	0	0	0	0
Tax on the sale of immovable property	0	0	0	0	2 804	4 925	4 375	2 745	2 785	1 935
Tax on capital formation	0	0	0	0	592	43	20	6	0	-5
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
5000 Taxes on goods and services	3 110	10 535	21 854	34 428	48 261	68 555	70 643	66 929	70 198	69 289
5100 Taxes on production, sale, transfer, etc	2 943	9 792	19 962	31 161	43 567	62 015	63 620	59 635	62 458	61 471
5110 General taxes	1 344	6 257	13 790	19 776	28 849	42 873	43 221	40 086	42 654	41 610
5111 Value added taxes	0	6 257	13 790	19 776	28 849	42 873	43 221	40 086	42 654	41 610
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
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	3 535	6 171	11 385	14 718	19 142	20 399	19 549	19 804	19 861
5121 Excises	880	2 760	4 624	9 339	13 705	17 659	18 662	17 802	18 319	18 136
Excise on spirits	129	316	476	399	397	335	328	306	331	314
Excise on beer	34	105	245	263	281	310	318	390	389	383
Excise on sugar	45	11	23	0	0	0	0	0	0	0
Excise on tobacco	307	547	935	1 284	1 590	2 136	2 360	2 318	2 437	2 527
Excise on wine	14	40	91	145	171	257	285	285	304	299
Special excise on motor vehicles	0	364	903	1 788	2 875	3 647	3 236	2 145	2 096	1 978
Excise on soft drinks	0	55	109	186	216	155	158	158	156	159
Levies for nuclear reactor	0	59	0	0	0	0	0	0	0	0
Excise on petrol	310	1 016	1 452	2 677	3 151	4 010	4 049	4 028	4 086	4 054
Excise on mineral oil	41	224	299	1 593	2 139	2 965	3 176	3 369	3 573	3 691
Levies on noise pollution	0	0	50	0	36	55	56	49	42	35
Levies on air pollution	0	23	41	930	0	0	0	0	0	0
Levies on petroleum products	0	0	0	73	0	0	0	0	0	0
Levies on environmental basis	0	0	0	0	2 849	3 789	4 624	4 479	4 606	4 408
Other excise duties and consumption taxes	0	0	0	0	0	0	72	0	0	0
Packaging tax	0	0	0	0	0	0	0	275	299	288
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	702	675	1 066	1 461	0	0	0	0	0	0
Agriculture levy	338	195	200	127	..	..	..	..	..	..
MCA levy	0	0	5	0	..	..	..	..	..	..
Remaining import duties	364	480	862	1 334	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	9	0	0	0	0	0	0	0
Selective investment regulation levy	..	..	9	..	..	..	..	..	..	..
5126 Taxes on specific services	16	86	268	513	658	1 053	1 136	1 326	1 221	1 410
Tax on fire insurance	2	0	0	0	0	0	0	0	0	0
Entertainment tax	14	9	0	0	0	0	0	0	0	0
Tax on insurances	0	73	245	458	512	807	795	849	851	1 020
Tourist tax	0	5	23	54	79	126	137	121	131	132
Tax on games of chance	0	0	0	0	67	109	174	222	221	238
Taxes on outside advertising	0	0	0	0	0	11	10	16	18	20
Flight tax	0	0	0	0	0	0	20	118	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	1	14	204	73	355	430	601	421	264	315
ESCC levy	1	5	0	0	0	0	0	0	0	0
Sugar contribution	0	9	54	54	0	0	0	0	0	0
Milk levy	0	0	150	18	0	0	0	0	0	0
EU levies on food products	0	0	0	0	273	345	377	302	137	220
Petroleum storage duty	0	0	0	0	68	85	83	94	100	89
Sugar storage duty	0	0	0	0	14	0	141	25	27	6
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	743	1 892	3 267	4 694	6 540	7 023	7 294	7 740	7 818
5210 Recurrent taxes	165	743	1 892	3 267	4 694	6 540	7 023	7 294	7 740	7 818
5211 Paid by households: motor vehicles	27	241	590	1 016	2 304	3 205	3 550	3 835	4 078	4 076
Motor vehicle tax	27	209	545	953	2 304	3 205	3 550	3 835	4 078	4 076
Motor vehicle licence	0	32	45	64	0	0	0	0	0	0
5212 Paid by others: motor vehicles	132	318	771	1 357	651	891	959	1 023	1 131	1 104
Motor vehicle tax	132	309	753	1 330	552	760	844	907	976	976
Motor vehicle licence	0	9	18	27	0	0	0	0	0	0
Heavy motor vehicle tax	0	0	0	0	99	131	115	116	155	128
5213 Paid in respect of other goods	6	185	531	894	1 739	2 444	2 514	2 436	2 531	2 638
Dog licences	3	9	23	36	42	54	55	58	59	62
Non-residence tax	0	5	5	9	14	21	23	24	25	20
Levies on water pollution	1	168	504	849	1 013	1 273	1 269	1 105	1 142	1 189
Permission to sell spirits	2	3	0	0	0	0	0	0	0	0
Sewerage charges	0	0	0	0	650	1 097	1 163	1 246	1 302	1 363
Levies on manure surplus	0	0	0	0	18	-4	2	1	1	2
Hunting and shooting permits	0	0	0	0	2	3	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
6000 Other taxes	48	123	236	581	785	1 328	1 289	1 124	1 105	1 120
6100 Paid solely by business	48	109	195	327	407	353	350	368	369	378
Administrative levies	48	109	195	327	407	353	350	368	369	378

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
6200 Other	0	14	41	254	378	975	939	756	736	742
Wage Tax reductions	..	0	0	0	0	497	527	616	609	541
Interest and fines	..	14	41	254	342	329	317	93	100	100
Other taxes	..	0	0	0	36	149	95	47	27	101
Custom duties collected for the EU	1 310	1 697	1 788	1 518	1 845	2 122
Total tax revenue on cash basis	10 860	43 581	85 211	126 782	165 503	220 491	233 165	218 846	..	..
Total tax revenue on accrual basis	165 418	221 459	233 218	218 846	228 533	230 992
Conciliation with National Accounts										
Additional taxes included in National Accounts	1 668	312	341	233	689	244
Wage Tax reductions	1 400	0	0	0	0	0
Dividend tax to foreign countries	268	312	341	233	689	244
Taxes excluded from National Accounts	-342	-329	-317	-93	-100	-100
Interest and fines	-342	-329	-317	-93	-100	-100
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	-70	0	0	0	0	0
National Accounts: Taxes and actual social contributions	166 674	221 442	233 242	218 986	229 122	231 136
Imputed social contributions	0	4 405	4 178	4 277	4 116	3 870
National Accounts: Taxes and all social contributions	166 674	225 847	237 420	223 263	233 238	235 006

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/10.1787/888932946744>

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

Million NZD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	1 001	3 451	15 223	34 696	39 765	64 049	62 257	59 650	62 368	65 692
1000 Taxes on income, profits and capital gains	606	2 296	10 567	21 253	23 861	40 308	37 622	33 860	33 494	35 208
1100 Of individuals	394	1 874	9 212	15 626	17 126	26 965	25 356	24 475	23 519	24 259
1110 On income and profits	394	1 874	9 212	15 626	17 126	26 965	25 356	24 475	23 519	24 259
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	207	407	1 270	4 122	4 914	9 069	8 179	6 568	7 609	8 484
1210 On profits	207	407	1 270	4 122	4 914	9 069	8 179	6 568	7 609	8 484
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	5	16	86	1 505	1 821	4 274	4 087	2 817	2 366	2 465
NRWT	5	12	86	491	760	1 506	1 451	884	467	497
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	4	0	0	0	0	0	0	0	0
Interest	0	0	0	984	990	2 699	2 571	1 803	1 704	1 676
Dividends	0	0	0	30	71	69	65	130	195	292
Other	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	116	319	1 133	1 864	2 112	3 409	3 600	3 978	4 214	4 346
4100 Recurrent taxes on immovable property	84	240	977	1 645	2 049	3 314	3 509	3 894	4 126	4 257
Local govt rates and services	81	237	921	1 646	2 049	3 314	3 509	3 894	4 126	4 257
Land tax	3	3	56	-1	0	0	0	0	0	0
4110 Households	..	..	..	0	..	..	..	..	..	..
4120 Others	..	..	..	-1	..	..	..	..	..	..
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	54	28	3	2	3	1	2	2	0
4310 Estate and inheritance taxes	21	51	25	0	0	0	0	0	0	..
4320 Gift taxes	2	4	3	3	2	3	1	2	2	..
4400 Taxes on financial and capital transactions	9	25	127	216	61	92	90	82	86	89
Instrument duty	7	22	110	200	51	85	83	77	82	85
Cheque duty	2	3	17	16	10	7	7	5	4	4
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
5000 Taxes on goods and services	280	836	3 523	11 579	13 792	20 301	21 027	21 803	24 655	26 133
5100 Taxes on production, sale, transfer, etc	262	788	3 354	10 866	12 887	18 835	19 608	20 283	23 104	24 444
5110 General taxes	77	311	1 577	7 895	9 885	15 046	15 824	16 449	19 143	20 314
5111 Value added taxes	0	0	0	7 895	9 885	15 046	15 824	16 449	19 143	20 314
5112 Sales tax	77	311	1 577	0	0	0	0	0	0	0
Motor vehicles	..	138	463	..	..	..	..	..	..	..
Other sales tax	..	173	1 114	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	186	477	1 776	2 971	3 002	3 789	3 784	3 834	3 961	4 130

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

Million NZD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Excises	124	323	1 130	2 002	2 148	1 630	1 640	1 696	1 779	1 821
On alcoholic beverages	37	61	271	443	436	573	617	600	622	656
Beer	33	48	225	238	201	290	312	304	207	252
Wine	0	0	0	97	100	163	176	171	181	213
Spirits	4	12	46	108	135	120	129	125	234	191
Tobacco	33	80	160	655	764	159	172	217	220	244
Motor vehicles	0	0	0	0	0	0	0	0	0	0
Refined sugar	2	0	0	0	0	0	0	0	0	0
CA petroleum fuels	0	75	209	777	810	819	781	805	872	847
NRF fuel excise	49	81	189	0	0	0	0	0	0	0
Local petroleum fuels	0	18	18	33	27	33	31	35	29	38
CA mileage tax	0	1	0	0	0	0	0	0	0	0
NRF mileage tax	3	7	0	0	0	0	0	0	0	0
Road user charges	0	0	211	0	0	0	0	0	0	0
Energy resources levy	0	0	72	94	111	46	39	39	36	36
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	49	125	536	843	648	1 857	1 880	1 873	1 916	2 038
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	29	94	126	206	302	264	265	266	271
Lottery (national)	1	1	9	80	167	290	252	252	253	258
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	27	70	46	39	12	12	13	13	13
Film hire tax	0	1	-3	0	0	0	0	0	0	0
Domestic air travel tax	0	0	18	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	17	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	..	0	..	..	..	..	..	..	..
Foreign travel tax	..	..	0	..	..	..	..	..	..	..
International departure tax	..	..	17	..	..	..	..	..	..	..
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	48	169	713	905	1 466	1 419	1 520	1 551	1 689
5210 Recurrent taxes	18	48	169	713	905	1 466	1 419	1 520	1 551	1 689
Motor vehicle registration	7	24	122	152	181	226	171	171	172	175
Heavy traffic fees	8	13	0	410	532	851	868	910	1 016	1 045
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	11	48	151	192	389	380	439	363	469
Local authority fees and charges	3	11	48	151	192	389	380	439	363	469
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
6000 Other taxes	0	0	0	0	0	31	8	9	5	5
6100 Paid solely by business	..	..	..	..	..	0	0	0	0	0
6200 Other	..	..	..	..	..	31	8	9	5	5
Non wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	1 057	2 568	2 728	2 835	2 794	2 707
Tax expenditure component	..	..	..	..	311	873	927	964	950	920
Transfer component	..	..	..	..	746	1 695	1 801	1 871	1 844	1 787
Non-wastable tax credits against 1210	..	..	..	..	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	1 001	3 451	15 223	34 783	39 276	64 276	60 238	60 171	62 111	65 307
Total tax revenue on accrual basis	..	..	..	34 696	39 765	64 049	62 257	59 650	62 368	65 692
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	..	..	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	..	..	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	..	..	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	..	0	0	0	0	0
Miscellaneous differences	..	..	..	..	..	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	..	..	64 049	62 257	59 650	62 368	65 692
Imputed social contributions	..	..	..	..	..	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	..	..	64 049	62 257	59 650	62 368	65 692

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/10.1787/888932946763>

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

Million NOK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	16 842	66 725	235 461	385 606	631 581	990 168	1 078 144	1 000 345	1 084 925	1 169 019
1000 Taxes on income, profits and capital gains	7 316	22 948	93 590	135 380	284 189	473 816	543 640	458 239	511 089	564 923
1100 Of individuals	6 671	21 029	53 017	99 843	152 013	219 726	232 965	243 441	256 543	270 787
1110 On income and profits	6 671	21 029	53 017	99 843	152 013	219 726	232 965	243 441	256 543	270 787
Employee social security contributions	1 305	2 728	0	0	0	0	0	0	0	0
Income taxes	5 366	18 301	53 017	99 843	152 013	219 726	232 965	243 441	256 543	270 787
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	645	1 919	40 573	35 537	132 176	254 090	310 675	214 798	254 546	294 136
1210 On profits	..	..	..	..	132 176	254 090	310 675	214 798	254 546	294 136
1220 On capital gains	..	..	..	..	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 009	16 565	48 960	90 576	132 170	206 314	226 393	234 514	244 016	260 823
2100 Employees	0	3 280	13 192	31 650	45 162	68 707	73 473	77 306	80 473	87 218
2110 On a payroll basis	..	..	..	..	45 162	68 707	73 473	77 306	80 473	87 218
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	1 716	12 325	33 913	53 176	79 242	125 902	138 544	143 326	149 092	157 943
2210 On a payroll basis	..	..	..	..	79 242	125 902	138 544	143 326	149 092	157 943
2220 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2300 Self-employed or non-employed	293	960	1 855	5 750	7 766	11 705	14 376	13 882	14 451	15 662
2310 On a payroll basis	..	..	..	..	7 766	11 705	14 376	13 882	14 451	15 662
2320 On an income tax basis	..	..	..	..	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	523	1 543	4 555	10 849	14 546	27 709	29 842	28 839	30 866	33 388
4100 Recurrent taxes on immovable property	100	278	1 072	2 792	2 848	6 335	8 033	7 965	8 477	9 083
4110 Households	..	..	1 072	2 792	2 724	5 571	6 191	6 495	7 104	7 566
4120 Others	..	..	0	0	124	764	1 842	1 470	1 373	1 517
4200 Recurrent taxes on net wealth	341	984	2 623	5 732	7 703	13 244	14 711	13 367	14 144	15 840
4210 Individual	235	587	1 757	5 064	6 869	10 746	10 985	11 644	12 169	13 332
4220 Corporate	106	397	866	668	834	2 498	3 726	1 723	1 975	2 508
4300 Estate, inheritance and gift taxes	45	146	226	975	1 273	2 576	1 973	2 431	2 377	1 754
4310 Estate and inheritance taxes	0	146	226	975	1 273	2 576	1 973	2 431	2 377	1 754
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	37	135	634	1 350	2 722	5 554	5 125	5 076	5 868	6 711
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
5000 Taxes on goods and services	6 928	25 107	88 332	148 786	200 676	282 329	278 269	278 753	298 954	309 885
5100 Taxes on production, sale, transfer, etc	6 720	24 418	85 625	141 675	185 926	265 669	262 621	264 285	284 684	295 131
5110 General taxes	3 622	13 670	42 889	81 772	124 985	189 424	185 341	186 759	201 802	211 689
5111 Value added taxes	0	13 670	42 889	81 772	124 166	188 705	184 843	186 211	201 184	211 037
Value added tax	..	13 670	42 889	81 772	124 166	188 705	184 843	186 211	201 184	211 037
5112 Sales tax	3 622	0	0	0	819	719	498	548	618	652
Turnover tax	3 622	..	..	..	819	719	498	548	618	652
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 098	10 748	42 736	59 903	60 941	76 245	77 280	77 526	82 882	83 442
5121 Excises	2 338	6 865	34 145	48 124	54 876	71 047	71 426	71 764	76 329	76 966
Stamp duty on tobacco	392	756	2 177	5 316	6 806	6 815	7 457	8 061	7 768	7 488
Taxes on spirits and wines	449	1 307	2 672	3 377	5 217	0	0	0	0	0
Excise on beer	162	409	1 344	2 716	3 650	0	0	0	0	0
Excise on petrol	480	1 298	4 041	9 941	14 558	15 556	15 185	15 492	16 027	16 034
Vehicles transfer tax	395	1 447	7 499	8 675	10 956	22 898	20 661	18 672	21 835	22 564
Chocolate and sweets	123	153	424	692	789	1 078	1 102	1 123	1 173	1 155
Sugar	0	0	194	177	230	192	194	197	196	183
Non-alcoholic beverages	38	94	208	636	1 113	1 024	1 085	1 696	1 739	1 742
Electric energy	89	405	2 483	4 408	5 091	7 079	7 122	7 579	8 110	8 116
Oil and gas products	0	228	11 844	6 436	88	92	96	88	98	100
Sales of radio and tv sets	0	130	220	248	920	0	0	0	0	0
Mineral oil	0	0	106	4 168	4 015	5 154	5 710	5 718	6 101	6 058
Cosmetics	0	0	0	0	159	0	0	0	0	0
Recording equipment	0	0	37	58	35	0	0	0	0	0
Others	210	638	896	1 276	1 249	1 821	1 863	1 850	1 965	1 918
Taxes on alcoholic beverages	0	0	0	0	0	10 338	10 951	11 288	11 317	11 608

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

Million NOK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5122 Profits of fiscal monopolies	31	146	665	1 951	2 534	2 115	2 704	2 860	3 470	3 356
Profits state wine monopoly	31	28	30	247	41	32	36	51	44	36
Norsk tipping	0	118	635	1 704	2 493	2 083	2 668	2 809	3 426	3 320
5123 Customs and import duties	634	664	997	2 805	1 944	2 132	2 173	2 120	2 505	2 681
Customs revenue	615	643	964	2 647	1 944	2 132	2 173	2 120	2 505	2 681
Loading and lighthouse dues	11	16	0	0	0	0	0	0	0	0
Other import duties	8	5	33	158	0	0	0	0	0	0
5124 Taxes on exports	7	40	193	6	0	112	115	128	151	174
5125 Taxes on investment goods	0	2 836	5 618	5 820	0	0	0	0	0	0
5126 Taxes on specific services	88	197	499	699	1 386	131	137	135	114	140
Excise on race tracks	9	14	129	54	88	119	137	135	114	140
Taxes on specific services	34	108	116	439	1 298	0	0	0	0	0
Pengelotteriet (national lotteries)	45	75	254	206	0	0	0	0	0	0
Excise on lotto games	0	0	0	0	0	12	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	619	498	201	708	725	519	313	125
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	689	2 707	7 111	14 750	16 660	15 648	14 468	14 270	14 754
5210 Recurrent taxes	208	689	2 707	7 111	14 750	16 660	15 648	14 468	14 270	14 754
5211 Paid by households: motor vehicles	88	219	1 088	3 003	4 435	6 699	6 589	6 872	7 157	7 462
5212 Paid by others: motor vehicles	108	432	1 318	940	1 346	712	642	520	539	520
5213 Paid in respect of other goods	12	38	301	3 168	8 969	9 249	8 417	7 076	6 574	6 772
CO2 tax	0	0	0	2 559	3 047	3 385	3 392	2 215	2 166	2 189
Excise on pharmacies	6	20	38	68	105	153	138	97	80	67
Others	6	18	263	541	5 817	4 504	4 256	4 639	4 241	4 382
Tax on emissions of NOX	0	0	0	0	0	1 207	631	125	87	134
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
6000 Other taxes	66	562	24	15	0	0	0	0	0	0
6100 Paid solely by business	0	124	15	1	..	..	..	..	..	..
6200 Other	66	438	9	14	..	..	..	..	..	..
Non wastable tax credits										
Non-wastable tax credits against 1210	..	..	..	..	..	952	1 700	1 140	1 004	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	16 842	66 725	235 461	385 606	575 989	967 171	1 076 677	1 013 748	1 045 293	1 156 118
Total tax revenue on accrual basis	..	..	..	..	631 581	990 168	1 078 144	1 000 345	1 084 925	1 169 019
Conciliation with National Accounts										
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	..	..	..	..	631 581	990 168	1 078 144	1 000 345	1 084 925	1 169 019
Imputed social contributions	..	..	..	..	400	656	486	350	314	253
National Accounts: Taxes and all social contributions	..	..	..	..	631 981	990 824	1 078 630	1 000 695	1 085 239	1 169 272

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/10.1787/888932946782>

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

Million PLN

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	122 056	243 785	409 173	436 817	426 736	449 186	493 662
Total tax revenue exclusive of custom duties	407 890	435 245	425 428	447 912	492 215
1000 Taxes on income, profits and capital gains	37 338	50 914	94 030	102 785	93 202	91 430	99 904
1100 Of individuals	27 990	32 834	61 647	68 234	62 417	63 177	68 160
Individual income tax	27 710	32 834	61 579	68 146	62 334	63 094	68 067
Tax on winnings from lottery or gambling	0	0	68	88	83	83	93
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	280	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	9 348	18 080	32 383	34 551	30 785	28 253	31 744
Income from legal entities	8 879	..	32 383	34 551	30 785	28 253	31 744
Income from legal entities-local	469	..	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
2000 Social security contributions	37 153	96 329	140 645	144 578	152 443	156 981	174 587
2100 Employees	40 902	56 192	58 537	56 244	57 752	69 603
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	42 283	56 549	60 497	62 058	66 928	71 065
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	13 144	27 904	25 544	34 141	32 301	33 919
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	37 153	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	939	0	2 860	3 373	3 429	3 370	3 819
Tax on wages	0	..	0	0	0	0	0
Tax on wages-local	0	..	0	0	0	0	0
Penalties for excessive payroll increases	168	..	0	0	0	0	0
Excessive wage tax	0	..	0	0	0	0	0
Rehabilitation fund contribution	669	..	2 860	3 373	3 429	3 370	3 819
Wage guarantee fund contribution	102	..	0	0	0	0	0
4000 Taxes on property	3 470	8 576	14 084	15 696	16 454	16 921	18 027
4100 Recurrent taxes on immovable property	3 420	8 404	13 756	15 352	16 141	16 631	17 748
Agricultural tax-local	520	..	..	..	..	..	..
Forest tax-local	73	..	..	..	..	..	..
Real estate tax-local	2 827	..	..	..	..	..	..
4110 Households	2 348	3 854	4 374	4 652	4 638	5 015
4120 Others	6 056	9 902	10 978	11 489	11 993	12 733
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	48	172	328	344	313	290	279
Inheritance and gift tax-local	48	172	328	344	313	290	279
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	2	0	0	0	0	0	0
Tax on public sale of shares	2	..	..	..	..	..	..
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
5000 Taxes on goods and services	43 002	87 904	153 540	166 225	157 741	176 985	193 601
5100 Taxes on production, sale, transfer, etc	42 227	84 442	148 366	160 687	151 566	170 220	186 680
5110 General taxes	20 817	51 615	96 152	100 229	97 908	107 912	120 822
5111 Value added taxes	20 771	51 615	96 152	100 229	97 908	107 912	120 822
Taxes on goods and services (VAT)	8 761	..	..	..	..	..	..
VAT on imported goods	12 010	..	..	..	..	..	..

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

Million PLN

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5112 Sales tax	46	0	0	0	0	0	0
Turnover tax, of which:	46	..	..	..	..	..	..
On spirits
On fuels
On tobacco
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	21 410	32 827	52 214	60 458	53 658	62 308	65 858
5121 Excises	12 146	27 170	49 057	56 710	50 958	59 582	63 055
On domestic excise products, of which:	10 852	24 213	45 461	53 339	47 997	56 501	59 760
On spirits	4 108	..	..	..	..	..	..
On fuels	3 033	..	..	..	..	..	..
On tobacco	2 672	..	..	..	..	..	..
On beer	797	..	..	..	..	..	..
On wine	191	..	..	..	..	..	..
On other products	51	..	..	..	..	..	..
On imported excise products, of which:	1 294	2 957	3 596	3 371	2 961	3 081	3 295
On spirits	26	..	..	..	..	..	..
On fuels	1 028	..	..	..	..	..	..
On tobacco	28	..	..	..	..	..	..
On beer	3	..	..	..	..	..	..
On wine	20	..	..	..	..	..	..
On other products	189	..	..	..	..	..	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	9 065	5 038	477	173	281	420	508
Customs duties	5 775	5 038	..	..	..	..	..
Import tax	3 266	0	..	..	..	..	..
Compensatory fees on agricultural imports	24	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	199	619	1 108	1 404	1 576	1 600	1 505
Lump sum tax occasional passenger transp. serv.	7	0	0	0	0	0	0
Gambling tax	192	619	1 108	1 404	1 576	1 600	1 505
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	1 572	2 171	843	706	790
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	775	3 462	5 174	5 538	6 175	6 765	6 921
Local fees	172	..	..	..	..	..	..
Tax on means of transportation-local	603	..	..	..	..	..	..
5210 Recurrent taxes	3 462	5 174	5 538	6 175	6 765	6 921
5211 Paid by households: motor vehicles	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0
5213 Paid in respect of other goods	3 462	5 174	5 538	6 175	6 765	6 921
5220 Non-recurrent taxes	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	154	62	2 731	2 588	2 159	2 225	2 277
Abolished taxes	154	..	..	..	..	..	..
Abolished taxes-local	0	..	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	0
6200 Other	62	2 731	2 588	2 159	2 225	2 277
Custom duties collected for the EU	1 283	1 572	1 308	1 274	1 447
Total tax revenue on cash basis	122 056	..	..	..	..	..	..
Total tax revenue on accrual basis	243 785	409 173	436 817	426 736	449 186	493 662
Conciliation with National Accounts										
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/10.1787/888932946801>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	99	465	5 560	25 726	39 278	54 990	55 969	51 754	53 999	56 421
Total tax revenue exclusive of customs duties	..	..	..	..	39 074	54 805	55 792	51 600	53 821	56 253
1000 Taxes on income, profits and capital gains	24	81	1 432	6 756	11 691	15 443	15 969	14 521	14 547	16 020
1100 Of individuals	..	..	..	4 740	6 947	9 369	9 684	9 702	9 636	10 512
Individual income tax	..	..	..	4 740	6 947	9 369	9 684	9 702	9 636	10 512
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	2 017	4 744	6 073	6 286	4 819	4 910	5 508
Corporate income tax>	..	..	..	1 888	4 457	5 760	6 026	4 507	4 644	5 270
Local corporate income tax ("Derrama")	..	..	..	129	287	313	260	312	266	238
Other	..	..	..	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	24	81	1 432	0	0	0	0	0	0	0
Tax on wages and professional income	2	20	367	..	..	..	..	..	..	..
Industrial tax	7	18	243	..	..	..	..	..	..	..
Tax on income from movable capital	2	10	558	..	..	..	..	..	..	..
Property income tax	3	9	52	..	..	..	..	..	..	..
Agricultural income tax	0	0	0	..	..	..	..	..	..	..
Complementary income ax	4	7	78	..	..	..	..	..	..	..
Tax on capital gains	0	1	9	..	..	..	..	..	..	..
Taxes abolished by DL 442-A/88 and DL 442-B/88	0	0	0	..	..	..	..	..	..	..
Other	6	16	125	..	..	..	..	..	..	..
2000 Social security contributions	22	161	1 440	6 817	10 152	14 416	15 125	15 191	15 521	15 929
2100 Employees	8	62	563	3 059	3 623	5 921	6 102	6 120	6 076	6 280
2110 On a payroll basis	8	62	563	3 059	3 623	5 921	6 102	6 120	6 076	6 280
Compulsory employee's social contributions	8	62	563	3 059	3 623	5 921	6 102	6 120	6 076	6 280
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	13	97	827	3 381	5 964	8 080	8 426	8 487	8 909	9 061
2210 On a payroll basis	13	97	827	3 381	5 964	8 080	8 426	8 487	8 909	9 061
Employers' social contributions	13	97	827	3 381	5 964	8 080	8 426	8 487	8 909	9 061
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	2	32	377	565	415	598	584	535	587
Compulsory social contributions by self-employed	0	2	32	377	565	415	598	584	535	587
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	18	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	12	137	108	0	0	0	0	0	0
Contributions for Unemployment Fund	1	12	137	0	..	..	..	..	..	..
Stamp duty on wages and salaries	0	0	0	108	..	..	..	..	..	..
4000 Taxes on property	5	12	105	825	1 468	2 284	2 133	1 905	1 950	1 788
4100 Recurrent taxes on immovable property	0	0	0	310	508	1 008	1 102	1 055	1 045	1 138
Real estate tax	..	..	..	310	508	1 008	1 102	1 055	1 045	1 138
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	46	57	103	10	8	0	85	0
Inheritance and gift taxes	2	4	46	57	103	10	8	0	85	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2	7	59	458	857	1 266	1 023	850	820	651
Real estate transfer tax	2	7	59	288	674	973	775	635	612	470
Stamp duty on registrations and mortgages	0	0	0	19	34	35	29	169	168	146
Stamp duty on the raising of capital	0	0	0	0	0	10	6	14	3	2
Stamp duty on real estate transactions	0	0	0	151	150	249	213	32	37	33
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
5000 Taxes on goods and services	47	198	2 430	11 136	15 547	22 413	22 300	19 567	21 411	22 098
5100 Taxes on production, sale, transfer, etc	44	187	2 350	10 895	15 199	21 879	21 746	18 921	20 754	21 386
5110 General taxes	0	52	700	6 075	9 733	14 333	14 424	11 971	13 517	14 235
5111 Value added taxes	0	0	0	6 075	9 733	14 333	14 424	11 971	13 517	14 235
VAT	..	..	..	6 075	9 733	14 333	14 424	11 971	13 517	14 235

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5112 Sales tax	0	52	700	0	0	0	0	0	0	0
General sales tax	..	52	700	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	44	135	1 650	4 821	5 466	7 546	7 322	6 950	7 236	7 151
5121 Excises	15	61	893	3 839	4 501	5 940	5 623	5 321	5 671	5 369
Excise duties on tobacco	3	13	197	781	1 077	1 165	1 281	1 232	1 401	1 516
Excise duties on beer	1	0	0	86	90	100	92	84	82	109
Tax on motor vehicle sales	1	18	167	676	1 239	1 221	946	714	832	644
Tax on oil products	6	28	502	2 216	1 969	3 325	3 189	3 177	3 240	3 002
Excise duties on alcoholic beverages	0	0	0	77	126	128	111	108	112	95
Excise duties on alcohol	0	0	0	3	1	1	1	1	1	1
Other	4	1	27	0	0	0	4	5	4	2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	21	46	184	212	1	1	1	1	1	1
Import levies	14	20	77	124	0	1	1	1	1	1
Import surtax	0	8	46	0	0	0	0	0	0	0
Other	6	18	62	88	0	0	0	0	0	0
5124 Taxes on exports	0	0	1	0	0	0	0	0	0	0
Taxes on Oporto wine exports	0	0	1	..	..	..	..	..	..	..
Other	0	0	0	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	8	235	727	928	1 561	1 658	1 569	1 505	1 730
Tax on insurance premiums	0	1	17	40	54	60	72	103	118	115
Stamp duty on bank transactions	1	4	153	309	330	734	786	796	774	670
Stamp duty on debt related operations, interest and leasing of buildings	0	0	22	282	258	384	408	259	215	449
Stamp duty on insurance premiums	0	0	0	73	248	347	350	378	370	320
Bank levies	..	..	..	0	0	0	0	0	0	149
Other	2	3	43	23	36	37	42	33	29	28
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	6	20	337	43	36	43	40	58	59	51
Stamp taxes (miscellaneous)	6	20	337	42	36	43	40	58	59	51
Other	0	0	0	1	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	12	80	212	307	515	544	635	641	707
5210 Recurrent taxes	4	12	79	212	307	496	533	624	624	701
5211 Paid by households: motor vehicles	0	2	5	35	55	94	100	133	115	130
Local tax on vehicles	..	2	5	35	55	94	100	133	115	130
5212 Paid by others: motor vehicles	2	4	25	50	67	132	149	188	202	231
Local tax on vehicles	0	1	2	15	24	132	149	188	202	231
Road taxes	2	3	22	34	43	0	0	0	0	0
5213 Paid in respect of other goods	2	6	49	127	184	271	283	303	306	340
Gambling tax	0	0	16	67	107	140	152	148	157	159
Tax on the use, carrying and possession of weapons	0	0	1	5	3	6	8	7	11	4
Tax on motor vehicles - compensation	2	5	27	0	0	0	0	0	0	0
Hunting and fishery licenses	0	1	3	0	1	1	3	0	1	0
Fee for the use of water resources	0	0	0	0	0	0	0	7	6	6
Other	0	0	2	55	73	123	121	141	131	170
5220 Non-recurrent taxes	0	0	2	0	0	0	0	0	0	0
Special tax on motor vehicles	..	..	2	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	29	41	19	11	11	17	6
Miscellaneous taxes on production	..	..	..	29	41	19	11	11	17	6
6000 Other taxes	0	2	15	84	216	249	264	417	393	418
6100 Paid solely by business	0	1	11	0	24	34	39	37	28	33
General services and licenses granted to corporations	0	1	11	..	24	34	39	37	28	33
6200 Other	0	0	4	84	193	215	225	381	365	385
Fees collected by courts of justice	0	0	0	80	174	153	165	235	201	229
Miscellaneous taxes	0	0	4	3	19	62	59	146	164	156
Custom duties collected for the EU	..	..	..	..	204	185	177	154	177	168
Import duties	..	..	..	..	170	156	157	135	157	155
Agricultural levies	..	..	..	..	30	29	19	19	20	13
Levy on sugar and isoglucose	..	..	..	..	4	0	0	0	0	0
Total tax revenue on cash basis	99	465	5 560	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	25 726	39 278	54 990	55 969	51 754	53 999	56 421

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	7	13	13	8	14	18
Taxes excluded from National Accounts	189	262	521	462	467	421	483
Profits of mutual betting and gambling agency	189	262	521	462	467	421	483
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	12	16	8	12	14	58	36
Voluntary employers' actual social contributions	0	0	0	0	0	0	0
Voluntary employees' social contributions	12	10	0	0	1	45	23
Voluntary social contributions by self- and non-employed persons	0	6	8	12	12	13	13
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	25 927	39 564	55 531	56 456	52 242	54 492	56 957
Imputed social contributions	1 978	3 275	5 225	5 365	5 827	5 551	4 962
National Accounts: Taxes and all social contributions	27 904	42 839	60 756	61 821	58 069	60 043	61 919

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 Autônomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regiões Autônomas da Madeira e dos Açores.


