Revenue Statistics

1965-2016

SPECIAL FEATURE: COMPLEMENTARY INDICATORS OF TAX REVENUES

OECD

2017

Revenue Statistics 1965-2016

SPECIAL FEATURE: COMPLEMENTARY INDICATORS OF TAX REVENUES

OECD
BETTER POLICIES FOR BETTER LIVES

This work is published on the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of the Organisation or of the governments of its member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Please cite this publication as:
OECD (2017), *Revenue Statistics 1965-2016*, OECD Publishing, Paris.
http://dx.doi.org/10.1787/10.1787/9789264283183-en

ISBN 978-92-64-28317-6 (print)
ISBN 978-92-64-28318-3 (PDF)
ISBN 978-92-64-28440-1 (ePub)

Annual: Revenue Statistics
ISSN 2522-7696 (print)
ISSN 2522-770X (online)

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.

Corrigenda to OECD publications may be found on line at: *www.oecd.org/publishing/corrigenda*.

© OECD 2017

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgement of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to *rights@oecd.org*. Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at *info@copyright.com* or the Centre français d'exploitation du droit de copie (CFC) at *contact@cfcopies.com*.

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.

Table of contents

Executive summary 11

Introduction 13

Chapter 1. **Tax revenue trends 1965-2016** 15
1.1. Tax-to-GDP ratios 16
1.2. Tax structures 23
1.3. Taxes by level of government 27
1.4. Non-wastable tax credits 31
Notes 32

Chapter 2. **Special feature: Complementary indicators of tax revenues** 33
2.1. Macro indicators 34
2.2. Fiscal indicators 39
2.3. Conclusion 44
Notes 45

Chapter 3. **Tax levels and tax structures, 1965-2016** 47

Chapter 4. **Country tables, 1990-2015** 71
4.1. Tax revenue and % of GDP by selected tax category and by level of government 73
4.2. Memorandum tables 144

Chapter 5. **Detailed country tables, 1965-2015** 147
5.1. Tax revenues 148
5.2. Memorandum tables 247

Chapter 6. **Tax revenues by subsectors of general government** 261
6.1. Comparative tables 1975, 1995, 2000 and 2015 262
6.2. Country tables 1975, 1985, 1995, 2005 and 2015 275

Annex A. **The OECD classification of taxes and interpretative guide**

Annex B. **Date of data submission**

Tables

1.1. Summary of key tax revenue ratios in the OECD 18
1.2. Tax structures in the OECD area, selected years (unweighted average as % of GDP) 22
1.3. Tax revenues of sub-sectors of general government as % of total tax revenue, federal countries 28

1.4. Tax revenues of sub-sectors of general government as % of total tax revenue, unitary countries 28
1.5. Customs duties collected on behalf of the European Union 29
1.6. Effect of alternative treatments of non-wastax credits, 2015 32
2.1. Tax-to-GNI ratios and tax revenue per capita (PPP-adjusted current USD), 2000-15. 38
2.2. Tax revenue as a percentage of total government revenue (left-hand panel) and expenditure (right-hand panel), 2000-15 40
3.1. Total tax revenue as % of GDP 50
3.2. Total tax revenue in billions of US dollars at market exchange rates 51
3.3. Tax revenue of main headings as % of GDP, 2015 52
3.4. Tax revenue of main headings as % of total tax revenue, 2015 53
3.5. Tax revenue of main headings as % of GDP, 2016p 54
3.6. Tax revenue of main headings as % of total tax revenue, 2016p. 55
3.7. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue. . . 56
3.8. Taxes on personal income (1100) as % of GDP and as % of total tax revenue . . . 57
3.9. Taxes on corporate income (1200) as % of GDP and as % of total tax revenue. . . 58
3.10. Social security contributions (2000) as % of GDP and as % of total tax revenue. . . 59
3.11. Taxes on payroll and workforce (3000) as % of GDP and as % of total tax revenue. . 60
3.12. Taxes on property (4000) as % of GDP and as % of total tax revenue 61
3.13. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue . . . 62
3.14. Value added taxes (5111) as % of GDP and as % of total tax revenue 63
3.15. Tax revenues of sub-sectors of general government as % of total tax revenue . . . 64
3.16. Main central government taxes as % of total tax revenues of central government, 2015. 65
3.17. Main state government taxes as % of total tax revenues of state government, 2015. 66
3.18. Main local government taxes as % of total tax revenues of local government, 2015. 67
3.19. Gross domestic product for tax reporting years at market prices, in billions of national currency 68
3.20. Exchange rates used, national currency per US dollar at market exchange rates . . 69
4.1. Australia, tax revenue and % of GDP by selected tax category 74
4.2. Australia, tax revenue and % of GDP by level of government and main taxes. . . . 75
4.3. Austria, tax revenue and % of GDP by selected tax category. 76
4.4. Austria, tax revenue and % of GDP by level of government and main taxes. . . 77
4.5. Belgium, tax revenue and % of GDP by selected tax category 78
4.6. Belgium, tax revenue and % of GDP by level of government and main taxes. . 79
4.7. Canada, tax revenue and % of GDP by selected tax category 80
4.8. Canada, tax revenue and % of GDP by level of government and main taxes . . 81
4.9. Chile, tax revenue and % of GDP by selected tax category. 82
4.10. Chile, tax revenue and % of GDP by level of government and main taxes 83
4.11. Czech Republic, tax revenue and % of GDP by selected tax category. 84
4.12. Czech Republic, tax revenue and % of GDP by level of government and main taxes. 85
4.13. Denmark, tax revenue and % of GDP by selected tax category 86
4.14. Denmark, tax revenue and % of GDP by level of government and main taxes . . . 87
4.15. Estonia, tax revenue and % of GDP by selected tax category. 88
4.16. Estonia, tax revenue and % of GDP by level of government and main taxes . . 89

4.17. Finland, tax revenue and % of GDP by selected tax category 90
4.18. Finland, tax revenue and % of GDP by level of government and main taxes .. 91
4.19. France, tax revenue and % of GDP by selected tax category 92
4.20. France, tax revenue and % of GDP by level of government and main taxes ... 93
4.21. Germany, tax revenue and % of GDP by selected tax category 94
4.22. Germany, tax revenue and % of GDP by level of government and main taxes . 95
4.23. Greece, tax revenue and % of GDP by selected tax category 96
4.24. Greece, tax revenue and % of GDP by level of government and main taxes ... 97
4.25. Hungary, tax revenue and % of GDP by selected tax category..... 98
4.26. Hungary, tax revenue and % of GDP by level of government and main taxes.. 99
4.27. Iceland, tax revenue and % of GDP by selected tax category..... 100
4.28. Iceland, tax revenue and % of GDP by level of government and main taxes... 101
4.29. Ireland, tax revenue and % of GDP by selected tax category..... 102
4.30. Ireland, tax revenue and % of GDP by level of government and main taxes... 103
4.31. Israel, tax revenue and % of GDP by selected tax category 104
4.32. Israel, tax revenue and % of GDP by level of government and main taxes 105
4.33. Italy, tax revenue and % of GDP by selected tax category 106
4.34. Italy, tax revenue and % of GDP by level of government and main taxes 107
4.35. Japan, tax revenue and % of GDP by selected tax category 108
4.36. Japan, tax revenue and % of GDP by level of government and main taxes 109
4.37. Korea, tax revenue and % of GDP by selected tax category 110
4.38. Korea, tax revenue and % of GDP by level of government and main taxes 111
4.39. Latvia, tax revenue and % of GDP by selected tax category..... 112
4.40. Latvia, tax revenue and % of GDP by level of government and main taxes.... 113
4.41. Luxembourg, tax revenue and % of GDP by selected tax category 114
4.42. Luxembourg, tax revenue and % of GDP by level of government and main taxes .. 115
4.43. Mexico, tax revenue and % of GDP by selected tax category..... 116
4.44. Mexico, tax revenue and % of GDP by level of government and main taxes... 117
4.45. Netherlands, tax revenue and % of GDP by selected tax category 118
4.46. Netherlands, tax revenue and % of GDP by level of government and main taxes .. 119
4.47. New Zealand, tax revenue and % of GDP by selected tax category..... 120
4.48. New Zealand, tax revenue and % of GDP by level of government and main taxes . 121
4.49. Norway, tax revenue and % of GDP by selected tax category 122
4.50. Norway, tax revenue and % of GDP by level of government and main taxes .. 123
4.51. Poland, tax revenue and % of GDP by selected tax category 124
4.52. Poland, tax revenue and % of GDP by level of government and main taxes ... 125
4.53. Portugal, tax revenue and % of GDP by selected tax category..... 126
4.54. Portugal, tax revenue and % of GDP by level of government and main taxes.. 127
4.55. Slovak Republic, tax revenue and % of GDP by selected tax category 128
4.56. Slovak Republic, tax revenue and % of GDP by level of government and main taxes..... 129
4.57. Slovenia, tax revenue and % of GDP by selected tax category..... 130
4.58. Slovenia, tax revenue and % of GDP by level of government and main taxes... 131
4.59. Spain, tax revenue and % of GDP by selected tax category 132
4.60. Spain, tax revenue and % of GDP by level of government and main taxes 133
4.61. Sweden, tax revenue and % of GDP by selected tax category 134
4.62. Sweden, tax revenue and % of GDP by level of government and main taxes .. 135
4.63. Switzerland, tax revenue and % of GDP by selected tax category..... 136
4.64. Switzerland, tax revenue and % of GDP by level of government and main taxes .. 137