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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	7 788	10 626	18 112	19 701	18 257	18 634	19 858
Total tax revenue exclusive of custom duties	17 977	19 546	18 146	18 491	19 701
1000 Taxes on income, profits and capital gains	1 993	2 181	3 592	4 126	3 257	3 325	3 551
1100 Of individuals	695	1 055	1 567	1 832	1 524	1 513	1 741
1110 On income and profits	695	1 055	1 567	1 832	1 524	1 513	1 741
Wages and salaries withholding
Of unincorporated individuals
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	1 166	813	1 835	2 087	1 577	1 659	1 666
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	132	314	189	206	156	152	143
2000 Social security contributions	2 902	4 409	7 192	8 041	7 966	8 092	8 479
2100 Employees	550	901	1 700	1 961	1 887	2 077	2 016
Retirement
State employment policy
Health insurance
Sick leave
2110 On a payroll basis	550	901	1 700	1 961	1 887	2 077	2 016
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	1 849	2 850	3 861	4 499	4 322	4 517	4 591
Retirement
State employment policy
Health insurance
Sick leave
2210 On a payroll basis	1 849	2 850	3 861	4 499	4 322	4 517	4 591
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	503	658	1 631	1 582	1 757	1 498	1 872
Retirement
State employment policy
Health insurance
Sick leave
2310 On a payroll basis	503	658	1 631	1 582	1 757	1 498	1 872
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
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	111	194	245	251	267	277	286
4100 Recurrent taxes on immovable property	81	143	243	250	267	277	286
4110 Households	31	55	76	79	84	88	91
4120 Others	50	88	168	172	182	189	195
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	2	8	0	0	0	0	0
4310 Estate and inheritance taxes	1	3	0	0	0	..	0
4320 Gift taxes	1	5	0	0	0	..	0
4400 Taxes on financial and capital transactions	28	43	1	1	0	0	0
Real property transfer tax	16	30	1	1	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
5000 Taxes on goods and services	2 783	3 842	6 948	7 127	6 656	6 797	7 385
5100 Taxes on production, sale, transfer, etc	2 598	3 621	6 471	6 588	6 143	6 280	6 859
5110 General taxes	1 616	2 168	4 147	4 621	4 221	4 182	4 711
5111 Value added taxes	1 616	2 168	4 147	4 621	4 221	4 182	4 711
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	982	1 453	2 324	1 967	1 921	2 098	2 148

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5121 Excises	678	971	2 171	1 809	1 762	1 931	1 999
On hydrocarbon fuels and lubricants	405	617	1 118	1 185	1 047	1 032	1 071
On alcohol and liquors	120	143	201	220	197	197	205
On beer	45	43	66	64	58	56	58
On wine	13	12	4	4	4	4	4
On tobacco products	96	156	783	325	436	602	623
On electricity	0	0	0	5	8	16	16
On coal	0	0	0	0	1	1	1
On natural gas	0	0	0	6	11	24	21
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	293	437	1	0	0	0	0
Customs duties	181	122	0	0	0	0	0
Import surcharges	113	315	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	11	45	152	158	160	167	149
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	177	219	372	412	384	384	389
5210 Recurrent taxes	177	219	372	412	384	384	389
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	47	76	124	136	124	127	137
5213 Paid in respect of other goods	130	143	248	276	260	257	252
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	7	2	105	127	129	134	138
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Custom duties collected for the EU	136	156	111	143	157
Total tax revenue on cash basis	7 851	10 821	17 941	19 637	18 536	18 252	19 558
Total tax revenue on accrual basis	7 788	10 626	18 112	19 701	18 257	18 634	19 858
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	-2	0	-103	-124	-126	-131	-135
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	22	25	26	31	34
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	7 786	10 626	18 032	19 602	18 157	18 535	19 757
Imputed social contributions	14	19	73	82	88	129	121
National Accounts: Taxes and all social contributions	7 801	10 646	18 105	19 683	18 245	18 663	19 878

Note:

Year ending 31st December.

Data are on accrual basis.

Source: Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888932946839>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	4 036	6 924	13 029	13 807	13 103	13 530	13 394
Total tax revenue exclusive of customs duties	12 944	13 732	13 050	13 472	13 333
1000 Taxes on income, profits and capital gains	673	1 280	3 041	3 120	2 722	2 692	2 670
1100 Of individuals	605	1 041	1 919	2 181	2 066	2 020	2 056
1110 On income and profits	604	1 039	1 916	2 178	2 063	2 017	2 053
Personal income tax	604	1 039	1 916	2 178	2 063	2 017	2 053
Special contribution for the reconstruction of the Posocje region	0	0	0	0	0	0	0
1120 On capital gains	1	2	3	4	4	3	3
Taxes on winnings from lottery and gambling	1	2	3	4	4	3	3
1200 Corporate	54	216	1 116	933	652	668	611
1210 On profits	54	216	1 116	933	652	668	611
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	14	24	5	5	4	4	3
Tax on income - copy rights, patents and trademarks	14	24	5	5	4	4	3
Tax on profits due to changes in land use	0	0	0	0	0	0	0
2000 Social security contributions	1 728	2 631	4 724	5 221	5 276	5 382	5 407
2100 Employees	830	1 446	2 488	2 752	2 736	2 778	2 767
2110 On a payroll basis	830	1 446	2 488	2 752	2 736	2 778	2 767
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	819	1 008	1 844	2 042	2 032	2 063	2 064
2210 On a payroll basis	819	1 008	1 844	2 042	2 032	2 063	2 064
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	79	177	392	427	508	541	575
2310 On a payroll basis	79	177	392	427	508	541	575
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
3000 Taxes on payroll and workforce	16	289	418	258	27	28	29
Payroll tax	3	272	391	230	0	0	0
Tax on work contracts	13	18	27	28	27	28	29
4000 Taxes on property	57	120	206	214	208	220	217
4100 Recurrent taxes on immovable property	37	81	140	154	167	173	176
4110 Households	9	17	38	41	45	46	45
Property tax on weekend cottages	0	1	1	1	1	1	1
Compensation on the use of building ground - paid by individuals	8	16	37	40	44	45	44
Tax on immovable property of higher value	0	0	0	0	0	0	0
4120 Others	29	65	102	114	123	127	131
Property tax on buildings	1	2	3	3	3	3	4
Compensation on the use of building ground - paid by legal entities	28	63	100	111	120	124	127
4200 Recurrent taxes on net wealth	0	4	0	0	0	0	0
4210 Individual	0	..	..	..	..	..
4220 Corporate	4	..	..	..	..	..
Tax on balance wealth paid by banks	4	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	2	9	11	11	14	10
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	12	23	57	49	30	32	29
Taxes on the sale of immovable property - from legal entities	6	11	19	13	7	7	6
Taxes on the sale of immovable property - from individuals	6	12	38	36	22	25	23
4500 Non-recurrent taxes	7	10	0	0	0	0	2
4510 On net wealth	0	0	..	..	..	..	0
4520 Other non-recurrent taxes	7	10	..	..	..	..	2
Payments for the change of use of agricultural and forest land	7	10	..	..	..	..	2
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
Property tax on boats	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 562	2 602	4 555	4 918	4 816	5 151	5 010
5100 Taxes on production, sale, transfer, etc	1 531	2 481	4 341	4 702	4 609	4 935	4 790
5110 General taxes	1 192	1 641	2 916	3 157	2 874	3 153	3 014
5111 Value added taxes	0	1 610	2 916	3 157	2 874	3 153	3 014
Value added tax	1 598	2 897	3 138	2 861	3 150	3 011
Negative compensation of farmers in a VAT flat rate system	12	18	19	13	3	3

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5112 Sales tax	1 192	31	0	0	0	0	0
Turnover tax on goods	871	11	..	..	..	..	..
Turnover tax on services	246	12	..	..	..	..	..
Special turnover tax on alcohol	24	0	..	..	..	..	..
Customs duties paid by individuals	0	1	..	..	..	..	..
Special import duties and customs charges	50	7	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	339	841	1 425	1 545	1 735	1 782	1 775
5121 Excises	0	581	1 196	1 318	1 502	1 555	1 548
Alcohol and alcoholic drinks	39	71	72	86	89	92
Mineral oil and gas	405	758	824	1 005	1 016	955
Tobacco	97	301	343	363	391	429
Duty free shops - alcohol and alcoholic drinks	3	0	0	0	0	0
Duty free shops - tobacco	17	0	0	0	0	0
Electric power and coal	0	4	7	7	19	33
Tax on the sales of new motor vehicles	18	60	70	41	40	38
Tax on the sales of used motor vehicles	2	2	1	0	0	0
Additional tax on motor vehicles	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	313	158	0	0	0	0	0
Import duties	306	151	..	..	..	..	..
Levies on imported agricultural products	7	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	26	102	230	227	233	227	228
Tax on special gambling (gambling in casinos)	16	25	64	61	57	53	51
Tax on classical gambling (lottery...)	0	1	3	4	4	3	3
Special tax on slot machines	5	4	0	0	0	0	0
Tax on insurance services	0	37	65	66	69	69	71
Sojourn tax	2	3	7	7	7	7	7
Concessions	0	1	29	30	40	40	42
Concessions duties on special gambling (gambling in casinos)	0	26	55	52	49	47	45
Fire protection tax	3	4	6	7	7	7	8
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	31	121	215	217	207	216	220
5210 Recurrent taxes	31	121	215	217	207	216	220
5211 Paid by households: motor vehicles	18	49	87	80	83	86	87
Registration fees on motor vehicles, boats and airplanes paid by individuals	18	49	87	80	83	86	87
5212 Paid by others: motor vehicles	6	12	21	25	22	20	20
Registration fees on motor vehicles, boats and airplanes paid by legal entities	6	12	21	25	22	20	20
Registration fees on tractors	0	0	0	0	0	0	0
5213 Paid in respect of other goods	7	59	107	112	102	110	113
Charges on the use of water	1	4	22	23	22	23	25
Taxes on waste pollution	6	7	10	9	4	3	4
Taxes on air pollution - caused by gas and hard fuels	0	3	8	9	9	10	10
Contribution of Nuclear power plant to finance its de-composition	0	16	8	9	8	8	9
Indemnity for the restricted use of area on the territory of Nuclear power plant	0	0	7	8	7	10	11
Taxes on air pollution	0	29	21	23	23	23	21
Special water tax	0	0	30	30	29	33	33
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Custom duties collected for the EU	85	76	54	58	61
Total tax revenue on cash basis	4 007	6 990	12 937	14 193	13 197	13 338	13 527
Total tax revenue on accrual basis	4 036	6 924	13 029	13 807	13 103	13 530	13 394

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	79	85	87	81
Radio and television licence fee	79	85	87	81
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	4 036	6 924	13 029	13 887	13 188	13 617	13 475
Imputed social contributions	20	39	80	90	97	98	99
National Accounts: Taxes and all social contributions	4 056	6 962	13 110	13 977	13 285	13 715	13 575

Note:

Year ending 31st December.

Data are on accrual basis.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <http://dx.doi.org/10.1787/888932946858>

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	1 238	7 090	49 453	143 745	219 547	397 543	366 740	333 090	348 370	345 395
Total tax revenue exclusive of custom duties	..	..	..	..	218 577	395 821	365 162	331 762	346 861	343 841
1000 Taxes on income, profits and capital gains	304	1 563	12 272	41 984	62 454	133 538	112 645	99 610	98 173	100 259
1100 Of individuals	177	1 028	9 616	33 920	41 048	80 099	77 840	71 834	75 045	77 240
1110 On income and profits	169	976	9 616	33 920	41 048	80 099	77 840	71 834	75 045	77 240
Personal income tax	..	..	9 616	33 920	41 048	80 099	77 840	71 834	75 045	77 240
1120 On capital gains	8	53	0	0	0	0	0	0	0	0
1200 Corporate	114	490	2 546	7 812	19 585	49 811	31 271	24 083	19 037	19 544
1210 On profits	114	490	2 546	7 812	19 585	49 811	31 271	24 083	19 037	19 544
Tax on commercial activity	33	73	0	0	0	0	0	0	0	0
Special tax 4 percent	0	60	0	0	0	0	0	0	0	0
Taxes on profits	81	357	0	0	0	0	0	0	0	0
Corporate income tax	0	0	2 546	7 812	19 585	49 811	31 271	24 083	19 037	19 544
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	13	45	111	252	1 821	3 628	3 534	3 693	4 091	3 475
Local taxes	13	45	0	0	0	0	0	0	0	0
Non resident income tax	0	0	0	0	1 184	2 645	2 499	2 481	2 714	2 144
Other taxes	0	0	111	252	637	983	1 035	1 212	1 377	1 331
2000 Social security contributions	350	3 367	20 159	51 977	76 220	128 555	134 323	130 843	130 341	129 536
2100 Employees	81	645	3 576	8 365	12 124	20 370	21 293	20 451	20 385	20 408
2110 On a payroll basis	..	..	3 576	8 365	12 124	20 370	21 293	20 451	20 385	20 408
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	269	2 722	15 152	35 929	54 959	93 757	96 728	91 297	91 292	90 983
2210 On a payroll basis	..	..	15 152	35 929	54 959	93 757	96 728	91 297	91 292	90 983
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	1 432	7 684	9 137	14 428	16 302	19 095	18 664	18 145
Self-employment	..	..	1 432	4 786	7 038	10 335	10 682	10 503	10 538	10 628
Unemployment	..	..	0	2 897	2 099	4 093	5 620	8 592	8 126	7 517
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	79	447	2 936	7 927	13 865	32 143	25 616	21 848	22 355	20 781
4100 Recurrent taxes on immovable property	6	27	1 102	2 825	3 982	7 267	7 931	8 853	9 657	10 167
4110 Households	..	26	1 102	2 825	3 982	7 267	7 931	8 853	9 657	10 167
Real State tax	..	..	1 102	2 825	3 982	7 267	7 931	8 853	9 657	10 167
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	0	156	625	1 200	2 059	2 416	93	110	56
4210 Individual	..	..	156	625	1 200	2 059	2 416	93	110	56
Wealth tax	..	..	156	625	1 200	2 059	2 416	93	110	56
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	13	56	203	732	1 381	2 905	2 915	2 667	2 425	2 220
4310 Estate and inheritance taxes	..	56	203	732	1 381	2 905	2 915	2 667	2 425	2 220
Inheritance and gift tax	..	..	203	732	1 381	2 905	2 915	2 667	2 425	2 220
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	60	364	1 105	3 119	6 140	17 399	10 344	8 483	8 228	6 574
Taxes on property transactions	60	364	1 105	3 119	6 140	17 399	10 344	8 483	8 228	6 574
4500 Non-recurrent taxes	0	0	367	579	1 108	2 447	1 934	1 651	1 809	1 652
4510 On net wealth	..	..	270	377	705	1 911	1 488	1 290	1 455	1 351
Tax on land holding gains	..	..	270	377	705	1 911	1 488	1 290	1 455	1 351
4520 Other non-recurrent taxes	..	..	97	202	403	536	446	361	354	301
Special duties	..	..	97	134	180	168	147	135	129	144
Land development contributions	..	..	0	68	223	368	299	226	225	157
4600 Other recurrent taxes on property	0	0	4	48	54	66	76	101	126	112
5000 Taxes on goods and services	506	1 713	14 053	41 137	65 245	100 118	91 068	77 513	93 530	90 472
5100 Taxes on production, sale, transfer, etc	503	1 703	13 634	37 581	59 935	92 967	84 257	71 130	86 805	84 095
5110 General taxes	275	1 085	7 285	22 815	38 899	62 984	55 506	43 406	58 801	57 376
5111 Value added taxes	0	0	0	22 783	38 899	62 984	55 506	43 406	58 801	57 376
Value added tax (VAT)	..	..	..	22 457	38 159	61 713	54 280	42 669	57 992	56 547
Canary Islands general indirect tax	..	..	..	326	740	1 271	1 226	737	809	829
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
5113 Other	275	1 085	7 285	32	0	0	0	0	0	0
Cascade tax	118	539	5 736	25	..	..	..	..	..	..
Excises on luxury expenditure	96	486	1 742	7	..	..	..	..	..	..
Other import duties	94	434	1 707	0	..	..	..	..	..	..
Refund of internal taxes	-33	-374	-1 899	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	228	618	6 348	14 766	21 036	29 983	28 751	27 724	28 004	26 719
5121 Excises	69	156	2 689	11 019	16 489	23 174	22 950	22 634	23 080	22 157
Special excises	69	156	2 689	41	0	0	0	0	0	0
On beer	0	0	0	191	202	307	309	299	302	307
On wine	0	0	0	0	0	0	0	0	0	0
On alcohol	0	0	0	547	821	1 032	1 006	907	882	848
On hydrocarbon	0	0	0	7 730	9 997	11 785	11 207	10 859	10 904	10 249
On tobacco	0	0	0	2 292	4 505	7 250	7 528	7 717	8 028	7 712
On electricity bills	0	0	0	0	703	1 153	1 281	1 363	1 483	1 487
Tax on retail sales of specific hydrocarbons	0	0	0	0	0	1 356	1 330	1 232	1 238	1 315
Tax on oil derived fuels	0	0	0	216	243	268	269	233	225	221
Petrol tax	0	0	0	0	0	0	0	0	0	0
Other taxes	0	0	0	0	18	23	20	24	18	18
5122 Profits of fiscal monopolies	66	143	821	0	0	0	0	0	0	0
Tobacco	21	69	171	..	..	..	..	..	..	..
Petroleum	45	74	650	..	..	..	..	..	..	..
5123 Customs and import duties	87	276	1 297	811	103	145	140	120	131	139
Import duties	87	276	1 182	2	0	0	0	0	0	0
Canary Islands taxes on imported products	0	0	115	63	33	51	52	36	44	48
Taxes on imported products in Ceuta and Melilla	0	0	0	15	41	42	40	39	40	46
Customs duties paid to EU	0	0	0	732	0	0	0	0	0	0
Special duties and other taxes on importes products	0	0	0	0	29	52	48	45	47	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	43	1 542	1 943	2 913	4 311	4 192	3 977	3 846	3 653
Taxes on betting and gambling	0	0	646	1 516	1 699	2 062	1 893	1 747	1 663	1 490
Taxes on other specific services	6	42	895	31	0	0	0	0	7	2
Taxes on insurance premiums	0	0	0	0	849	1 581	1 608	1 498	1 530	1 517
Compensation for local taxes	0	0	0	138	140	176	185	178	165	159
Parafiscal taxes	0	0	0	258	225	492	506	554	481	485
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	994	1 531	2 353	1 469	993	947	770
Duty on specific means of transport	..	..	..	796	1 323	2 159	1 273	819	736	565
Canary Islands taxes on national products	..	..	..	99	51	86	83	63	71	77
Taxes on national products in Ceuta and Melilla	..	..	..	39	108	110	105	103	105	121
Duty on the production of sugar	..	..	..	60	49	-2	8	8	35	7
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	10	304	3 339	5 032	6 723	6 010	5 442	5 384	5 146
5210 Recurrent taxes	3	10	304	2 480	3 464	4 006	4 137	4 204	4 265	4 193
5211 Paid by households: motor vehicles	..	..	0	751	1 129	1 698	1 769	1 800	1 810	1 787
Car registration tax	..	..	..	751	1 129	1 698	1 769	1 800	1 810	1 787
5212 Paid by others: motor vehicles	..	..	0	188	286	430	448	456	458	452
Car registration tax	..	..	..	188	286	430	448	456	458	452
5213 Paid in respect of other goods	..	..	304	1 541	2 049	1 878	1 920	1 948	1 997	1 954
Hunting and fishing taxes	..	..	..	0	28	30	31	30	35	28
Economic activity tax	..	..	..	1 529	1 934	1 635	1 690	1 790	1 785	1 721
Economic activity tax. Surcharge	..	..	..	0	0	0	0	0	0	0
Advertising	..	..	..	10	0	0	0	0	0	0
Tax on environment and pollution	..	..	..	0	0	0	0	0	0	0
Other taxes on environment	..	..	..	0	42	131	129	85	140	159
Tax on effluent, use of hydrocarbon and mines	..	..	..	2	45	82	70	43	37	46
5220 Non-recurrent taxes	0	0	0	859	1 568	2 717	1 873	1 238	1 119	953
Tax and building permits	..	..	..	624	1 117	2 227	1 507	988	859	731
Urban licenses	..	..	..	235	451	490	366	250	260	222
5300 Unallocable between 5100 and 5200	0	0	115	218	278	428	801	941	1 341	1 231
6000 Other taxes	0	0	32	720	793	1 467	1 509	1 947	2 462	2 792
6100 Paid solely by business	..	..	6	457	510	886	957	958	1 072	1 203
Municipal fees for private use of public space	..	..	6	457	510	886	957	958	1 072	1 203
6200 Other	..	..	26	262	283	581	552	989	1 390	1 589
Custom duties collected for the EU	..	..	..	..	970	1 722	1 578	1 328	1 509	1 554
Total tax revenue on cash basis	1 238	7 090	49 453	143 745	212 876	390 805	358 436	320 592	337 966	333 312
Total tax revenue on accrual basis	..	..	..	..	219 547	397 543	366 740	333 090	348 370	345 395

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

Million EUR

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0
Taxes excluded from National Accounts	-4 786	-5 057	-4 958	-5 046	-4 969	-5 911
Fines and penalties	-1 182	-1 614	-1 717	-2 182	-2 665	-2 386
VAT for EU	-2 585	-1 723	-1 655	-1 528	-760	-1 964
Duty on the production of sugar	-49	2	-8	-8	-35	-7
Customs duties collected for the EU	-970	-1 722	-1 578	-1 328	-1 509	-1 554
Difference in treatment of tax credits	0	0	0	0	0	0
Capital transfer for uncollected revenue	-3 454	-4 837	-6 168	-9 351	-8 558	-8 993
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	211 307	387 649	355 614	318 693	334 843	330 491
Imputed social contributions	5 301	8 652	9 259	9 851	10 533	11 005
National Accounts: Taxes and all social contributions	216 608	396 301	364 873	328 544	345 376	341 496

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.

StatLink  <http://dx.doi.org/10.1787/888932946877>

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

Million SEK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	40 003	131 973	433 474	859 254	1 165 273	1 480 393	1 487 927	1 446 028	1 515 802	1 546 436
Total tax revenue exclusive of custom duties	..	..	..	..	1 161 824	1 475 295	1 482 715	1 441 264	1 510 389	1 541 037
1000 Taxes on income, profits and capital gains	21 956	66 631	183 066	337 410	476 328	573 683	539 354	510 372	539 715	540 959
1100 Of individuals	19 500	60 895	167 922	287 609	387 531	457 757	443 730	417 337	423 915	427 911
1110 On income and profits	19 390	60 714	166 690	284 364	353 106	408 050	417 429	392 416	389 372	399 135
Coupon tax	9	28	135	499	2 040	6 306	5 480	3 063	3 047	4 553
Duties on foreign artists	4	2	4	0	50	86	103	127	89	85
National income tax individual	8 676	27 006	41 010	18 797	32 486	44 323	47 095	39 935	42 595	44 636
Local income tax individual	9 294	35 269	129 401	265 068	336 304	479 068	503 423	511 150	522 850	538 227
Tax reduction individual	0	-1 591	-3 860	0	-18 872	-122 029	-139 190	-162 550	-179 890	-189 120
Other	1 407	0	0	0	1 098	296	518	690	681	753
1120 On capital gains	110	181	1 232	3 245	34 425	49 707	26 301	24 921	34 543	28 776
Lottery prize tax	110	181	1 232	3 245	60	0	0	0	0	0
1200 Corporate	2 456	5 736	15 144	49 801	88 797	115 927	95 624	93 035	115 800	113 048
1210 On profits	2 456	5 736	15 144	49 801	88 797	115 927	95 624	93 035	115 800	113 048
Tax on profits not distributed	1	1	5	0	0	0	0	0	0	0
National income tax b.c. list	1 425	2 589	10 946	38 323	75 524	103 140	80 390	80 718	103 944	101 186
Local income tax b.c. list	1 030	3 146	1 841	0	0	0	0	0	0	0
Special tax on profits	0	0	2 352	0	0	0	0	0	0	0
Taxes on pension insurance savings	0	0	0	11 478	13 273	12 787	15 234	12 317	11 856	11 862
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
2000 Social security contributions	4 851	25 756	108 206	237 552	307 098	385 662	369 886	353 605	379 028	354 112
2100 Employees	743	0	553	28 989	63 074	81 088	85 162	86 845	89 175	93 500
Health insurance fees	743	..	2	21 656	0	0	0	0	0	0
Unemployment insurance fees	0	..	551	0	0	0	0	0	0	0
Pension fees	0	..	0	7 333	63 074	81 088	85 162	86 845	89 175	93 500
2110 On a payroll basis	..	..	..	..	63 074	81 088	85 162	86 845	89 175	93 500
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	3 568	24 203	103 302	203 376	237 588	299 991	279 771	264 807	288 426	263 272
Survivors pension fees	0	4 847	31 599	37 794	14 847	19 611	20 351	19 905	20 362	14 771
Health insurance fees	717	8 047	31 721	42 477	74 097	100 979	92 340	78 631	71 292	63 318
Unemployment insurance fees	0	475	0	0	0	0	0	28 325	0	0
Labour market fees	0	0	2 633	25 073	45 975	48 471	29 012	7 964	55 443	36 752
Industrial injury insurance fees	132	282	1 798	8 751	12 030	7 844	8 139	0	8 146	8 571
Seamen's pension fees	0	0	17	25	30	0	0	0	0	0
Part pension fees	0	0	1 671	1 326	0	0	0	0	0	0
Supplementary pension fees	2 719	10 526	33 195	86 604	71 396	97 730	103 597	104 219	106 828	112 130
Parent insurance fees	0	26	668	1 326	19 215	25 356	26 331	25 764	26 355	27 729
2210 On a payroll basis	..	..	..	..	237 588	299 991	279 771	264 807	288 426	263 272
2220 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2300 Self-employed or non-employed	540	1 553	4 351	5 187	5 680	7 812	8 205	7 721	7 468	6 252
Survivors pension fees	0	360	1 558	1 065	454	659	668	643	687	482
Health insurance fees	260	511	1 313	1 496	2 021	3 436	2 910	2 609	2 082	840
Industrial injury insurance fees	0	0	98	237	369	264	267	258	275	279
Parent insurance fees	0	0	82	36	588	854	865	834	888	903
Supplementary pension fees	280	682	1 300	2 353	2 247	3 369	3 495	3 377	3 536	3 747
Reduction	0	0	0	0	0	-770	0	0	0	0
2310 On a payroll basis	..	..	..	..	5 680	7 812	8 205	7 721	7 468	6 252
2320 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	756	-3 229	-3 253	-5 768	-6 041	-8 911
2410 On a payroll basis	..	..	..	..	756	-3 229	-3 253	-5 768	-6 041	-8 911
2420 On an income tax basis	..	..	..	..	0	0	0	0	0	0
3000 Taxes on payroll and workforce	13	5 723	16 107	17 800	50 145	83 881	124 610	122 591	107 515	155 341
Special wage tax	0	5 547	0	7 748	22 392	30 225	32 570	32 462	33 090	36 218
Child care fees	0	0	7 719	0	0	0	0	0	0	0
Adult education fees	0	0	860	0	0	0	0	0	0	0
Building research fees	13	54	0	0	0	0	0	0	0	0
Labour welfare fees	0	122	518	1 122	0	0	0	0	0	0
Labour education fees	0	0	0	0	0	0	0	0	0	0
Labour market fees	0	0	0	0	137	741	198	189	219	14
General wage fees	0	0	7 010	8 930	27 617	52 915	91 842	89 939	74 207	119 109
4000 Taxes on property	712	1 469	10 157	23 260	39 890	36 228	34 618	34 288	36 509	36 512
4100 Recurrent taxes on immovable property	10	11	3 861	15 263	23 286	23 994	23 994	25 352	26 402	27 566
4110 Households	0	0	1 261	10 835	13 321	13 474	10 012	11 571	11 593	11 866
Special tax on real estate	..	..	1 261	10 835	13 321	13 474	10 012	11 571	11 593	11 866

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

Million SEK	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4120 Others	10	11	2 600	4 428	9 965	12 424	13 982	13 781	14 809	15 700
Forestry levy	10	11	262	0	22	34	41	25	18	27
Special tax on real estate	0	0	2 338	4 428	9 943	12 390	13 941	13 756	14 791	15 673
4200 Recurrent taxes on net wealth	366	647	1 871	3 583	8 223	0	0	0	0	0
4210 Individual	361	636	1 827	3 503	8 043	..	..	..	..	..
4220 Corporate	5	11	44	80	180	..	..	..	..	..
4300 Estate, inheritance and gift taxes	155	335	1 114	1 388	2 549	23	16	2	9	4
4310 Estate and inheritance taxes	143	302	909	1 085	2 088	15	14	2	9	4
4320 Gift taxes	12	33	205	303	460	8	2	0	0	0
4400 Taxes on financial and capital transactions	181	476	3 311	3 026	5 833	10 305	10 608	8 934	10 097	8 942
Taxes on financial and capital transactions	181	476	2 140	3 026	4 878	9 414	9 423	8 064	8 968	7 989
Turnover tax on securities	0	0	1 171	0	0	0	0	0	0	0
Tax on life group insurances	0	0	0	0	955	891	1 184	870	1 129	953
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
5000 Taxes on goods and services	12 471	32 134	115 315	241 794	286 883	394 073	412 635	418 419	446 202	452 359
5100 Taxes on production, sale, transfer, etc	11 808	29 939	110 657	237 691	279 450	380 990	396 608	402 042	429 802	436 635
5110 General taxes	4 147	15 806	60 523	166 557	198 168	286 211	301 935	303 095	326 685	334 708
5111 Value added taxes	0	15 806	60 523	166 557	196 460	282 586	297 504	299 452	322 603	330 769
5112 Sales tax	4 147	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	1 708	3 625	4 431	3 643	4 082	3 939
5120 Taxes on specific goods and services	7 661	14 133	50 134	71 134	81 282	94 780	94 673	98 947	103 117	101 927
5121 Excises	5 953	11 631	40 663	62 045	70 302	84 818	86 252	89 173	91 601	89 715
Taxes on petrol and fuel	1 420	1 849	11 826	1 711	39 011	44 501	45 454	46 274	47 426	45 723
Special sales tax	390	388	993	69	0	0	0	0	0	0
Sales tax on motor vehicles	325	769	1 224	1 752	195	3	0	0	0	0
Tobacco tax	1 150	2 041	3 761	7 246	7 747	9 742	9 926	10 604	10 588	11 261
Tax on spirits	1 548	3 016	5 241	5 483	4 892	4 249	4 162	4 437	4 324	4 349
Tax on wine	149	482	1 973	2 901	3 567	4 001	4 093	4 449	4 589	4 678
Tax on beer and soft drinks	242	781	1 327	3 162	2 355	2 773	3 131	3 271	3 219	3 186
Tax on energy consumption	729	2 305	13 065	38 813	11 451	18 939	19 154	19 949	21 166	20 314
Taxes on electricity from certain sources	0	0	1 081	908	0	0	0	0	0	0
Tax on wastes	0	0	0	0	1 085	609	333	189	289	205
Tax on cassette tapes	0	0	60	0	0	0	0	0	0	0
Tax on videorecorders	0	0	112	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	72	70	423	215	3 641	3 952	3 788	4 822	5 068	5 165
Alcohol monopoly wholesale	23	10	279	0	0	0	0	0	0	0
Alcohol monopoly retailing	49	60	144	215	80	296	201	345	302	159
Gaming monopoly retailing	0	0	0	0	3 561	3 657	3 587	4 477	4 766	5 006
5123 Customs and import duties	1 419	1 773	6 172	4 878	11	1	0	0	0	0
Customs	1 080	1 139	1 881	4 657	0	0	0	0	0	0
Agricultural levies	339	634	4 291	221	11	1	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
Investment tax	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	217	659	2 876	3 847	5 575	4 341	3 403	4 075	5 745	6 224
Betting tax	79	111	402	0	0	0	0	0	0	0
Advertisement tax	0	133	556	1 072	1 116	657	213	292	335	390
Tax on gambling	0	75	101	57	1 245	1 315	1 289	1 370	1 378	1 411
Other specific services	138	340	1 641	2 718	3 214	2 369	1 901	2 412	4 031	4 422
Tax on charter travelling	0	0	176	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	149	1 753	1 668	1 230	878	703	824
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	2 195	4 658	4 103	7 433	13 083	16 027	16 376	16 400	15 724
5210 Recurrent taxes	663	2 195	4 658	4 103	7 433	13 083	16 027	16 376	16 400	15 724
5211 Paid by households: motor vehicles	336	656	1 482	1 972	4 093	7 451	8 127	8 411	8 550	8 090
5212 Paid by others: motor vehicles	313	1 509	3 108	2 077	3 340	5 632	7 900	7 965	7 850	7 633
5213 Paid in respect of other goods	14	30	68	54	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
6000 Other taxes	0	260	623	1 438	1 479	1 768	1 612	1 990	1 421	1 754
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	260	623	1 438	1 479	1 768	1 612	1 990	1 421	1 754
Custom duties collected for the EU	..	..	..	..	3 450	5 099	5 212	4 764	5 412	5 399
Total tax revenue on cash basis	40 003	131 973	433 474	859 254	1 129 335	1 458 858	1 513 328	1 438 152	1 489 289	1 564 918

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

Million SEK

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue on accrual basis	1 165 273	1 480 393	1 487 927	1 446 028	1 515 802	1 546 436
Conciliation with National Accounts										
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	1 165 273	1 480 393	1 487 927	1 446 028	1 515 802	1 546 436
Imputed social contributions	5 941	6 121	6 500	6 749	6 776	8 535
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

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.


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

Million CHF

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Recettes fiscales totales	11 237	36 899	63 061	103 091	126 822	149 719	159 743	159 330	160 652	167 067
1000 Impôts sur revenu, bénéfiques et gains en capital	4 616	17 581	29 017	44 868	56 043	69 482	75 287	74 699	74 080	77 070
1100 Des personnes physiques	3 748	14 452	24 744	35 012	37 703	47 712	49 516	51 023	51 717	52 239
1110 Sur le revenu et les bénéfiques	3 547	14 103	24 142	35 012	37 703	47 712	49 516	51 023	51 717	52 239
Impôt fédéral direct	245	1 381	3 357	5 646	5 827	8 625	9 147	9 894	9 988	9 684
Taxe d'exemption service militaire	35	87	122	53	49	41	42	44	47	47
Impôt cantonal personnes physiques	1 473	6 196	10 426	15 987	17 337	22 820	23 704	24 011	24 628	25 157
Impôt communal personnes physiques	1 322	5 232	8 415	13 326	14 490	16 224	16 623	17 074	17 054	17 350
Impôt anticipé	358	1 207	1 822	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	349	602	0	0	0	0	0	0	0
Impôt cantonal personnes physiques	84	146	344	..	..	..	..	..	..	..
Impôt communal personnes physiques	112	166	229	..	..	..	..	..	..	..
Impôt fédéral direct	5	37	29	..	..	..	..	..	..	..
1200 Des sociétés	868	3 129	4 273	6 555	11 204	16 117	17 734	16 712	16 429	17 239
1210 Sur les bénéfiques	801	3 007	4 068	6 555	11 204	16 117	17 734	16 712	16 429	17 239
Impôt fédéral direct	153	691	1 179	2 355	4 891	6 860	8 464	8 087	8 006	8 317
Impôt cantonal personnes morales	363	1 366	1 767	2 598	3 934	6 031	5 990	5 506	5 345	5 791
Impôt communal personnes morales	285	950	1 122	1 602	2 378	3 225	3 280	3 120	3 077	3 130
1220 Sur les gains en capital	67	122	205	0	0	0	0	0	0	0
Impôt sur gains personnes morales	2	19	14	..	..	..	..	..	..	..
Impôt cantonal personnes morales	28	48	115	..	..	..	..	..	..	..
Impôt communal personnes morales	37	55	76	..	..	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	0	3 301	7 136	5 654	8 037	6 963	5 934	7 592
2000 Cotisations de sécurité sociale	1 670	8 111	14 344	28 099	31 059	35 115	37 133	38 142	38 286	40 941
2100 A la charge des salariés	716	3 589	6 469	12 938	14 311	16 194	17 292	17 708	17 772	19 104
2110 Sur la base du salaire	716	3 589	6 469	12 938	14 311	16 194	17 292	17 708	17 772	19 104
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	3 618	6 503	12 938	14 311	16 194	17 292	17 708	17 788	19 121
2210 Sur la base du salaire	747	3 618	6 503	12 938	14 311	16 194	17 292	17 708	17 788	19 121
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	840	1 372	2 223	2 437	2 728	2 548	2 727	2 726	2 716
2310 Sur la base du salaire	209	840	1 372	2 223	2 437	2 728	2 548	2 727	2 726	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	64	0	0	0	0	0	0	0	0
2410 Sur la base du salaire	..	64	..	..	..	..	..	..	..	..
2420 Sur la base de l'impôt sur les revenus	..	0	..	..	..	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	0	0	0	0	0
4000 Impôts sur le patrimoine	1 108	2 959	5 882	8 039	11 383	11 764	11 824	11 750	11 864	11 849
4100 Impôts périodiques sur la propriété immobilière	78	242	335	605	735	895	913	936	968	960
4110 Ménages	78	242	335	605	735	895	913	936	968	960
Impôt sur immeubles canton	20	60	95	162	187	265	262	265	286	266
Impôt sur immeubles commune	58	182	240	443	548	630	651	671	682	694
4120 Autres agents	0	0	0	0	0	0	0	0	0	0
4200 Impôts périodiques sur l'actif net	692	1 886	2 657	4 626	5 232	6 943	6 997	6 946	6 997	7 095
4210 Personnes physiques	420	1 167	1 585	2 961	3 930	5 267	5 429	5 537	5 497	5 573
Impôt fortune canton	206	610	895	1 605	2 207	3 109	3 200	3 245	3 263	3 301
Impôt fortune commune	214	557	690	1 356	1 723	2 158	2 230	2 293	2 233	2 272
4220 Sociétés	272	719	1 072	1 664	1 302	1 676	1 567	1 409	1 501	1 522
Impôt capital fédéral direct	21	89	175	323	37	0	0	0	0	0
Impôt capital canton	142	378	547	833	807	1 094	1 014	898	946	958
Impôt capital commune	109	252	350	508	458	582	554	510	555	564
4300 Impôts sur mut. par décès, succ. et donations	142	297	596	1 063	1 212	869	875	995	974	864
4310 Impôts sur mut. par décès et successions	142	297	596	1 063	1 212	869	875	995	974	864
Impôt successions cantons	128	270	552	974	1 115	773	771	910	886	775
Impôt successions commune	14	27	44	89	97	96	104	85	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	534	2 294	1 746	4 205	3 057	3 039	2 873	2 924	2 930
Impôt mutations canton	48	110	454	31	43	54	51	55	55	59
Impôt mutations commune	21	50	138	13	16	13	14	13	15	15
Emissions de titres	99	130	418	711	906	598	584	672	779	874
Négociation de titres	19	244	1 284	992	3 240	2 392	2 390	2 133	2 076	1 981
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	..	..	..	..	..	..	..	..	..	..
4520 Autres non-périodiques	..	..	..	..	..	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	0	0	0	0	0
5000 Impôts sur les biens et services	3 843	8 248	13 818	22 084	28 337	33 358	35 499	34 739	36 422	37 207

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

Million CHF

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5100 Impôts sur production, vente, transfert, etc.	3 582	7 602	12 764	20 149	25 878	29 141	31 518	30 727	31 949	32 676
5110 Impôts généraux	1 191	3 205	6 777	12 428	16 594	19 472	20 311	19 656	20 505	21 449
5111 Taxes sur la valeur ajoutée	0	0	0	8 857	16 594	19 472	20 311	19 656	20 505	21 449
5112 Impôts sur les ventes	1 191	3 205	6 777	3 571	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	4 397	5 987	7 722	9 284	9 669	11 207	11 071	11 444	11 227
5121 Accises	1 016	2 831	4 263	5 800	6 948	7 239	8 133	7 866	8 236	7 988
Impôt sur bière	26	34	56	89	84	95	220	110	112	113
Impôt sur tabac	190	552	838	1 180	1 492	1 988	2 073	1 987	2 356	2 208
Supplément de prix autres	104	316	605	334	47	4	6	4	0	0
Droits carburants	467	823	1 086	2 233	2 643	2 724	3 110	3 087	3 063	2 995
Droits supplémentaires carburants	229	1 106	1 416	1 575	1 795	1 836	2 089	2 072	2 050	2 006
Taxes routières	0	0	262	388	576	287	293	308	306	288
Impôt sur les huiles minérales grèvant les combustibles	0	0	0	0	21	24	22	24	20	19
Impôt sur les automobiles	0	0	0	0	289	282	320	274	328	359
5122 Bénéfices des monopoles fiscaux	158	370	487	589	1 026	494	1 063	1 172	1 177	1 235
Monopole d'alcool	111	288	359	404	270	223	235	246	243	269
Régale des sels	16	22	25	0	0	0	0	0	0	0
Régale des eaux	30	59	98	0	0	0	0	0	0	0
Régale des mines	1	1	5	185	756	271	828	926	934	965
5123 Droits de douane et droits à l'importation	1 104	1 010	947	1 067	937	961	1 017	1 033	1 079	1 046
Droits d'entrée	972	992	911	1 060	930	961	1 017	1 033	1 079	1 046
Droits tabac	114	4	5	7	6	0	0	0	0	0
Autres droits supplémentaires	18	14	31	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	186	290	266	374	975	994	999	952	958
Jeux dans kursaals confédération	2	2	3	0	0	449	455	415	381	376
Impôt sur divertissement canton	17	25	38	236	347	513	528	567	554	565
Impôt sur divertissement commune	11	15	22	29	26	13	11	17	17	17
Autres impôts dépenses canton	24	47	47	0	0	0	0	0	0	0
Autres impôts dépenses commune	19	2	8	0	0	0	0	0	0	0
Quittances de primes	40	95	172	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	646	1 054	1 934	2 459	4 217	3 981	4 013	4 473	4 531
5210 Impôts périodiques	261	646	1 054	1 934	2 459	4 217	3 981	4 013	4 473	4 531
Impôt sur véhicules à moteur	227	587	956	1 855	2 313	3 984	3 529	3 573	3 650	3 794
5211 A la charge des ménages : véhicules à moteur	152	391	638	1 136	1 336	1 579	1 608	1 637	1 666	1 703
5212 A la charge autres agents : véhicules à moteur	76	196	318	720	977	2 405	1 921	1 936	1 984	2 090
5213 Autres impôts périodiques	33	59	98	79	145	233	452	440	824	738
Chasse et pêche	9	19	24	54	47	44	36	36	38	38
Impôt sur chiens canton	3	6	9	8	9	8	9	8	8	9
Impôt sur chiens commune	2	5	9	17	21	25	25	28	30	31
Auberges canton	12	19	29	0	0	0	0	0	0	0
Patentes canton	5	8	24	0	0	0	0	0	0	0
Voyageurs de commerce canton	2	2	3	0	68	156	382	368	748	660
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
6000 Autres impôts	0	0	0	0	0	0	0	0	0	0
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
Recettes fiscales totales sur la base d'encaissements	11 237	36 899	63 061	103 091	86 522	149 719	159 743	159 330	160 652	167 067
Recettes fiscales totales sur la base des droits constatés	..	..	..	..	..	..	..	..	..	..

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

Million CHF

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Conciliation avec les comptes nationaux										
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).


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

Million TRY

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	0	0	5	1 751	40 263	203 053	230 245	234 669	287 873	361 153
1000 Taxes on income, profits and capital gains	0	0	2	496	11 890	48 197	54 935	56 469	61 317	75 800
1100 Of individuals	0	0	1	378	8 954	34 447	38 030	38 446	40 392	48 807
1110 On income and profits	0	0	1	378	8 954	34 447	38 030	38 446	40 392	48 807
Income tax	0	0	1	378	8 954	34 447	38 030	38 446	40 392	48 807
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	1	118	2 935	13 751	16 905	18 023	20 925	26 993
1210 On profits	0	0	1	118	2 935	13 751	16 905	18 023	20 925	26 993
Corporation tax	0	0	1	118	2 935	13 751	16 905	18 023	20 925	26 993
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	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	1	212	7 543	44 052	57 637	57 595	71 696	100 687
2100 Employees	0	0	0	82	2 712	17 867	19 255	21 059	26 934	36 230
2110 On a payroll basis	..	..	..	..	2 712	17 867	19 255	21 059	26 934	36 230
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	0	0	0	110	3 619	20 442	28 858	31 477	39 363	53 162
2210 On a payroll basis	..	..	..	..	3 619	20 442	28 858	31 477	39 363	53 162
2220 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	19	1 211	5 743	9 523	5 059	5 399	11 295
2310 On a payroll basis	..	..	..	..	1 211	5 743	9 523	5 059	5 399	11 295
2320 On an income tax basis	..	..	..	..	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	53	1 272	7 621	8 366	8 518	11 684	14 661
4100 Recurrent taxes on immovable property	0	0	0	0	191	1 464	1 717	1 854	2 669	3 464
Real estate tax	0	0	0	..	191	1 464	1 717	1 854	2 669	3 464
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	1	15	125	144	168	215	253
Gift and inheritance tax	0	0	0	1	15	125	144	168	215	253
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	33	1 065	6 032	6 504	6 496	8 800	10 943
Stamp tax	0	0	0	33	818	3 642	3 945	4 169	5 083	6 464
Real estate purchase tax	0	0	0	0	0	0	0	0	0	0
Title deed fees	0	0	0	0	207	2 000	2 169	1 889	3 329	4 042
Notary fees	0	0	0	0	40	389	390	437	388	437
4500 Non-recurrent taxes	0	0	0	19	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
5000 Taxes on goods and services	0	0	2	658	16 901	96 766	104 678	107 128	137 252	163 347
5100 Taxes on production, sale, transfer, etc	0	0	2	649	16 328	92 605	100 091	102 384	131 878	156 944
5110 General taxes	0	0	1	544	9 735	43 285	46 777	46 987	62 533	78 642
5111 Value added taxes	..	..	1	426	9 735	43 285	46 777	46 987	62 533	78 642
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	118	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	1	105	6 593	49 320	53 314	55 397	69 345	78 302
5121 Excises	0	0	0	17	4 718	39 111	41 832	43 620	57 285	64 189
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	0	17	916	4 293	3 805	3 353	6 193	8 568
Motor vehicles purchase tax	0	0	0	0	498	4 293	3 805	3 353	6 193	8 568
Additional motor vehicle purchase tax	0	0	0	0	418	0	0	0	0	0
Revenue from other excises	0	0	0	0	533	12 765	14 085	14 742	19 395	22 048
Petroleum consumption tax	0	0	0	0	3 269	22 052	23 941	25 525	31 697	33 573
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	1975	1985	1995	2000	2007	2008	2009	2010	2011
5123 Customs and import duties	0	0	0	59	462	2 478	2 809	2 517	3 319	4 767
Customs duty	0	0	0	56	449	2 441	2 770	2 466	3 240	4 653
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	0	0	0	0	0	0	0	0
Wharf duty	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	4	13	37	39	51	80	113
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	0	29	997	7 686	4 071	4 399	4 005	4 816
Bank, insurance transaction tax	0	0	0	29	997	3 149	3 695	4 003	3 571	4 288
Transportation tax	0	0	0	0	0	0	0	0	0	0
PTT service tax	0	0	0	0	0	4 211	0	0	0	0
Tax on football pool	0	0	0	0	0	0	0	0	0	0
Lottery tax	0	0	0	0	0	327	376	396	434	528
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	0	416	46	4 602	4 861	4 736	4 531
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	9	572	4 161	4 587	4 744	5 374	6 403
5210 Recurrent taxes	0	0	0	9	359	4 161	4 587	4 744	5 374	6 403
Motor vehicles tax	0	0	0	9	359	..	4 587	4 744	5 374	6 403
5211 Paid by households: motor vehicles	..	..	..	..	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	..	359	4 161	4 587	4 744	5 374	6 403
Motor vehicles tax	..	..	..	..	302	3 521	3 944	4 496	5 033	6 004
Traffic fees	..	..	..	..	58	640	643	248	341	399
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	213	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
6000 Other taxes	0	0	0	332	2 658	6 417	4 630	4 959	5 924	6 658
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	0	332	2 658	6 417	4 630	4 959	5 924	6 658
Funds	..	..	..	..	1 938	0	0	0	0	0
Vocatial Train Pro.F.	..	..	..	..	67	0	0	0	0	0
Tax penalties and fines	..	..	..	..	548	4 191	2 157	3 037	2 689	3 221
Municipalities revenue	..	..	..	..	106	2 227	2 473	1 922	3 235	3 437
Total tax revenue on cash basis	0	0	5	1 751	40 263	203 053	230 245	234 669	287 873	361 153
Total tax revenue on accrual basis	..	..	..	..	..	..	..	..	..	..
Conciliation with National Accounts										
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.


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Table 73. United Kingdom / Royaume-Uni
 Details of tax revenue / Recettes fiscales détaillées

Million GBP

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	10 945	37 343	133 701	249 597	354 807	505 772	516 265	478 733	511 214	538 779
Total tax revenue exclusive of custom duties	..	..	..	..	353 007	503 698	513 968	476 298	508 281	535 854
1000 Taxes on income, profits and capital gains	4 050	16 716	51 674	92 147	138 459	199 660	206 486	184 436	191 744	195 441
1100 Of individuals	3 618	14 936	34 820	71 973	104 136	151 961	155 050	145 762	146 983	152 402
1110 On income and profits	3 615	14 448	33 965	71 121	101 925	148 113	149 762	137 947	144 466	148 802
Income tax	..	..	33 965	71 121	101 925	148 113	149 762	137 947	144 466	148 802
Surtax	..	..	0	0	0	0	0	0	0	0
1120 On capital gains	3	488	855	852	2 211	3 848	5 288	7 815	2 517	3 600
1200 Corporate	484	2 310	16 854	20 174	34 323	47 699	51 436	38 674	44 761	43 039
1210 On profits	484	..	16 346	19 569	31 955	44 336	48 605	37 383	43 418	41 135
Petroleum revenue tax	..	..	7 369	832	1 540	1 387	2 663	1 047	1 349	1 775
Supplementary petroleum duty	..	..	0	0	0	0	0	0	0	0
Corporation tax	..	..	8 977	18 737	30 415	42 235	45 166	35 640	41 426	38 735
Corporation tax overspill relief	..	..	0	0	0	0	0	0	0	0
Profits tax	..	..	0	0	0	0	0	0	0	0
Windfall tax	..	..	0	0	0	0	0	0	0	0
Betting tax	..	..	0	0	0	590	569	543	568	539
Non fossil fuel obligation levy	..	..	0	0	0	124	207	153	75	86
1220 On capital gains	0	..	508	605	2 368	3 363	2 831	1 291	1 343	1 904
1300 Unallocable between 1100 and 1200	-52	-530	0	0	0	0	0	0	0	0
2000 Social security contributions	1 685	6 540	23 769	44 397	60 252	93 210	98 319	94 445	97 346	101 974
2100 Employees	770	2 562	11 220	18 646	24 175	36 585	38 186	37 179	38 495	40 463
2110 On a payroll basis	..	..	11 220	18 646	24 175	36 585	38 186	37 179	38 495	40 463
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	831	4 068	12 245	24 210	34 028	53 765	57 080	54 387	56 131	58 870
2210 On a payroll basis	..	..	12 245	24 210	34 028	53 765	57 080	54 387	56 131	58 870
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	75	195	745	1 541	2 049	2 860	3 053	2 879	2 720	2 641
2310 On a payroll basis	..	..	745	1 541	2 049	2 860	3 053	2 879	2 720	2 641
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	9	-285	-441	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	-1	96	0	0	0	0	0	0	0
Selective employment tax	..	..	0	..	..	..	..	..	..	..
National insurance surcharge	..	..	96	..	..	..	..	..	..	..
4000 Taxes on property	1 591	4 746	16 007	25 033	41 106	63 496	60 190	58 620	61 624	62 463
4100 Recurrent taxes on immovable property	1 228	4 022	13 925	21 672	30 524	44 995	47 434	49 078	49 884	50 701
4110 Households	539	1 604	5 743	9 281	14 059	23 616	24 693	25 420	25 933	26 292
Northern Ireland rates paid to CG	..	..	55	77	141	265	281	337	335	364
Council tax	..	..	0	9 146	13 845	23 224	24 275	24 943	25 452	25 771
Rates paid to LA	..	..	5 688	58	73	127	137	140	146	157
4120 Others	689	2 418	8 182	12 391	16 465	21 379	22 741	23 658	23 951	24 409
National non-domestic rates	..	..	0	11 296	15 084	19 455	20 709	21 580	21 777	22 071
Rates paid to LA	..	..	7 894	99	149	267	301	317	329	336
Northern Ireland rates paid to CG	..	..	129	127	207	353	376	343	361	395
London Regional Transport levy	..	..	159	0	0	0	0	0	0	0
LA payments of NNDR	..	..	0	757	889	1 111	1 147	1 189	1 236	1 356
NPISH payments of NNDR	..	..	0	112	136	193	208	229	248	251
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	307	923	1 441	2 215	3 867	3 257	2 401	2 642	2 903
4310 Estate and inheritance taxes	287	307	923	1 441	2 215	3 867	3 257	2 401	2 642	2 903
Death duties	..	..	806	1 411	2 156	3 764	3 130	2 305	2 592	2 853
Development land tax	..	..	66	0	0	0	0	0	0	0
Taxes on other capital transfers	..	..	51	30	59	50	50	50	50	50
Special tax on bank deposits	..	..	0	0	0	0	0	0	0	0
Betterment duty	..	..	0	0	0	0	0	0	0	0
Special charges	..	..	0	0	0	0	0	0	0	0
Special contribution	..	..	0	0	0	0	0	0	0	0
Equal pay on capital transfers	..	..	0	0	0	53	77	46	0	0
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	76	266	1 159	1 920	8 367	14 634	9 499	7 141	9 098	8 859
Stamp duties	..	..	1 159	1 920	8 367	14 634	9 499	7 141	9 098	8 859
4500 Non-recurrent taxes	0	2	0	0	0	0	0	0	0	0
4510 On net wealth	..	0	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	2	..	..	..	..	..	..	..	..

Table 73. United Kingdom / Royaume-Uni (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million GBP

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4600 Other recurrent taxes on property	0	149	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 619	9 342	42 155	88 020	113 190	147 332	148 973	138 797	157 567	175 976
5100 Taxes on production, sale, transfer, etc	3 406	8 862	39 742	83 688	108 207	141 366	142 628	131 950	150 642	169 351
5110 General taxes	647	3 326	21 228	47 539	64 302	92 051	92 017	79 760	95 969	111 034
5111 Value added taxes	0	3 326	21 228	47 539	64 302	92 051	92 017	79 760	95 969	111 034
Value added tax	..	..	21 076	47 329	64 202	92 025	92 002	79 900	95 888	111 010
Adj. to VAT contribution	..	..	152	210	100	26	15	-140	81	24
Purchase tax	..	..	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	5 536	18 514	36 149	43 905	49 315	50 611	52 190	54 673	58 317
5121 Excises	2 383	4 725	14 939	28 167	37 257	40 613	41 716	43 545	45 440	46 258
Beer	..	..	1 935	2 585	2 813	3 042	3 140	3 189	3 278	3 429
Wines, spirits, cider and perry	..	..	2 212	2 891	3 751	5 008	5 533	5 728	6 075	6 439
Tobacco	..	..	4 342	7 331	7 666	8 051	8 253	8 734	9 074	9 467
Hydrocarbon oil	..	..	6 426	15 360	23 027	24 512	24 790	25 894	27 013	26 923
Other excise duties	..	..	24	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	540	1 424	2 458	286	338	339	210	0	0
Custom duties	..	..	0	0	0	0	0	0	0	0
Import duties	..	..	1 269	2 305	0	0	0	0	0	0
Agricultural levies	..	..	155	153	286	338	339	210	0	0
Temporary charges of import	..	..	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	4	0	0	0	0	0	0	0	0
Levies on exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	33	258	728	3 901	5 759	6 458	6 551	6 625	7 213	9 995
Betting and gaming	..	..	728	1 567	1 522	959	989	1 013	1 092	1 206
National Lottery contributions to fund	..	..	0	1 360	1 590	1 310	1 405	1 553	1 625	1 793
Air passenger duty	..	..	0	339	940	1 883	1 876	1 800	2 094	2 605
Insurance premium tax	..	..	0	635	1 707	2 306	2 281	2 259	2 402	2 937
Bank Levy - Stability Fee Scheme	..	..	0	0	0	0	0	0	0	1 454
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	9	1 423	1 623	603	1 906	2 005	1 810	2 020	2 064
Fossil fuel levy	..	..	0	1 004	56	0	0	0	0	0
Sugar levy	..	..	49	55	44	0	0	0	0	0
European coal and steel levy	..	..	9	0	0	0	0	0	0	0
Gas levy	..	..	520	161	0	0	0	0	0	0
Car tax	..	..	845	0	0	0	0	0	0	0
Landfill tax	..	..	0	0	461	877	954	842	1 065	1 090
Climate change levy	..	..	0	0	0	690	717	693	666	684
Aggregates levy	..	..	0	0	0	339	334	275	289	290
Hydro benefit	..	..	0	27	42	0	0	0	0	0
Renewable energy obligations	..	..	0	0	0	0	0	0	0	0
Channel 4 advertising formula	..	..	0	74	0	0	0	0	0	0
Milk super levy	..	..	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	698	2 413	4 332	4 983	5 966	6 345	6 847	6 925	6 625
5210 Recurrent taxes	212	698	2 413	4 332	4 983	5 966	6 345	6 847	6 925	6 625
5211 Paid by households: motor vehicles	118	390	1 485	2 651	3 195	4 506	4 639	4 722	4 903	4 889
Motor vehicle duty	..	..	1 482	2 641	3 191	4 506	4 639	4 722	4 903	4 889
Boat licences	..	..	3	10	4	0	0	0	0	0
5212 Paid by others: motor vehicles	74	304	849	1 313	1 415	878	885	908	937	931
Motor vehicle levy	..	..	849	1 313	1 415	878	885	908	937	931
5213 Paid in respect of other goods	20	4	79	368	373	582	821	1 217	1 085	805
IBA levy	..	..	14	0	0	0	0	0	0	0
Telecommunications regulator fees	..	..	0	9	12	17	9	12	12	12
Gas regulator fees	..	..	0	5	0	0	0	0	0	0
Electricity regulator fees	..	..	0	8	0	0	0	0	0	0
Water regulator fees	..	..	0	9	11	11	13	12	12	21
Rail regulator fees	..	..	0	8	14	12	12	12	12	12
Company registration surplus fees	..	..	0	21	0	0	0	0	0	0
Consumer and credit act fees	..	..	10	174	119	281	328	435	480	480
Levy funded bodies	..	..	55	134	217	261	459	746	569	280
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	-218	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0

Table 73. United Kingdom / Royaume-Uni (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million GBP

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
6100 Paid solely by business
6200 Other
Community charge
Custom duties collected for the EU	1 800	2 074	2 297	2 435	2 933	2 925
Non wastable tax credits										
Non-wastable tax credits against 1110	3 171	4 651	19 586	23 005	26 935	28 715	29 612
Tax expenditure component	2 929	1 233	4 352	5 239	5 659	5 566	4 962
Transfer component	242	3 418	15 234	17 766	21 276	23 149	24 650
Non-wastable tax credits against 1210	0	1	762	865	1 079	1 260	1 309
Tax expenditure component	0	549	616	778	947	973
Transfer component	1	213	249	301	313	336
Total tax revenue on cash basis	10 945	37 343	133 701	245 705	352 742	504 932	517 997	477 992	505 665	535 050
Total tax revenue on accrual basis	249 597	354 807	505 772	516 265	478 733	511 214	538 779
Conciliation with National Accounts										
Additional taxes included in National Accounts	1 801	2 062	3 759	3 821	3 830	3 950	3 905
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	2 913	1 204	575	635	795	959	982
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	4 152	5 907	14 478	15 282	16 107	16 148	16 148
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	258 463	363 980	524 584	536 003	499 465	532 271	559 814
Imputed social contributions	5 430	7 888	7 897	7 911	8 888	9 748	9 432
National Accounts: Taxes and all social contributions	263 893	371 868	532 481	543 914	508 353	542 019	569 246

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/10.1787/888932946953>

Table 74. United States / États-Unis
Details of tax revenue / Recettes fiscales détaillées

Million USD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
Total tax revenue	167 022	415 386	1 069 914	2 047 208	2 921 566	3 889 727	3 738 778	3 357 196	3 553 416	3 728 877
1000 Taxes on income, profits and capital gains	80 284	191 216	485 353	942 418	1 474 912	1 896 801	1 708 765	1 377 020	1 529 012	1 734 082
1100 Of individuals	52 894	143 923	404 765	731 442	1 220 241	1 476 177	1 427 753	1 131 107	1 179 469	1 382 281
1110 On income and profits	50 401	139 572	377 549	683 852	1 084 567	1 314 678	1 349 486	1 094 520	1 119 673	1 322 357
Individual income tax federal	46 492	118 686	312 125	551 337	891 380	1 051 137	1 058 665	843 614	863 223	1 043 778
Individual income tax state and local govt.	3 909	20 886	65 424	132 515	193 187	263 541	290 821	250 906	256 450	278 579
1120 On capital gains	2 493	4 351	27 216	47 590	135 674	161 499	78 267	36 587	59 796	59 924
Capital gains federal	2 300	3 700	22 500	38 368	111 507	129 125	61 400	28 200	46 100	47 300
Capital gains tax state and local govt.	193	651	4 716	9 222	24 167	32 374	16 867	8 387	13 696	12 624
1200 Corporate	27 390	47 293	80 588	210 976	254 671	420 624	281 012	245 913	349 543	351 801
1210 On profits	26 745	45 566	71 929	191 414	197 217	365 907	252 748	228 365	327 543	316 182
Corporate income tax federal	24 861	39 201	54 868	162 693	169 934	315 638	210 149	186 092	285 857	273 408
Corporate income tax state and local govt.	1 884	6 365	17 061	28 721	27 283	50 269	42 599	42 273	41 686	42 774
1220 On capital gains	645	1 727	8 659	19 562	57 454	54 717	28 264	17 548	22 000	35 619
Capital gains tax corp. federal	600	1 485	6 605	16 627	49 506	47 200	23 500	14 300	19 200	30 800
Capital gains tax state and local govt.	45	242	2 054	2 935	7 948	7 517	4 764	3 248	2 800	4 819
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	22 192	85 039	269 144	510 476	683 104	906 955	930 751	903 004	918 305	850 718
2100 Employees	8 459	36 382	112 114	221 800	305 555	400 680	413 974	401 301	406 864	316 568
Federal insurance contribution Act tax	8 084	35 804	110 023	..	..	..	..	..	..	..
Less refund federal	-192	-360	-650	..	..	..	..	..	..	..
Railroad retirement taxes federal	322	352	1 039	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	63	164	..	..	..	..	..	..	..
Unemployment state tax federal	20	48	312	..	..	..	..	..	..	..
Temp. disability insurance state and local	225	475	1 226	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	12 703	45 241	146 562	261 805	343 184	456 371	466 202	451 874	462 191	487 740
Federal insurance contributions act tax	7 802	34 722	110 875	..	..	..	..	..	..	..
Railroad retirement taxes federal	314	1 138	2 565	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	64	162	..	..	..	..	..	..	..
Military service credit federal	14	244	0	..	..	..	..	..	..	..
Old-age dis. hosp. insur. fed. employer contr.	282	1 082	3 958	..	..	..	..	..	..	..
Unemployment state tax federal	3 032	5 251	19 657	..	..	..	..	..	..	..
Federal unemployment tax Act	615	1 355	5 554	..	..	..	..	..	..	..
Railroad unempl. insurance Act tax federal	152	117	235	..	..	..	..	..	..	..
Workmen's compensation state and local	484	1 234	3 516	..	..	..	..	..	..	..
Temp. disability insurance state and local	8	34	40	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	1 030	3 416	10 468	26 871	34 365	49 904	50 575	49 829	49 250	46 410
Federal old-age survivors trust	0	2 674	7 718	..	..	..	..	..	..	..
Federal disability insurance trust	1 030	352	779	..	..	..	..	..	..	..
Federal hospital insurance trust	0	390	1 971	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	26 529	57 937	114 096	226 784	295 157	434 557	449 333	463 586	460 802	461 871
4100 Recurrent taxes on immovable property	22 918	51 491	103 756	206 745	259 517	402 836	415 286	438 551	441 033	447 388
4110 Households	8 548	21 060	46 649	..	..	..	..	..	..	..
Property tax state and local	8 548	21 060	46 649	..	..	..	..	..	..	..
Other	0	0	0	..	..	..	..	..	..	..
4120 Others	14 370	30 431	57 107	..	..	..	..	..	..	..
Property tax state and local	14 370	30 431	57 107	..	..	..	..	..	..	..
Other	0	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	6 029	8 750	20 039	35 640	31 721	34 047	25 035	19 769	14 483
4310 Estate and inheritance taxes	3 080	5 545	8 385	..	..	..	..	..	..	..
Estate tax less refund federal	2 427	4 241	6 154	..	..	..	..	..	..	..
Estate tax state and local govt.	653	1 304	2 231	..	..	..	..	..	..	..
4320 Gift taxes	367	484	365	..	..	..	..	..	..	..
Gift tax less refund federal	289	370	268	..	..	..	..	..	..	..
Gift tax calculate state and local govt.	78	114	97	..	..	..	..	..	..	..

Table 74. United States / État-Unis (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million USD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
4400 Taxes on financial and capital transactions	164	417	1 590	0	0	0	0	0	0	0
Interest equalisation tax federal	15	2	0	..	..	..	..	..	..	..
Document and stock transfer state and local	149	415	1 590	..	..	..	..	..	..	..
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
5000 Taxes on goods and services	38 017	81 194	201 305	367 530	468 393	651 414	649 929	613 586	645 297	682 206
5100 Taxes on production, sale, transfer, etc	33 300	70 920	174 206	318 288	404 065	541 432	537 893	514 375	539 043	569 065
5110 General taxes	8 016	29 238	84 292	164 448	221 358	304 758	301 321	281 880	292 016	300 740
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	8 016	29 238	84 292	164 448	221 358	304 758	301 321	281 880	292 016	300 740
General sales - general receipts state and local	7 981	29 102	84 292	164 448	221 358	304 758	301 321	281 880	292 016	300 740
Other state and local	35	136	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	41 682	89 914	153 840	182 707	236 674	236 572	232 495	247 027	268 325
5121 Excises	21 209	31 532	66 752	93 688	108 600	136 743	132 546	141 063	144 116	146 832
Alcohol taxes federal govt.	3 689	5 238	5 562	6 989	7 281	8 571	8 667	8 645	8 849	9 009
Tobacco taxes federal govt.	2 142	2 312	4 779	5 919	6 741	8 377	7 999	16 309	17 487	16 958
Airport, airway, highway federal	3 559	6 022	12 736	0	0	0	0	0	0	0
Manufacturer's excise taxes federal govt.	2 867	105	6 496	0	0	0	0	0	0	0
Sugar tax federal govt.	97	104	0	0	0	0	0	0	0	0
Other taxes excise federal govt.	889	1	1	0	0	0	0	0	0	0
Undistributed tax deposits federal government	-11	-460	-57	0	0	0	0	0	0	0
Other taxes excise and undist. fed.govt. -	0	0	0	27 738	32 005	31 631	27 401	28 008	26 571	26 780
Less special tax liquor occupations federal	-22	-22	-21	0	0	0	0	0	0	0
Other federal (refunds)	-7	-23	-65	0	0	0	0	0	0	0
Alcohol taxes state and local govt.	949	2 065	3 286	3 891	4 485	5 722	5 898	5 999	6 267	6 433
Tobacco taxes state and local govt.	1 386	3 395	4 443	7 488	8 726	16 442	16 982	16 996	17 562	17 977
Public utilities state and local govt.	871	3 060	10 048	15 149	17 989	27 795	28 419	28 389	28 736	29 047
Motor fuel taxes state and local govt.	4 331	8 324	13 638	26 514	31 373	38 205	37 180	36 717	38 644	40 628
Other state and local taxes	469	1 411	4 919	0	0	0	0	0	0	0
Coal tonnage tax federal govt.	0	0	581	0	0	0	0	0	0	0
Hazardous substances tax federal	0	0	273	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	126	0	0	0	0	0	0	0
Waste site deposits tax federal	0	0	7	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	459	412	0	0	0	0	0	0	0
Liquor store revenue state and local govt.	1 447	2 468	3 235	..	..	..	..	..	..	..
Liquor store expend. state and local govt.	-1 172	-2 009	-2 823	..	..	..	..	..	..	..
5123 Customs and import duties	1 442	4 289	12 176	19 819	21 123	28 772	29 223	23 063	28 581	31 868
Custom duties federal	1 442	3 846	12 176	19 819	21 123	28 772	29 223	23 063	28 581	31 868
Petroleum import fees federal govt.	0	443	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	5 402	10 574	8 960	9 835	15 528	15 751	15 568	15 697	16 532
Amusements state and local govt.	23	99	412	0	0	0	0	0	0	0
Parimutuels state and local govt.	386	676	710	0	0	0	0	0	0	0
Transportation of persons federal	126	779	2 509	0	0	0	0	0	0	0
Transport of property	0	54	134	0	0	0	0	0	0	0
General and toll telephone federal	1 079	2 024	2 147	0	0	0	0	0	0	0
Foreign insurance policies federal	0	19	74	0	0	0	0	0	0	0
Insurance state and local govt.	744	1 751	4 534	8 960	9 835	15 528	15 751	15 568	15 697	16 532
Employee pension plans federal	0	0	14	0	0	0	0	0	0	0
Inland waterway tax federal	0	0	40	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	0	31 373	43 149	55 631	59 052	52 801	58 633	73 093
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	10 274	27 099	49 242	64 328	109 982	112 036	99 211	106 254	113 141
5210 Recurrent taxes	3 490	6 931	14 622	42 064	55 139	88 982	82 444	82 211	85 763	88 934

Table 74. United States / État-Unis (cont.)
Details of tax revenue / Recettes fiscales détaillées

Million USD

	1965	1975	1985	1995	2000	2007	2008	2009	2010	2011
5211 Paid by households: motor vehicles	1 211	2 645	5 692	9 746	11 408	15 069	14 989	15 450	16 440	17 042
Motor vehicle regis. license st. and loc.	1 056	2 047	5 078	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	152	588	614	..	..	..	..	..	..	..
Other motor vehicle	3	10	0	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	937	1 608	2 485	5 467	6 689	8 576	8 522	8 743	9 242	9 593
Motor vehicle regis. license st. and loc.	937	1 608	2 485	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	0	0	0	..	..	..	..	..	..	..
5213 Paid in respect of other goods	1 342	2 678	6 445	26 851	37 042	65 337	58 933	58 018	60 081	62 299
Misc. fees permit license federal	19	7	0	0	0	0	0	0	0	0
Special tax liquor occupations federal	22	22	21	0	0	0	0	0	0	0
Use tax of certain vehicles federal	99	221	379	0	0	0	0	0	0	0
Use of internat. travel facilities federal	0	55	108	0	0	0	0	0	0	0
Use tax of aircraft federal	0	20	0	0	0	0	0	0	0	0
Corporation in general license st. and loc.	528	1 041	2 767	0	0	0	0	0	0	0
Alcoholic beverage license tax st. and loc.	133	147	231	0	0	0	0	0	0	0
Public utilities license tax st. and loc.	30	75	227	0	0	0	0	0	0	0
Amusements license taxes st. and loc.	7	33	124	0	0	0	0	0	0	0
Occupation and business license st. and loc.	349	716	1 819	0	0	0	0	0	0	0
Wagering occupation tax federal	7	6	7	0	0	0	0	0	0	0
Other license taxes st. and loc.	10	39	172	26 851	37 042	65 337	58 933	58 018	60 081	62 299
Hunting and fishing license taxes st. and loc.	138	296	590	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	1 227	3 343	12 477	7 178	9 189	21 000	29 592	17 000	20 491	24 207
Severance state and local govt.	503	1 741	7 211	4 041	5 285	12 994	21 466	8 846	12 205	15 570
Poll taxes state and local govt.	9	0	0	0	0	0	0	0	0	0
Other taxes state and local govt.	715	1 602	5 266	3 137	3 904	8 006	8 126	8 154	8 286	8 637
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	16	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other	..	..	16	..	..	..	..	..	..	..
Non wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	36 511	90 439	113 200	104 064	171 610	162 586
Tax expenditure component	..	..	..	..	9 602	35 910	33 800	39 700	69 850	65 860
Transfer component	..	..	..	..	26 909	54 529	79 400	64 364	101 760	96 726
Non-wastable tax credits against 1210	..	..	..	..	0	0	0	650	250	6 400
Tax expenditure component	..	..	..	..	..	..	..	650	240	6 390
Transfer component	..	..	..	..	..	..	..	0	10	10
Unallocable transfer component	..	..	..	..	..	..	..	1 070	2 420	7 330
Total tax revenue on cash basis	167 022	415 386	1 069 914	2 002 992	2 870 276	3 837 933	3 821 180	3 377 987	3 378 305	3 561 876
Total tax revenue on accrual basis	..	..	..	2 047 208	2 921 566	3 889 727	3 738 778	3 357 196	3 553 416	3 728 877
Conciliation with National Accounts										
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	..	..	..	21 432	22 562	51 635	55 369	57 954	61 833	63 761
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	2 068 640	2 944 128	3 941 362	3 794 147	3 415 150	3 615 249	3 792 638
Imputed social contributions	..	..	..	3 595	3 727	5 622	5 996	7 138	8 040	9 291
National Accounts: Taxes and all social contributions	..	..	..	2 072 235	2 947 855	3 946 984	3 800 143	3 422 288	3 623 289	3 801 929