4.65. Turkey, tax revenue and % of GDP by selected tax category 138
4.66. Turkey, tax revenue and % of GDP by level of government and main taxes ... 139
4.67. United Kingdom, tax revenue and % of GDP by selected tax category..... 140
4.68. United Kingdom, tax revenue and % of GDP by level of government and main taxes..... 141
4.69. United States, tax revenue and % of GDP by selected tax category 142
4.70. United States, tax revenue and % of GDP by level of government and main taxes . 143
4.71. Financing of social security benefits..... 145
4.72. Social security contributions and payroll taxes paid by government 146
5.1. Australia 149
5.2. Austria 151
5.3. Belgium 155
5.4. Canada..... 158
5.5. Chile..... 161
5.6. Czech Republic 163
5.7. Denmark 166
5.8. Estonia..... 170
5.9. Finland..... 172
5.10. France 175
5.11. Germany 180
5.12. Greece 183
5.13. Hungary..... 185
5.14. Iceland..... 189
5.15. Ireland 191
5.16. Israel 193
5.17. Italy 195
5.18. Japan 199
5.19. Korea 202
5.20. Latvia..... 205
5.21. Luxembourg 208
5.22. Mexico 211
5.23. Netherlands 213
5.24. New Zealand..... 216
5.25. Norway 218
5.26. Poland 220
5.27. Portugal 222
5.28. Slovak Republic 225
5.29. Slovenia..... 227
5.30. Spain 230
5.31. Sweden 233
5.32. Switzerland..... 236
5.33. Turkey..... 239
5.34. United Kingdom..... 241
5.35. United States 244
5.36. Financing social benefits 248
5.37. Social security contributions and payroll taxes paid by government 252
6.1. Tax revenues of sub-sectors of general government as % of total tax revenue (Federal/regional countries)..... 263

6.2. Tax revenues of sub-sectors of general government as % of total tax revenue (Unitary countries) . . . 264
6.3. Main central government tax revenues as % of GDP at market prices (Federal/regional countries) . . . 265
6.4. Main central government tax revenues as % of GDP at market prices (Unitary countries) . . . 266
6.5. Main central government taxes as % of total tax revenues of central government (Federal/regional countries) . . . 267
6.6. Main central government taxes as % of total tax revenues of central government (Unitary countries) . . . 268
6.7. Main state government tax revenues as % of GDP at market prices (Federal/regional countries) . . . 269
6.8. Main local government tax revenues as % of GDP at market prices (Federal/regional countries) . . . 270
6.9. Main state taxes as % of total tax revenues of state government (Federal/regional countries) . . . 271
6.10. Main local government taxes as % of total tax revenues of local governments (Federal/regional countries) . . . 272
6.11. Main local government tax revenues as % of GDP at market prices (Unitary countries) . . . 273
6.12. Main local government taxes as % of total tax revenues of local governments (Unitary countries) . . . 274
6.13. Australia, tax revenues by sub-sectors of government . . . 276
6.14. Austria, tax revenues by sub-sectors of government . . . 277
6.15. Belgium, tax revenues by sub-sectors of government . . . 278
6.16. Canada, tax revenues by sub-sectors of government . . . 279
6.17. Chile, tax revenues by sub-sectors of government . . . 280
6.18. Czech Republic, tax revenues by sub-sectors of government . . . 281
6.19. Denmark, tax revenues by sub-sectors of government . . . 282
6.20. Estonia, tax revenues by sub-sectors of government . . . 283
6.21. Finland, tax revenues by sub-sectors of government . . . 284
6.22. France, tax revenues by sub-sectors of government . . . 285
6.23. Germany, tax revenues by sub-sectors of government . . . 286
6.24. Greece, tax revenues by sub-sectors of government . . . 287
6.25. Hungary, tax revenues by sub-sectors of government . . . 288
6.26. Iceland, tax revenues by sub-sectors of government . . . 289
6.27. Ireland, tax revenues by sub-sectors of government . . . 290
6.28. Israel, tax revenues by sub-sectors of government . . . 291
6.29. Italy, tax revenues by sub-sectors of government . . . 292
6.30. Japan, tax revenues by sub-sectors of government . . . 293
6.31. Korea, tax revenues by sub-sectors of government . . . 294
6.32. Latvia, tax revenues by sub-sectors of government . . . 295
6.33. Luxembourg, tax revenues by sub-sectors of government . . . 296
6.34. Mexico, tax revenues by sub-sectors of government . . . 297
6.35. Netherlands, tax revenues by sub-sectors of government . . . 298
6.36. New Zealand, tax revenues by sub-sectors of government . . . 299
6.37. Norway, tax revenues by sub-sectors of government . . . 300
6.38. Poland, tax revenues by sub-sectors of government . . . 301
6.39. Portugal, tax revenues by sub-sectors of government . . . 302

6.40. Slovak Republic, tax revenues by sub-sectors of government 303
6.41. Slovenia, tax revenues by sub-sectors of government 304
6.42. Spain, tax revenues by sub-sectors of government 305
6.43. Sweden, tax revenues by sub-sectors of government. 306
6.44. Switzerland, tax revenues by sub-sectors of government 307
6.45. Turkey, tax revenues by sub-sectors of government 308
6.46. United Kingdom, tax revenues by sub-sectors of government 309
6.47. United States, tax revenues by sub-sectors of government. 310

Figures

1.1. Trends in tax-to-GDP ratios, 1965-2016p (as % of GDP). 17
1.2. Changes in tax-to-GDP ratios, p.p., 2015-16p and 2007-16p 19
1.3. Relative changes in nominal tax revenues and nominal GDP, %, 2015-16p . . . 20
1.4. Tax-to-GDP ratios in 2015 and 2016p (as % of GDP). 21
1.5. Tax structures in 2015 (as % of total tax revenue) 23
1.6. Trends in tax structures (1965-2015, as % of total tax revenue) 24
1.7. Composition of social security contributions, as % of total social security contributions, 2015 25
1.8. Share of consumption tax revenues as % of total revenues, 1975-2015. 26
1.9. Composition of revenues of sub-sectors of general government, 2015 30
2.1. OECD average tax-to-GNI and tax-to-GDP ratios, 2000-15 35
2.2. Tax-to-GNI ratios (left panel) and tax revenue per capita (PPP-adjusted current USD, right panel), 2015 37
2.3. Tax per capita (USD), 2015, decomposed by tax-to-GDP ratios and GDP per capita . 39
2.4. Tax revenue as a percentage of total government revenue (left-hand panel) and expenditure (right-hand panel), 2015 41
2.5. Tax revenues as a percentage of total government revenue and expenditure (left panel); Tax revenue, total government revenue and total government expenditure as a percentage of GDP (right panel), unweighted OECD average, 2000-15. 43

Follow OECD Publications on:

http://twitter.com/OECD_Pubs
http://www.facebook.com/OECDPublications
http://www.linkedin.com/groups/OECD-Publications-4645871
http://www.youtube.com/oecdilibrary
http://www.oecd.org/oecddirect/

This book has...

StatLinks
A service that delivers Excel® files from the printed page!

Look for the *StatLinks* at the bottom of the tables or graphs in this book. To download the matching Excel® spreadsheet, just type the link into your Internet browser, starting with the *http://dx.doi.org* prefix, or click on the link from the e-book edition.

Executive summary

The OECD average tax-to-GDP ratio increased again in 2016 to a new high of 34.3%, continuing the steady increases in tax levels since 2009, their low-point following the financial crisis. Since then, personal taxes continue to play an increasingly important role in OECD tax revenues, while revenues from social security contributions and value-added taxes are slowly decreasing from post-crisis peaks, and corporate income tax revenues have still not recovered.

Taxes are defined as compulsory, unrequited payments to general government. They are unrequited in that the benefits provided by governments to taxpayers are not normally allocated in proportion to their payments. Taxes are classified by their base: income, profits and capital gains; payroll; property; goods and services; and other taxes. Compulsory social security contributions (SSCs) paid to general government are also treated as taxes. Revenues are analysed by level of government: federal or central; state; local; and social security funds. Detailed information on the classifications is set out in the Interpretative Guide in Annex A.

Tax levels in 2016

Between 2015 and 2016, the OECD average tax-to-GDP ratio increased from 34.0% to 34.3%. This is the seventh consecutive annual increase, and means that the OECD average tax-to-GDP level is, again, the highest in the fifty-year period covered by *Revenue Statistics*. OECD average tax levels have remained above pre-crisis levels since 2014.

An increase in tax-to-GDP ratios from 2015 to 2016 is also observed in 20 of the 33 countries for which preliminary 2016 data is available. In all of these countries, the increase was due to tax revenues increasing more than GDP. The increase in the tax-to-GDP ratio was largest in Greece, due to higher revenues from taxes on income and taxes on goods and services, with increases above one percentage point experienced in four other countries (Korea, Latvia, the Netherlands and Poland). Thirteen countries experienced a decrease in tax-to-GDP ratios in 2016, relative to 2015. The falls were smaller, with no decreases exceeding one percentage point. The largest decreases were experienced by Austria and New Zealand, due to a decrease in taxes on income and profits and also a decrease in taxes on goods and services for New Zealand. Decreases were also seen in Belgium, Canada, Chile, Iceland, Ireland, Israel, Italy, Norway, Portugal, Spain and the United States. In all countries but Norway, the falls were due to tax revenues increasing less than GDP, whereas in Norway, both tax revenues and GDP fell.

Across OECD countries, tax-to-GDP ratios in 2016 ranged from 17.2% in Mexico to 45.9% in Denmark, with 18 countries within five percentage points of the OECD average of 34.3%. Eighteen OECD countries reported tax-to-GDP ratios in 2016 that were higher than those in 2007, with the greatest increases being in Greece and Mexico. Among the

remaining 15 countries, tax levels in 2016 remained more than three percentage points lower in Ireland and Norway.

Tax structure in 2015

In 2015, the share of personal income tax revenues in total tax revenues, on average, increased from 24.1% to 24.4%. At the same time, the share of SSCs and taxes on goods and services, including VAT, fell slightly, while corporate income tax revenues and property taxes remained relatively stable.

These annual changes are a continuation of the trends that have emerged in the average OECD tax structure since the financial crisis of 2008. Since the crisis, the share of revenues from personal income taxes initially fell (from 23.7% in 2007 to 23.2% of total revenues in 2010) before increasing steadily to 24.4% in 2015. Property taxes followed a similar trend, decreasing from 5.6% in 2007 to 5.5% in 2010 and increasing to 5.8% in 2015. By contrast, the share of SSCs and taxes on goods and services, including value-added taxes, increased initially (from 24.6% and 31.9% in 2007, respectively to peaks of 26.6% in 2009 for SSCs and 33.0% in 2010 for taxes on goods and services), before falling steadily to 25.8% and 32.4% in 2015, respectively. Corporate income tax revenues fell sharply as a share of revenues during the financial crisis, from 11.2% to 8.8% in 2010, and have remained at this lower level since, accounting for 8.9% of total revenues in 2015.

Changes by level of government

Tax revenues at different levels of government remained stable in 2015 relative to 2014, both on an OECD average basis and in individual countries. The federal share of revenues in 2015 remained at 54.0% of general government revenue in federal countries and at 63.5% in unitary countries. In federal countries, 24.7% of revenues were received at subnational level on average (ranging from 4.5% in Austria to 49.9% in Canada), with roughly two-thirds of revenues being received by state governments and one-third by local governments. In unitary countries, the share of local government revenues was 11.8% on average, ranging from less than 2% in the Czech Republic, Estonia and Mexico, to 36.0% in Sweden.

Share of total government revenues in 2015

A special feature in this report compares total tax revenues in each country against additional macroeconomic and fiscal indicators, including gross national income, tax per capita, total government revenues (including non-tax revenues), and total government expenditure.

In 2015, tax revenues accounted for 82.0% of total government revenues, on average, in the OECD. Among OECD countries, the contribution of taxation to total government revenue ranges from 68.6% and 69.9% of total revenues in Mexico and Norway, respectively, to 91.4% in Italy. In 23 OECD countries, the contribution of tax to total government revenue was between 80 and 90%.

Although the OECD average tax-to-GDP ratio has increased to exceed pre-crisis levels since 2014, the share of taxes to total revenues is still lower in 2015 than in the years prior to the crisis, although it has partially recovered from its fall from 82.6% in 2007 to 80.4% in 2009. Since 2009, the share of taxes in total revenues has increased in 28 OECD countries (excluding the Czech Republic, Greece, Hungary, Norway, the Slovak Republic, Slovenia and Switzerland) although remains lower than 2007 levels in 18 countries.

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 was 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 data for the Report has, for the most part, been provided by Delegates to Working Party No. 2 on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs. The OECD acknowledges the co-operation of the International Monetary Fund, whose classification of tax revenues – although in a number of respects less detailed – is in many respects similar to that of the OECD.[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 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 six chapters. Chapter 1 summarises tax trends of the past 50 years focusing in turn on tax-to-GDP ratios (section 1.1), tax structures (section 1.2) and taxes by level of government (section 1.3). Section 1.4 discusses the impact of alternate treatments of non-wastable tax credits. This year's issue also carries in Chapter 2 a special feature on "Complementary indicators of tax revenues". Chapter 3 contains a set of comparative statistical tables for years 1965-2016. Chapter 4 provides country tables with tax revenue and tax-to-GDP ratios broken down by selected tax categories and by level of government for years between 1990 and 2015 (section 4.1).[2] Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government (section 4.2). Chapter 5, which is available on line only, provides statistical tables with a detailed breakdown of tax revenues by country for years between 1965 and 2015 (section 5.1).[2] Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government (section 5.2). Chapter 6, which is also only available on line, attributes tax revenues to general government by the following sub-sectors: central, state; local and social security funds. It contains a set of comparative statistical tables for years 1975-2015 (section 6.1) and a second series of tables with a detailed breakdown of tax revenues by country for years between 1975 and 2015 (section 6.2).

Notes

1. See IMF, *Government Finance Statistics Manual 2014 (Washington, DC*: International Monetary Fund, 2014).
2. Because of space limitations data are shown for selected years between 1965 and 2015. Data for years not shown are available on line.

Chapter 1

Tax revenue trends 1965-2016

Revenue Statistics 2017 presents detailed internationally comparable data on tax revenues of OECD countries for all levels of government. The latest edition provides final data on tax revenues in 1965-2015. In addition, provisional estimates of tax revenues in 2016 are included for almost all OECD countries.[1]

Box 1. **Revenue Statistics in OECD Countries – definitions and classifications**

In *Revenue Statistics 2017*, 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)
- Compulsory social security contributions paid to general government, which are treated as taxes (heading 2000)
- Payroll and workforce (heading 3000)
- Property (heading 4000)
- Goods and services (heading 5000)
- Other (heading 6000)

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

All of the averages presented in this summary are unweighted.