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 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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia, million AUD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Austria, million EUR										
Contribution under 2000 heading	1 548	5 082	13 416	26 031	30 693	38 757	40 496	40 961	41 780	43 724
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	32	61	140	202	206	256	255	281	307	298
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 580	5 144	13 556	26 233	30 899	39 013	40 752	41 241	42 088	44 022
Belgique, millions EUR										
Impôts de la série 2000	2 018	7 034	17 541	29 716	34 962	45 480	48 015	49 026	50 131	52 545
Autres impôts	0	14	605	3 020	5 375	13 659	15 139	15 344	16 772	19 565
Contributions volontaires au gouvernement	0	20	58	52	54	55	62	62	62	62
Contributions obligatoires au secteur privé	0	0	0	0	0	0	0	0	0	0
Total	2 018	7 069	18 204	32 788	40 391	59 193	63 216	64 432	66 965	72 172
Canada, million CAD										
Contribution under 2000 heading	854	5 787	21 648	40 559	53 109	73 722	75 347	76 882	78 720	82 508
Other taxes	1 199	796	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
Total	2 053	6 583	21 648	40 559	53 109	73 722	75 347	76 882	78 720	82 508
Chile, million CLP										
Contribution under 2000 heading	..	..	..	349 124	576 758	1 148 647	1 289 225	1 371 750	1 493 987	1 623 818
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	..	..	..	1 364 908	2 021 631	3 808 658	4 357 402	4 832 756	5 408 703	6 103 523
Total	..	..	..	1 714 032	2 598 389	4 957 305	5 646 627	6 204 506	6 902 690	7 727 341
Czech Republic, million CZK										
Contribution under 2000 heading	..	..	..	227 871	341 544	573 417	595 552	557 702	576 029	588 996
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	757	1 099	974	882	635	661	423
Compulsory contributions to private sector	..	..	..	1 033	2 837	5 757	6 222	6 140	6 094	6 286
Total	..	..	..	229 661	345 480	580 148	602 656	564 477	582 784	595 705
Denmark, million DKK										
Contribution under 2000 heading	797	540	8 831	10 917	23 145	16 806	16 819	16 411	17 687	18 108
Other taxes	1 271	4 422	14 928	0	0	0	0	0	0	0
Voluntary contributions to government	5	65	313	451	709	657	594	649	573	685
Compulsory contributions to private sector	145	329	746	1 631	1 445	4 526	4 887	4 368	3 847	3 584
Total	2 218	5 356	24 818	12 999	25 299	21 989	22 300	21 428	22 107	22 377
Estonia, million EUR										
Contribution under 2000 heading	..	..	..	340	674	1 683	1 891	1 819	1 879	1 935
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	274	238	115	12	102
Total	..	..	..	340	674	1 958	2 129	1 934	1 891	2 037
Finland, million EUR										
Contribution under 2000 heading	93	1 347	5 005	13 518	15 756	21 390	22 340	22 045	22 618	23 778
Other taxes	47	153	113	404	404	0	0	0	0	0
Voluntary contributions to government	0	119	385	369	236	228	224	220	254	261
Compulsory contributions to private sector	0	86	245	380	499	624	628	600	569	618
Total	140	1 705	5 748	14 670	16 895	22 242	23 192	22 865	23 441	24 657

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
France, millions EUR										
Impôts de la série 2000	8 804	33 508	137 988	222 213	231 934	306 964	315 120	317 160	323 370	336 503
Autres impôts	0	409	2 489	20 742	81 005	127 638	137 639	136 016	137 383	150 759
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
Total	8 804	33 917	140 478	242 955	312 939	434 602	452 759	453 176	460 753	487 262
Germany, million EUR										
Contribution under 2000 heading	19 876	64 290	129 761	268 052	299 440	321 230	330 880	342 780	353 700	371 250
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	1 946	6 274	10 798	20 041	23 329	20 950	20 750	7 730	6 460	6 730
Compulsory contributions to private sector	107	470	946	4 193	6 120	8 730	9 160	8 820	9 770	9 210
Total	21 929	71 034	141 505	292 285	328 889	350 910	360 790	359 330	369 930	387 190
Greece, million EUR										
Contribution under 2000 heading	37	148	1 693	8 376	14 299	24 941	25 986	24 151	24 748	22 138
Other taxes	8	18	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
Total	44	166	1 693	8 376	14 299	24 941	25 986	24 151	24 748	22 138
Hungary, million HUF										
Contribution under 2000 heading	..	..	..	848 021	1 506 755	3 292 206	3 449 129	3 198 477	3 179 923	3 606 936
Other taxes	..	..	..	21 605	188 413	158 212	168 574	163 436	91 170	122 745
Voluntary contributions to government	..	..	..	0	1 273	1 762	1 792	1 626	1 585	1 675
Compulsory contributions to private sector	..	..	..	0	62 836	190 331	366 842	318 563	279 814	3 127
Total	..	..	..	869 626	1 759 277	3 642 511	3 986 336	3 682 102	3 552 492	3 734 483
Iceland, million ISK										
Contribution under 2000 heading	5	17	841	11 452	19 680	39 594	41 644	45 912	63 599	66 820
Other taxes	0	0	7 846	20 963	26 654	52 320	67 118	98 092	77 363	87 345
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	3 710	17 560	48 847	118 117	93 193	93 146	95 438	103 363
Total	5	17	12 397	49 975	95 181	210 031	201 955	237 151	236 400	257 527
Ireland, million EUR										
Contribution under 2000 heading	21	209	1 267	2 487	4 427	9 053	9 259	8 923	8 661	7 382
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
Total	21	209	1 267	2 487	4 427	9 053	9 259	8 923	8 661	7 382
Israel, million ILS										
Contribution under 2000 heading	..	..	..	14 958	27 565	37 909	40 445	41 227	45 343	48 759
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	2 400	5 300	9 100	13 100
Total	..	..	..	14 958	27 565	37 909	42 845	46 527	54 443	61 859
Italie, millions EUR										
Impôts de la série 2000	1 881	8 607	50 156	119 612	143 629	200 772	210 979	207 883	208 776	212 125
Autres impôts	0	0	0	0	0	0	0	0	0	0
Contributions volontaires au gouvernement	0	0	0	560	464	567	501	497	490	576
Contributions obligatoires au secteur privé	0	0	0	0	0	0	0	0	0	0
Total	1 881	8 607	50 156	120 172	144 093	201 339	211 480	208 380	209 266	212 701
Japan, billion JPY										
Contribution under 2000 heading	1 344	9 253	27 121	44 639	47 857	53 321	54 227	52 342	54 456	56 140
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
Total	1 344	9 253	27 121	44 639	47 857	53 321	54 227	52 342	54 456	56 140

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Korea, billion KRW										
Contribution under 2000 heading	..	13	207	9 913	22 759	53 588	59 415	62 165	67 129	75 316
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
Total	..	13	207	9 913	22 759	53 588	59 415	62 165	67 129	75 316
Luxembourg, millions EUR										
Impôts de la série 2000	86	272	690	1 483	2 215	3 689	3 968	4 221	4 343	4 670
Autres impôts	0	0	0	0	0	0	0	0	0	0
Contributions volontaires au gouvernement	0	0	0	7	8	14	20	25	28	31
Contributions obligatoires au secteur privé	0	0	0	0	0	0	0	0	0	0
Total	86	272	690	1 490	2 223	3 703	3 988	4 247	4 371	4 701
Mexico, million MXN										
Contribution under 2000 heading	..	..	968	50 871	167 292	307 026	321 843	346 031	378 006	411 289
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	..	..	263	12 442	67 352	144 331	134 265	129 207	146 110	154 996
Total	..	..	1 231	63 313	234 644	451 357	456 108	475 238	524 117	566 285
Netherlands, million EUR										
Contribution under 2000 heading	3 342	16 732	37 709	53 115	64 464	77 063	86 264	79 188	83 109	88 798
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	168	751	1 311	150	0	0	0	0	0	0
Compulsory contributions to private sector	1 266	5 341	7 120	8 073	37 088	..	..	..	..	..
Total	4 776	22 824	46 140	61 337	101 552	..	..	..	..	..
New Zealand, million NZD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
Contribution under 2000 heading	2 009	16 565	48 960	90 576	132 170	206 314	226 393	234 514	244 016	260 823
Other taxes	1 305	2 728	7 032	471	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	346	440	0	0	0	0	0	0
Total	3 314	19 293	56 338	91 487	132 170	206 314	226 393	234 514	244 016	260 823
Poland, million PLN										
Contribution under 2000 heading	..	..	..	37 153	96 329	140 645	144 578	152 443	156 981	174 587
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
Total	..	..	..	37 153	96 329	140 645	144 578	152 443	156 981	174 587
Portugal, million EUR										
Contribution under 2000 heading	22	161	1 440	6 817	10 152	14 416	15 125	15 191	15 521	15 929
Other taxes	0	0	10	276	434	662	700	696	706	725
Voluntary contributions to government	0	0	0	12	16	8	12	14	58	36
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22	161	1 450	7 104	10 602	15 086	15 837	15 901	16 285	16 690
Slovak Republic, million EUR										
Contribution under 2000 heading	..	..	..	2 902	4 409	7 192	8 041	7 966	8 092	8 479
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	22	25	26	31	34
Compulsory contributions to private sector	..	..	..	0	0	701	706	690	719	756
Total	..	..	..	2 902	4 409	7 915	8 772	8 683	8 842	9 270

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Slovenia, million EUR										
Contribution under 2000 heading	..	..	..	1 728	2 631	4 724	5 221	5 276	5 382	5 407
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
Total	..	..	..	1 728	2 631	4 724	5 221	5 276	5 382	5 407
Spain, million EUR										
Contribution under 2000 heading	350	3 367	20 159	51 977	76 220	128 555	134 323	130 843	130 341	129 536
Other taxes	0	0	124	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
Total	350	3 367	20 283	51 977	76 220	128 555	134 323	130 843	130 341	129 536
Sweden, million SEK										
Contribution under 2000 heading	4 851	25 756	108 206	237 552	307 098	385 662	369 886	353 605	379 028	354 112
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
Total	6 258	25 756	108 206	237 552	307 098	385 662	369 886	353 605	379 028	354 112
Suisse, millions CHF										
Impôts de la série 2000	1 670	8 111	14 344	28 099	31 059	35 115	37 133	38 142	38 286	40 941
Autres impôts	336	708	1 075	1 507	1 918	4 919	5 568	5 258	5 699	6 450
Contributions volontaires au gouvernement	95	285	588	0	0	0	0	0	0	0
Contributions obligatoires au secteur privé	2 505	6 273	10 621	19 349	22 928	35 484	36 742	39 201	39 085	41 598
Total	4 606	15 377	26 628	48 955	55 905	75 518	79 443	82 601	83 071	88 989
Turkey, million TRY										
Contribution under 2000 heading	0	0	1	212	7 543	44 052	57 637	57 595	71 696	100 687
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
Total	0	0	1	212	7 543	44 052	57 637	57 595	71 696	100 687
United Kingdom, million GBP										
Contribution under 2000 heading	1 685	6 540	23 769	44 397	60 252	93 210	98 319	94 445	97 346	101 441
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	14	27	4 152	5 907	14 478	15 282	16 089	16 178	16 786
Compulsory contributions to private sector	1 148	5 426	3 993	6 911	7 953	10 123	10 699	9 653	9 104	9 303
Total	2 833	11 980	27 789	55 460	74 112	117 811	124 300	120 187	122 628	127 530
United States, million USD										
Contribution under 2000 heading	22 192	85 039	269 144	510 476	683 104	906 955	930 751	903 004	918 305	850 718
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	488	2 378	5 983	21 432	22 562	51 635	55 369	57 954	61 833	63 761
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22 680	87 417	275 127	531 908	705 666	958 590	986 120	960 958	980 138	914 479

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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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Australia, million AUD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	0	2	0	0	0	0	0	0	0	0
State/Regional	15	167	28	0	0	0	0	0	0	0
Local government	0	0	0	5	19	41	33	34	31	30
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Multi-jurisdictional (University) sector ¹	0	0	0	219	282	455	485	520	549	582
Total	15	169	28	224	301	496	518	554	580	612
2000+3000 Total	15	169	28	224	301	496	518	554	580	612
Austria, million EUR²										
2000 Social security contributions										
Federal or Central government	48	124	418	490	535	985	1 033	1 102	1 161	1 223
State/Regional	13	81	277	537	430	503	540	602	612	626
Local government	17	63	202	413	547	551	581	622	644	660
Social Security Funds	11	48	117	170	176	202	214	222	223	228
Total	88	315	1 014	1 610	1 688	2 241	2 367	2 548	2 640	2 738
3000 Taxes on payroll and workforce										
Federal or Central government	0	37	68	166	165	208	319	390	407	419
State/Regional	0	34	59	104	141	178	225	252	252	257
Local government	1	40	39	136	274	129	176	201	205	208
Social Security Funds	0	0	0	53	44	51	54	55	55	56
Total	1	111	165	458	622	566	773	898	920	941
2000+3000 Total	89	426	1 179	2 068	2 310	2 807	3 140	3 446	3 560	3 679
Belgique, millions EUR										
2000 Cotisations de sécurité sociale										
Administration fédérale ou centrale	..	343	705	235	254	427	457	476	480	488
Administration d'un Etat/Länder	..	0	0	1 036	1 184	1 528	1 617	1 708	1 752	1 826
Administrations locales	..	217	576	878	1 152	1 816	1 914	2 064	2 225	2 363
Administrations de sécurité sociale	..	50	146	219	244	289	312	338	349	368
Total	..	610	1 427	2 369	2 834	4 060	4 299	4 587	4 806	5 045
3000 Impôts sur les salaires										
Administration fédérale ou centrale	..	..	..	..	..	..	..	..	..	..
Administration d'un Etat/Länder	..	..	..	..	..	..	..	..	..	..
Administrations locales	..	..	..	..	..	..	..	..	..	..
Administrations de sécurité sociale	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	610	1 427	2 369	2 834	4 060	4 299	4 587	4 806	5 045
Canada, million CAD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	944	1 130	1 212	1 302	1 421	1 408
State/Regional	..	..	..	..	3 023	4 269	4 517	4 970	5 071	5 305
Local government	..	..	..	..	2 225	2 806	2 888	3 396	3 390	3 548
Social Security Funds	..	..	..	..	0	0	0	0	0	0
Total	..	..	..	..	6 192	8 205	8 617	9 668	9 882	10 261
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	0	0	0	0	0	0
State/Regional	..	..	..	..	173	234	257	261	281	291
Local government	..	..	..	..	0	0	0	0	0	0
Social Security Funds	..	..	..	..	0	0	0	0	0	0
Total	..	..	..	..	173	234	257	261	281	291
2000+3000 Total	..	..	..	..	6 365	8 439	8 874	9 929	10 163	10 552

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Chile, million CLP										
2000 Social security contributions										
Federal or Central government	43 210	107 911	120 417	125 449	148 006	169 141
State/Regional
Local government	11 317	30 218	34 213	35 262	41 518	45 580
Social Security Funds	106	263	296	297	449	467
Total	54 633	138 392	154 927	161 008	189 974	215 188
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0
2000+3000 Total	54 633	138 392	154 927	161 008	189 974	215 188
Czech Republic, million CZK										
2000 Social security contributions										
Federal or Central government	21 660	28 050	44 437	45 419	46 351	45 439	43 857
State/Regional
Local government	3 411	5 660	8 253	8 914	8 917	9 394	9 268
Social Security Funds	395	510	791	867	908	938	935
Total	25 466	34 220	53 481	55 200	56 177	55 771	54 060
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	25 466	34 220	53 481	55 200	56 177	55 771	54 060
Denmark, million DKK										
2000 Social security contributions										
Federal or Central government	537	..	..	..	..	..	..	..
State/Regional
Local government	0	..	..	..	..	..	..	..
Social Security Funds	0	..	..	..	..	..	..	..
Total	537	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	287	..	..	..	..	..	..	..
State/Regional
Local government	0	..	..	..	..	..	..	..
Social Security Funds	0	..	..	..	..	..	..	..
Total	287	0	0	0	0	0	0	0
2000+3000 Total	824	0	0	0	0	0	0	0
Estonia, million EUR										
2000 Social security contributions										
Federal or Central government	52	127	254	309	318	312	327
State/Regional
Local government	28	47	154	185	180	171	176
Social Security Funds	0	0	3	8	38	41	32
Total	80	175	412	503	537	524	535
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	80	175	412	503	537	524	535

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Finland, million EUR										
2000 Social security contributions										
Federal or Central government	..	44	131	817	908	1 057	1 134	1 140	1 137	1 130
State/Regional
Local government	..	96	520	2 257	2 729	4 017	4 240	4 249	4 254	4 467
Social Security Funds	..	5	18	59	69	87	89	91	90	93
Total	..	144	669	3 133	3 706	5 161	5 463	5 480	5 481	5 690
3000 Taxes on payroll and workforce										
Federal or Central government	..	9	7	..	..	..	..	..	..	..
State/Regional
Local government	..	21	28	..	..	..	..	..	..	..
Social Security Funds	..	1	0	..	..	..	..	..	..	..
Total	..	30	35	0	0	0	0	0	0	0
2000+3000 Total	..	175	705	3 133	3 706	5 161	5 463	5 480	5 481	5 690
France, millions EUR										
2000 Cotisations de sécurité sociale										
Administration fédérale ou centrale	..	1 507	7 258	9 723	11 053	13 170	13 055	13 286	13 219	13 008
Administration d'un Etat/Länder
Administrations locales	..	1 080	4 786	7 597	10 309	15 852	16 863	17 509	18 004	18 307
Administrations de sécurité sociale	..	1 084	5 006	9 423	10 795	14 014	14 508	15 126	15 438	15 746
Total	..	3 672	17 050	26 742	32 158	43 036	44 426	45 921	46 661	47 061
3000 Impôts sur les salaires										
Administration fédérale ou centrale	..	411	507	657	871	1 586	1 625	1 595	1 634	1 655
Administration d'un Etat/Länder
Administrations locales	..	13	69	148	322	545	629	670	699	728
Administrations de sécurité sociale	..	211	1 332	3 144	3 414	4 529	4 695	4 909	5 036	5 078
Total	..	635	1 908	3 949	4 607	6 660	6 949	7 174	7 369	7 461
2000+3000 Total	..	4 307	18 957	30 691	36 765	49 696	51 375	53 095	54 030	54 522
Germany, million EUR										
2000 Social security contributions										
Federal or Central government	775	895	1 778	1 640	1 615	1 205	1 253	1 282	1 326	1 363
State/Regional	293	1 616	3 336	6 936	7 645	5 321	5 524	5 647	5 856	6 076
Local government	325	1 937	3 874	9 475	10 561	9 949	10 349	10 638	10 962	11 374
Social Security Funds	1 495	225	550	1 672	1 884	2 286	2 357	2 396	2 486	2 575
Total	2 887	4 673	9 539	19 724	21 705	18 761	19 483	19 963	20 630	21 388
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	2 887	4 673	9 539	19 724	21 705	18 761	19 483	19 963	20 630	21 388
Greece, million EUR										
2000 Social security contributions										
Federal or Central government	814	1 542	2 888	3 234	3 403	3 217	3 751
State/Regional
Local government	0	0	0	0	0	0	0
Social Security Funds	0	200	440	491	502	382	346
Total	814	1 742	3 328	3 725	3 905	3 599	4 097
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	814	1 742	3 328	3 725	3 905	3 599	4 097

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Hungary, million HUF										
2000 Social security contributions										
Federal or Central government	81 422	148 251	293 684	295 793	266 442	255 557	243 241
State/Regional
Local government	106 430	173 475	343 306	347 498	307 680	278 385	260 764
Social Security Funds	3 570	4 936	8 052	8 353	7 547	6 656	3 016
Total	191 422	326 661	645 042	651 644	581 669	540 597	507 021
3000 Taxes on payroll and workforce										
Federal or Central government	13 901	7 287	7 195	6 913	1 011	6 742
State/Regional
Local government	25 990	11 928	11 493	11 175	3 254	10 656
Social Security Funds	406	162	169	171	8	0
Total	0	40 297	19 377	18 857	18 259	4 273	17 398
2000+3000 Total	191 422	366 958	664 420	670 500	599 927	544 870	524 419
Iceland, million ISK										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total
Ireland, million EUR										
2000 Social security contributions										
Federal or Central government	46	100	166	460	475	422	399	373
State/Regional
Local government	57	118	277	862	890	792	748	684
Social Security Funds	1	1	4	6	6	6	6	6
Total	104	219	447	1 328	1 370	1 220	1 153	1 062
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	104	219	447	1 328	1 370	1 220	1 153	1 062
Israel, million ILS										
2000 Social security contributions										
Federal or Central government	480	840	1 030	1 050	1 060	1 180	1 320
State/Regional
Local government	160	280	340	350	350	390	440
Social Security Funds	0	0	0	0	0	0	0
Total	640	1 120	1 370	1 400	1 410	1 570	1 760
3000 Taxes on payroll and workforce										
Federal or Central government	1 780	2 330	3 600	3 830	3 970	4 180	4 400
State/Regional
Local government	550	780	1 120	930	910	960	1 010
Social Security Funds	0	0	0	0	0	0	0
Total	2 330	3 110	4 720	4 760	4 880	5 140	5 410
2000+3000 Total	2 970	4 230	6 090	6 160	6 290	6 710	7 170

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Italie, millions EUR										
2000 Cotisations de sécurité sociale										
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	15 339	36 679	47 394	49 002	49 734	50 627	50 577
Total	15 339	36 679	47 394	49 002	49 734	50 627	50 577
3000 Impôts sur les salaires										
Administration fédérale ou centrale
Administration d'un Etat/Länder
Administrations locales
Administrations de sécurité sociale
Total	0	0	0	0	0	0	0
2000+3000 Total	15 339	36 679	47 394	49 002	49 734	50 627	50 577
Japan, billion JPY										
2000 Social security contributions										
Federal or Central government	637	721	766	791	816	758	785
State/Regional
Local government	1 953	2 113	2 215	2 245	2 203	2 223	2 391
Social Security Funds	0	0	0	0	0	0	0
Total	2 590	2 834	2 981	3 036	3 019	2 981	3 176
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	2 590	2 834	2 981	3 036	3 019	2 981	3 176
Korea, billion KRW										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total
Luxembourg, millions EUR										
2000 Cotisations de sécurité sociale										
Administration fédérale ou centrale
Administration d'un Etat/Länder
Administrations locales
Administrations de sécurité sociale
Total
3000 Impôts sur les salaires										
Administration fédérale ou centrale
Administration d'un Etat/Länder
Administrations locales
Administrations de sécurité sociale
Total
2000+3000 Total

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Mexico, million MXN										
2000 Social security contributions										
Federal or Central government	..	..	204	9 407	73 948	140 647	145 147	167 568	185 313	199 488
State/Regional	..	..	0	0	0	0	0	0	0	0
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	..	204	9 407	73 948	140 647	145 147	167 568	185 313	199 488
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	0	0	0	0	0	0	0	0
2000+3000 Total	..	..	204	9 407	73 948	140 647	145 147	167 568	185 313	199 488
Netherlands, million EUR										
2000 Social security contributions										
Federal or Central government	63	458	2 119	1 203	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	0	0	0	0	..	..	..	..	..	..
Social Security Funds	7	50	132	104	..	..	..	..	..	..
Total	70	508	2 251	1 307	2 006	4 310	4 640	4 802	..	..
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	70	508	2 251	1 307	2 006	4 310	4 640	4 802	0	0
New Zealand, million NZD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
2000 Social security contributions										
Federal or Central government	..	1 349	2 184	2 684	11 895	30 761	34 322	35 295	36 909	40 393
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	1 831	7 874	15 639	24 831	31 862	35 760	39 085	40 727	46 292
Social Security Funds	..	73	1 555	3 916	0	0	0	0	0	0
Total	..	3 253	11 613	22 239	36 726	62 623	70 081	74 380	77 636	86 684
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	3 253	11 613	22 239	36 726	62 623	70 081	74 380	77 636	86 684

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Poland, million PLN										
2000 Social security contributions										
Federal or Central government	5 963	2 834	5 801	5 642	6 403	6 505	6 730
State/Regional
Local government	2 668	5 204	9 654	9 994	10 795	11 371	11 946
Social Security Funds	1 837	943	382	393	881	491	440
Total	10 468	8 981	15 837	16 029	18 079	18 367	19 116
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	10 468	8 981	15 837	16 029	18 079	18 367	19 116
Portugal, million EUR										
2000 Social security contributions										
Federal or Central government	0	0	..	..	..	..	..
State/Regional
Local government	128	197	..	..	..	..	..
Social Security Funds	0	0	..	..	..	..	..
Total	0	128	197	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	0	128	197	0	0	0	0	0
Slovak Republic, million EUR										
2000 Social security contributions										
Federal or Central government	326	489	536	583	620	639	631
State/Regional
Local government	87	130	409	439	469	479	495
Social Security Funds	15	22	32	36	29	44	30
Total	428	642	977	1 058	1 118	1 162	1 155
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	428	642	977	1 058	1 118	1 162	1 155
Slovenia, million EUR										
2000 Social security contributions										
Federal or Central government	116	161	333	374	395	402	421
State/Regional
Local government	62	86	175	184	188	195	198
Social Security Funds	3	3	7	7	8	8	8
Total	181	250	515	565	590	604	627
3000 Taxes on payroll and workforce										
Federal or Central government	2	55	76	48	6	6	6
State/Regional
Local government	1	29	36	22	3	3	3
Social Security Funds	0	1	2	1	0	0	0
Total	4	85	114	71	9	9	9
2000+3000 Total	184	335	629	636	600	613	636


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	1975	1985	1995	2000	2007	2008	2009	2010	2011
Spain, million EUR										
2000 Social security contributions										
Federal or Central government	577	1 900	1 896	1 868	2 003	2 020	2 069	2 006
State/Regional	299	0	3 902	9 416	10 492	11 085	10 952	11 245
Local government	488	2 934	2 524	4 098	4 406	4 637	4 780	4 642
Social Security Funds	727	2 351	1 284	484	511	544	527	515
Total	2 091	7 185	9 606	15 866	17 412	18 286	18 328	18 408
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	2 091	7 185	9 606	15 866	17 412	18 286	18 328	18 408
Sweden, million SEK										
2000 Social security contributions										
Federal or Central government	..	1 230	6 297	16 103	23 225	26 540	25 674	25 325	27 118	24 902
State/Regional
Local government	..	6 139	32 141	58 631	63 856	83 714	79 414	75 069	79 454	72 251
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	7 369	38 438	74 734	87 080	110 254	105 088	100 393	106 573	97 153
3000 Taxes on payroll and workforce										
Federal or Central government	1 118	1 250	3 792	5 772	8 649	8 780	7 692	10 924
State/Regional
Local government	0	4 195	10 427	18 208	26 753	26 025	22 538	31 695
Social Security Funds	0	0	0	0	0	0	0	0
Total	..	0	1 118	5 445	14 219	23 980	35 403	34 805	30 230	42 619
2000+3000 Total	..	7 369	39 556	80 179	101 299	134 233	140 490	135 199	136 803	139 772
Suisse, millions CHF										
2000 Cotisations de sécurité sociale										
Administration fédérale ou centrale	13	71	147	350	407	324	309	344	357	376
Administration d'un Etat/Länder	34	270	530	1 271	1 259	1 703	1 417	1 538	1 586	1 665
Administrations locales	22	160	390	866	885	1 131	795	833	845	904
Administrations de sécurité sociale	2	15	0	0	0	0	0	0	0	0
Total	71	516	1 067	2 487	2 550	3 158	2 521	2 714	2 789	2 945
3000 Impôts sur les salaires										
Administration fédérale ou centrale
Administration d'un Etat/Länder
Administrations locales
Administrations de sécurité sociale
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	71	516	1 067	2 487	2 550	3 158	2 521	2 714	2 789	2 945
Turkey, million TRY										
2000 Social security contributions										
Federal or Central government	110	3 619	20 442	28 858	31 477	39 363	53 162
State/Regional
Local government	0	0	0	0	0	0	0
Social Security Funds	0	0	0	0	0	0	0
Total	110	3 619	20 442	28 858	31 477	39 363	53 162
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	110	3 619	20 442	28 858	31 477	39 363	53 162

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	1975	1985	1995	2000	2007	2008	2009	2010	2011
United Kingdom, million GBP										
2000 Social security contributions										
Federal or Central government	87	452	1 387	2 723	3 139	5 957	6 282	6 133	6 431	6 731
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	83	484	1 448	2 148	2 918	5 062	5 451	5 274	5 454	5 333
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	170	936	2 835	4 871	6 057	11 019	11 733	11 407	11 885	12 064
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	0	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	43	..	..	..	..	..	..	..
Social Security Funds	..	..	0	..	..	..	..	..	..	..
Total	0	0	43	0	0	0	0	0	0	0
2000+3000 Total	170	936	2 878	4 871	6 057	11 019	11 733	11 407	11 885	12 064
United States, million USD										
2000 Social security contributions										
Federal or Central government	301	1 211	3 642	9 954	11 320	18 172	19 687	21 786	24 201	25 610
State/Regional	699	4 056	11 950	27 088	32 906	45 576	46 683	48 172	48 458	48 170
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
Total	1 000	5 267	15 592	37 042	44 226	63 748	66 370	69 958	72 659	73 780
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	1 000	5 267	15 592	37 042	44 226	63 748	66 370	69 958	72 659	73 780

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.

StatLink  <http://dx.doi.org/10.1787/888932947010>

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

The 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.

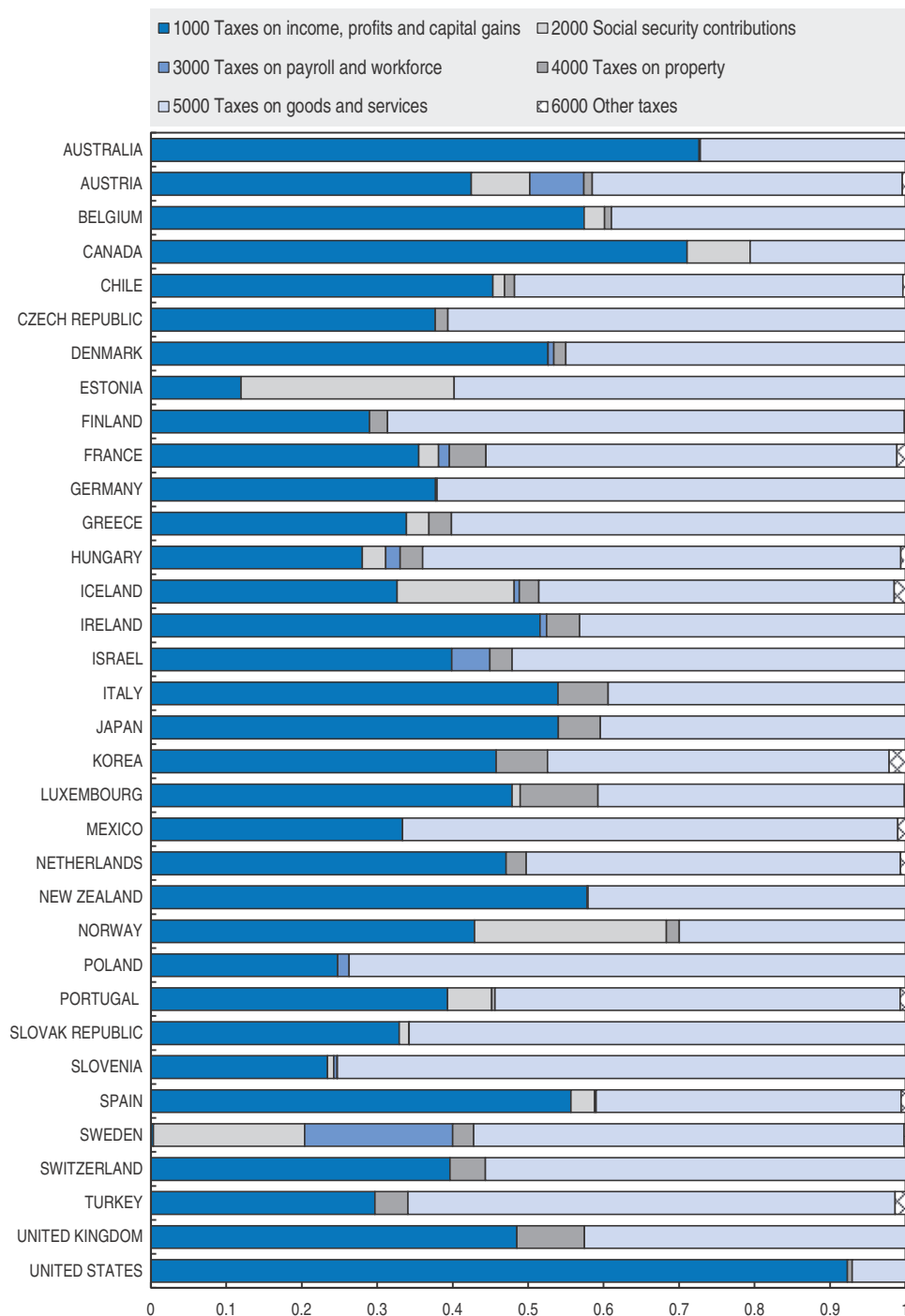
PARTIE IV

Recettes fiscales par sous-secteur d'administration

Les 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 receipts¹**
 Graphique 5. **Structure des recettes fiscales des administrations centrales¹**
2011



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.