1.1. Tax-to-GDP ratios

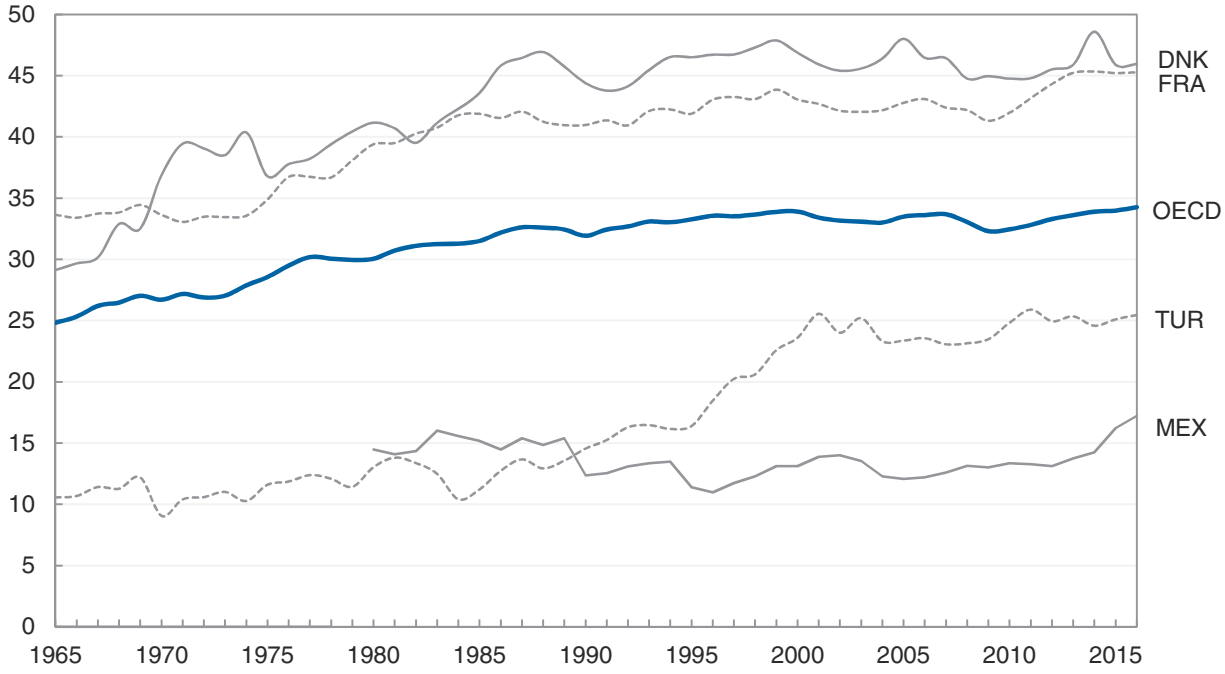
a. Tax ratios for 2016 (provisional data)

New OECD data in the annual *Revenue Statistics* publication show that tax revenues as a percentage of GDP (i.e. the tax-to-GDP ratio) continue to increase since the low-point experienced in almost all countries in 2008 and 2009 as a result of the financial and economic crisis. The average tax-to-GDP ratio in OECD countries was 34.3%[2] in 2016 compared with 34.0% in 2015 and 33.9% in 2014. The 2016 figure is the highest recorded OECD average tax-to-GDP ratio since records began in 1965 (Figure 1.1).

Country tax-to-GDP ratios in 2016 varied considerably (Table 1.1), both across countries and since 2015. Key observations include:

- Denmark had the highest tax-to-GDP ratio in 2016 (45.9%) and Mexico the lowest (17.2%).
- Of the 33 countries for which data for 2016 are available the ratio of tax revenues to GDP compared to 2015 rose in 20 and fell in 13.
- Between 2015 and 2016, the largest tax ratio increases were in Greece (2.2 percentage points explained by an increase in taxes on income and profits and in taxes on goods and services) and in the Netherlands (1.5 percentage points due to an increase in social

Figure 1.1. **Trends in tax-to-GDP ratios, 1965-2016p (as % of GDP)**



Note: Data for 2016 is preliminary. The OECD average in 2016 is calculated by applying the unweighted average percentage change for 2016 in the 33 countries providing data for that year to the overall average tax-to-GDP ratio in 2015.
Source: Table 3.1.

StatLink http://dx.doi.org/10.1787/888933611392

security contributions and in taxes on goods and services). Other countries with increases in their tax-to-GDP ratio between 2015 and 2016 of more than one percentage point were Korea, Latvia and Poland (Figure 1.2).

- The largest falls in the tax-to-GDP ratio between 2015 and 2016 were in Austria and New Zealand (just under one percentage point) due to a decrease in taxes on income and profits and also a decrease in taxes on goods and services for New Zealand.

Although the OECD average tax-to-GDP ratio was higher in 2016 than in 2007 (pre-crisis), this was not the case in nearly half of OECD countries: 15 OECD countries had lower tax-to-GDP ratios in 2016 than in 2007. In particular, the ratio in 2016 remains at least 3 percentage points lower in two countries; Ireland and Norway. The biggest fall has been in Ireland, from 30.4% in 2007 to 23.0% of GDP in 2016, largely due to the exceptional increase in GDP in 2015. Excluding Ireland, the largest fall has been in Norway, from 42.1% of GDP in 2007 to 38.0% in 2016 (Figure 2). In contrast, the strongest increase over this period was in Greece (7.4 percentage points, from 31.2% to 38.6%between 2007 and 2016. Three other countries, Estonia, Mexico and the Slovak Republic experienced increases of 3 percentage points or more over the same period.

Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and in nominal GDP. From one year to the next, if tax revenues rise more than GDP (or fall less than GDP) the tax-to-GDP ratio will increase. Conversely, if tax revenues rise less than GDP, or fall further, the tax-to-GDP ratio will go down. Therefore, the tax-to-GDP ratio does not necessarily mean that the amount of tax revenues have increased in nominal, or even real, terms.