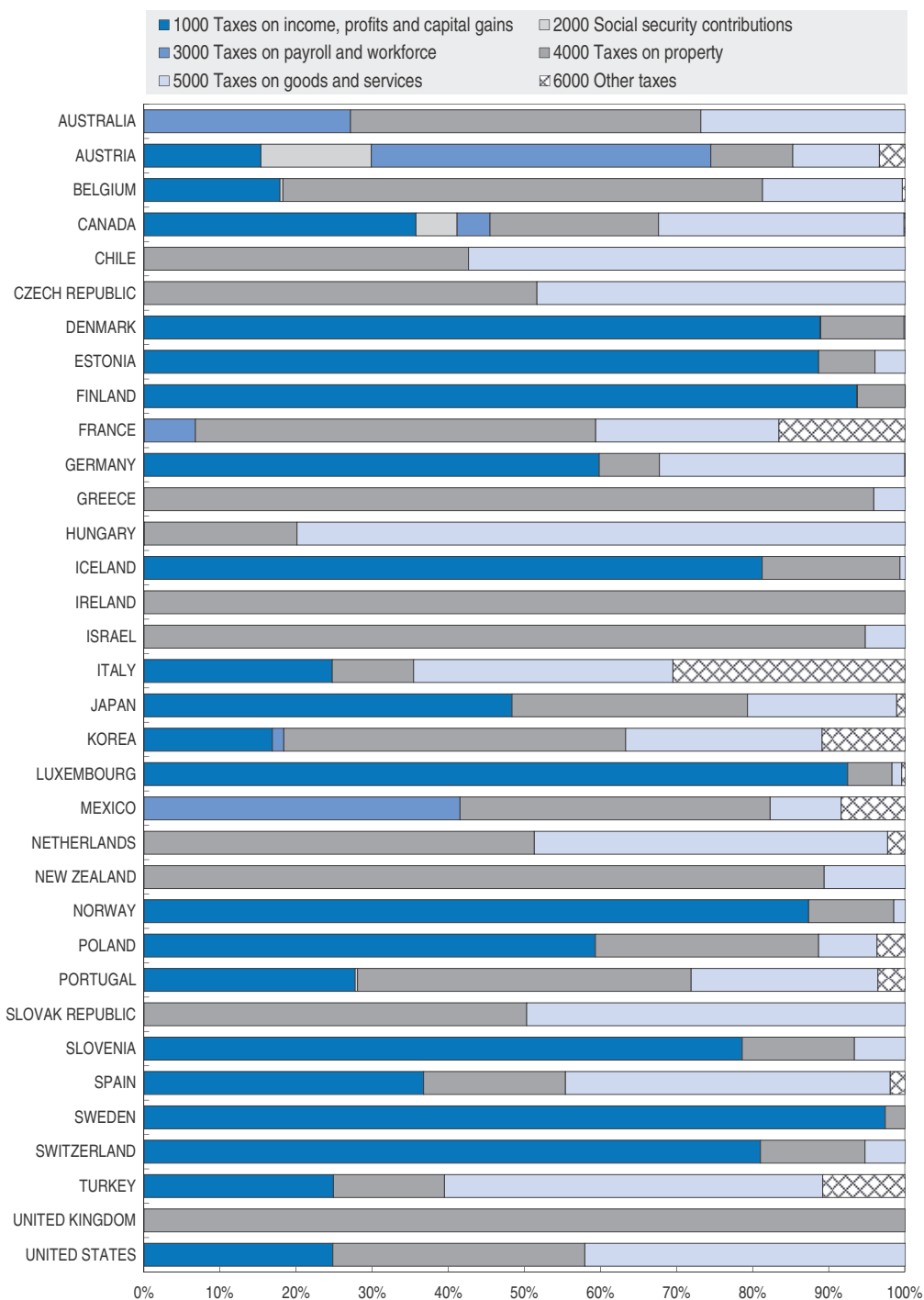
StatLink  <http://dx.doi.org/10.1787/888932945319>

Chart 6. **The structure of State, regional and local government tax receipts**¹
 Graphique 6. **Structure des recettes fiscales des administrations d'État, régionales et locales**¹
 2011



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/10.1787/888932945338>

Table 77. Attribution of tax revenues to sub-sectors of general government as percentage of total tax revenue
 Tableau 77. Répartition des recettes fiscales entre les sous-secteurs de l'Administration en pourcentage du total des recettes fiscales

	Supranational Supranationale			Central government Administration centrale			State or Régional government Administration d'un Etat/Régions			Local government Administrations locales			Social Security Funds Administrations de sécurité sociale			
	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	
Federal countries																Pays fédéraux
Australia	..	..	..	80.1	77.5	81.3	15.7	19.0	15.3	4.2	3.4	3.4	0.0	0.0	0.0	Australie
Austria ¹	..	0.0	0.3	51.7	64.8	66.3	10.6	1.8	1.6	12.4	4.1	3.2	25.3	29.3	28.5	Autriche ¹
Belgium	1.4	1.0	0.8	65.3	60.0	56.4	..	1.8	5.3	4.4	4.8	5.1	28.8	32.3	32.3	Belgique
Canada	..	..	..	47.6	39.1	41.5	32.5	37.1	39.7	9.9	9.8	9.7	10.0	14.0	9.1	Canada
Germany	1.2	0.6	0.5	33.5	31.4	31.7	22.3	21.6	21.3	9.0	7.4	8.0	34.0	39.0	38.5	Allemagne
Mexico	..	..	..	..	80.1	81.9	..	2.1	2.5	..	1.1	1.1	..	16.6	14.5	Mexique
Switzerland	..	..	..	30.7	31.4	36.3	27.0	23.8	24.2	20.3	17.6	15.0	22.0	27.3	24.5	Suisse
United States	..	..	..	45.4	42.0	40.6	19.5	19.9	20.7	14.7	13.2	15.9	20.5	24.9	22.8	Etats-Unis
<i>Unweighted average</i>	1.3	0.5	0.5	50.6	53.3	54.5	21.3	15.9	16.3	10.7	7.7	7.7	20.1	22.9	21.3	<i>Moyenne non pondérée</i>
Regional country																Pays régional
Spain ^{1,2}	..	0.5	0.5	48.2	50.4	29.9	..	4.8	23.1	4.3	8.5	9.6	47.5	35.8	36.9	Espagne ^{1,2}
Unitary countries																Pays unitaires
Chile	..	..	..	..	89.9	88.5	..	..	..	..	6.5	6.6	..	3.6	4.9	Chili
Czech Republic	..	..	0.5	..	57.7	54.1	..	..	..	..	0.9	1.2	..	41.4	44.1	République tchèque
Denmark ¹	1.0	0.5	0.4	68.1	65.4	70.8	..	..	..	30.4	31.9	26.7	0.5	2.2	2.1	Danemark ¹
Estonia	..	..	0.6	..	72.1	68.5	..	..	..	..	13.1	13.3	..	14.8	17.6	Estonie
Finland	..	0.4	0.2	56.0	46.6	47.7	..	..	..	23.5	22.3	23.3	20.4	30.8	28.8	Finlande
France ¹	0.7	0.4	0.2	51.2	42.2	32.6	..	..	..	7.6	11.0	13.2	40.6	46.4	54.0	France ¹
Greece ¹	..	0.6	0.3	67.1	66.8	64.2	..	..	..	3.4	0.9	3.7	29.5	31.7	31.9	Grèce ¹
Hungary	..	..	0.3	..	63.8	58.9	..	..	..	..	2.5	6.5	..	33.6	34.3	Hongrie
Iceland	..	..	..	81.3	79.2	73.4	..	..	..	18.7	20.8	26.6	0.0	0.0	0.0	Islande
Ireland	2.3	1.6	0.5	77.4	83.2	79.5	..	..	..	7.3	2.4	3.4	13.1	12.8	16.6	Irlande
Israel	..	..	..	..	80.0	75.2	..	..	..	..	5.9	7.7	..	14.1	17.2	Israël
Italy	..	0.4	0.3	53.2	62.7	52.5	..	..	..	0.9	5.4	15.9	45.9	31.5	31.2	Italie
Japan	..	..	..	45.4	41.2	33.3	..	..	..	25.6	25.3	25.2	29.0	33.5	41.4	Japon
Korea	..	..	..	89.0	69.2	60.1	..	..	..	10.1	18.7	16.3	0.9	12.1	23.5	Corée
Luxembourg	0.8	0.4	0.1	63.6	67.1	66.3	..	..	..	6.7	6.4	4.7	29.0	26.1	28.9	Luxembourg
Netherlands	1.5	1.2	1.0	58.9	54.2	57.0	..	..	..	1.2	2.7	3.6	38.4	41.9	38.4	Pays-Bas
New Zealand	..	..	..	92.3	94.7	92.7	..	..	..	7.7	5.3	7.3	0.0	0.0	0.0	Nouvelle-Zélande
Norway	..	..	..	50.6	58.4	87.7	..	..	..	22.4	19.6	12.3	27.0	22.0	0.0	Norvège
Poland	..	..	0.3	..	62.1	51.9	..	..	..	..	7.5	12.5	..	30.4	35.4	Pologne
Portugal	..	0.8	0.3	65.4	73.5	67.6	..	..	..	0.0	4.2	6.5	34.6	21.5	25.5	Portugal
Slovak Republic	..	..	0.8	..	62.5	54.4	..	..	..	..	1.3	2.9	..	36.2	42.0	République slovaque
Slovenia	..	..	0.5	..	51.8	48.7	..	..	..	..	6.3	10.9	..	41.9	40.0	Slovénie
Sweden	..	0.4	0.4	51.3	46.9	51.3	..	..	..	29.2	30.9	35.7	19.5	21.8	12.6	Suède
Turkey	..	..	..	..	75.1	63.3	..	..	..	..	12.8	8.8	..	12.1	27.9	Turquie
United Kingdom	1.0	1.0	0.5	70.5	77.5	75.9	..	..	..	11.1	3.7	4.8	17.5	17.8	18.7	Royaume-Uni
<i>Unweighted average</i>	1.2	0.7	0.4	65.1	65.8	63.0	..	..	..	12.9	10.7	12.0	21.6	23.2	24.7	<i>Moyenne non pondérée</i>

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 with a highly decentralised political structure./ L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.

Table 78. The main central government taxes as percentage of GDP at market prices¹
 Tableau 78. Principales recettes de l'administration centrale en pourcentage du PIB au prix du marché¹

	1000			2000+3000			4000			5110			5120			Other taxes			
	Income & profits			Social security & Payroll ²			Property			General taxes			Specific goods and services			Autres impôts			
	Revenu & bénéfices			Sécurité sociale & salaires ²			Patrimoine			Impôts généraux			Biens et services déterminés						
	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	
Federal countries																			Pays fédéraux
Australia	14.2	15.6	15.7	0.1	0.6	0.0	0.1	0.0	0.0	1.7	2.4	3.4	4.2	3.1	2.3	0.0	0.1	0.2	Australie
Austria ³	6.1	10.5	11.9	3.1	4.4	4.2	0.6	0.4	0.3	5.1	7.7	7.9	4.0	3.1	3.1	0.1	0.7	0.7	Autriche ³
Belgium	14.4	14.9	14.3	0.5	0.6	0.7	1.0	0.6	0.2	6.4	6.6	7.0	3.0	2.8	2.7	0.4	0.6	0.0	Belgique
Canada	10.4	9.9	9.0	0.0	0.0	1.1	0.0	0.0	0.0	1.9	2.3	1.8	2.6	1.4	0.8	0.1	0.0	0.0	Canada
Germany	4.9	4.9	4.4	0.0	0.0	0.0	0.2	0.0	0.0	3.3	3.6	3.9	3.1	3.1	3.0	0.0	0.0	0.4	Allemagne
Mexico	..	3.8	5.4	..	0.0	0.0	..	0.0	0.0	..	2.6	3.7	..	5.4	6.7	..	0.4	0.3	Mexique
Switzerland	2.2	2.6	4.1	0.0	0.0	0.0	0.3	0.5	0.5	2.1	3.2	3.7	2.7	1.9	1.7	0.0	0.1	0.4	Suisse
United States	9.7	10.0	9.0	0.0	0.0	0.0	0.3	0.2	0.1	0.0	0.0	0.0	1.2	1.0	0.7	0.0	0.0	0.0	Etats-Unis
<i>Unweighted average</i>	8.8	9.0	9.2	0.5	0.7	0.7	0.4	0.2	0.1	2.9	3.6	3.9	3.0	2.7	2.6	0.1	0.2	0.2	<i>Moyenne non pondérée</i>
Regional country																			Pays régional
Spain ^{3,4}	3.6	8.7	5.4	0.0	0.1	0.3	1.1	0.1	0.0	2.6	4.6	3.0	1.6	2.7	0.8	0.0	0.0	0.2	Espagne ^{3,4}
Unitary countries																			Pays unitaires
Chile	..	4.6	8.5	..	0.5	0.3	..	0.6	0.2	..	7.5	7.8	..	3.3	1.8	..	-0.1	0.1	Chili
Czech Republic	..	9.0	7.1	..	0.0	0.0	..	0.3	0.3	..	6.0	7.1	..	4.6	3.9	..	0.9	0.5	République tchèque
Denmark ³	12.6	15.6	17.8	0.1	0.2	0.3	0.8	0.7	0.5	6.6	9.4	9.9	5.4	5.3	4.4	0.7	0.7	0.9	Danemark ³
Estonia	..	6.4	2.6	..	6.9	6.2	..	0.1	0.0	..	9.6	8.4	..	2.8	4.5	..	0.3	0.3	Estonie
Finland	7.2	6.8	6.0	0.9	0.0	0.0	0.7	0.6	0.5	5.7	7.9	9.0	5.8	5.5	4.8	0.1	0.4	0.5	Finlande
France ³	5.6	5.7	5.1	0.7	1.2	0.6	0.6	0.6	0.7	8.2	7.4	6.4	2.8	3.1	1.3	0.3	0.2	0.2	France ³
Greece ³	2.5	6.5	7.0	0.0	0.4	0.6	1.8	1.0	0.6	3.5	6.6	7.4	4.5	4.5	4.1	0.8	0.5	0.9	Grèce ³
Hungary	..	8.7	6.1	..	1.3	1.1	..	0.2	0.7	..	7.4	9.3	..	8.7	4.5	..	0.2	0.3	Hongrie
Iceland	3.2	6.0	8.6	2.1	2.5	4.3	0.7	1.6	0.7	8.6	9.3	8.0	9.6	4.4	3.8	0.2	0.9	0.9	Islande
Ireland	8.5	12.5	11.4	0.2	0.9	0.2	0.7	0.7	1.0	4.2	6.8	6.0	7.8	5.1	2.9	0.6	0.6	0.6	Irlande
Israel	..	12.8	9.8	..	1.7	1.2	..	1.4	0.7	..	11.0	9.8	..	1.6	2.2	..	0.7	0.8	Israël
Italy	5.3	13.5	12.2	0.0	0.1	0.0	0.8	1.4	1.5	3.6	5.5	5.8	3.5	4.1	2.9	0.3	0.4	0.2	Italie
Japan	6.2	6.6	5.2	0.0	0.0	0.0	0.6	1.1	0.5	0.0	1.4	2.2	2.3	1.6	1.5	0.2	0.2	0.2	Japon
Korea	3.3	5.6	7.1	0.0	0.0	0.0	0.6	0.6	1.1	1.9	3.6	4.2	6.9	3.5	2.8	0.6	0.5	0.3	Corée
Luxembourg	12.5	12.4	11.7	0.1	0.1	0.3	1.5	2.5	2.5	4.0	5.2	6.1	2.5	4.5	3.7	0.2	0.2	0.2	Luxembourg
Netherlands	14.1	10.9	10.3	0.0	0.0	0.0	0.7	0.9	0.6	5.8	6.5	6.9	2.7	3.2	3.3	0.7	0.9	0.8	Pays-Bas
New Zealand	18.7	22.0	16.9	0.0	0.0	0.0	0.7	0.2	0.0	2.5	8.2	9.7	3.7	3.0	2.0	0.3	0.6	0.6	Nouvelle-Zélande
Norway	3.8	7.1	16.0	0.8	0.6	9.5	0.5	0.4	0.6	8.0	8.7	7.7	6.3	6.3	3.0	0.5	0.7	0.5	Norvège
Poland	..	9.6	4.2	..	0.3	0.2	..	0.0	0.0	..	6.2	7.9	..	6.3	4.3	..	0.0	0.1	Pologne
Portugal	3.3	7.3	8.8	0.5	1.9	1.3	0.5	0.6	0.1	2.1	6.2	7.6	5.5	5.1	4.0	0.5	0.4	0.5	Portugal
Slovak Republic	..	10.3	5.1	..	0.4	0.2	..	0.1	0.0	..	8.4	6.8	..	5.0	3.1	..	0.9	0.4	République slovaque
Slovenia	..	4.6	4.2	..	0.5	0.2	..	0.0	0.0	..	11.5	8.3	..	3.2	4.8	..	0.3	0.5	Slovénie
Sweden	8.8	4.0	0.1	1.8	3.8	9.0	0.5	1.3	0.6	4.9	9.2	9.6	4.4	3.7	2.9	0.8	0.3	0.5	Suède
Turkey	..	4.1	5.2	..	0.0	0.0	..	0.5	0.8	..	4.6	5.4	..	0.9	5.5	..	2.6	0.7	Turquie
United Kingdom	15.6	12.4	13.2	0.0	0.0	0.0	0.6	2.1	2.4	3.3	6.4	7.4	4.7	4.5	3.7	0.4	0.6	0.5	Royaume-Uni
<i>Unweighted average</i>	8.2	9.0	8.4	0.4	0.9	1.4	0.8	0.8	0.7	4.6	7.2	7.4	4.9	4.2	3.4	0.5	0.6	0.5	<i>Moyenne non pondérée</i>

1. Excluding social security contributions accruing to social security funds./ Sont exclues les cotisations de sécurité sociale versées aux administrations de sécurité sociale.

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.

3. 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.

4. Spain is constitutionally a non-federal country with a highly decentralised political structure./ L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.

Table 79. The main central government taxes as percentage of total tax revenues of central government ¹
 Tableau 79. Principales recettes de l'administration centrale en pourcentage du total des recettes fiscales de l'administration centrale ¹

	1000			1100			1200			2000+3000			4000			5110			5120			Other taxes						
	Income & profits Revenu & bénéfices			Individuals Personnes physiques			Corporate Sociétés			Social security & payroll ² Sécurité sociale & salaires ²			Taxes on property Impôts sur le patrimoine			General taxes Impôts généraux			Specific goods and services Biens et services déterminés			Autres impôts						
	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011		1975	1995	2011
Federal countries																												Pays fédéraux
Australia	69.9	71.4	72.6	54.5	52.4	48.4	15.5	19.0	24.3	0.3	2.6	0.2	0.6	0.0	0.0	8.3	11.2	15.7	20.8	14.4	10.5	0.1	0.3	1.0	1.0	Australie		
Austria ³	32.2	39.3	42.5	25.0	31.2	32.9	6.9	4.8	7.8	16.5	16.3	14.9	3.0	1.4	1.1	26.7	28.8	28.0	20.9	11.5	11.0	0.7	2.7	2.5	2.5	Autriche ³		
Belgium	56.0	57.0	57.4	45.5	47.9	45.7	10.5	9.0	11.7	2.0	2.2	2.7	3.8	2.5	0.9	24.8	25.3	28.2	11.7	10.8	10.7	1.7	2.2	0.0	0.0	Belgique		
Canada	69.4	72.5	71.0	46.7	57.7	52.9	20.9	13.0	15.5	0.0	0.0	8.4	0.0	0.0	0.0	12.8	16.9	14.3	17.0	10.6	6.3	0.7	0.0	0.0	0.0	Canada		
Germany	42.3	41.9	37.7	37.0	38.7	34.0	5.2	3.2	3.8	0.0	0.0	0.0	1.9	0.1	0.2	29.1	31.1	33.5	26.7	26.9	25.3	0.0	0.0	3.2	3.2	Allemagne		
Mexico	..	31.1	33.3	..	..	..	..	..	..	..	0.0	0.0	..	0.0	0.0	..	21.1	23.2	..	44.5	41.8	..	3.4	1.7	1.7	Mexique
Switzerland	30.2	31.3	39.6	24.0	17.6	16.1	6.3	7.3	13.7	0.0	0.0	0.0	4.1	6.3	4.7	28.3	38.4	35.4	37.3	22.7	16.5	0.0	1.3	3.8	3.8	Suisse		
United States	86.5	89.5	92.3	64.9	68.6	72.1	21.6	20.9	20.1	0.0	0.0	0.0	2.4	1.7	0.6	0.0	0.0	0.0	10.8	8.8	7.1	0.2	0.0	0.0	0.0	Etats-Unis		
<i>Unweighted average</i>	55.2	54.3	55.8	42.5	44.9	43.1	12.4	11.0	13.8	2.7	2.6	3.3	2.3	1.5	0.9	18.6	21.6	22.3	20.8	18.8	16.2	0.5	1.2	1.5	1.5	<i>Moyenne non pondérée</i>		
Regional country																												Pays régional
Spain ^{3,4}	40.6	53.8	55.7	26.3	43.3	36.1	14.3	10.1	17.0	0.0	0.8	3.1	12.3	0.6	0.2	29.0	28.1	31.4	17.8	16.4	7.8	0.3	0.3	1.8	1.8	Espagne ^{3,4}		
Unitary countries																												Pays unitaires
Chile	..	28.1	45.3	..	..	..	..	..	..	..	3.2	1.6	..	3.7	1.3	..	45.1	41.8	..	20.3	9.4	..	-0.4	0.6	0.6	Chili
Czech Republic	..	43.3	37.7	..	22.1	19.7	..	21.2	17.9	..	0.0	0.0	..	1.2	1.7	..	28.8	37.4	..	22.4	20.7	..	4.2	2.6	2.6	République tchèque		
Denmark ³	48.1	48.8	52.6	44.1	37.5	38.9	4.0	6.3	7.5	0.2	0.7	0.8	2.9	2.2	1.6	25.4	29.4	29.2	20.5	16.7	13.1	2.9	2.2	2.7	2.7	Danemark ³		
Estonia	..	24.5	11.9	..	15.2	6.3	..	9.3	5.6	..	26.4	28.2	..	0.4	0.0	..	36.8	38.0	..	10.9	20.4	..	1.0	1.4	1.4	Estonie		
Finland	35.3	32.0	29.0	31.0	26.0	20.1	4.3	6.0	8.9	4.1	0.1	0.0	3.4	2.6	2.4	27.9	37.3	43.3	28.5	26.0	23.1	0.7	1.9	2.2	2.2	Finlande		
France ³	31.0	31.6	35.5	20.7	20.1	18.2	10.1	11.5	17.2	3.8	6.4	4.1	3.2	3.4	4.9	45.1	40.8	44.9	15.5	16.9	9.2	1.4	1.0	1.6	1.6	France ³		
Greece ³	18.9	33.3	33.9	12.7	18.0	23.1	5.0	9.5	10.2	0.3	2.2	3.0	14.1	4.9	3.0	26.9	33.8	36.0	33.9	23.3	19.9	5.9	2.5	4.3	4.3	Grèce ³		
Hungary	..	32.8	28.0	..	25.3	22.5	..	7.0	5.6	..	4.9	5.0	..	0.8	3.0	..	27.9	42.4	..	32.6	20.4	..	0.9	1.2	1.2	Hongrie		
Iceland	13.1	24.2	32.6	10.6	20.4	21.9	2.5	3.8	6.9	8.5	10.2	16.2	2.8	6.4	2.6	35.1	37.8	30.5	39.5	17.6	14.6	1.0	3.8	3.6	3.6	Islande		
Ireland	38.8	47.0	51.5	32.5	36.8	40.4	6.2	10.2	11.2	0.9	3.3	0.9	3.2	2.6	4.3	19.0	25.5	27.2	35.4	19.2	13.1	2.8	2.4	2.9	2.9	Irlande		
Israel	..	43.7	39.9	..	33.0	24.1	..	10.7	12.6	..	5.9	5.1	..	4.9	2.9	..	37.7	40.1	..	5.5	8.8	..	2.4	3.3	3.3	Israël		
Italy	39.0	53.9	53.9	27.7	41.4	44.2	11.3	13.8	11.4	0.0	0.5	0.0	5.9	5.7	6.6	26.9	22.0	25.8	26.2	16.5	12.9	2.0	1.5	0.8	0.8	Italie		
Japan	67.2	60.5	54.0	37.8	35.5	29.8	29.4	25.0	24.1	0.0	0.0	0.0	6.0	10.1	5.6	0.0	13.2	22.6	24.7	14.3	16.2	2.1	1.9	1.7	1.7	Japon		
Korea	24.7	40.5	45.8	9.6	24.2	22.1	10.0	15.8	23.7	0.0	0.0	0.0	4.7	4.4	6.8	14.2	25.8	27.0	51.8	25.6	18.3	4.6	3.7	2.2	2.2	Corée		
Luxembourg	60.0	49.8	47.8	43.2	32.3	33.9	16.8	17.5	14.0	0.7	0.5	1.1	7.1	9.9	10.3	19.1	20.9	25.1	11.9	18.1	14.9	1.2	0.7	0.8	0.8	Luxembourg		
Netherlands	58.7	48.6	47.1	45.6	34.9	37.6	13.1	13.8	9.4	0.0	0.0	0.0	3.0	4.2	2.6	24.4	28.8	31.6	11.1	14.3	14.8	2.8	4.1	3.8	3.8	Pays-Bas		
New Zealand	72.1	64.7	57.8	58.8	47.5	39.8	12.8	12.5	13.9	0.0	0.0	0.0	2.6	0.7	0.1	9.8	24.0	33.3	14.4	8.9	6.7	1.2	1.7	2.0	2.0	Nouvelle-Zélande		
Norway	19.2	30.0	42.9	16.1	16.9	14.2	3.2	13.0	28.7	4.0	2.7	25.4	2.3	1.6	1.7	40.5	36.3	20.6	31.7	26.5	8.1	2.4	3.0	1.2	1.2	Norvège		
Poland	..	42.8	24.8	..	31.1	15.0	..	11.7	9.7	..	1.2	1.5	..	0.0	0.0	..	27.5	47.2	..	28.3	25.7	..	0.2	0.9	0.9	Pologne		
Portugal	26.7	34.1	39.3	..	24.3	25.8	..	9.9	13.5	3.8	8.8	5.8	3.8	2.7	0.4	17.1	29.0	34.2	44.3	23.7	18.1	4.4	1.7	2.1	2.1	Portugal		
Slovak Republic	..	40.9	32.9	..	14.3	16.1	..	23.9	15.4	..	1.7	1.3	..	0.5	0.0	..	33.2	43.6	..	19.9	19.8	..	3.7	2.4	2.4	République slovaque		
Slovenia	..	22.9	23.4	..	19.8	14.0	..	2.6	9.4	..	2.5	1.3	..	0.2	0.0	..	57.0	46.2	..	15.9	26.4	..	1.5	2.7	2.7	Slovénie		
Sweden	41.7	17.9	0.3	37.9	5.6	-13.9	3.8	12.4	14.3	8.5	17.0	39.6	2.2	5.8	2.8	23.4	41.3	42.2	20.7	16.6	12.8	3.6	1.4	2.2	2.2	Suède		
Turkey	..	32.9	29.7	..	25.1	19.1	..	7.8	10.6	..	0.0	0.0	..	3.7	4.4	..	36.1	30.8	..	7.0	31.2	..	20.3	3.9	3.9	Turquie		
United Kingdom	63.5	47.6	48.5	56.8	37.2	37.1	8.8	10.4	11.3	0.0	0.0	0.0	2.4	8.1	9.0	13.4	24.6	27.1	19.0	17.4	13.8	1.8	2.2	1.7	1.7	Royaume-Uni		
<i>Unweighted average</i>	41.1	39.1	37.8	32.3	26.8	23.7	9.4	11.9	13.0	2.2	3.9	5.6	4.3	3.6	3.1	23.0	32.0	34.7	26.8	18.6	16.5	2.5	2.8	2.2	2.2	<i>Moyenne non pondérée</i>		

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4. Spain is constitutionally a non-federal country with a highly decentralised political structure./ L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.

Table 80. Tax revenues of the main State and Local taxes as percentage of GDP at market prices (Federal/Regional countries)
 Tableau 80. Principaux impôts des administrations d'États et Locales en pourcentage du PIB au prix du marché (Pays fédéraux /régionaux)

	1000 Income & profits Revenu & bénéfices			3000 Payroll Salaires			4000 Property Patrimoine			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	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	
	Federal countries																						Pays fédéraux
Australia																						Australie
State	0.0	0.0	0.0	1.4	1.3	1.3	1.1	1.5	1.4	0.0	0.0	0.0	0.6	0.9	0.7	0.9	1.6	0.6	0.0	0.0	0.0	État
Local	0.0	0.0	0.0	0.0	0.0	0.0	1.1	1.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Locale
Austria ^{1,2}																						Autriche ^{1,2}
State	1.7	0.3	0.3	0.0	0.1	0.1	0.1	0.0	0.0	1.3	0.0	0.0	0.5	0.1	0.1	0.2	0.0	0.0	0.1	0.2	0.2	État
Local	1.8	0.0	0.0	0.5	0.9	0.9	0.5	0.2	0.2	0.9	0.0	0.0	0.6	0.3	0.1	0.0	0.1	0.1	0.2	0.2	0.2	Locale
Belgium ¹																						Belgique ¹
State	..	0.0	0.0	..	0.0	0.0	..	0.6	1.6	..	0.0	0.0	..	0.0	0.0	..	0.2	0.7	..	0.0	0.0	État
Local	1.2	1.5	0.8	0.0	0.0	0.0	0.3	0.4	1.2	0.0	0.0	0.0	0.3	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	Locale
Canada																						Canada
State	4.5	6.3	5.4	0.0	0.8	0.6	0.2	0.8	0.5	2.0	2.6	2.6	1.7	2.0	1.8	1.8	0.5	0.5	0.0	0.0	0.8	État
Local	0.0	0.0	0.0	0.0	0.0	0.0	2.7	2.9	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.3	0.4	0.0	Locale
Germany ¹																						Allemagne ¹
State	4.8	4.2	4.1	0.0	0.0	0.0	0.5	0.5	0.4	1.7	2.9	3.2	0.2	0.1	0.1	0.5	0.4	0.0	0.0	0.0	0.0	État
Local	2.1	2.2	2.3	0.3	0.0	0.0	0.6	0.5	0.4	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Locale
Mexico																						Mexique
State	..	0.0	0.0	..	0.1	0.3	..	0.1	0.1	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	État
Local	..	0.0	0.0	..	0.0	0.0	..	0.1	0.2	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	Locale
Switzerland																						Suisse
State	5.0	5.0	5.5	0.0	0.0	0.0	0.9	0.9	0.9	0.0	0.0	0.0	0.1	0.1	0.2	0.4	0.4	0.4	0.0	0.0	0.0	État
Local	4.1	4.1	3.6	0.0	0.0	0.0	0.7	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	Locale
United States																						États-Unis
State	1.5	2.1	2.0	0.0	0.0	0.0	0.2	0.2	0.1	1.5	1.8	1.5	1.1	0.9	0.9	0.5	0.4	0.5	0.0	0.0	0.0	État
Local	0.2	0.2	0.2	0.0	0.0	0.0	3.0	2.6	2.8	0.3	0.4	0.4	0.1	0.2	0.2	0.1	0.2	0.2	0.0	0.0	0.0	Locale
<i>Unweighted average</i>																						<i>Moyenne non pondérée</i>
State	2.9	2.2	2.2	0.2	0.3	0.3	0.5	0.6	0.6	1.1	0.9	0.9	0.7	0.5	0.5	0.7	0.4	0.3	0.0	0.0	0.1	État
Local	1.3	1.0	0.9	0.1	0.1	0.1	1.3	1.0	1.2	0.2	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.0	Locale
Regional country																						Pays régional
Spain ^{1,2,3}																						Espagne ^{1,2,3}
Regions	..	0.1	3.2	..	0.0	0.0	..	0.9	0.8	..	0.1	1.8	..	0.4	1.5	..	0.0	0.0	..	0.0	0.1	Régions
Local	0.5	0.5	0.6	0.0	0.0	0.0	0.1	0.8	1.2	0.2	0.4	0.5	0.0	0.1	0.2	0.0	0.7	0.5	0.0	0.1	0.2	Local

1. Payments to the European Union are excluded from these comparisons. / Les versements à L'Union européenne ne sont pas retenus dans ces comparaisons.

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.

3. Spain is constitutionally a non-federal country with a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.

Table 81. Tax revenues of the main State and Local taxes as percentage of total tax revenues of these levels of government (Federal/Regional countries)
 Tableau 81. Principaux impôts des administrations d'Etats et Locales en pourcentage du total des recettes fiscales de ces niveaux d'administration (Pays fédéraux/régionaux)

	1000 Income & profits Revenu & bénéfices			3000 Payroll Salaires			4000 Property Patrimoine			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	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011	
	Federal countries																						Pays fédéraux
Australia																						Australie
State	0.0	0.0	0.0	35.3	25.1	33.1	26.6	28.1	34.1	0.0	0.0	0.0	16.0	17.3	18.1	22.0	29.5	14.6	0.0	0.0	0.0	État
Local	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Locale
Austria ^{1,2}																						Autriche ^{1,2}
State	44.2	42.3	46.6	0.0	10.2	8.9	1.8	2.4	2.0	33.9	0.0	0.0	13.5	12.2	8.1	4.4	5.0	6.3	2.2	28.0	28.1	État
Local	38.9	1.5	0.0	11.5	50.0	62.2	11.2	13.2	15.1	19.7	0.0	0.0	14.1	19.5	4.1	1.0	5.2	5.8	3.7	10.6	12.8	Locale
Belgium ¹																						Belgique ¹
State	..	4.7	-0.6	..	0.0	0.0	..	70.4	70.3	..	0.0	0.0	..	3.5	1.1	..	21.4	27.9	..	0.0	1.2	État
Local	66.3	71.7	37.2	0.0	0.0	0.0	15.0	18.8	55.4	0.0	0.0	0.0	14.6	6.8	5.8	1.5	0.9	1.4	2.6	1.9	0.3	Locale
Canada																						Canada
State	43.6	48.7	44.4	0.0	6.0	5.4	2.3	6.0	3.8	19.6	19.9	21.2	16.8	15.5	14.5	17.8	3.8	3.9	0.0	0.0	6.7	État
Local	0.0	0.0	0.0	0.0	0.0	0.0	88.3	85.7	97.3	0.2	0.1	0.2	0.2	0.0	0.0	2.1	1.2	1.9	9.2	12.9	0.6	Locale
Germany ¹																						Allemagne ¹
State	62.8	51.9	52.6	0.0	0.0	0.0	6.2	6.1	5.2	21.8	35.4	41.0	2.8	1.8	1.2	6.4	4.7	0.0	0.0	0.0	0.0	État
Local	69.4	79.5	78.9	9.0	0.0	0.0	20.3	19.3	15.1	0.0	0.0	4.9	0.5	0.5	0.6	0.4	0.3	0.4	0.4	0.3	0.1	Locale
Mexico																						Mexique
State	..	0.0	0.0	..	45.3	59.8	..	44.5	21.3	..	0.0	0.0	..	0.3	3.4	..	6.4	9.4	..	3.5	6.0	État
Local	..	0.5	0.0	..	0.2	0.0	..	77.5	84.7	..	0.0	0.0	..	16.4	1.4	..	0.2	0.1	..	5.2	13.7	Locale
Switzerland																						Suisse
State	77.7	78.3	79.1	0.0	0.0	0.0	14.3	14.7	13.2	0.0	0.0	0.0	1.5	1.0	2.3	6.4	5.9	5.3	0.0	0.0	0.0	État
Local	85.5	85.8	84.1	0.0	0.0	0.0	14.3	13.3	14.5	0.0	0.0	0.0	0.2	0.7	1.2	0.1	0.2	0.2	0.0	0.0	0.0	Locale
United States																						États-Unis
State	31.6	38.8	39.8	0.0	0.0	0.0	4.1	3.6	2.4	30.8	33.2	30.7	23.6	16.1	17.2	10.0	8.3	9.8	0.0	0.0	0.0	État
Local	4.3	5.8	5.2	0.0	0.0	0.0	81.9	72.9	73.2	7.1	10.8	10.7	3.6	4.8	4.7	3.1	5.7	6.3	0.0	0.0	0.0	Locale
<i>Unweighted average</i>																						<i>Moyenne non pondérée</i>
State	43.3	33.1	32.8	5.9	10.8	13.4	9.2	22.0	19.0	17.7	11.1	11.6	12.4	8.5	8.3	11.2	10.6	9.7	0.4	3.9	5.3	État
Local	37.8	30.6	25.7	2.9	6.3	7.8	47.3	50.1	56.9	3.8	1.4	2.0	4.7	6.1	2.2	1.2	1.7	2.0	2.3	3.9	3.4	Locale
Regional country																						Pays régional
Spain ^{1,2,3}																						Espagne ^{1,2,3}
Regions	..	8.5	43.3	..	0.0	0.0	..	55.8	10.8	..	9.2	24.3	..	23.5	20.6	..	0.6	0.3	..	2.3	0.7	Régions
Local	57.3	19.8	21.0	0.0	0.0	0.0	8.5	29.6	37.3	31.0	14.8	14.8	3.2	4.1	6.7	0.0	26.9	15.1	0.0	4.7	5.0	Local

1. Payments to the European Union are excluded from these comparisons. / Les versements à l'Union européenne ne sont pas retenus dans ces comparaisons.

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.

3. Spain is constitutionally a non-federal country with a highly decentralised political structure. / L'Espagne est constitutionnellement un pays non fédéral mais avec une structure politique très décentralisée.

Table 82. **Local government tax revenues as a percentage of GDP at market prices (Unitary countries)**
 Tableau 82. **Principaux impôts locaux en pourcentage du PIB aux prix du marché (Pays unitaires)**

	1000 Income & profits / Revenu & bénéfices			4000 Property / Patrimoine			5110 General taxes / Impôts généraux		
	1975	1995	2011	1975	1995	2011	1975	1995	2011
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 ^{1,2}	10.1	14.6	11.3	1.6	1.0	1.4	0.0	0.0	0.0
Estonia / Estonie	..	4.5	3.8	..	0.3	0.3	..	0.0	0.1
Finland / Finlande	8.6	9.7	9.5	0.0	0.5	0.6	0.0	0.0	0.0
France	0.0	0.0	0.0	1.2	2.3	3.1	0.0	0.0	0.0
Greece / Grèce	0.1	0.0	0.0	0.0	0.1	1.1	0.1	0.0	0.0
Hungary / Hongrie	..	0.0	0.0	..	0.3	0.5	..	0.7	1.6
Iceland / Islande	3.6	4.7	7.8	0.9	1.3	1.7	0.0	0.6	0.0
Ireland / Irlande	0.0	0.0	0.0	2.1	0.8	0.9	0.0	0.0	0.0
Israel / Israël	..	0.0	0.0	..	2.0	2.4	..	0.0	0.0
Italy / Italie	0.2	0.6	1.7	0.0	0.8	0.7	0.0	0.0	0.4
Japan / Japon	2.9	3.5	3.5	1.3	2.1	2.2	0.0	0.0	0.5
Korea / Corée	0.3	0.4	0.7	0.8	2.2	1.9	0.0	0.0	0.2
Luxembourg	1.6	2.2	1.6	0.2	0.1	0.1	0.0	0.0	0.0
Netherlands / Pays-Bas	0.1	0.0	0.0	0.3	0.8	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	4.6	0.5	0.8	0.6	0.0	0.0	0.0
Poland / Pologne	..	1.5	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	0.3
Slovak Republic / République slovaque	..	0.0	0.0	..	0.4	0.4	..	0.0	0.0
Slovenia / Slovénie	..	1.9	3.2	..	0.5	0.6	..	0.0	0.0
Sweden / Suède	12.0	14.6	15.4	0.0	0.0	0.4	0.0	0.0	0.0
Turkey / Turquie	..	0.6	0.6	..	0.0	0.4	..	0.7	0.6
United Kingdom / Royaume-Uni	0.0	0.0	0.0	3.9	1.3	1.7	0.0	0.0	0.0
<i>Unweighted average / Moyenne non pondérée</i>	3.0	2.7	2.7	0.9	0.9	1.1	0.0	0.1	0.2

	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	2011	1975	1995	2011	1975	1995	2011
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 ^{1,2}	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	0.1	..	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	0.1	0.7	0.0	0.0
Ireland / Irlande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Israel / Israël	..	0.0	0.0	..	0.1	0.1	..	0.0	0.0
Italy / Italie	0.0	0.2	0.8	0.0	0.3	0.6	0.0	0.3	2.6
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	0.1
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	0.5	..	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

1. Payments to the European Union are excluded from these comparisons. / Les versements à l'Union européenne ne sont pas retenus dans ces comparaisons.
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. / 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.

Table 83. Local government tax revenues as a percentage of total tax revenues of local governments (Unitary countries)
Tableau 83. Principaux impôts locaux en pourcentage 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	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011
Chile / Chili	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	45.0	42.7
Czech Republic / République tchèque	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	76.7	51.6
Denmark / Danemark ¹	86.3	93.5	88.8	84.7	91.6	87.0	1.6	1.9	1.8	13.5	6.4	11.0
Estonia / Estonie	..	93.9	88.7	..	93.9	88.7	..	0.0	0.0	..	5.5	7.4
Finland / Finlande	99.8	95.4	93.6	89.9	85.2	85.1	9.9	10.2	8.6	0.0	4.5	6.3
France	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	46.0	47.8	52.6
Greece / Grèce	16.5	0.0	0.0	11.0	0.0	0.0	0.0	0.0	0.0	6.6	55.0	95.9
Hungary / Hongrie	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	28.9	20.1
Iceland / Islande	65.1	71.9	81.2	62.0	71.9	81.2	3.1	0.0	0.0	15.3	19.3	18.1
Ireland / Irlande	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
Israel / Israël	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	93.5	94.8
Italy / Italie	80.0	27.6	24.7	48.0	0.7	22.6	32.0	0.5	2.1	17.5	38.6	10.7
Japan / Japon	54.8	52.7	48.4	26.3	30.5	33.6	28.5	22.2	14.8	24.9	31.6	31.0
Korea / Corée	23.0	11.1	16.8	0.0	7.4	9.3	0.0	3.7	7.6	54.5	58.5	44.9
Luxembourg	74.6	92.8	92.5	0.0	0.0	0.0	74.6	92.8	92.5	9.3	5.9	5.8
Netherlands / Pays-Bas	15.4	0.0	0.0	15.4	0.0	0.0	0.0	0.0	0.0	54.2	69.1	51.3
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	89.4
Norway / Norvège	91.9	89.7	87.3	86.3	81.6	87.3	5.7	8.2	0.0	5.2	9.7	11.2
Poland / Pologne	..	53.6	59.3	..	48.4	48.2	..	5.1	11.1	..	37.9	29.3
Portugal	50.0	28.2	27.8	..	14.2	18.1	..	14.1	9.6	0.0	29.1	43.8
Slovak Republic / République slovaque	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	83.4	50.3
Slovenia / Slovénie	..	75.8	78.6	..	74.9	78.6	..	0.0	0.0	..	20.7	14.7
Sweden / Suède	99.6	99.7	97.4	91.5	99.7	97.4	8.2	0.0	0.0	0.0	0.0	2.6
Turkey / Turquie	..	28.1	24.9	..	21.4	16.0	..	6.7	8.9	..	2.0	14.6
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	36.4	34.3	28.9	30.1	10.9	6.6	6.3	33.5	42.4	40.0

	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			Other taxes / Autres impôts		
	1975	1995	2011	1975	1995	2011	1975	1995	2011	1975	1995	2011
Chile / Chili	..	0.0	0.0	..	15.1	16.7	..	40.0	40.6	..	0.0	0.0
Czech Republic / République tchèque	..	0.0	0.0	..	2.5	1.4	..	20.8	47.0	..	0.0	0.0
Denmark / Danemark ¹	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	2.4	..	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	7.2	20.9	3.2	6.9	3.1	46.0	38.1	23.3
Greece / Grèce	9.0	2.9	0.3	32.9	24.4	2.9	18.7	17.6	0.9	16.3	0.0	0.0
Hungary / Hongrie	..	63.5	68.0	..	1.3	1.0	..	4.5	10.9	..	1.8	0.0
Iceland / Islande	0.0	8.8	0.0	7.9	0.0	0.0	0.0	0.0	0.7	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	0.0	0.0
Israel / Israël	..	0.0	0.0	..	0.0	0.0	..	6.5	5.2	..	0.0	0.0
Italy / Italie	0.0	0.0	6.1	0.0	7.3	12.1	2.5	13.8	8.4	0.0	12.7	37.9
Japan / Japon	0.0	0.0	7.5	15.1	9.6	6.9	4.9	5.0	5.2	0.2	1.0	1.1
Korea / Corée	0.0	0.0	5.7	11.7	16.1	7.6	10.8	11.5	12.6	0.0	2.8	12.4
Luxembourg	0.0	0.0	0.0	0.9	0.8	1.1	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	44.6	0.0	0.1	2.3
New Zealand / Nouvelle-Zélande	0.0	0.0	0.0	6.7	1.8	0.8	4.2	8.3	9.8	0.0	0.0	0.0
Norway / Norvège	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	1.5	2.9	0.0	0.0
Poland / Pologne	..	0.0	0.0	..	0.0	0.0	..	8.5	7.7	..	0.0	3.7
Portugal	0.0	29.7	12.5	0.0	11.6	6.9	50.0	0.5	5.1	0.0	0.9	3.9
Slovak Republic / République slovaque	..	0.0	0.0	..	10.3	2.0	..	0.9	23.5	..	5.5	24.2
Slovenia / Slovénie	..	0.0	0.0	..	2.8	3.7	..	0.0	3.0	..	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	26.0	..	6.0	21.6	..	0.5	2.1	..	32.7	10.8
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	5.1	5.2	4.8	4.3	7.6	7.0	9.3	5.8	3.9	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.

Table 84. Australia, tax revenues by sub-sectors of government

Million AUD

	Federal government					State/Regional				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	11 831	39 435	82 615	175 929	230 870	0	0	0	0	0
1100 Of individuals	9 213	32 673	60 602	118 494	153 760	..	..	..	..	..
1200 Corporate	2 618	6 762	22 013	57 435	77 110	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	54	56	3 065	369	528	1 171	3 364	7 120	13 096	19 788
4000 Taxes on property	103	260	8	14	13	883	2 770	7 988	16 910	20 335
4100 Recurrent taxes on immovable property	12	31	0	0	0	217	706	1 840	4 549	7 525
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	12 361	12 810
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
5000 Taxes on goods and services	4 932	19 087	30 004	69 002	86 476	1 262	4 630	13 295	14 241	19 573
5100 Taxes on production, sale, transfer, etc	4 919	18 890	29 613	67 822	83 377	532	1 783	4 923	8 166	10 833
5110 General taxes	1 408	5 728	12 970	40 086	50 004	0	0	0	0	0
5120 Taxes on specific goods and services	3 511	13 162	16 643	27 736	33 373	532	1 783	4 923	8 166	10 833
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	13	197	391	1 180	3 099	730	2 847	8 372	6 075	8 740
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	16 920	58 838	115 692	245 314	317 887	3 316	10 764	28 403	44 247	59 696

Million AUD

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	883	2 627	5 134	8 726	13 209	0	0	0	0	0
4100 Recurrent taxes on immovable property	883	2 627	5 134	8 726	13 209	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	0	10	0	0	0	0	0	0	0	0
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	883	2 637	5 134	8 726	13 209	0	0	0	0	0


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Table 85. Austria, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	3 064	6 436	18 417	28 497	35 642	865	2 927	547	742	941
1100 Of individuals	2 381	5 389	14 614	22 045	27 596	834	2 738	459	637	811
1200 Corporate	655	1 032	2 267	5 314	6 513	31	189	88	104	131
1300 Unallocable between 1100 and 1200	27	15	1 536	1 138	1 533	0	0	0	0	0
2000 Social security contributions	352	1 687	4 243	5 720	6 497	34	137	311	409	468
2100 Employees	225	1 003	2 379	2 978	3 373	34	137	310	395	441
2200 Employers	127	684	1 830	2 498	2 851	0	0	0	0	0
2300 Self-employed or non-employed	0	0	34	243	274	0	0	1	14	27
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1 217	1 654	3 394	4 384	6 022	0	255	132	156	179
4000 Taxes on property	282	517	655	801	915	35	57	31	36	40
4100 Recurrent taxes on immovable property	18	28	32	32	33	15	26	31	36	40
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	33	10	21	0	0	0
4400 Taxes on financial and capital transactions	14	52	483	629	831	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	18	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 554	10 021	19 756	29 030	34 487	1 013	2 142	222	234	291
5100 Taxes on production, sale, transfer, etc	4 549	9 649	18 900	27 541	32 745	926	1 929	158	139	164
5110 General taxes	2 545	6 186	13 468	19 466	23 498	662	1 644	0	0	0
5120 Taxes on specific goods and services	1 991	3 424	5 388	8 030	9 245	264	285	158	139	164
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	1 742	87	213	64	95	127
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	52	328	379	554	396	8	20	51	64	101
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	9 521	20 644	46 844	68 986	83 958	1 955	5 538	1 295	1 640	2 021

Million EUR

	Local government					Social Security Funds ¹				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	887	1 781	46	0	0	0	0	0	0	0
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	..	..	..	..	..
2000 Social security contributions	29	102	258	393	422	4 667	11 489	21 219	29 093	36 337
2100 Employees	29	102	207	297	323	1 840	4 315	8 122	10 801	13 560
2200 Employers	0	0	50	95	99	2 375	6 016	10 929	14 102	17 500
2300 Self-employed or non-employed	0	0	0	0	0	453	1 158	2 168	4 190	5 277
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	262	495	1 492	2 035	2 555	0	0	0	0	0
4000 Taxes on property	254	457	395	539	621	0	0	0	0	0
4100 Recurrent taxes on immovable property	139	253	395	539	621	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	792	1 578	738	302	406	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	769	1 510	582	134	168	..	..	..	..	..
5110 General taxes	448	1 026	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	321	484	582	134	168	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	24	68	155	168	238	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	55	103	59	101	106	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	2 279	4 516	2 986	3 369	4 111	4 667	11 489	21 219	29 093	36 337

Note: Including Vat own resources of the European Union: 2011 = 306.5 and excluding customs duties collected on behalf of the European Union: 2011 = 377.9.

1. These include social security funds whose contributions are controlled by sub-central levels of government. They account for 2 percent of contributions in 2011.


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Tableau 86. Belgique, recettes fiscales par sous-secteurs d'administration

Million EUR

	Administration fédérale					Administration d'État/Régions				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Impôts sur revenu, bénéfiques et gains en capital	8 534	20 536	30 899	46 230	52 789	..	..	79	0	-50
1100 Des personnes physiques	6 929	17 821	25 973	36 165	42 034	..	..	79	..	-50
1200 Des sociétés	1 596	2 706	4 880	10 029	10 731	..	..	0	..	0
1300 Non-ventilables entre 1100 et 1200	10	9	46	37	25	..	..	0	..	0
2000 Cotisations de sécurité sociale	299	866	1 181	1 904	2 467	..	..	0	38	41
2100 A la charge des salariés	264	716	854	1 125	1 422	..	..	..	10	11
2200 A la charge des employeurs	36	150	228	608	847	..	..	..	27	29
2300 A charge des travailleurs indép. ou sans emploi	0	0	99	171	199	..	..	..	0	0
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	..	..	..	0	0
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	..	..	0	0	0
4000 Impôts sur le patrimoine	583	1 090	1 340	873	868	..	..	1 168	4 669	6 100
4100 Impôts périodiques sur la propriété immobilière	12	25	25	41	35	..	..	83	192	235
4200 Impôts périodiques sur l'actif net	0	0	8	189	254	..	..	0	0	0
4300 Impôts sur mut. par décès, succ. et donations	178	326	42	0	0	..	..	647	1 749	2 463
4400 Impôts sur transact. mobilières et immob.	393	739	1 193	521	369	..	..	438	2 728	3 402
4500 Impôts non-périodiques	0	0	73	123	203	..	..	0	0	0
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	6	..	..	0	0	0
5000 Impôts sur les biens et services	5 813	12 732	20 795	29 771	35 845	..	..	412	2 044	2 525
5100 Impôts sur production, vente, transfert, etc.	5 562	11 990	19 610	29 529	35 836	..	..	58	76	100
5110 Impôts généraux	3 776	8 735	13 738	21 362	25 979	..	..	0	0	0
5120 Impôts sur biens et services déterminés	1 785	3 255	5 872	8 166	9 856	..	..	58	76	100
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	2 425
5300 Non-ventilables entre 5100 et 5200	3	2	6	8	7	..	..	0	0	0
6000 Autres impôts	0	0	0	0	0	..	..	0	68	62
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	0	0
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	68	62
Recettes fiscales totales	15 230	35 224	54 215	78 778	91 969	..	..	1 659	6 819	8 678

Million EUR

	Administrations locales					Administrations de sécurité sociale ¹				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Impôts sur revenu, bénéfiques et gains en capital	683	1 868	3 106	2 272	3 085	0	90	335	825	1 069
1100 Des personnes physiques	675	1 868	3 106	2 272	3 085	..	90	335	825	1 069
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
2000 Cotisations de sécurité sociale	27	94	81	23	22	6 709	16 581	28 454	39 352	50 016
2100 A la charge des salariés	27	94	81	20	17	1 749	4 870	8 268	11 558	14 229
2200 A la charge des employeurs	0	0	0	3	4	4 347	10 121	17 641	24 323	31 137
2300 A charge des travailleurs indép. ou sans emploi	0	0	0	0	0	612	1 590	2 545	3 471	4 650
2400 Non-ventilables entre 2100, 2200 et 2300	0	0	0	0	0	0	0	0	0	0
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	0	0	0	5	9
4000 Impôts sur le patrimoine	154	377	815	3 599	4 599	0	80	121	229	281
4100 Impôts périodiques sur la propriété immobilière	154	377	815	3 599	4 599	..	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	281
5000 Impôts sur les biens et services	166	223	332	523	597	14	113	330	1 237	1 347
5100 Impôts sur production, vente, transfert, etc.	150	206	295	437	480	14	113	330	1 237	1 347
5110 Impôts généraux	0	0	0	0	0	0	0	29	373	222
5120 Impôts sur biens et services déterminés	150	206	295	437	480	14	113	301	865	1 125
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
6000 Autres impôts	0	0	0	0	0	0	0	0	0	0
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
Recettes fiscales totales	1 029	2 562	4 335	6 417	8 302	6 723	16 863	29 240	41 648	52 721

Note: Y compris les ressources TVA propres à l'Union européenne : 2011 = 447.1 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2011 = 1,315.1.

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 2011.


StatLink  <http://dx.doi.org/10.1787/888932947105>

Table 87. Canada, tax revenues by sub-sectors of government

Million CAD

	Federal government					State/Regional				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	19 047	44 908	82 237	140 013	159 437	8 165	25 979	52 373	78 331	95 492
1100 Of individuals	12 822	34 676	65 384	102 366	118 686	6 074	21 904	43 428	62 435	74 625
1200 Corporate	5 741	9 176	14 739	32 197	34 847	2 091	4 075	8 944	15 896	20 867
1300 Unallocable between 1100 and 1200	484	1 056	2 114	5 450	5 904	0	0	0	0	0
2000 Social security contributions	0	0	0	17 936	18 761	0	0	0	11 759	14 431
2100 Employees	..	..	..	7 429	7 758	..	..	..	1 858	1 866
2200 Employers	..	..	..	10 507	11 003	..	..	..	9 901	12 565
2300 Self-employed or non-employed	..	..	..	0	0	..	..	..	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	..	..	..	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	6 498	9 230	11 554
4000 Taxes on property	13	0	0	0	0	428	2 292	6 492	9 298	8 196
4100 Recurrent taxes on immovable property	0	..	..	..	..	85	1 112	2 960	2 934	3 712
4200 Recurrent taxes on net wealth	0	..	..	..	..	200	1 139	2 914	3 456	1 013
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	2 470
4500 Non-recurrent taxes	0	..	..	..	..	0	0	615	943	1 001
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	0
5000 Taxes on goods and services	8 180	21 212	31 160	48 551	46 257	10 128	29 639	42 076	67 537	85 170
5100 Taxes on production, sale, transfer, etc	8 180	21 212	31 136	48 506	46 217	6 800	20 727	37 961	61 316	76 786
5110 General taxes	3 504	9 383	19 167	35 069	32 019	3 664	11 741	21 328	33 353	45 627
5120 Taxes on specific goods and services	4 676	11 829	11 969	13 437	14 198	3 136	8 986	16 633	27 963	31 159
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	40	3 328	8 912	4 115	6 221	8 384
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	198	-10	0	0	0	0	0	0	0	0
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	198	-10	..	..	..	..	..	..	..	..
Total tax revenue	27 438	66 110	113 397	206 500	224 455	18 721	57 910	107 439	176 156	214 843

Million CAD

	Local government					Social Security Funds ¹				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	5 787	21 648	40 559	38 834	49 316
2100 Employees	..	..	..	..	..	2 142	7 516	15 028	18 328	23 274
2200 Employers	..	..	..	..	..	3 527	13 858	24 765	18 328	23 274
2300 Self-employed or non-employed	..	..	..	..	..	118	274	766	2 177	2 768
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	5 018	12 699	24 415	40 495	50 966	0	0	0	0	0
4100 Recurrent taxes on immovable property	4 770	11 900	23 150	37 409	47 568	..	..	..	..	..
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	2 767	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	142	247	406	833	1 106	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	22	52	51	104	125	..	..	..	..	..
5110 General taxes	10	25	40	88	101	..	..	..	..	..
5120 Taxes on specific goods and services	12	27	11	16	24	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	120	195	355	729	981	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	525	2 036	3 662	1 483	315	0	0	0	0	0
6100 Paid solely by business	437	1 507	2 946	541	0	..	..	..	..	..
6200 Other	88	529	716	942	315	..	..	..	..	..
Total tax revenue	5 685	14 982	28 483	42 811	52 387	5 787	21 648	40 559	38 834	49 316

1. These include social security funds whose contributions are controlled by sub-central levels of government. They account for 17.5 per cent of contributions in 2011.


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Table 88. Chile, tax revenues by sub-sectors of government

Million CLP

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	1 359 694	5 171 293	10 322 824	..	..	..	..	..
1100 Of individuals	281 293	738 620	1 690 230	..	..	..	..	..
1200 Corporate	836 725	3 155 480	6 021 408	..	..	..	..	..
1300 Unallocable between 1100 and 1200	241 676	1 277 193	2 611 186	..	..	..	..	..
2000 Social security contributions	155 855	287 422	361 406	..	..	..	..	..
2100 Employees	142 001	249 526	303 416	..	..	..	..	..
2200 Employers	13 854	37 896	57 990	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	..	..	..	..	..
4000 Taxes on property	181 432	490 120	299 161	..	..	..	..	..
4100 Recurrent taxes on immovable property	13 044	4 909	2 725	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13 245	23 184	30 876	..	..	..	..	..
4400 Taxes on financial and capital transactions	155 143	462 027	265 560	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	3 179 304	6 831 421	11 720 980	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	3 169 645	6 811 328	11 678 036	..	..	..	..	..
5110 General taxes	2 187 602	5 391 285	9 536 786	..	..	..	..	..
5120 Taxes on specific goods and services	982 043	1 420 043	2 141 250	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	9 659	20 094	42 944	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	-29 554	-85 954	88 000	..	..	..	..	..
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	-29 554	-85 954	88 000	..	..	..	..	..
Total tax revenue	4 846 730	12 694 301	22 792 371	..	..	..	..	..

Million CLP

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	..	..	0	0	0
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
2000 Social security contributions	0	0	0	..	..	193 269	644 295	1 262 412
2100 Employees	193 269	644 295	1 262 412
2200 Employers	0	0	0
2300 Self-employed or non-employed	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0
3000 Taxes on payroll and workforce	0	0	0	..	..	0	0	0
4000 Taxes on property	157 193	411 656	728 466	..	..	0	0	0
4100 Recurrent taxes on immovable property	157 193	411 656	728 466	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	192 325	514 952	979 200	..	..	0	0	0
5100 Taxes on production, sale, transfer, etc	52 690	140 703	285 878	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	52 690	140 703	285 878	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	139 635	374 249	693 322	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	349 518	926 608	1 707 666	..	..	193 269	644 295	1 262 412


StatLink  <http://dx.doi.org/10.1787/888932947143>

Table 89. Czech Republic, tax revenues by sub-sectors of government

Million CZK

	Central government ¹					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	137 616	273 549	272 467	..	..	..	..	..
1100 Of individuals	70 361	137 937	142 752	..	..	..	..	..
1200 Corporate	67 255	135 611	129 715	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	0	0	0	..	..	..	..	..
4000 Taxes on property	3 857	8 050	11 960	..	..	..	..	..
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	4 401	..	..	..	..	..
4400 Taxes on financial and capital transactions	3 464	7 317	7 554	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	175 869	343 554	438 438	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	162 913	325 662	420 105	..	..	..	..	..
5110 General taxes	91 673	215 118	270 336	..	..	..	..	..
5120 Taxes on specific goods and services	71 240	110 544	149 769	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	12 956	17 892	18 333	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	545	55	135	..	..	..	..	..
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	545	55	135	..	..	..	..	..
Total tax revenue	317 887	625 207	722 999	..	..	..	..	..

Million CZK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	..	..	0	0	0
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
2000 Social security contributions	0	0	0	..	..	227 871	481 626	588 996
2100 Employees	54 536	108 316	120 070
2200 Employers	148 342	307 618	372 760
2300 Self-employed or non-employed	24 993	65 692	96 166
2400 Unallocable between 2100, 2200 and 2300	0	0	0
3000 Taxes on payroll and workforce	0	0	0	..	..	0	0	0
4000 Taxes on property	3 778	4 987	8 479	..	..	0	0	0
4100 Recurrent taxes on immovable property	3 778	4 987	8 479	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	1 150	7 395	7 943	..	..	0	0	0
5100 Taxes on production, sale, transfer, etc	124	199	226	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	124	199	226	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 026	7 196	7 716	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	4 928	12 382	16 422	..	..	227 871	481 626	588 996

Note: Including Vat own resources of the European Union: 2011 = 5,098.8 and excluding customs duties collected on behalf of the European Union: 2011 = 6,960.5.

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 90. Denmark, tax revenues by sub-sectors of government

Million DKK

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	28 603	92 905	160 216	239 773	320 422	..	..	..	..	..
1100 Of individuals	26 231	74 113	122 919	148 021	236 631	..	..	..	..	..
1200 Corporate	2 372	12 347	20 751	54 714	45 715	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	6 445	16 546	37 038	38 076	..	..	..	..	..
2000 Social security contributions	142	3 626	3	127	9	..	..	..	..	..
2100 Employees	0	1	0	124	0	..	..	..	..	..
2200 Employers	142	3 625	3	3	9	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	2 161	2 262	2 907	4 635	..	..	..	..	..
4000 Taxes on property	1 727	7 306	7 195	11 861	9 836	..	..	..	..	..
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	4 694	..	..	..	..	..
4400 Taxes on financial and capital transactions	961	4 310	3 705	8 678	5 142	..	..	..	..	..
4500 Non-recurrent taxes	0	18	19	19	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	28 999	100 326	158 341	251 765	274 034	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	27 293	97 072	151 102	238 347	257 820	..	..	..	..	..
5110 General taxes	15 117	60 462	96 317	155 463	177 842	..	..	..	..	..
5120 Taxes on specific goods and services	12 176	36 610	54 785	82 884	79 978	..	..	..	..	..
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	10 453	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	2 502	4 079	5 761	..	..	..	..	..
6000 Other taxes	0	0	41	92	96	..	..	..	..	..
6100 Paid solely by business	..	..	41	92	96	..	..	..	..	..
6200 Other	..	..	0	0	0	..	..	..	..	..
Total tax revenue	59 471	206 324	328 058	506 525	609 032	..	..	..	..	..

Million DKK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	22 928	79 764	148 644	243 295	202 805	0	0	0	0	0
1100 Of individuals	22 509	77 608	145 587	237 209	198 742	..	..	..	..	..
1200 Corporate	419	2 156	3 057	6 086	4 063	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	194	398	5 205	10 914	17 010	17 905
2100 Employees	..	..	..	..	194	340	5 134	10 914	16 481	16 923
2200 Employers	..	..	..	..	0	58	71	0	529	982
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
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	3 594	5 467	10 175	17 485	25 019	0	0	0	0	0
4100 Recurrent taxes on immovable property	3 517	5 449	10 156	17 466	25 019	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	49	65	89	239	297	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	49	65	89	239	297	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	49	65	89	239	297	..	..	..	..	..
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	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	26 571	85 296	158 908	261 019	228 315	398	5 205	10 914	17 010	17 905

Note: Including Vat own resources of the European Union: 2011 = 3,006.0 and excluding customs duties collected on behalf of the European Union: 2011 = 3,177.0.


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Table 91. Estonia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	177	375	428	..	..	..	..	..
1100 Of individuals	110	215	227	..	..	..	..	..
1200 Corporate	67	160	201	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	..	..	..	..	..
2000 Social security contributions	191	636	1 012	..	..	..	..	..
2100 Employees	0	0	0	..	..	..	..	..
2200 Employers	191	636	1 001	..	..	..	..	..
2300 Self-employed or non-employed	0	0	11	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	..	..	..	..	..
4000 Taxes on property	3	0	0	..	..	..	..	..
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	..	..	..	..	..	..	..
5000 Taxes on goods and services	352	1 436	2 145	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	345	1 399	2 094	..	..	..	..	..
5110 General taxes	266	970	1 363	..	..	..	..	..
5120 Taxes on specific goods and services	79	429	731	..	..	..	..	..
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	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	723	2 447	3 586	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	124	407	619	..	..	0	0	0
1100 Of individuals	124	407	619	..	..	..	..	..
1200 Corporate	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	149	511	922
2100 Employees	0	31	127
2200 Employers	143	466	788
2300 Self-employed or non-employed	6	14	7
2400 Unallocable between 2100, 2200 and 2300	0	0	0
3000 Taxes on payroll and workforce	0	0	0	..	..	0	0	0
4000 Taxes on property	7	32	51	..	..	0	0	0
4100 Recurrent taxes on immovable property	7	32	51	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	1	7	28	..	..	0	0	0
5100 Taxes on production, sale, transfer, etc	0	2	19	..	..	..	..	..
5110 General taxes	0	0	17	..	..	..	..	..
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	8	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	132	446	698	..	..	149	511	922

Note: Including Vat own resources of the European Union: 2011 = 22.9 and excluding customs duties collected on behalf of the European Union: 2011 = 29.1.


StatLink  <http://dx.doi.org/10.1787/888932947200>

Table 92. Finland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	1 304	4 255	6 538	12 885	11 386	..	..	..	..	..
1100 Of individuals	1 146	3 875	5 320	8 791	7 880	..	..	..	..	..
1200 Corporate	157	380	1 219	4 094	3 506	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	25	0	0	..	..	..	..	..
2100 Employees	..	..	0	..	..	..	..	..	..	..
2200 Employers	..	..	25	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	153	113	0	0	0	..	..	..	..	..
4000 Taxes on property	127	572	534	1 169	939	..	..	..	..	..
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	395	..	..	..	..	..
4400 Taxes on financial and capital transactions	80	463	331	554	544	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 099	7 724	13 239	21 649	26 901	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 082	7 630	12 936	21 088	26 110	..	..	..	..	..
5110 General taxes	1 030	4 173	7 621	13 658	17 020	..	..	..	..	..
5120 Taxes on specific goods and services	1 052	3 457	5 314	7 430	9 090	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	16	93	304	561	791	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	10	42	91	68	73	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	10	42	91	68	73	..	..	..	..	..
Total tax revenue	3 693	12 706	20 427	35 771	39 299	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	1 547	5 049	9 313	13 574	17 948	0	0	0	0	0
1100 Of individuals	1 393	4 646	8 320	12 420	16 301	..	..	..	..	..
1200 Corporate	154	403	994	1 154	1 647	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	23	17	1 347	5 005	13 492	18 865	23 761
2100 Employees	..	..	..	4	4	278	849	2 536	3 469	5 125
2200 Employers	..	..	..	19	13	990	3 787	9 447	14 108	16 921
2300 Self-employed or non-employed	..	..	..	0	0	79	369	1 509	1 288	1 715
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	49	441	725	1 199	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	49	441	725	1 199	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	3	3	7	8	2	0	0	0	0	0
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	1	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1 550	5 102	9 761	14 330	19 166	1 347	5 005	13 492	18 865	23 761

Note: Including Vat own resources of the European Union: 2011 = 261.0 and excluding customs duties collected on behalf of the European Union: 2011 = 189.0.


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Tableau 93. France, recettes fiscales par sous-secteurs d'administration

Million EUR

	Administration centrale					Administration d'État/Régions				
	1975	1985	1995	2005	2011					
1000 Impôts sur revenu, bénéfiques et gains en capital	13 106	50 864	69 107	98 583	102 930	..	..	..	..	..
1100 Des personnes physiques	8 743	36 441	43 936	56 822	52 939	..	..	..	..	..
1200 Des sociétés	4 282	14 180	25 172	41 761	49 991	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	80	244	0	0	0	..	..	..	..	..
2000 Cotisations de sécurité sociale	419	1 984	3 755	5 792	7 614	..	..	..	..	..
2100 A la charge des salariés	419	1 984	3 755	4 808	5 672	..	..	..	..	..
2200 A la charge des employeurs	0	0	0	984	1 942	..	..	..	..	..
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	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	1 194	4 570	10 310	13 105	4 161	..	..	..	..	..
4000 Impôts sur le patrimoine	1 372	5 315	7 356	13 945	14 148	..	..	..	..	..
4100 Impôts périodiques sur la propriété immobilière	26	70	9	30	84	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	2 021	1 309	3 053	4 305	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	616	1 932	4 261	9 006	8 669	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	731	1 291	1 777	1 856	1 090	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
5000 Impôts sur les biens et services	26 154	87 164	127 161	165 088	157 924	..	..	..	..	..
5100 Impôts sur production, vente, transfert, etc.	25 618	86 328	126 366	163 397	156 813	..	..	..	..	..
5110 Impôts généraux	19 077	62 687	89 361	126 625	130 185	..	..	..	..	..
5120 Impôts sur biens et services déterminés	6 540	23 641	37 005	36 773	26 628	..	..	..	..	..
5130 Non-ventilables entre 5110 et 5120	0	0	0	0	0	..	..	..	..	..
5200 Impôts sur utilisation des biens et exerc. activités	536	836	795	1 691	1 111	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	..	..	..	..	..
6000 Autres impôts	49	595	1 285	4 033	3 433	..	..	..	..	..
6100 A la charge exclusive des entreprises	32	595	871	3 502	2 856	..	..	..	..	..
6200 A la charge d'autres agents	17	0	414	531	577	..	..	..	..	..
Recettes fiscales totales	42 294	150 491	218 975	300 546	290 210	..	..	..	..	..

Million EUR

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Impôts sur revenu, bénéfiques et gains en capital	0	0	0	0	47	0	33	14 991	80 141	98 893
1100 Des personnes physiques	0	0	0	0	29	..	33	14 991	80 141	98 117
1200 Des sociétés	0	0	0	0	18	..	0	0	0	776
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	..	0	0	0	0
2000 Cotisations de sécurité sociale	0	0	0	0	0	33 089	136 004	218 458	275 179	328 889
2100 A la charge des salariés	..	..	..	..	..	6 683	35 579	65 964	65 369	75 771
2200 A la charge des employeurs	..	..	..	..	..	24 236	89 322	136 355	189 836	227 817
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	2 170	11 103	16 139	19 975	25 301
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	0	0	0	0	0
3000 Sur salaires ou main d'oeuvre	299	1 377	2 554	5 481	7 817	107	606	37	1 794	15 755
4000 Impôts sur le patrimoine	2 876	13 078	27 011	44 730	61 141	0	0	0	0	0
4100 Impôts périodiques sur la propriété immobilière	2 626	11 085	23 023	36 185	50 248	..	..	..	..	..
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	10 893	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
5000 Impôts sur les biens et services	496	3 625	7 973	14 536	27 983	301	1 850	5 714	12 810	34 179
5100 Impôts sur production, vente, transfert, etc.	297	1 417	4 085	12 061	24 322	301	1 810	5 435	12 427	32 882
5110 Impôts généraux	0	0	0	0	0	248	873	1 809	4 275	15 701
5120 Impôts sur biens et services déterminés	297	1 417	4 085	12 061	24 322	53	937	3 627	8 152	17 181
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	3 661	0	40	279	383	1 297
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
6000 Autres impôts	2 577	9 612	18 971	22 334	19 263	0	0	0	0	1 932
6100 A la charge exclusive des entreprises	2 577	9 612	18 970	22 334	19 263	..	..	..	..	1 932
6200 A la charge d'autres agents	0	0	1	0	0	..	..	..	..	0
Recettes fiscales totales	6 248	27 693	56 509	87 081	116 251	33 497	138 493	239 201	369 924	479 648

Note: Y compris les ressources TVA propres à l'Union européenne : 2011 = 2,917.0 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2011 = 1,866.0.