Table 1.1. **Summary of key tax revenue ratios in the OECD**

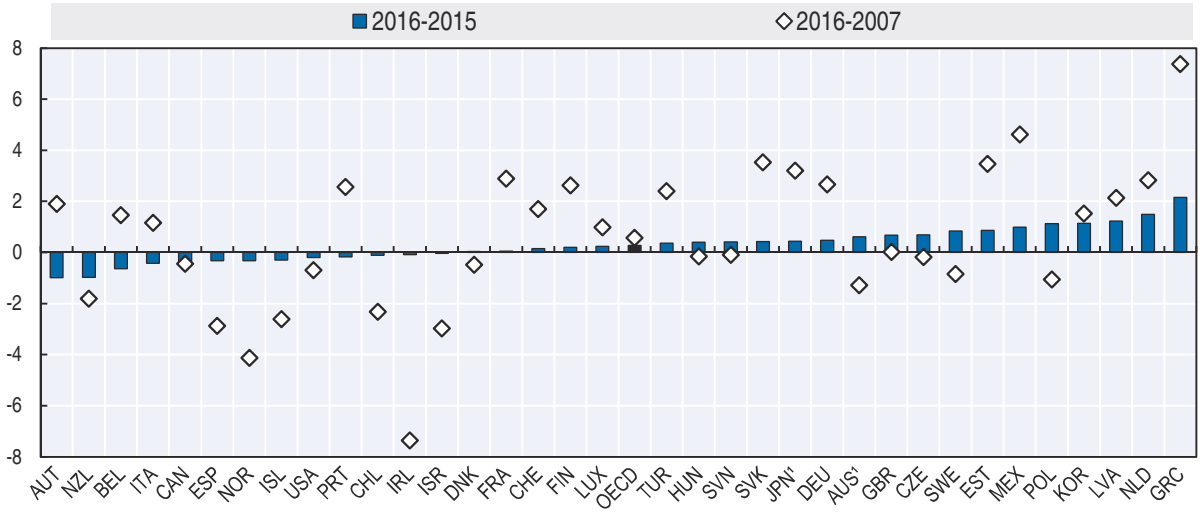
	Tax revenue as % of GDP				Tax revenue as % of total tax revenue in 2015						
	2016p	2015	2014	2000	1100 Taxes on income, individuals (PIT)	1200 Taxes on income, corporates (CIT)	2000 Social security contributions (SSC)	4000 Taxes on property	5111 Value added taxes	Other consumption taxes[6]	All other taxes[7]
OECD - Average[1]	**34.3**	**34.0**	**33.9**	**33.9**	**24.4**	**8.9**	**25.8**	**5.8**	**20.0**	**12.4**	**2.7**
Australia	..	28.2	27.6	30.4	41.5	15.3	0.0	10.7	13.0	14.5	5.0
Austria	42.7	43.7	43.1	42.4	24.1	5.2	33.6	1.3	17.7	9.6	8.4
Belgium	44.2	44.8	45.0	43.5	28.3	7.4	31.9	7.8	15.0	8.8	0.8
Canada	31.7	32.0	31.2	34.8	36.9	9.9	15.1	11.8	13.2	9.9	3.2
Chile	20.4	20.5	19.6	18.8	9.8	21.0	6.9	4.4	40.8	13.3	3.8
Czech Republic	34.0	33.3	33.1	32.4	10.7	10.8	43.1	1.4	21.7	11.7	0.5
Denmark[2]	45.9	45.9	48.6	46.9	55.2	5.6	0.1	4.1	20.0	11.6	3.4
Estonia	34.7	33.9	32.8	31.1	17.2	6.2	33.4	0.8	27.3	14.5	0.5
Finland	44.1	43.9	43.8	45.8	30.2	4.9	28.9	3.3	20.6	11.8	0.3
France[2]	45.3	45.2	45.3	43.1	18.9	4.6	37.1	9.0	15.3	9.1	6.1
Germany[3]	37.6	37.1	36.8	36.2	26.5	4.7	37.6	2.9	18.8	9.0	0.5
Greece[2]	38.6	36.4	35.9	33.4	15.0	5.9	29.4	8.5	20.1	19.2	1.8
Hungary	39.4	39.0	38.2	38.6	13.7	4.6	32.4	3.3	24.9	18.8	2.2
Iceland	36.4	36.7	38.6	36.2	36.7	6.5	9.8	5.4	22.6	9.7	9.3
Ireland	23.0	23.1	28.5	30.8	31.6	11.3	16.8	6.4	19.7	12.9	1.2
Israel[4]	31.2	31.3	31.1	34.9	19.4	9.5	16.4	10.6	24.9	13.0	6.1
Italy	42.9	43.3	43.5	40.6	26.0	4.7	30.1	6.5	14.2	13.1	5.4
Japan	..	30.7	30.3	25.8	18.9	12.3	39.4	8.2	13.7	7.3	0.3
Korea	26.3	25.2	24.6	21.5	17.2	13.1	26.6	12.4	15.3	12.7	2.7
Latvia	30.2	29.0	28.8	29.1	20.4	5.5	28.7	3.4	26.5	14.8	0.6
Luxembourg	37.1	36.8	37.4	36.9	24.5	11.9	29.0	8.9	17.6	7.9	0.3
Mexico[5]	17.2	16.2	14.2	13.1	20.6	20.1	13.9	2.0	23.9	14.7	4.9
Netherlands	38.8	37.4	37.5	37.2	20.5	7.2	37.8	3.8	17.6	12.0	1.1
New Zealand	32.1	33.0	32.4	32.5	38.1	13.8	0.0	6.1	29.7	8.7	3.6
Norway	38.0	38.3	38.9	41.9	27.9	11.5	27.3	2.9	21.4	9.0	0.0
Poland	33.6	32.4	32.0	32.9	14.4	5.7	38.5	4.2	21.6	14.4	1.3
Portugal	34.4	34.6	34.3	31.1	21.2	9.0	26.1	3.7	24.8	13.6	1.6
Slovak Republic	32.7	32.3	31.2	33.6	9.7	11.5	42.7	1.3	21.3	12.4	1.1
Slovenia	37.0	36.6	36.5	36.6	14.0	4.0	39.7	1.7	22.9	17.1	0.5
Spain[2]	33.5	33.8	33.7	33.2	21.3	7.0	33.8	7.7	19.0	10.7	0.5
Sweden	44.1	43.3	42.6	49.0	29.1	6.9	22.4	2.4	20.9	7.2	11.1
Switzerland	27.8	27.7	27.0	27.4	31.1	10.8	24.6	6.7	12.4	9.3	5.0
Turkey	25.5	25.1	24.6	23.6	14.6	5.7	29.0	4.9	20.6	23.7	1.5
United Kingdom	33.2	32.5	32.2	33.2	27.7	7.5	18.7	12.6	21.2	11.7	0.5
United States	26.0	26.2	25.9	28.2	40.5	8.5	23.7	10.3	0.0	17.0	0.0

1. 2016 provisional average calculated by applying the unweighted average percentage change for 2016 in the 33 countries providing data for that year to the overall average tax to GDP ratio in 2015.
2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
3. From 1991 the figures relate to the united Germany.
4. The data for Israel are supplied by and under the responsability 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.
5. 2016 provisional: Secretariat estimate, including expected revenues collected by state and local governments.
6. Calculated as 5000 Taxes on goods and services less 5111 Value added taxes.
7. Includes 1300 Unallocable between personal and corporate income tax, 3000 Taxes on payroll and workforce and 6000 Other taxes.

StatLink http://dx.doi.org/10.1787/888933611658

In 2016, 20 OECD countries had an increase in their tax-to-GDP ratio relative to 2015. In all of these countries, GDP growth was positive, although to a lesser degree than tax revenue growth. Of the thirteen OECD countries that experienced a decline in their tax-to-GDP ratio in 2016, twelve had higher levels of tax revenues, although to a lesser degree than nominal GDP levels; no countries had positive nominal GDP growth and negative tax growth; and one country (Norway) experienced declines in both nominal tax revenues and

Figure 1.2. **Changes in tax-to-GDP ratios, p.p., 2015-16p and 2007-16p**



1. Preliminary data for 2016 was not available for Australia and Japan. For these countries the comparison shown is 2015-14 and 2015-17 data.

Source: Secretariat calculations based on Table 3.1.

StatLink http://dx.doi.org/10.1787/888933611411

Box 2. **Methodology: the tax-to-GDP ratio**

The tax-to-GDP ratios shown in *Revenue Statistics 2017* express aggregate tax revenues as a percentage of GDP. The value of this ratio depends on its denominator (GDP) as well as its numerator (tax revenue), and that the denominator – GDP – is subject to historical revision.

The numerator (tax revenue)

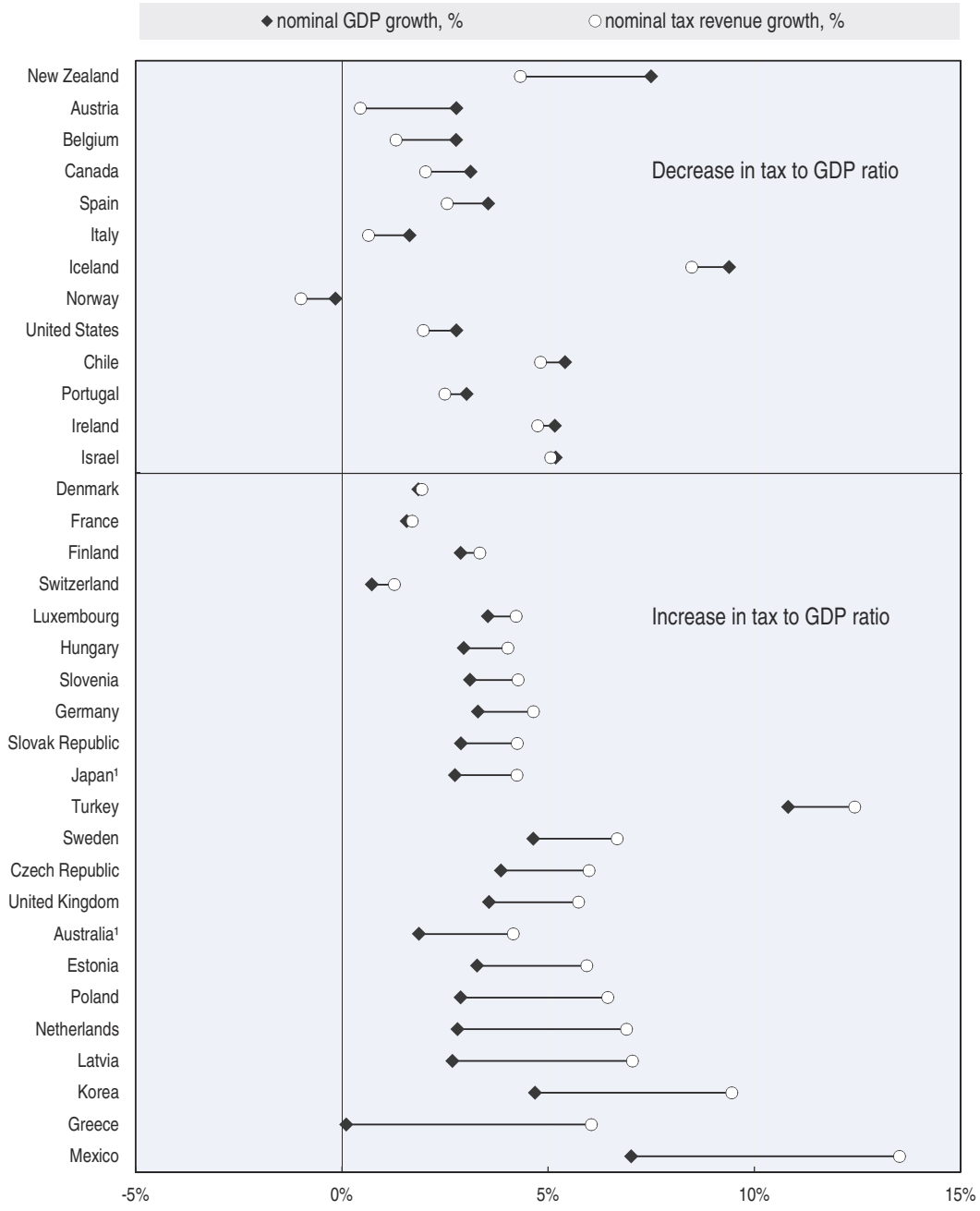
- For the numerator, the OECD Secretariat uses revenue figures that are submitted annually by correspondents from national Ministries of Finance, Tax Administrations or National Statistics Offices. Although provisional figures for most countries become available with a lag of about six months, finalised data become available with a lag of around one and a half years. Final revenue data for 2015 were received during the period May-August 2017.
- In thirty-two OECD countries the reporting year coincides with the calendar year. Three countries – Australia, Japan and New Zealand – have different reporting years. Reporting year 2014 includes Q2/2014-Q1/2015 (Japan) and Q3/2014-Q2/2015 (Australia, New Zealand) respectively (Q = quarter).

The denominator (GDP)

- For the denominator, the GDP figures used for *Revenue Statistics 2017* are the most recently available on 1 September 2017. By that time, the 2015 and 2016 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 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 Japan Q2/2015-Q1/2016.

GDP (Figure 1.3). In addition, changes between 2014 and 2015 are shown for Australia and Japan, where the tax-to-GDP ratio is not available in 2016. In both countries, nominal tax revenues grew faster than GDP, leading to increases in the tax-to-GDP ratio.

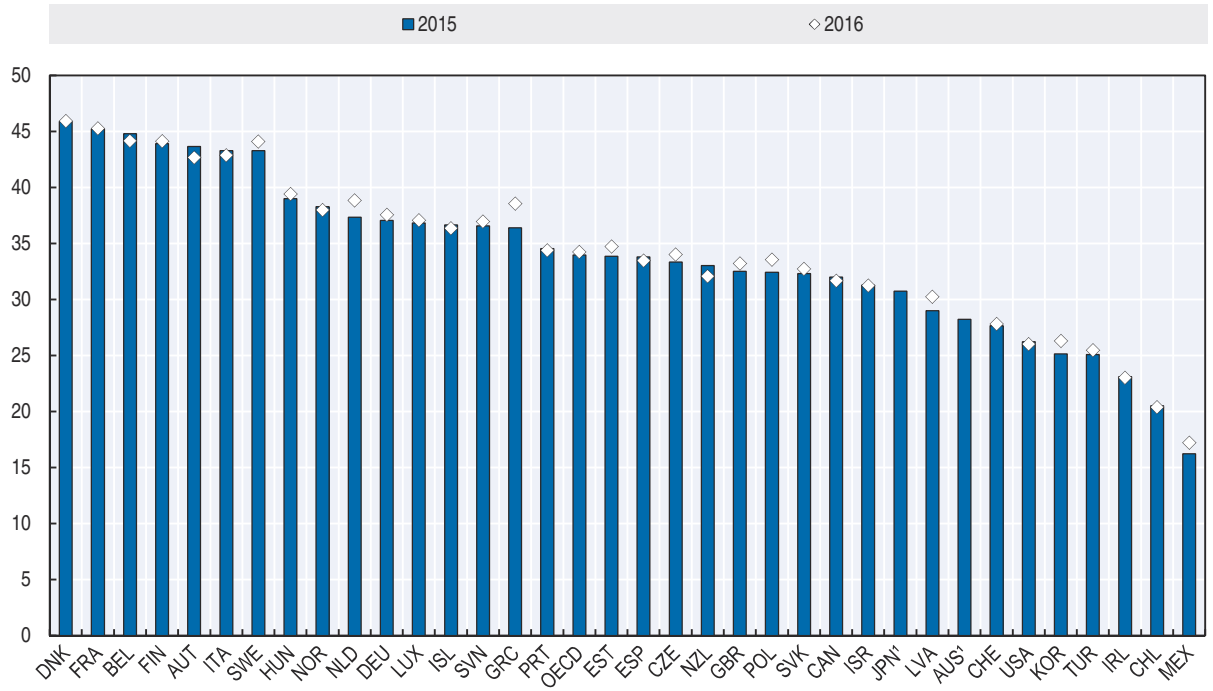
Figure 1.3. **Relative changes in nominal tax revenues and nominal GDP, %, 2015-16p**



1. Data for Australia and Japan shows the change between 2014 and 2015, as preliminary data for 2016 was not available.
Source: Secretariat calculations based on chapter 4 (tax revenues) and table 3.19 (GDP).

StatLink http://dx.doi.org/10.1787/888933611430

Figure 1.4. **Tax-to-GDP ratios in 2015 and 2016p (as % of GDP)**



1. Preliminary data for 2016 was not available for Australia and Japan.
Source: Secretariat calculations based on Table 3.1.

StatLink http://dx.doi.org/10.1787/888933611449

b. Tax-to-GDP ratios for 2015 (final data)

The latest year for which tax-to-GDP ratios are based on final revenue data and available for all OECD countries is 2015 (Figure 1.4). These data show that tax ratios vary considerably across countries:

- In 2015, Denmark had the highest tax-to-GDP ratio (45.9%), followed by France (45.2%), Belgium (44.8%) and Finland (43.9) and Sweden (43.3%) and Mexico had the lowest ratio at 16.2% followed by Chile at 20.5%.
- Seven countries – Austria, Belgium, Denmark, Finland, France, Italy and Sweden – had tax-to-GDP ratios of above 40%.
- In contrast, nine countries – Australia, Chile, Ireland, Korea, Latvia, Mexico, Switzerland, Turkey and the United States – had tax-to-GDP ratios of below 30%.
- The tax-to-GDP ratio in the OECD area as a whole (un-weighted average) was 34.0% in 2015 and rose by 0.1 percentage points from 2014.
- Relative to 2014, overall tax ratios rose in 26 OECD member countries and fell in 9.
- The largest increases in the tax-to-GDP ratio were in Mexico (2.0 percentage points), Estonia (1.1), the Slovak Republic (1.1) and Chile (0.9).
- The largest reductions were in Ireland (5.4 percentage points, due to the extraordinary increase in GDP in 2015), Denmark (2.7 percentage points) and Iceland (1.9 percentage points).

Between 2014 and 2015, the key changes in the tax-to-GDP ratio were largely driven by increases in revenues from goods and services taxes. Revenues from taxes on income

(personal and corporate income taxes together) as a percentage of GDP were unchanged at 11.5% on average (Table 1.2). The largest increase was in Mexico (1.1 percentage points) and Chile (1.0 percentage points). Denmark and Ireland reported the largest falls in this ratio (by 2.7 and 1.5 percentage points of GDP respectively).

On average, revenues from personal income taxes were unchanged at 8.4% in 2015, while revenues from corporate income tax were unchanged at 2.8% over the same period (Table 1.2). Revenues from goods and services taxes increased from 10.8% in 2014 to 10.9% in 2015. The other ratios were largely unchanged between 2014 and 2015.

Table 1.2. **Tax structures in the OECD area, selected years (unweighted average as % of GDP)**

Per cent

	1965	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	24.8	31.9	33.9	33.7	32.5	33.3	33.6	33.9	34.0
1000 Taxes on income, profits and capital gains	8.7	12.2	12.0	12.2	10.8	11.2	11.3	11.5	11.5
of which:									
1100 Taxes on income, profits and capital gains of individuals	6.8	9.7	8.7	8.2	7.7	8.1	8.2	8.4	8.4
1200 Taxes on income, profits and capital gains of corporates	2.1	2.5	3.2	3.6	2.7	2.8	2.8	2.8	2.8
2000 Social security contributions (SSC)	4.5	7.4	8.6	8.4	8.8	8.9	9.0	9.0	9.0
3000 Taxes on payroll and workforce	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.4
4000 Taxes on property	1.9	1.8	1.8	1.8	1.7	1.8	1.9	1.9	1.9
5000 Taxes on goods and services	9.4	10.0	10.9	10.6	10.6	10.7	10.8	10.8	10.9
of which:									
5111 Value added taxes	0.7	5.2	6.4	6.5	6.4	6.6	6.6	6.7	6.7
5121 Excises	3.5	2.6	2.9	2.6	2.7	2.7	2.6	2.6	2.6
6000 Other Taxes	0.1	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2

Note: Percentage share of major tax categories in GDP. 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, Latvia, the Slovak Republic and Slovenia.