StatLink  <http://dx.doi.org/10.1787/888932947238>

Table 94. Germany, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	26 782	49 039	90 688	89 383	115 251	26 428	49 034	77 258	83 503	107 820
1100 Of individuals	23 469	40 497	83 710	77 468	103 731	23 267	40 497	71 598	70 916	95 006
1200 Corporate	3 314	8 542	6 978	11 915	11 520	3 160	8 537	5 659	12 587	12 814
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 225	836	175	0	588	2 606	4 192	9 080	8 985	10 608
4100 Recurrent taxes on immovable property	0	0	0	..	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	920	127	147	..	588	1 993	2 318	4 163	97	-4
4300 Estate, inheritance and gift taxes	0	0	0	..	0	271	773	1 815	4 097	4 246
4400 Taxes on financial and capital transactions	305	709	28	..	0	342	1 100	3 102	4 791	6 366
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
5000 Taxes on goods and services	35 370	62 539	125 377	147 531	189 665	13 082	24 754	62 564	74 444	86 463
5100 Taxes on production, sale, transfer, etc	35 370	62 539	125 377	147 531	179 825	10 371	20 996	55 506	65 771	86 463
5110 General taxes	18 458	36 780	67 178	74 361	102 456	9 194	19 373	52 783	62 851	83 976
5120 Taxes on specific goods and services	16 913	25 759	58 200	73 170	77 369	1 177	1 623	2 723	2 920	2 487
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	9 840	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
6000 Other taxes	0	0	0	-1	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	0	..	..	..	..	..	..
6200 Other	..	..	..	-1	..	..	..	..	..	..
Total tax revenue	63 378	112 414	216 240	236 913	305 504	42 116	77 980	148 902	166 932	204 891

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	11 819	25 467	40 295	46 725	61 124	0	0	0	0	0
1100 Of individuals	9 931	20 805	33 761	31 261	39 819	..	..	..	..	..
1200 Corporate	1 888	4 662	6 534	15 464	21 305	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	64 290	129 761	268 052	311 220	371 250
2100 Employees	..	..	..	..	..	28 106	56 247	117 916	136 110	164 200
2200 Employers	..	..	..	..	..	34 609	67 255	133 120	149 630	173 560
2300 Self-employed or non-employed	..	..	..	..	..	1 575	6 258	17 016	25 480	33 490
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	1 533	0	0	0	0	0	0	0	0	0
4000 Taxes on property	3 461	5 705	9 794	10 248	11 674	0	0	0	0	0
4100 Recurrent taxes on immovable property	2 122	3 766	7 027	10 247	11 674	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	162	238	448	3 395	4 568	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	94	112	271	3 136	4 277	..	..	..	..	..
5110 General taxes	0	0	0	2 909	3 797	..	..	..	..	..
5120 Taxes on specific goods and services	94	112	271	227	480	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	68	126	176	259	291	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	67	64	130	79	114	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	67	64	130	79	114	..	..	..	..	..
Total tax revenue	17 042	31 475	50 666	60 447	77 480	64 290	129 761	268 052	311 220	371 250

Note: Including Vat own resources of the European Union: 2011 = 1,900.8 and excluding customs duties collected on behalf of the European Union: 2011 = 4,555.9.

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Table 95. Greece, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	64	826	5 756	15 725	14 581	..	..	..	..	..
1100 Of individuals	43	654	3 112	9 090	9 931	..	..	..	..	..
1200 Corporate	17	130	1 635	6 402	4 377	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	42	1 010	233	273	..	..	..	..	..
2000 Social security contributions	0	14	373	1 033	1 285	..	..	..	..	..
2100 Employees	..	12	354	1 026	1 283	..	..	..	..	..
2200 Employers	..	1	10	7	2	..	..	..	..	..
2300 Self-employed or non-employed	..	0	9	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	1	44	0	0	0	..	..	..	..	..
4000 Taxes on property	47	123	854	1 975	1 283	..	..	..	..	..
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	123	..	..	..	..	..
4400 Taxes on financial and capital transactions	41	69	594	1 469	791	..	..	..	..	..
4500 Non-recurrent taxes	0	1	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	248	369	..	..	..	..	..
5000 Taxes on goods and services	224	1 967	10 296	21 098	25 923	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	205	1 845	9 865	19 298	24 126	..	..	..	..	..
5110 General taxes	90	815	5 845	13 686	15 491	..	..	..	..	..
5120 Taxes on specific goods and services	114	936	4 020	5 544	8 583	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	94	95	68	52	..	..	..	..	..
5200 Taxes on use of goods and perform activities	20	122	432	1 725	1 559	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	75	238	..	..	..	..	..
6000 Other taxes	0	3	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	3	..	..	..	..	..	..	..	..
Total tax revenue	337	2 976	17 280	39 831	43 072	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	3	6	0	0	0	0	0	0	0	0
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
2000 Social security contributions	0	0	0	0	0	148	1 679	8 003	20 873	20 853
2100 Employees	..	..	..	..	..	62	742	3 073	7 667	7 255
2200 Employers	..	..	..	..	..	62	709	3 810	9 934	9 925
2300 Self-employed or non-employed	..	..	..	..	..	0	0	1 120	3 272	3 673
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	24	229	0	0	0
3000 Taxes on payroll and workforce	0	26	0	0	0	0	0	0	0	0
4000 Taxes on property	1	6	131	258	2 350	0	0	67	360	88
4100 Recurrent taxes on immovable property	0	3	109	111	1 862	..	..	33	83	0
4200 Recurrent taxes on net wealth	0	0	14	127	473	..	..	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	15	..	..	34	277	88
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
5000 Taxes on goods and services	10	26	107	215	101	0	0	124	250	436
5100 Taxes on production, sale, transfer, etc	7	18	65	188	78	..	..	101	195	407
5110 General taxes	2	2	7	29	8	..	..	85	85	331
5120 Taxes on specific goods and services	6	17	58	159	70	..	..	16	110	76
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	23	..	..	23	55	29
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	17	64	238	473	2 451	148	1 679	8 194	21 483	21 377

Note: Including Vat own resources of the European Union: 2011 = 280.4 and excluding customs duties collected on behalf of the European Union: 2011 = 188.0.


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Table 96. Hungary, tax revenues by sub-sectors of government

Million HUF

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	498 608	1 915 178	1 706 260	..	..	..	..	..
1100 Of individuals	383 744	1 449 552	1 367 745	..	..	..	..	..
1200 Corporate	106 259	465 626	338 515	..	..	..	..	..
1300 Unallocable between 1100 and 1200	8 605	0	0	..	..	..	..	..
2000 Social security contributions	69 554	235 148	187 749	..	..	..	..	..
2100 Employees	18 468	53 611	75 100	..	..	..	..	..
2200 Employers	51 086	175 013	112 649	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	6 524	0	..	..	..	..	..
3000 Taxes on payroll and workforce	5 474	39 459	116 079	..	..	..	..	..
4000 Taxes on property	11 463	63 007	182 089	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	139 222	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1 364	7 678	3 695	..	..	..	..	..
4400 Taxes on financial and capital transactions	10 099	55 329	39 172	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	924 906	2 871 391	3 859 536	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	919 500	2 855 940	3 822 847	..	..	..	..	..
5110 General taxes	423 954	1 972 998	2 581 664	..	..	..	..	..
5120 Taxes on specific goods and services	495 546	882 942	1 241 183	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5 406	15 451	36 689	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	8 901	44 873	39 251	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	1 518 905	5 169 055	6 090 964	..	..	..	..	..

Million HUF

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	173	82	..	..	0	26 317	0
1100 Of individuals	0	173	82	..	..	0	26 317	0
1200 Corporate	0	0	0	..	..	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	..	..	0	0	0
2000 Social security contributions	0	0	0	..	..	778 467	2 332 500	3 419 187
2100 Employees	116 824	461 793	2 071 029
2200 Employers	632 478	1 844 265	1 177 122
2300 Self-employed or non-employed	27 466	2 080	171 036
2400 Unallocable between 2100, 2200 and 2300	1 699	24 362	0
3000 Taxes on payroll and workforce	1 075	1 153	102	..	..	0	138 091	66 516
4000 Taxes on property	17 531	123 929	134 992	..	..	0	0	0
4100 Recurrent taxes on immovable property	6 068	58 836	102 454	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1 364	7 932	2 805	..	..	..	..	..
4400 Taxes on financial and capital transactions	10 099	57 162	29 733	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	41 970	388 385	537 622	..	..	0	0	40 055
5100 Taxes on production, sale, transfer, etc	39 240	337 935	464 069	..	..	..	..	40 055
5110 General taxes	38 472	334 077	457 308	..	..	..	..	0
5120 Taxes on specific goods and services	768	3 858	6 761	..	..	..	..	40 055
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	0
5200 Taxes on use of goods and perform activities	2 730	50 450	73 553	..	..	..	..	0
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	0
6000 Other taxes	0	0	0	..	..	21 605	9 616	16 042
6100 Paid solely by business
6200 Other
Total tax revenue	60 576	513 641	672 798	..	..	800 072	2 506 524	3 541 800

Note: Including Vat own resources of the European Union: 2011 = 32,250.0 and excluding customs duties collected on behalf of the European Union: 2011 = 27,468.0.

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Table 97. Iceland, tax revenues by sub-sectors of government

Million ISK

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	68	3 741	27 156	105 705	140 239	..	..	..	..	..
1100 Of individuals	55	3 183	22 914	70 944	93 987	..	..	..	..	..
1200 Corporate	13	558	4 242	20 297	29 480	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	14 464	16 772	..	..	..	..	..
2000 Social security contributions	17	841	11 452	32 777	66 820	..	..	..	..	..
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	66 820	..	..	..	..	..
3000 Taxes on payroll and workforce	27	1 233	0	324	2 900	..	..	..	..	..
4000 Taxes on property	15	1 534	7 198	13 340	11 065	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	89	47	0	131	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	588	3 191	2 887	6 312	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	67	389	866	1 292	..	..	..	..	..
4400 Taxes on financial and capital transactions	9	790	3 571	9 073	2 890	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	248	177	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	266	263	..	..	..	..	..
5000 Taxes on goods and services	392	20 639	66 356	168 295	202 507	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	387	20 109	62 140	157 941	193 705	..	..	..	..	..
5110 General taxes	182	11 360	42 358	113 897	131 057	..	..	..	..	..
5120 Taxes on specific goods and services	205	8 749	19 782	44 044	62 648	..	..	..	..	..
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	8 801	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	1 504	6 567	..	..	..	..	..
6100 Paid solely by business	..	..	..	565	1 370	..	..	..	..	..
6200 Other	..	..	..	939	5 196	..	..	..	..	..
Total tax revenue	519	27 988	112 162	321 944	430 097	..	..	..	..	..

Million ISK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	78	4 055	21 170	74 455	126 584	0	0	0	0	0
1100 Of individuals	74	3 532	21 170	74 455	126 584	..	..	..	..	..
1200 Corporate	4	523	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	18	979	5 674	13 931	28 217	0	0	0	0	0
4100 Recurrent taxes on immovable property	18	979	5 674	13 931	28 217	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	9	351	2 585	6 904	1 038	0	0	0	0	0
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	1 038	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	14	1 002	0	93	0	0	0	0	0	0
6100 Paid solely by business	14	1 002	..	93	..	..	..	..	..	..
6200 Other	0	0	..	0	..	..	..	..	..	..
Total tax revenue	119	6 387	29 429	95 383	155 839	0	0	0	0	0

StatLink  <http://dx.doi.org/10.1787/888932947314>

Table 98. Ireland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	456	2 963	6 750	18 951	18 174	..	..	..	..	..
1100 Of individuals	382	2 686	5 291	13 448	14 230	..	..	..	..	..
1200 Corporate	73	276	1 458	5 503	3 944	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	11	96	272	1 117	0	..	..	..	..	..
2100 Employees	10	89	250	1 027	0	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	1	7	22	90	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	201	209	332	317	..	..	..	..	..
4000 Taxes on property	37	148	370	2 826	1 533	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	32	15	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	17	26	76	249	243	..	..	..	..	..
4400 Taxes on financial and capital transactions	15	90	279	2 577	1 290	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	671	3 638	6 763	18 430	15 238	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	639	3 481	6 419	17 612	14 213	..	..	..	..	..
5110 General taxes	223	1 768	3 666	12 134	9 576	..	..	..	..	..
5120 Taxes on specific goods and services	416	1 713	2 753	5 478	4 637	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	33	157	344	817	1 025	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1 175	7 046	14 364	41 655	35 262	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
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
2000 Social security contributions	0	0	0	0	0	198	1 170	2 215	6 205	7 382
2100 Employees	..	..	..	..	..	73	362	576	1 240	1 669
2200 Employers	..	..	..	..	..	125	809	1 528	4 585	5 364
2300 Self-employed or non-employed	..	..	..	..	..	0	0	111	380	349
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	110	195	408	1 052	1 499	0	0	0	0	0
4100 Recurrent taxes on immovable property	110	195	408	1 052	1 499	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	110	195	408	1 052	1 499	198	1 170	2 215	6 205	7 382

Note: Including Vat own resources of the European Union: 2011 = 193.5 and excluding customs duties collected on behalf of the European Union: 2011 = 221.2.


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Table 99. Israel, tax revenues by sub-sectors of government

Million ILS

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	37 111	72 560	85 150	..	..	..	..	..
1100 Of individuals	28 029	46 484	51 501	..	..	..	..	..
1200 Corporate	9 082	23 939	26 961	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2 136	6 688	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	5 007	10 035	10 850	..	..	..	..	..
4000 Taxes on property	4 122	5 548	6 270	..	..	..	..	..
4100 Recurrent taxes on immovable property	786	322	82	..	..	..	..	..
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	3 592	3 113	..	..	..	..	..
4500 Non-recurrent taxes	1 287	1 634	3 075	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	38 672	76 042	111 404	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	36 637	70 741	104 439	..	..	..	..	..
5110 General taxes	31 975	59 374	85 617	..	..	..	..	..
5120 Taxes on specific goods and services	4 662	11 367	18 822	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 035	5 301	6 964	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	84 912	164 184	213 673	..	..	..	..	..

Million ILS

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	..	..	0	0	0
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
2000 Social security contributions	0	0	0	..	..	14 958	34 597	48 759
2100 Employees	8 905	22 135	32 922
2200 Employers	4 672	10 679	12 805
2300 Self-employed or non-employed	1 381	1 783	3 033
2400 Unallocable between 2100, 2200 and 2300	0	0	0
3000 Taxes on payroll and workforce	0	0	0	..	..	0	0	0
4000 Taxes on property	5 807	14 538	20 609	..	..	0	0	0
4100 Recurrent taxes on immovable property	5 807	14 538	20 609	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	406	745	1 138	..	..	0	0	0
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	1 138	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	6 213	15 283	21 747	..	..	14 958	34 597	48 759


StatLink  <http://dx.doi.org/10.1787/888932947352>

Tableau 100. Italie, recettes fiscales par sous-secteurs d'administration

Million EUR

	Administration centrale					Administration d'État/Régions				
	1975	1985	1995	2005	2011					
1000 Impôts sur revenu, bénéfiques et gains en capital	3 897	50 995	128 458	165 580	192 190	..	..	..	..	..
1100 Des personnes physiques	2 767	38 086	98 695	131 946	157 608	..	..	..	..	..
1200 Des sociétés	1 131	13 011	32 890	38 320	40 461	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	-101	-3 127	-4 686	-5 879	..	..	..	..	..
2000 Cotisations de sécurité sociale	0	0	0	0	0	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	0	815	1 136	0	0	..	..	..	..	..
4000 Impôts sur le patrimoine	587	3 635	13 546	15 717	23 697	..	..	..	..	..
4100 Impôts périodiques sur la propriété immobilière	4	0	0	0	0	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	0	4 494	0	5 117	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	39	332	587	56	468	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	544	3 303	8 464	13 794	15 383	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	1 322	1 353	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	545	1 376	..	..	..	..	..
5000 Impôts sur les biens et services	5 506	34 640	95 323	123 870	140 528	..	..	..	..	..
5100 Impôts sur production, vente, transfert, etc.	5 306	32 897	92 042	121 824	137 647	..	..	..	..	..
5110 Impôts généraux	2 685	20 957	52 531	80 619	91 814	..	..	..	..	..
5120 Impôts sur biens et services déterminés	2 621	11 914	39 245	41 205	45 833	..	..	..	..	..
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	2 301	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	61	479	511	580	..	..	..	..	..
6000 Autres impôts	1	0	0	0	0	..	..	..	..	..
6100 A la charge exclusive des entreprises	0	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	1	..	..	..	..	..	..	..	..	..
Recettes fiscales totales	9 991	90 086	238 462	305 167	356 415	..	..	..	..	..

Million EUR

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Impôts sur revenu, bénéfiques et gains en capital	134	2 234	5 658	18 494	26 713	0	0	0	0	0
1100 Des personnes physiques	81	535	145	16 870	24 385	..	..	..	..	..
1200 Des sociétés	54	357	97	1 616	2 304	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	1 342	5 416	8	24	..	..	..	..	..
2000 Cotisations de sécurité sociale	0	0	0	0	0	8 607	50 156	119 612	179 362	212 125
2100 A la charge des salariés	..	..	..	..	..	1 692	9 772	23 036	31 998	37 261
2200 A la charge des employeurs	..	..	..	..	..	6 915	35 788	79 716	125 099	145 086
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	0	4 595	16 860	22 265	29 778
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	0	0	0	0	0
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	0	0	0	0	0
4000 Impôts sur le patrimoine	29	0	7 915	13 484	11 548	0	0	0	0	0
4100 Impôts périodiques sur la propriété immobilière	29	..	7 449	11 736	9 818	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	0	..	0	0	0	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	0	..	0	5	42	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	0	..	466	904	1 296	..	..	..	..	..
4500 Impôts non-périodiques	0	..	0	481	1	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	..	0	358	391	..	..	..	..	..
5000 Impôts sur les biens et services	4	1 113	6 941	30 052	36 837	0	0	0	0	0
5100 Impôts sur production, vente, transfert, etc.	0	341	1 505	17 114	19 746	..	..	..	..	..
5110 Impôts généraux	0	0	0	4 698	6 642	..	..	..	..	..
5120 Impôts sur biens et services déterminés	0	341	1 505	12 416	13 104	..	..	..	..	..
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	9 076	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	761	2 597	5 426	8 015	..	..	..	..	..
6000 Autres impôts	0	0	0	34 690	32 940	0	0	0	0	0
6100 A la charge exclusive des entreprises	..	..	..	34 690	32 940	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	0	0	..	..	..	..	..
Recettes fiscales totales	168	3 347	20 514	96 720	108 038	8 607	50 156	119 612	179 362	212 125

Note: Y compris les ressources TVA propres à l'Union européenne : 2011 = 1,812.0 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2011 = 2,319.0.

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Table 101. Japan, tax revenues by sub-sectors of government

Billion JPY

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	9 747	27 456	33 255	29 975	24 384	..	..	..	..	..
1100 Of individuals	5 482	15 435	19 515	16 702	13 476	..	..	..	..	..
1200 Corporate	4 265	12 021	13 740	13 274	10 907	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	871	3 156	5 561	2 735	2 521	..	..	..	..	..
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	1 474	..	..	..	..	..
4400 Taxes on financial and capital transactions	561	2 095	2 464	1 169	1 047	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	3 888	8 540	16 147	19 580	18 270	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	3 579	7 918	15 083	18 424	17 494	..	..	..	..	..
5110 General taxes	0	0	7 238	10 583	10 195	..	..	..	..	..
5120 Taxes on specific goods and services	3 579	7 918	7 845	7 840	7 299	..	..	..	..	..
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	777	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	14 504	39 150	54 963	52 291	45 175	..	..	..	..	..

Billion JPY

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	4 472	13 534	17 752	16 655	16 526	0	0	0	0	0
1100 Of individuals	2 147	6 733	10 283	8 520	11 475	..	..	..	..	..
1200 Corporate	2 325	6 801	7 470	8 135	5 052	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	9 253	27 121	44 639	50 844	56 140
2100 Employees	..	..	..	..	..	3 436	9 668	18 347	20 980	24 355
2200 Employers	..	..	..	..	..	4 825	13 841	21 333	23 151	25 737
2300 Self-employed or non-employed	..	..	..	..	..	992	3 612	4 958	6 712	6 048
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2 029	5 537	10 653	10 593	10 579	0	0	0	0	0
4100 Recurrent taxes on immovable property	1 848	5 102	9 865	10 116	10 237	..	..	..	..	..
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	342	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 636	4 013	4 941	7 206	6 696	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1 234	2 899	3 245	5 299	4 916	..	..	..	..	..
5110 General taxes	0	0	0	2 551	2 550	..	..	..	..	..
5120 Taxes on specific goods and services	1 234	2 899	3 245	2 747	2 366	..	..	..	..	..
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	1 780	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	20	232	329	351	371	0	0	0	0	0
6100 Paid solely by business	15	197	307	297	339	..	..	..	..	..
6200 Other	5	35	22	54	32	..	..	..	..	..
Total tax revenue	8 155	23 317	33 675	34 804	34 171	9 253	27 121	44 639	50 844	56 140


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Table 102. Korea, tax revenues by sub-sectors of government

Billion KRW

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	344	..	23 000	55 109	88 036	..	..	..	..	..
1100 Of individuals	134	..	13 713	24 766	42 443	..	..	..	..	..
1200 Corporate	139	..	8 988	30 343	45 593	..	..	..	..	..
1300 Unallocable between 1100 and 1200	71	..	300	0	0	..	..	..	..	..
2000 Social security contributions	0	..	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	..	0	0	0	..	..	..	..	..
4000 Taxes on property	65	..	2 482	6 769	13 060	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	..	106	535	1 325	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	..	1 029	1 873	3 333	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	..	1 258	4 363	8 402	..	..	..	..	..
4500 Non-recurrent taxes	5	..	89	-2	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	920	..	29 170	63 480	87 053	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	920	..	29 170	63 480	87 053	..	..	..	..	..
5110 General taxes	198	..	14 637	36 118	51 907	..	..	..	..	..
5120 Taxes on specific goods and services	722	..	14 533	27 362	35 146	..	..	..	..	..
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	..	..	..	..	..
6000 Other taxes	64	..	2 121	2 108	4 232	..	..	..	..	..
6100 Paid solely by business	0	..	0	0	0	..	..	..	..	..
6200 Other	64	..	2 121	2 108	4 232	..	..	..	..	..
Total tax revenue	1 393	..	56 774	127 466	192 381	..	..	..	..	..

Billion KRW

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	36	..	1 704	5 500	8 809	0	..	0	0	0
1100 Of individuals	0	..	1 137	2 804	4 856	..	..	..	..	..
1200 Corporate	0	..	565	2 696	3 953	..	..	..	..	..
1300 Unallocable between 1100 and 1200	36	..	3	0	0	..	..	..	..	..
2000 Social security contributions	0	..	0	0	0	13	..	9 913	43 902	75 316
2100 Employees	..	..	..	..	..	0	..	4 539	17 632	31 758
2200 Employers	..	..	..	..	..	13	..	3 918	18 486	32 663
2300 Self-employed or non-employed	..	..	..	..	..	0	..	1 456	7 784	10 895
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	..	0	0	0
3000 Taxes on payroll and workforce	0	..	237	514	803	0	..	0	0	0
4000 Taxes on property	87	..	8 960	17 928	23 495	0	..	0	0	0
4100 Recurrent taxes on immovable property	45	..	2 636	4 495	8 454	..	..	..	..	..
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	15 041	..	..	..	..	..
4500 Non-recurrent taxes	0	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	36	..	4 218	7 561	13 498	0	..	0	0	0
5100 Taxes on production, sale, transfer, etc	19	..	2 464	5 589	6 930	..	..	..	..	..
5110 General taxes	0	..	0	0	2 961	..	..	..	..	..
5120 Taxes on specific goods and services	19	..	2 464	5 589	3 969	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	..	1 754	1 972	6 568	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	0	0	0	..	..	..	..	..
6000 Other taxes	0	..	198	4 474	5 695	0	..	0	0	0
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	198	4 474	5 695
Total tax revenue	159	..	15 316	35 977	52 300	13	..	9 913	43 902	75 316


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Tableau 103. Luxembourg, recettes fiscales par sous-secteurs d'administration

Million EUR

	Administration centrale					Administration d'État/Régions				
	1975	1985	1995	2005	2011					
1000 Impôts sur revenu, bénéfiques et gains en capital	353	992	1 873	3 454	5 001	..	..	..	..	..
1100 Des personnes physiques	254	672	1 214	2 162	3 539	..	..	..	..	..
1200 Des sociétés	99	320	659	1 293	1 461	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	..	..	..	..	..
2000 Cotisations de sécurité sociale	4	11	20	77	113	..	..	..	..	..
2100 A la charge des salariés	3	8	15	77	113	..	..	..	..	..
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	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	..	..	..	..	..
4000 Impôts sur le patrimoine	42	134	373	934	1 075	..	..	..	..	..
4100 Impôts périodiques sur la propriété immobilière	0	0	0	0	0	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	21	83	268	698	858	..	..	..	..	..
4300 Impôts sur mut. par décès, succ. et donations	3	7	15	44	43	..	..	..	..	..
4400 Impôts sur transact. mobilières et immob.	18	44	89	193	174	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
5000 Impôts sur les biens et services	189	632	1 489	3 285	4 245	..	..	..	..	..
5100 Impôts sur production, vente, transfert, etc.	182	620	1 467	3 253	4 180	..	..	..	..	..
5110 Impôts généraux	112	337	787	1 863	2 621	..	..	..	..	..
5120 Impôts sur biens et services déterminés	70	283	680	1 390	1 559	..	..	..	..	..
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	65	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	..	..	..	..	..
6000 Autres impôts	0	0	6	11	18	..	..	..	..	..
6100 A la charge exclusive des entreprises	..	0	6	10	16	..	..	..	..	..
6200 A la charge d'autres agents	..	0	0	0	0	..	..	..	..	..
Recettes fiscales totales	588	1 769	3 762	7 761	10 451	..	..	..	..	..

Million EUR

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Impôts sur revenu, bénéfiques et gains en capital	46	145	331	460	687	0	0	0	0	0
1100 Des personnes physiques	0	0	0	0	0	..	..	..	..	..
1200 Des sociétés	46	145	331	460	687	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	0	0	0	..	..	..	..	..
2000 Cotisations de sécurité sociale	0	0	0	0	0	268	679	1 463	3 087	4 557
2100 A la charge des salariés	..	..	..	..	..	102	247	578	1 321	2 014
2200 A la charge des employeurs	..	..	..	..	..	150	339	685	1 379	2 011
2300 A charge des travailleurs indép. ou sans emploi	..	..	..	..	..	16	94	200	387	532
2400 Non-ventilables entre 2100, 2200 et 2300	..	..	..	..	..	0	0	0	0	0
3000 Sur salaires ou main d'oeuvre	9	14	0	0	0	0	0	0	0	0
4000 Impôts sur le patrimoine	6	13	21	35	43	0	0	0	0	0
4100 Impôts périodiques sur la propriété immobilière	6	13	17	26	31	..	..	..	..	..
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	12	..	..	..	..	..
4500 Impôts non-périodiques	0	0	0	0	0	..	..	..	..	..
4600 Autres impôts périodiques sur patrimoine	0	0	0	0	0	..	..	..	..	..
5000 Impôts sur les biens et services	1	2	4	8	10	0	0	0	0	0
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	..	..	..	..	..
6000 Autres impôts	0	0	1	2	3	0	0	0	0	0
6100 A la charge exclusive des entreprises	..	..	1	2	3	..	..	..	..	..
6200 A la charge d'autres agents	..	..	0	0	0	..	..	..	..	..
Recettes fiscales totales	62	174	356	505	743	268	679	1 463	3 087	4 557

Note: Y compris les ressources TVA propres à l'Union européenne : 2011 = 46.1 et à l'exclusion des droits de douane collectés pour le compte de l'Union européenne : 2011 = 17.4.


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Table 104. Mexico, tax revenues by sub-sectors of government

Million MXN

	Federal government					State/Regional				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	..	1 899	76 148	402 036	772 704	..	0	1	0	0
1100 Of individuals	195 869	352 386	..	..	..	..	..
1200 Corporate	135 840	303 176	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 899	76 148	70 327	117 143	..	..	1	..	..
2000 Social security contributions	..	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
3000 Taxes on payroll and workforce	..	49	0	0	0	..	20	2 976	20 429	41 969
4000 Taxes on property	..	0	0	0	0	..	3	2 927	10 905	14 964
4100 Recurrent taxes on immovable property	0	2 198	6 544	9 741
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	5 223
4500 Non-recurrent taxes	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0
5000 Taxes on goods and services	..	5 539	163 821	942 354	1 521 039	..	4	441	2 124	8 978
5100 Taxes on production, sale, transfer, etc	..	5 517	160 741	927 401	1 505 437	..	1	22	1 364	2 395
5110 General taxes	..	1 365	51 785	318 432	537 143	..	1	0	0	0
5120 Taxes on specific goods and services	..	4 152	108 956	608 969	968 294	..	0	22	1 364	2 395
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	15 602	..	3	419	760	6 584
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	..	24	5 149	8 616	23 941	..	8	228	1 537	4 219
6100 Paid solely by business	..	0	0	0	0	..	0	0	0	0
6200 Other	..	24	5 149	8 616	23 941	..	8	228	1 537	4 219
Total tax revenue (collecting government)	..	7 511	245 118	1 353 007	2 317 684	..	35	6 573	34 995	70 130
Adjustment¹	..	-1 336	-49 115	-278 892	-477 256	..	1 094	39 225	218 291	368 391
Total tax revenue (beneficiary government)	..	6 175	196 003	1 074 114	1 840 428	..	1 129	45 798	253 286	438 522

Million MXN

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	..	0	16	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200	16	..	..	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	968	50 871	261 673	411 289
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	968	50 871	261 673	411 289
3000 Taxes on payroll and workforce	..	0	6	32	10	..	0	0	0	0
4000 Taxes on property	..	39	2 702	15 891	26 222	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	29	1 854	10 098	18 987	..	..	..	..	..
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	7 235	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	7	582	288	467	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	7	575	214	438	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	7	572	214	438	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	3	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	7	74	30	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	5	179	1 539	4 252	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	5	179	1 539	4 252	..	..	..	..	..
Total tax revenue (collecting government)	..	51	3 485	17 750	30 952	..	968	50 871	261 673	411 289
Adjustment¹	..	242	9 890	60 601	108 865	..	0	0	0	0
Total tax revenue (beneficiary government)	..	293	13 375	78 351	139 816	..	968	50 871	261 673	411 289

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 105. Netherlands, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	15 075	22 453	33 403	54 843	61 929	..	..	..	..	..
1100 Of individuals	11 713	16 527	23 941	35 485	49 520	..	..	..	..	..
1200 Corporate	3 361	5 926	9 461	19 358	12 409	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	767	1 429	2 900	6 163	3 477	..	..	..	..	..
4100 Recurrent taxes on immovable property	50	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	231	427	681	32	11	..	..	..	..	..
4300 Estate, inheritance and gift taxes	163	372	771	1 709	1 536	..	..	..	..	..
4400 Taxes on financial and capital transactions	323	631	1 448	4 422	1 930	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	9 716	20 075	31 846	58 871	65 215	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	9 113	18 669	29 573	56 347	61 099	..	..	..	..	..
5110 General taxes	6 257	13 790	19 776	38 566	41 610	..	..	..	..	..
5120 Taxes on specific goods and services	2 856	4 878	9 797	17 781	19 489	..	..	..	..	..
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	4 116	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	123	227	545	904	930	..	..	..	..	..
6100 Paid solely by business	109	195	327	389	188	..	..	..	..	..
6200 Other	14	32	218	515	742	..	..	..	..	..
Total tax revenue	25 681	44 185	68 693	120 781	131 551	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	77	0	0	0	0	0	0	0	0	0
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
2000 Social security contributions	0	0	0	0	0	16 732	37 709	53 115	67 083	88 798
2100 Employees	..	..	..	..	..	7 139	16 835	33 748	32 691	38 567
2200 Employers	..	..	..	..	..	7 687	15 093	8 504	21 179	30 320
2300 Self-employed or non-employed	..	..	..	..	..	1 905	5 781	10 863	13 213	19 911
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	272	1 529	2 355	4 280	4 257	0	0	0	0	0
4100 Recurrent taxes on immovable property	272	1 529	2 355	4 280	4 257	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	153	508	1 048	3 424	3 854	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	14	23	54	126	152	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	14	23	54	126	152	..	..	..	..	..
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	3 702	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	5	0	190	0	9	32	0	0
6100 Paid solely by business	..	..	0	..	190	..	0	0	..	..
6200 Other	..	..	5	..	0	..	9	32	..	..
Total tax revenue	502	2 037	3 408	7 704	8 301	16 732	37 718	53 147	67 083	88 798

Note: Including Vat own resources of the European Union and excluding customs duties collected on behalf of the European Union: 2011 = 2,122.0.


StatLink  <http://dx.doi.org/10.1787/888932947466>

Table 106. New Zealand, tax revenues by sub-sectors of government

Million NZD

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	2 296	10 567	21 253	37 379	35 208	..	..	..	..	..
1100 Of individuals	1 874	9 212	15 626	24 373	24 259	..	..	..	..	..
1200 Corporate	407	1 270	4 122	9 957	8 484	..	..	..	..	..
1300 Unallocable between 1100 and 1200	16	86	1 505	3 049	2 465	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	83	211	218	86	89	..	..	..	..	..
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	89	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	807	3 457	11 395	18 744	25 626	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	770	3 336	10 833	17 792	24 406	..	..	..	..	..
5110 General taxes	311	1 577	7 895	14 133	20 314	..	..	..	..	..
5120 Taxes on specific goods and services	459	1 758	2 938	3 659	4 092	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	37	122	562	952	1 220	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	14	5	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	14	5	..	..	..	..	..
Total tax revenue	3 186	14 236	32 866	56 223	60 928	..	..	..	..	..

Million NZD

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
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
2000 Social security contributions	0	0	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	237	921	1 646	2 825	4 257	0	0	0	0	0
4100 Recurrent taxes on immovable property	237	921	1 646	2 825	4 257	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	29	66	184	310	507	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	18	18	33	30	38	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	18	18	33	30	38	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	11	48	151	280	469	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	266	987	1 830	3 135	4 764	0	0	0	0	0


StatLink  <http://dx.doi.org/10.1787/888932947485>

Table 107. Norway, tax revenues by sub-sectors of government

Million NOK

	Central government ¹					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	6 495	47 772	67 402	315 943	439 594	..	..	..	..	..
1100 Of individuals	5 424	10 115	38 059	87 503	145 458	..	..	..	..	..
1200 Corporate	1 071	37 657	29 343	228 440	294 136	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	1 341	2 854	6 013	173 151	260 823	..	..	..	..	..
2100 Employees	331	569	1 233	58 320	87 218	..	..	..	..	..
2200 Employers	1 010	2 285	4 780	104 794	157 943	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	10 037	15 662	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	771	1 800	3 497	11 406	17 328	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	228	1 517	..	..	..	..	..
4200 Recurrent taxes on net wealth	490	940	1 172	4 741	7 346	..	..	..	..	..
4300 Estate, inheritance and gift taxes	146	226	975	1 768	1 754	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	634	1 350	4 669	6 711	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	25 056	87 964	148 088	232 759	307 789	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	24 367	85 468	141 408	220 835	295 131	..	..	..	..	..
5110 General taxes	13 670	42 889	81 772	153 820	211 689	..	..	..	..	..
5120 Taxes on specific goods and services	10 697	42 579	59 636	67 015	83 442	..	..	..	..	..
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	12 658	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	130	24	15	0	0	..	..	..	..	..
6100 Paid solely by business	124	15	1	..	..	..	..	..	..	..
6200 Other	6	9	14	..	..	..	..	..	..	..
Total tax revenue	33 793	140 414	225 015	733 259	1 025 534	..	..	..	..	..

Million NOK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	13 725	38 655	67 978	100 512	125 329	2 728	7 163	0	0	0
1100 Of individuals	12 877	35 739	61 784	100 512	125 329	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	..	..	..
2000 Social security contributions	0	0	0	0	0	15 224	46 106	84 563	0	0
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	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	772	2 755	7 352	10 283	16 060	0	0	0	0	0
4100 Recurrent taxes on immovable property	278	1 072	2 792	4 324	7 566	..	..	..	..	..
4200 Recurrent taxes on net wealth	494	1 683	4 560	5 959	8 494	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	0	211	431	2 281	2 096	51	157	267	0	0
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	2 096	0	0	0	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	..	..
6000 Other taxes	432	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	432	..	..	..	..	..	..	..	..	..
Total tax revenue	14 929	41 621	75 761	113 076	143 485	18 003	53 426	84 830	0	0

1. The Norwegian National Insurance has been integrated into the Central government sector from the year 2000 and onwards.


StatLink  <http://dx.doi.org/10.1787/888932947504>

Table 108. Poland, tax revenues by sub-sectors of government

Million PLN

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	32 441	40 377	63 442	..	..	..	..	..
1100 Of individuals	23 562	20 984	38 544	..	..	..	..	..
1200 Corporate	8 879	19 393	24 898	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	939	0	3 819	..	..	..	..	..
4000 Taxes on property	2	0	0	..	..	..	..	..
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	..	..	..	..	..	..	..
5000 Taxes on goods and services	42 227	121 237	188 881	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	42 227	117 349	186 680	..	..	..	..	..
5110 General taxes	20 817	74 311	120 822	..	..	..	..	..
5120 Taxes on specific goods and services	21 410	43 038	65 858	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	3 888	2 201	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	154	-63	6	..	..	..	..	..
6100 Paid solely by business	0	0	..	..	..	..	..
6200 Other	-63	6	..	..	..	..	..
Total tax revenue	75 763	161 551	256 148	..	..	..	..	..