Source: OECD (2017), "Revenue Statistics: Comparative tables", *OECD Tax Statistics (database)*, *DOI:* http://dx.doi.org/10.1787/data-00262-en.

StatLink http://dx.doi.org/10.1787/888933611677

c. Tax ratio changes between 1965 and 2015

Between 1965 and 2015, the average tax-to-GDP ratio in the OECD area increased from 24.8% to 34.0% (an increase of 9.2 percentage points) between 1965 and 2015 (Figure 1.1). Despite the increase in the average across the OECD countries, total tax revenues as a percentage of GDP have fallen in Ireland.

Before 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. From 1975 to 1985, the tax burden in the OECD area increased by 2.9 percentage points. 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.

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. By 2000, the average

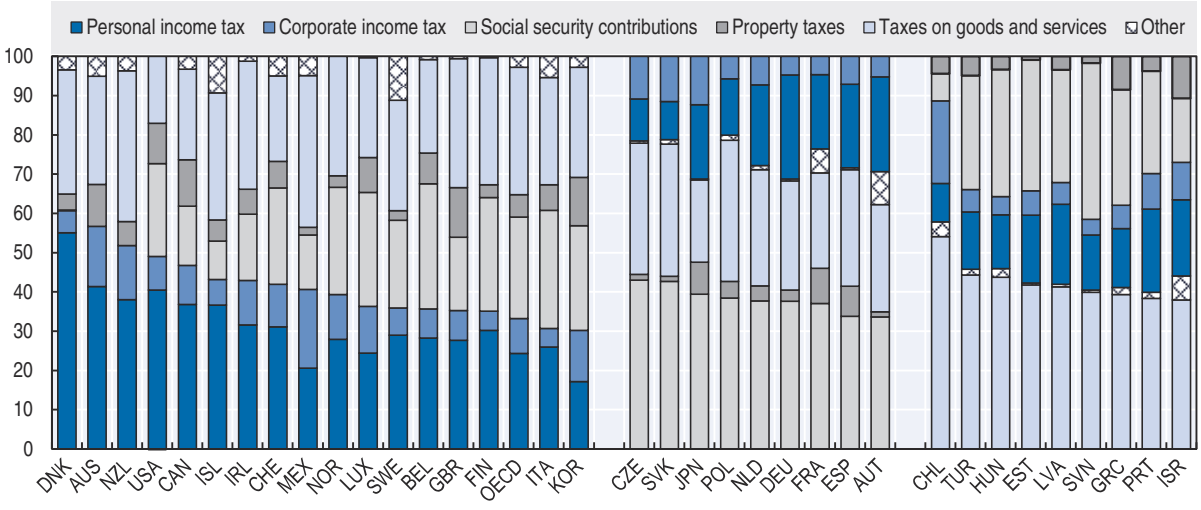
OECD tax-to-GDP ratio had risen to 34.0%, its highest recorded level at that time. It fell back slightly between 2001 and 2004, but then rose again between 2005 and 2007 before falling back following the crisis. Taking these changes together the average tax level in the OECD area increased by 0.7 percentage points between 1995 and 2015 (Figure 1.1).

The OECD average conceals the great variety in national tax-to-GDP ratios. In 1965, tax-to-GDP ratios in OECD countries ranged from 10.6% in Turkey to 33.6% in France. By 2015 the corresponding range was from 16.2% in Mexico to 45.9% in Denmark. The trend towards higher tax levels over this period reflects the need to finance a significant increase of public sector outlays in almost all OECD countries.

1.2. Tax structures

Tax structures are measured by the share of major taxes in total tax revenue. In 2015, the tax structures of OECD countries varied. Seventeen countries raised the largest part of their revenues from income taxes (both corporate and personal), nine countries raised the largest part of their revenues from SSCs, and nine countries raised the largest part of their revenues from consumption taxes (including VAT). Taxes on property and payroll taxes played a smaller role in the revenue systems of OECD countries in 2015, both on average and within most countries (Figure 1.5).

Figure 1.5. **Tax structures in 2015 (as % of total tax revenue)**



Note: Countries are grouped and ranked by those where income tax revenues (personal and corporate) form the highest share of total tax revenues, followed by those where social security contributions, or taxes on goods and services, form the highest share.
Source: Secretariat calculations based on data in chapter 4.

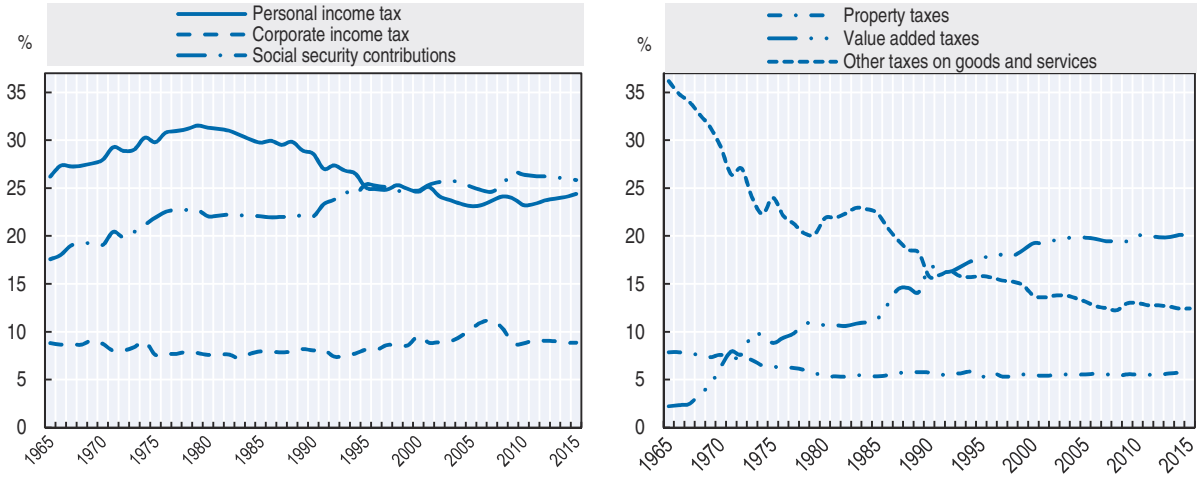
StatLink http://dx.doi.org/10.1787/888933611468

While, on average, tax levels have generally been rising, the tax structure or tax "mix" has been remarkably stable over time. Nevertheless, several trends have emerged up to 2015 – the latest year for which data is available for all 35 OECD countries.

a. Taxes on income and profits

On average, in 2015, OECD countries collected 34.1% of their tax revenues through taxes on income and profits (personal and corporate income taxes taken together). Taxes on personal and corporate incomes remain the most important source of revenues used to finance public spending in 17 OECD countries, and in nine of them – Australia, Canada,

Figure 1.6. **Trends in tax structures (1965-2015, as % of total tax revenue)**



Source: Secretariat calculations based on tables 3.8 to 3.14.

StatLink http://dx.doi.org/10.1787/888933611487

Denmark, Iceland, Ireland, Mexico, New Zealand, Switzerland and the United States – the share of income taxes in the tax mix exceeds 40%.

Within taxes on income and profits, the shares of personal and corporate income taxes vary:

- Revenues from personal income taxes are 24.4% of total taxes on average in 2015 compared with around 30% in the 1980s. 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 2015, it ranged from a low of 9.7% and 9.8% in the Slovak Republic and Chile respectively to 41.5% in Australia and 55.2% in Denmark (Figure 1.5).
- The sharp fall in the share of revenues from corporate income taxes in total taxation in 2008 and 2009 did not continue into 2011 and 2012, but the share of these taxes in total revenues remains, at 8.9% of total tax revenues in 2015, below its 11.2% share in 2007.
- The share of the corporate income tax in total tax revenues varies considerably across countries from less than 5% (Finland, France, Germany, Hungary, Italy and Slovenia) to 20.1% (Mexico) and 21.0% (Chile). Apart from the spread in statutory rates of the corporate income tax, these differences are at least partly explained by institutional and country specific factors, for example:
  - the degree to which firms in a country are incorporated,
  - the breadth of the corporate income tax base, for example some narrowing may occur as a consequence of generous depreciation schemes and of tax incentives,
  - the degree of cyclicality of the corporate tax system, for which one of the important elements are loss offset provisions,

- the extent of reliance upon tax revenues from the exploitation of oil and/or mineral deposits, and
- other instruments to postpone the taxation of earned profits.