Million PLN

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	4 897	22 807	36 462	..	..	0	0	0
1100 Of individuals	4 428	17 784	29 616	..	..	..	..	..
1200 Corporate	469	5 023	6 846	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	37 153	121 090	174 587
2100 Employees	47 656	69 603
2200 Employers	48 415	71 065
2300 Self-employed or non-employed	25 019	33 919
2400 Unallocable between 2100, 2200 and 2300	37 153	0	0
3000 Taxes on payroll and workforce	0	0	0	..	..	0	0	0
4000 Taxes on property	3 468	12 960	18 027	..	..	0	0	0
4100 Recurrent taxes on immovable property	3 420	12 718	17 748	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	48	242	279	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	775	3 730	4 720	..	..	0	0	0
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	775	3 730	4 720	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	1 228	2 271	..	..	0	0	0
6100 Paid solely by business	0	0	..	..	..	..	..
6200 Other	1 228	2 271	..	..	..	..	..
Total tax revenue	9 140	40 725	61 480	..	..	37 153	121 090	174 587

Note: Including Vat own resources of the European Union: 2011 = 2,149.0 and excluding customs duties collected on behalf of the European Union: 2011 = 1,447.0.


StatLink  <http://dx.doi.org/10.1787/888932947523>

Table 109. Portugal, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	81	1 306	6 454	11 462	14 996	..	..	..	..	..
1100 Of individuals	..	..	4 588	7 757	9 844	..	..	..	..	..
1200 Corporate	..	..	1 866	3 705	5 152	..	..	..	..	..
1300 Unallocable between 1100 and 1200	81	1 306	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	1 552	1 887	2 228	..	..	..	..	..
2100 Employees	..	..	1 338	1 629	1 905	..	..	..	..	..
2200 Employers	..	..	214	259	324	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	12	137	103	0	0	..	..	..	..	..
4000 Taxes on property	12	103	513	995	170	..	..	..	..	..
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	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	7	58	457	927	170	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	198	2 362	10 202	19 203	20 467	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	187	2 290	9 967	18 775	19 946	..	..	..	..	..
5110 General taxes	52	681	5 481	11 846	13 060	..	..	..	..	..
5120 Taxes on specific goods and services	135	1 609	4 485	6 930	6 886	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	12	72	207	413	517	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	29	15	5	..	..	..	..	..
6000 Other taxes	2	15	81	109	287	..	..	..	..	..
6100 Paid solely by business	1	11	0	0	10	..	..	..	..	..
6200 Other	0	4	81	109	277	..	..	..	..	..
Total tax revenue	304	3 922	18 906	33 657	38 148	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	126	302	725	1 024	0	0	0	0	0
1100 Of individuals	..	..	152	298	668	..	..	..	..	..
1200 Corporate	..	..	151	427	356	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	126	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	2	7	11	161	1 440	5 263	11 066	13 690
2100 Employees	..	..	2	7	11	62	563	1 719	3 324	4 365
2200 Employers	..	..	0	0	0	97	827	3 167	7 047	8 738
2300 Self-employed or non-employed	..	..	0	0	0	2	32	377	696	587
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	18	0	0	0
3000 Taxes on payroll and workforce	0	0	4	0	0	0	0	0	0	0
4000 Taxes on property	0	3	312	841	1 618	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	310	827	1 138	..	..	..	..	..
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	13	480	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	68	447	841	906	0	0	276	595	725
5100 Taxes on production, sale, transfer, etc	0	59	442	837	715	..	..	276	595	725
5110 General taxes	0	18	318	563	460	..	..	276	592	715
5120 Taxes on specific goods and services	0	41	124	273	255	..	..	0	3	10
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	3	190	..	..	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	1	1	..	..	0	0	0
6000 Other taxes	0	0	3	28	132	0	0	0	0	0
6100 Paid solely by business	..	0	0	25	23	..	..	..	..	..
6200 Other	..	0	3	3	108	..	..	..	..	..
Total tax revenue	0	197	1 071	2 441	3 690	161	1 440	5 539	11 662	14 415

Note: Including Vat own resources of the European Union: 2011 = 299.9, and excluding customs duties collected on behalf of the European Union: 2011 = 167.6.


StatLink  <http://dx.doi.org/10.1787/888932947542>

Table 110. Slovak Republic, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	1 993	2 773	3 551	..	..	..	..	..
1100 Of individuals	695	1 301	1 741	..	..	..	..	..
1200 Corporate	1 166	1 345	1 666	..	..	..	..	..
1300 Unallocable between 1100 and 1200	132	128	143	..	..	..	..	..
2000 Social security contributions	85	200	143	..	..	..	..	..
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	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	..	..	..	..	..
4000 Taxes on property	27	28	0	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	2 766	5 994	7 103	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 588	5 781	6 847	..	..	..	..	..
5110 General taxes	1 616	3 880	4 711	..	..	..	..	..
5120 Taxes on specific goods and services	971	1 901	2 137	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	177	212	255	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	2	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	4 870	8 995	10 796	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	..	..	0	0	0
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
2000 Social security contributions	0	0	0	..	..	2 817	6 037	8 336
2100 Employees	540	1 377	1 972
2200 Employers	1 774	3 356	4 492
2300 Self-employed or non-employed	503	1 304	1 872
2400 Unallocable between 2100, 2200 and 2300	0	0	0
3000 Taxes on payroll and workforce	0	0	0	..	..	0	0	0
4000 Taxes on property	84	220	286	..	..	0	0	0
4100 Recurrent taxes on immovable property	72	220	286	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	17	198	283	..	..	0	0	0
5100 Taxes on production, sale, transfer, etc	10	10	12	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	10	10	12	..	..	..	..	..
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	138	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	101	418	569	..	..	2 817	6 037	8 336

Note: Including Vat own resources of the European Union: 2011 = 60.0 and excluding customs duties collected on behalf of the European Union: 2011 = 157.0.


StatLink  <http://dx.doi.org/10.1787/888932947561>

Table 111. Slovenia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	479	1 828	1 526	..	..	..	..	..
1100 Of individuals	413	1 029	912	..	..	..	..	..
1200 Corporate	54	795	611	..	..	..	..	..
1300 Unallocable between 1100 and 1200	12	5	3	..	..	..	..	..
2000 Social security contributions	38	42	56	..	..	..	..	..
2100 Employees	20	24	30	..	..	..	..	..
2200 Employers	17	15	20	..	..	..	..	..
2300 Self-employed or non-employed	1	3	6	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	14	521	29	..	..	..	..	..
4000 Taxes on property	5	3	2	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	3	0	..	..	..	..	..
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	2	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 554	3 805	4 913	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 524	3 624	4 737	..	..	..	..	..
5110 General taxes	1 192	2 467	3 014	..	..	..	..	..
5120 Taxes on specific goods and services	332	1 156	1 722	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	31	181	176	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	2 090	6 199	6 525	..	..	..	..	..

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	194	559	1 145	..	..	0	0	0
1100 Of individuals	192	556	1 145	..	..	..	..	..
1200 Corporate	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	2	2	0	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	1 690	4 042	5 351
2100 Employees	810	2 122	2 737
2200 Employers	802	1 572	2 044
2300 Self-employed or non-employed	78	348	570
2400 Unallocable between 2100, 2200 and 2300	0	0	0
3000 Taxes on payroll and workforce	2	0	0	..	..	0	0	0
4000 Taxes on property	53	167	215	..	..	0	0	0
4100 Recurrent taxes on immovable property	37	122	176	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	5	10	..	..	..	..	..
4400 Taxes on financial and capital transactions	12	40	29	..	..	..	..	..
4500 Non-recurrent taxes	3	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	7	91	97	..	..	0	0	0
5100 Taxes on production, sale, transfer, etc	7	43	53	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	7	43	53	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	48	44	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	256	817	1 456	..	..	1 690	4 042	5 351

Note: Including Vat own resources of the European Union: 2011 = 54.7 and excluding customs duties collected on behalf of the European Union: 2011 = 61.2.


StatLink  <http://dx.doi.org/10.1787/888932947580>

Table 112. Spain, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional ¹				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	1 388	11 321	38 969	72 114	59 520	..	126	584	19 498	33 948
1100 Of individuals	897	8 800	31 410	36 587	38 580	..	112	459	19 102	33 726
1200 Corporate	490	2 410	7 338	33 641	18 170	..	14	125	391	214
1300 Unallocable between 1100 and 1200	1	111	221	1 886	2 770	..	0	0	5	8
2000 Social security contributions	0	183	583	2 888	3 326	..	0	1	0	0
2100 Employees	..	183	583	1 230	1 555	..	..	1	..	..
2200 Employers	..	0	0	1 658	1 771	..	..	0	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	0	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	0	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	0	0	0	0
4000 Taxes on property	421	795	451	134	242	..	568	3 851	19 246	8 483
4100 Recurrent taxes on immovable property	1	0	0	0	0	..	0	0	0	0
4200 Recurrent taxes on net wealth	0	58	166	37	2	..	88	417	1 251	51
4300 Estate, inheritance and gift taxes	56	60	1	25	123	..	131	713	2 315	2 020
4400 Taxes on financial and capital transactions	364	674	235	10	5	..	348	2 721	15 680	6 412
4500 Non-recurrent taxes	0	0	0	0	0	..	0	0	0	0
4600 Other recurrent taxes on property	0	3	48	62	112	..	0	0	0	0
5000 Taxes on goods and services	1 609	11 013	32 482	47 054	43 175	..	1 050	2 304	32 801	35 433
5100 Taxes on production, sale, transfer, etc	1 599	10 904	32 262	46 616	41 932	..	1 050	2 261	32 604	35 195
5110 General taxes	990	5 416	20 360	35 175	33 539	..	581	637	18 862	19 042
5120 Taxes on specific goods and services	608	5 488	11 902	11 441	8 393	..	469	1 624	13 742	16 153
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	26	..	0	43	197	238
5300 Unallocable between 5100 and 5200	0	106	218	388	1 217	..	0	0	0	0
6000 Other taxes	0	0	-11	58	666	..	16	155	116	536
6100 Paid solely by business	..	..	0	52	50	..	0	0	0	0
6200 Other	..	..	-11	6	616	..	16	155	116	536
Total tax revenue	3 418	23 313	72 474	122 248	106 930	..	1 760	6 895	71 661	78 400

Million EUR

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	175	825	2 431	5 750	6 791	0	0	0	0	0
1100 Of individuals	131	703	2 051	3 940	4 934	..	..	..	..	..
1200 Corporate	0	122	349	1 440	1 160	..	..	..	..	..
1300 Unallocable between 1100 and 1200	44	0	31	370	697	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	3 367	19 976	51 393	107 592	126 210
2100 Employees	..	..	..	..	..	645	3 393	7 781	16 083	18 853
2200 Employers	..	..	..	..	..	2 722	15 152	35 929	78 565	89 212
2300 Self-employed or non-employed	..	..	..	..	..	0	1 432	7 684	12 944	18 145
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	26	1 574	3 625	8 545	12 056	0	0	0	0	0
4100 Recurrent taxes on immovable property	26	1 102	2 825	6 038	10 167	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	10	42	107	3	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	12	18	79	77	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	82	162	423	157	..	..	..	..	..
4500 Non-recurrent taxes	0	367	579	1 898	1 652	..	..	..	..	..
4600 Other recurrent taxes on property	0	1	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	104	1 989	5 619	13 416	11 864	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	104	1 679	2 326	7 467	6 968	..	..	..	..	..
5110 General taxes	95	1 288	1 818	5 194	4 795	..	..	..	..	..
5120 Taxes on specific goods and services	10	391	508	2 273	2 173	..	..	..	..	..
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	4 882	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	9	0	12	14	..	..	..	..	..
6000 Other taxes	0	16	576	866	1 590	0	0	0	0	0
6100 Paid solely by business	..	6	457	691	1 153	..	..	..	..	..
6200 Other	..	10	118	175	437	..	..	..	..	..
Total tax revenue	305	4 404	12 251	28 577	32 301	3 367	19 976	51 393	107 592	126 210

Note: Including Vat own resources of the European Union: 2011 = 1,964.0 and excluding customs duties collected on behalf of the European Union: 2011 = 1,554.0.

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

StatLink  <http://dx.doi.org/10.1787/888932947599>

Table 113. Sweden, tax revenues by sub-sectors of government

Million SEK

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	28 216	51 824	72 342	94 015	2 732	..	..	..	..	..
1100 Of individuals	25 626	38 521	22 541	-7 974	-110 316	..	..	..	..	..
1200 Corporate	2 590	13 303	49 801	101 989	113 048	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions¹	0	40 675	50 560	210 700	158 904	..	..	..	..	..
2100 Employees	..	551	0	0	0	..	..	..	..	..
2200 Employers	..	38 386	49 222	209 448	164 815	..	..	..	..	..
2300 Self-employed or non-employed	..	1 738	1 338	3 995	3 001	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	-2 743	-8 911	..	..	..	..	..
3000 Taxes on payroll and workforce	5 723	16 107	17 800	63 024	155 341	..	..	..	..	..
4000 Taxes on property	1 469	10 157	23 260	40 116	22 084	..	..	..	..	..
4100 Recurrent taxes on immovable property	11	3 861	15 263	25 139	13 139	..	..	..	..	..
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	4	..	..	..	..	..
4400 Taxes on financial and capital transactions	476	3 311	3 026	8 887	8 942	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	31 985	114 957	237 720	353 031	452 097	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	29 820	110 367	233 671	342 011	436 374	..	..	..	..	..
5110 General taxes	15 806	60 523	166 557	250 470	334 708	..	..	..	..	..
5120 Taxes on specific goods and services	14 014	49 844	67 114	91 541	101 666	..	..	..	..	..
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	15 724	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	260	623	1 438	1 347	1 754	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	260	623	1 438	1 347	1 754	..	..	..	..	..
Total tax revenue	67 653	234 343	403 120	762 233	792 913	..	..	..	..	..

Million SEK

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	38 415	131 242	265 068	435 577	538 227	0	0	0	0	0
1100 Of individuals	35 269	129 401	265 068	435 577	538 227	..	..	..	..	..
1200 Corporate	3 146	1 841	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions¹	0	0	0	0	0	25 756	67 531	186 992	151 019	195 208
2100 Employees	..	..	..	..	..	0	2	28 989	74 178	93 500
2200 Employers	..	..	..	..	..	24 203	64 916	154 154	74 377	98 457
2300 Self-employed or non-employed	..	..	..	..	..	1 553	2 613	3 849	2 464	3 251
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	14 428	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	..	..	..	14 428	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	149	358	786	0	0	0	0	0	0	0
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	38 564	131 600	265 854	435 577	552 655	25 756	67 531	186 992	151 019	195 208

Note: Including VAT own resources of the European Union: 2011 = 1,563.6, and excluding customs duties collected on behalf of the European Union: 2011 = 5,398.5.

- 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 114. Suisse, recettes fiscales par sous-secteurs d'administration

Million CHF

	Administration fédérale					État/Régions				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Impôts sur revenu, bénéfiques et gains en capital	3 422	6 523	10 145	16 341	24 004	7 756	12 652	19 183	26 233	32 002
1100 Des personnes physiques	2 712	5 330	5 699	7 823	9 731	6 342	10 770	15 987	21 034	25 157
1200 Des sociétés	710	1 193	2 355	4 519	8 317	1 414	1 882	2 598	4 571	5 791
1300 Non-ventilables entre 1100 et 1200	0	0	2 092	4 000	5 955	0	0	598	628	1 054
2000 Cotisations de sécurité sociale	0	0	0	0	0	0	0	0	0	0
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	..	..	..	..	..	..	..	..	..	..
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	0	0	0	0	0
4000 Impôts sur le patrimoine	463	1 877	2 026	2 703	2 856	1 428	2 543	3 605	4 739	5 358
4100 Impôts périodiques sur la propriété immobilière	0	0	0	0	0	60	95	162	230	266
4200 Impôts périodiques sur l'actif net	89	175	323	0	0	988	1 442	2 438	3 639	4 259
4300 Impôts sur mut. par décès, succ. et donations	0	0	0	0	0	270	552	974	824	775
4400 Impôts sur transact. mobilières et immob.	374	1 702	1 703	2 703	2 856	110	454	31	47	59
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
5000 Impôts sur les biens et services	7 431	12 521	20 208	28 581	33 753	795	1 258	1 706	2 390	3 092
5100 Impôts sur production, vente, transfert, etc.	7 431	12 521	19 772	26 899	31 429	154	213	249	462	937
5110 Impôts généraux	3 205	6 777	12 428	18 119	21 449	0	0	0	0	0
5120 Impôts sur biens et services déterminés	4 226	5 744	7 345	8 780	9 980	154	213	249	462	937
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	2 324	641	1 045	1 457	1 929	2 156
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	0	0	0	0	0
6000 Autres impôts	0	0	0	0	0	0	0	0	0	0
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
Recettes fiscales totales	11 316	20 921	32 379	47 625	60 613	9 979	16 453	24 493	33 363	40 452

Million CHF

	Administrations locales					Administrations de sécurité sociale				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Impôts sur revenu, bénéfiques et gains en capital	6 403	9 842	15 540	18 023	21 064	0	0	0	0	0
1100 Des personnes physiques	5 398	8 644	13 326	15 300	17 350	..	..	..	..	..
1200 Des sociétés	1 005	1 198	1 602	2 273	3 130	..	..	..	..	..
1300 Non-ventilables entre 1100 et 1200	0	0	611	450	584	..	..	..	..	..
2000 Cotisations de sécurité sociale	0	0	0	0	0	8 111	14 344	28 099	32 426	40 941
2100 A la charge des salariés	..	..	..	..	..	3 589	6 469	12 938	14 916	19 104
2200 A la charge des employeurs	..	..	..	..	..	3 618	6 503	12 938	14 916	19 121
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
3000 Sur salaires ou main d'oeuvre	0	0	0	0	0	0	0	0	0	0
4000 Impôts sur le patrimoine	1 068	1 462	2 409	3 061	3 635	0	0	0	0	0
4100 Impôts périodiques sur la propriété immobilière	182	240	443	588	694	..	..	..	..	..
4200 Impôts périodiques sur l'actif net	809	1 040	1 865	2 383	2 836	..	..	..	..	..
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	..	..	..	..	..
5000 Impôts sur les biens et services	22	39	170	176	361	0	0	0	0	0
5100 Impôts sur production, vente, transfert, etc.	17	30	128	146	310	..	..	..	..	..
5110 Impôts généraux	0	0	0	0	0	..	..	..	..	..
5120 Impôts sur biens et services déterminés	17	30	128	146	310	..	..	..	..	..
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	52	..	..	..	..	..
5300 Non-ventilables entre 5100 et 5200	0	0	0	0	0	..	..	..	..	..
6000 Autres impôts	0	0	0	0	0	0	0	0	0	0
6100 A la charge exclusive des entreprises	..	..	..	..	..	..	..	..	..	..
6200 A la charge d'autres agents	..	..	..	..	..	..	..	..	..	..
Recettes fiscales totales	7 493	11 343	18 119	21 260	25 061	8 111	14 344	28 099	32 426	40 941


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Table 115. Turkey, tax revenues by sub-sectors of government

Million TRY

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	..	2	433	30 324	67 886	..	..	..	..	..
1100 Of individuals	..	1	330	20 458	43 716	..	..	..	..	..
1200 Corporate	..	0	103	9 866	24 171	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	0	49	3 626	10 022	..	..	..	..	..
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	226	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	29	3 548	9 796	..	..	..	..	..
4500 Non-recurrent taxes	..	0	19	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	2	574	71 956	147 534	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	2	567	69 266	141 803	..	..	..	..	..
5110 General taxes	..	1	475	30 343	70 366	..	..	..	..	..
5120 Taxes on specific goods and services	..	1	92	38 923	71 437	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	8	2 691	5 731	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	259	4 181	3 221	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	0	259	4 181	3 221	..	..	..	..	..
Total tax revenue	..	4	1 316	110 088	228 663	..	..	..	..	..

Million TRY

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	..	0	63	4 011	7 914	..	0	0	0	0
1100 Of individuals	..	0	48	2 706	5 091	..	..	..	..	..
1200 Corporate	..	0	15	1 305	2 822	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	1	212	35 321	100 687
2100 Employees	0	82	12 128	36 230
2200 Employers	0	110	16 132	53 162
2300 Self-employed or non-employed	0	19	7 061	11 295
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	0	4	1 627	4 639	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	0	1 148	3 464	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	10	27	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	4	469	1 148	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	0	84	5 649	15 813	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	82	5 295	15 141	..	..	..	..	..
5110 General taxes	..	0	69	4 014	8 276	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	13	1 281	6 866	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	1	354	671	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	73	721	3 437	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	0	73	721	3 437	..	..	..	..	..
Total tax revenue	..	1	224	12 008	31 802	..	1	212	35 321	100 687


StatLink  <http://dx.doi.org/10.1787/888932947656>

Table 116. United Kingdom, tax revenues by sub-sectors of government

Million GBP

	Central government					State/Regional				
	1975	1985	1995	2005	2011					
1000 Taxes on income, profits and capital gains	16 716	51 674	92 147	172 126	195 441	..	..	..	..	..
1100 Of individuals	14 936	34 820	71 973	130 394	152 402	..	..	..	..	..
1200 Corporate	2 310	16 854	20 174	41 732	43 039	..	..	..	..	..
1300 Unallocable between 1100 and 1200	-530	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	-1	96	0	0	0	..	..	..	..	..
4000 Taxes on property	619	2 425	15 730	32 702	36 199	..	..	..	..	..
4100 Recurrent taxes on immovable property	44	343	12 369	19 642	24 437	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	307	923	1 441	3 150	2 903	..	..	..	..	..
4400 Taxes on financial and capital transactions	266	1 159	1 920	9 910	8 859	..	..	..	..	..
4500 Non-recurrent taxes	2	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	8 982	40 673	85 507	135 211	175 976	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	8 502	38 260	81 175	129 975	169 351	..	..	..	..	..
5110 General taxes	3 515	21 228	47 539	83 444	111 034	..	..	..	..	..
5120 Taxes on specific goods and services	4 987	17 032	33 636	46 531	58 317	..	..	..	..	..
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	6 625	..	..	..	..	..
5300 Unallocable between 5100 and 5200	-218	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	26 316	94 868	193 384	340 039	407 616	..	..	..	..	..

Million GBP

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
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
2000 Social security contributions	0	0	0	0	0	6 540	23 769	44 397	83 979	101 974
2100 Employees	..	..	..	..	..	2 562	11 220	18 646	34 810	40 463
2200 Employers	..	..	..	..	..	4 068	12 245	24 210	46 344	58 870
2300 Self-employed or non-employed	..	..	..	..	..	195	745	1 541	2 825	2 641
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	-285	-441	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	4 127	13 582	9 303	21 260	26 264	0	0	0	0	0
4100 Recurrent taxes on immovable property	3 978	13 582	9 303	21 260	26 264	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
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
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	4 127	13 582	9 303	21 260	26 264	6 540	23 769	44 397	83 979	101 974

Note: Including Vat own resources of the European Union: 2011 = 2,197.0 and excluding customs duties collected on behalf of the European Union: 2011 = 2,925.0.


StatLink  <http://dx.doi.org/10.1787/888932947675>


Table 117. United States, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	163 072	396 098	769 025	1 284 947	1 395 286	25 509	81 281	157 598	278 322	308 111
1100 Of individuals	122 386	334 625	589 705	943 988	1 091 078	..	63 644	128 429	229 195	267 551
1200 Corporate	40 686	61 473	179 320	340 959	304 208	..	17 637	29 169	49 127	40 560
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
2000 Social security contributions	0	0	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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	4 613	6 422	14 948	24 993	9 625	3 284	7 902	14 494	16 961	18 756
4100 Recurrent taxes on immovable property	0	0	0	0	0	1 451	3 984	9 433	11 783	14 186
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	24 993	9 625	1 418	2 328	5 061	5 178	4 570
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
5000 Taxes on goods and services	20 773	48 027	75 553	98 776	107 422	52 032	126 501	234 419	391 072	446 738
5100 Taxes on production, sale, transfer, etc	20 442	47 512	75 553	98 776	107 422	43 960	105 687	200 495	325 710	370 824
5110 General taxes	0	0	0	0	0	24 916	69 629	135 132	221 445	237 652
5120 Taxes on specific goods and services	20 442	47 512	75 553	98 776	107 422	19 044	36 058	65 363	104 265	133 172
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	65 362	75 914
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	16	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	16	..	..	..	..	..	..	..	..
Total tax revenue	188 458	450 563	859 526	1 408 716	1 512 333	80 825	215 684	406 511	686 355	773 605

Million USD

	Local government					Social Security Funds				
	1975	1985	1995	2005	2011	1975	1985	1995	2005	2011
1000 Taxes on income, profits and capital gains	2 635	7 974	15 795	28 321	30 685	0	0	0	0	0
1100 Of individuals	..	6 496	13 308	22 505	23 652	..	..	..	..	..
1200 Corporate	..	1 478	2 487	5 816	7 033	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	85 039	269 144	510 476	831 746	850 718
2100 Employees	..	..	..	..	..	36 382	112 114	221 800	363 089	316 568
2200 Employers	..	..	..	..	..	45 241	146 562	261 805	424 336	487 740
2300 Self-employed or non-employed	..	..	..	..	..	3 416	10 468	26 871	44 321	46 410
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	50 040	99 772	197 342	341 371	433 490	0	0	0	0	0
4100 Recurrent taxes on immovable property	50 040	99 772	197 312	341 257	433 202	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	30	114	288	..	..	..	..	..
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	..	..	..	..	..
5000 Taxes on goods and services	8 389	26 777	57 558	112 318	128 046	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6 518	21 007	42 240	76 508	90 819	..	..	..	..	..
5110 General taxes	4 322	14 663	29 316	53 932	63 088	..	..	..	..	..
5120 Taxes on specific goods and services	2 196	6 344	12 924	22 576	27 731	..	..	..	..	..
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	35 810	37 227	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	61 064	134 523	270 695	482 010	592 221	85 039	269 144	510 476	831 746	850 718

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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 1110 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).¹ In that publication, the general government sector and its sub-sectors are defined in Chapter 4, Section F, pp. 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.² 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,³ 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 requited 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.⁴

11. A list of the main fees and charges in question and their normal⁵ 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.⁶
- 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 provisions⁷

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.⁸ 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 credits⁹ is to distinguish between the “tax expenditure component”,¹⁰ 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 I.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 4400¹¹ 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.¹² 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 businesses¹³ 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 § 43[a], [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,¹⁴ 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.¹⁵ 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 § 26[b] 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 § 26[a] 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).¹⁶ 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 property¹⁶

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, 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.¹⁷ 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 2012 edition. The detailed classification is set out in paragraph 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);¹⁸
- 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).¹⁹ 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	GFSM 2001
1000 Taxes on income, profits and capital gains			
1100 Individuals			
1110 Income and profits	D51-8.61a	D51A	1 111
1120 Capital gains	D51-8.61c, d	D51C, D	1 111
1200 Corporations			
1210 Income and profits	D51-8.61b	D51B	1 112
1220 Capital gains	D51-8.61c	D51C	1 112
1300 Unallocable as between 1100 and 1200			1 113
2000 Social security contributions			
2100 Employees	D613-8.85	D61111	1 211
2200 Employers	D611-8.83	D61121	1 212
2300 Self-employed, non-employed	D613-8.85	D61131	1 213
2400 Unallocable as between 2100, 2200 and 2300			1 214
3000 Taxes on payroll and workforce	D29-7.97a	D29C	112
4000 Taxes on property			
4100 Recurrent taxes on immovable property			
4110 Households	D59-8.63a	D59A	1 131
4120 Other	D29-7.97b	D29A	1 131
4200 Recurrent net wealth taxes			
4210 Individual	D59-8.63b	D59A	1 132
4220 Corporations	D59-8.63b	D59A	1 132
4300 Estate, inheritance and gift taxes			
4310 Estate and inheritance taxes	D91-10.207b	D91A	1 133
4320 Gift taxes	D91-10.207b	D91A	1 133
4400 Taxes on financial and capital transactions	D59-7.96d; D29-7.97e	D214B, C	1134; 1161
4500 Other non-recurrent taxes on property	D91-10.207a	D91B	1 135
4600 Other recurrent taxes on property	D59-8.63c	D59A	1 136
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	D211-7.89	D211; D29G	11 411
5112 Sales taxes	D2122-7.94a; D214-7.96a	D2122D; D214I	11 412
5113 Other general taxes on goods and services	D214-7.96a	D214I	11 413
5120 Taxes on specific goods and services			
5121 Excises	D2122-7.94b; D214-7.96b	D2122C; D214A, B, D	1 142
5122 Profits of fiscal monopolies	D214-7.96e	D214J	1 143
5123 Customs and other import duties	D2121-7.93	D2121; D2122A, B	1 151
5124 On exports	D213-7.95a	D214K	1152-4
5125 On investment goods			
5126 On specific services	D2122-7.94c; D214-7.96c	D2122E; D214E, F, G; D29F	1144; 1156
5127 Other taxes on international trade and transactions	D2122-7.94d; D29-7.95b; D29-7.97g; D59-8.64d	D2122F; D29D; D59E	1153; 1155-6
5128 Other taxes on specific goods and services			1 146
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	11 451
5212 Motor vehicles taxes others	D29-7.96d	D214D; D29B	11 451
5213 Other recurrent taxes on use of goods and on permission to use goods or perform activities	D29-7.97c, d, f; D59-8.64c	D29B, E, F; D59D	11 452
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	1 162

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 paragraphs 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” (Paragraph 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” (Paragraph 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 (Paragraph 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” (Paragraph 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 paragraphs 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,²⁰ 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 for 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 des 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 1110 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
	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'autres agents que les entreprises ou non identifiables

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)¹. 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 collecteur². On a distingué les bénéfiques 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 bénéfiques 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 impôts³ 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 fiscales⁴.

11. On trouvera ci-après la liste des principaux droits et taxes en question et leur traitement normal⁵ 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 quand 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 fiscales⁶.

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 directes⁷

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 contribuable⁸. 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 récupérables⁹ consiste à distinguer l'élément de « dépense fiscale »¹⁰, 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 I.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, bénéfices 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 4400¹¹ 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 différentes¹². 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 sociétés¹³ et les fait figurer parmi les entreprises non financières et les institutions financières. Toutefois, l'impôt sur les bénéfices 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 bénéfices 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 § 43 a), 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 pays¹⁴ 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 sociale¹⁵. 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 § 26 b) 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 § 26 a). 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)¹⁶. 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, entre autres, dans ce sous-groupe 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 patrimoine¹⁶

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 Compensatoires¹⁷. 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 (exemples : 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 2012. La classification détaillée est présentée au paragraphe 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 ;

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 bénéfices 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)¹⁹. 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, Section 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, Section 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 :

- a) Système des comptes nationaux (SCN 2008).
- b) Système européen des comptes (SEC 1995).
- c) *Manuel de statistiques des finances publiques du Fonds monétaire international* (MSFP 2001).

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.

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 MSFP 2001.

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.

Classification de l'OCDE		SCN 2008	SEC 1995	MSFP 2001
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	1 111
1120	Sur les gains en capital	D51-8.61c, d	D51C, D	1 111
1200	Sociétés			
1210	Sur le revenu et les bénéfices	D51-8.61b	D51B	1 112
1220	Sur les gains en capital	D51-8.61c	D51C	1 112
1300	Non ventilables entre les rubriques 1100 et 1200			1 113
2000	Cotisations de sécurité sociale			
2100	Salariés	D613-8.85	D61111	1 211
2200	Employeurs	D611-8.83	D61121	1 212
2300	À la charge des travailleurs indépendants ou des personnes sans occupation	D613-8.85	D61131	1 213
2400	Non ventilables entre les rubriques 2100, 2200 et 2300			1 214
3000	Impôts sur les salaires et la main-d'œuvre	D29-7.97a	D29C	112
4000	Impôts sur le patrimoine			
4100	Impôts périodiques sur la propriété immobilière			
4110	Ménages	D59-8.63(a)	D59A	1 131
4120	Autres agents	D29-7.97(b)	D29A	1 131
4200	Impôts périodiques sur l'actif net			
4210	Personnes physiques	D59-8.63b	D59A	1 132
4220	Sociétés	D59-8.63b	D59A	1 132
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	1 133
4320	Impôts sur les donations	D91-10.207b	D91A	1 133
4400	Impôts sur les transactions mobilières et immobilières	D59-7.96d ; D29-7.97e	D214B, C	1134 ; 1161
4500	Autres impôts non périodiques sur le patrimoine	D91-10.207a	D91B	1 135
4600	Autres impôts périodiques sur le patrimoine	D59-8.63c	D59A	1 136
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	D211-7.89	D211 ; D29G	11 411
5112	Impôts sur les ventes	D2122-7.94a ; D214-7.96a	D2122D ; D214I	11 412
5113	Autres impôts généraux sur les biens et services	D214-7.96a	D214I	11 413
5120	Impôts sur des biens et services déterminés			
5121	Accises	D2122-7.94b ; D214-7.96b	D2122C ; D214A, B, D	1 142
5122	Bénéfices des monopoles fiscaux	D214-7.96e	D214J	1 143
5123	Droits de douane et autres droits à l'importation	D2121-7.93	D2121 ; D2122A, B	1 151
5124	Taxes à l'exportation	D213-7.95a	D214K	1152-4
5125	Impôts sur les biens d'équipements			
5126	Impôts sur les services déterminés	D2122-7.94c ; D214-7.96c	D2122E ; D214E, F, G ; D29F	1144 ; 1156
5127	Autres impôts sur les transactions et les échanges internationaux	D2122-7.94d ; D29-7.95b ; D29-7.97g ; D59-8.64d	D2122F ; D29D ; D59E	1153 ; 1155-6
5128	Autres impôts sur des et services déterminés			1 146
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	11 451
5212	À la charge d'autres agents au titre de véhicules à moteurs	D29-7.97d	D214D ; D29B	11 451
5213	Autres impôts périodiques sur l'utilisation des biens ou l'autorisation d'utiliser des biens ou d'exercer des activités	D29-7.97c, d, f ; D59-8.64c	D29B, E, F ; D59D	11 452
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	1 162

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 paragraphes 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 » (paragraphe 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 » (paragraphe 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 » (paragraphe 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 » (paragraphe 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 qu'il est 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 paragraphes 98 à 101, qui reprennent les paragraphes 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^e Directive des Communautés, constituent un cas particulier²⁰. 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, pour 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 être souvent 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 » (SCN 2008, 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 bénéfices de loteries d'État sont considérés comme des recettes non fiscales (voir aussi § 64).
19. Voir à ce sujet le § 26(c).
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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Revenue Statistics
SPECIAL FEATURE: CLASSIFICATION
OF BANK LEVIES, FINANCIAL
STABILITY FEES AND DEPOSIT
INSURANCE
1965-2012

Data on government sector receipts, and on taxes in particular, are basic inputs to most structural economic descriptions and economic analyses and are increasingly used in international comparisons. This annual publication gives a conceptual framework to define which government receipts should be regarded as taxes and to classify different types of taxes. It presents a unique set of detailed and internationally comparable tax data in a common format for all OECD countries from 1965 onwards.

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Statistiques des recettes
publiques
ÉTUDE SPÉCIALE : CLASSIFICATION
DES PRÉLÈVEMENTS SUR
LES BANQUES, REDEVANCES
DE STABILITÉ FINANCIÈRE ET
CONTRIBUTIONS À LA GARANTIE
DES DÉPÔTS
1965-2012

Les données sur les recettes des administrations publiques, et sur le produit de la fiscalité en particulier, constituent la base de la plupart des travaux de description des structures économiques et d'analyse économique, et sont de plus en plus utilisées pour les comparaisons internationales. Cette publication annuelle présente un cadre conceptuel dont le but est de définir les recettes publiques devant être assimilées à des impôts et de classer les différentes catégories d'impôts. Elle constitue également un ensemble unique de statistiques fiscales détaillées et comparables au niveau international, utilisant une présentation identique pour tous les pays de l'OCDE depuis 1965.

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