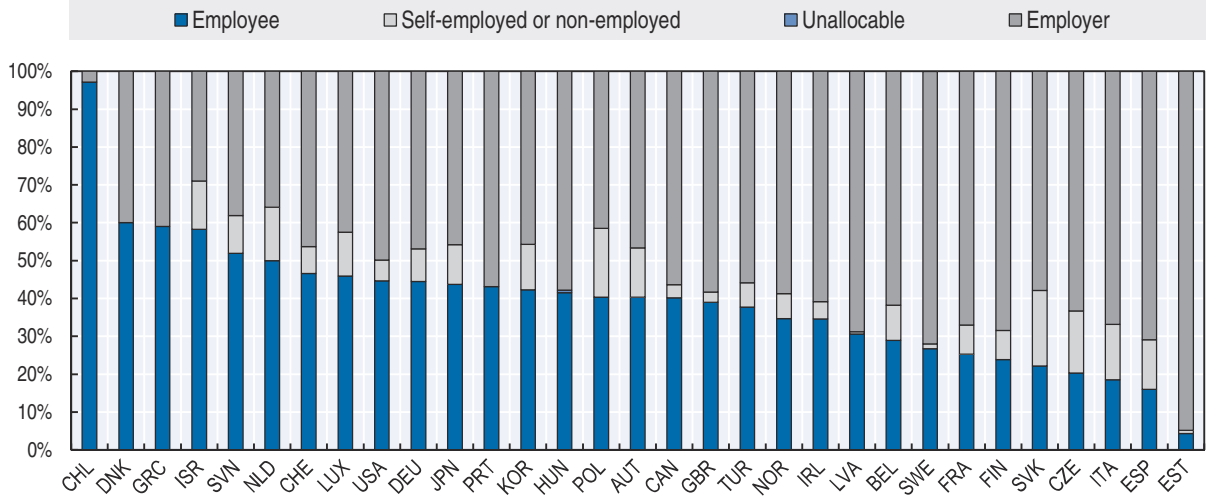
b. Social security contributions

Social security contributions as a share of total tax revenues on average across the OECD accounted for 25.8% in 2015. They were highest in the Czech Republic and the Slovak Republic (43.1% and 42.7%, respectively). In contrast, Australia and New Zealand do not levy social security contributions.

There is also wide variation across OECD countries in the relative proportions of social security contributions paid by employees and employers (Figure 1.7):

- Eight countries (Chile, Denmark, Greece, Israel, Luxembourg, the Netherlands, Slovenia and Switzerland) raise more revenues from employee SSCs, whereas the remainder raise more from employer SSCs.
- The highest share of employee SSC revenues are found in Slovenia, at 20.6% of total revenues. Germany, Greece, Japan, the Netherlands and Poland also have employee SSC revenues of over 15% of total tax revenues. Denmark had the lowest share, at 0.1% of total revenues. Only Estonia also had revenues from employee SSCs of less than 5% of total revenues.
- The highest share of employer social security contribution revenues are found in Estonia, at 31.7% of total revenues. The Czech Republic also had employer SSC revenues of over 25% of total tax revenues. Denmark and Chile had the lowest shares, at 0.1% and 0.2% of total revenues respectively.
- The highest share of self-employed or non-employed social security contribution revenues are found in the Czech Republic and the Slovak Republic, at 7.1% and 8.5% of total revenues respectively.

Figure 1.7. **Composition of social security contributions, as % of total social security contributions, 2015**



Note: Australia, Iceland, Mexico and New Zealand are not included within Figure 1.7. Although Iceland and Mexico collect social security contributions, disaggregated data is not available. New Zealand and Australia do not levy social security contributions.
Source: Secretariat calculations based on data in chapter 4.

StatLink http://dx.doi.org/10.1787/888933611506

c. Property taxes

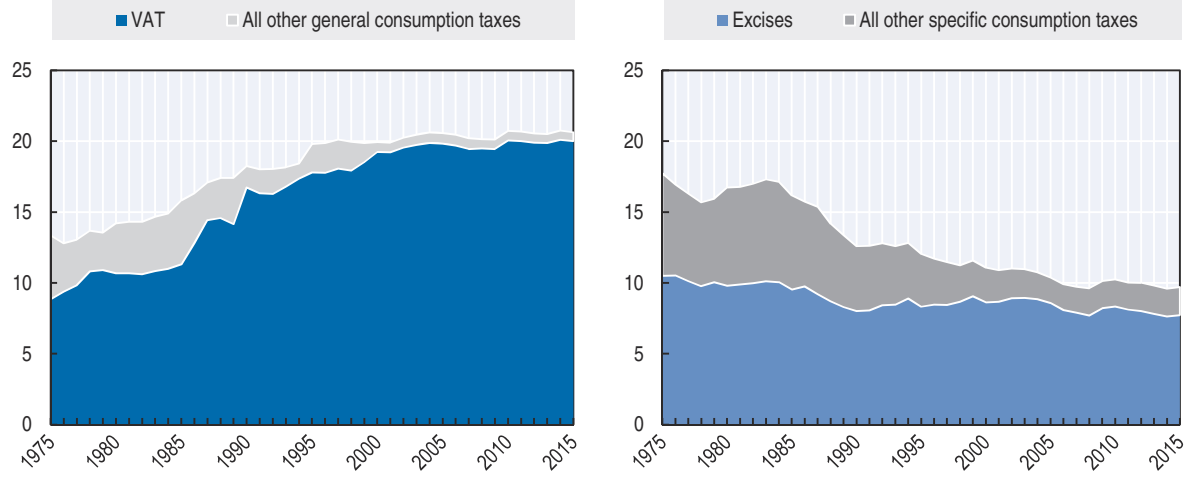
Between 1965 and 2015, the share of taxes on property fell from 7.9% to 5.8% of total tax revenues on average across the OECD (Figure 1.6). Within OECD countries, they accounted for between 12.6% of total revenues in the United Kingdom, to less than 1% in Estonia:

- In relative terms, property taxes account for more than 10% of total tax revenue in six countries (Australia, Canada, Israel, Korea, the United Kingdom and the United States).
- Property taxes account for less than 2% of total revenue in five countries (Austria, Czech Republic, Estonia, Slovenia and the Slovak Republic).

d. Consumption taxes

- The share of taxes on goods and services fell from fell from 38.4% to 32.4% between 1965 and 2015 (Figure 1.6).
- 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 imposed in thirty-four of the thirty-five OECD countries.[3]
- General consumption taxes presently account for 20.6% of total tax revenue, compared with only 11.9% in the mid-1960s. In 2015, the vast majority of this was from VAT (20.0% of total tax revenues) (Figure 1.6).
- 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 1975 and 2015 the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, as well as some environment-related taxes) have almost halved from 17.7% to 9.7% of total revenues. In 2015, excises were the largest single category of total revenues, accounting for 7.7% of total revenues (Figure 1.8).
  - Rates of taxes on imported goods were considerably reduced across all OECD countries, reflecting a global trend to remove trade barriers.

Figure 1.8. **Share of consumption tax revenues as % of total revenues, 1975-2015**



Note: The unweighted average for each year includes all countries which report revenue in the categories shown in that year.
Source: Secretariat calculations based on chapter 4

StatLink http://dx.doi.org/10.1787/888933611525

❖ Nevertheless, countries such as Mexico, Slovenia (around 14%) and Turkey (around 22%) still collect a relatively large proportion of their tax revenues through taxes on specific goods and services.

1.3. Taxes by level of government

This section discusses the relative share of tax revenues attributed to the various sub-sectors of general government in 2015. The different sub-sectors are:

- Central government
- State government (federal and regional countries only)
- Local government
- Social security funds
- Supranational (EU countries only)

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.

a. Revenues of sub-national governments

Eight OECD countries have a federal structure. Among these countries, central governments received 54.0% of total revenues in 2015 on average. The second-highest share of revenues on average was received by social security funds, which are a sub-sector of general government, at 21.1% of total revenues, followed by 17.1% at the local level and 7.5% at the state level (Table 1.3). However, within countries there was considerable variation around these means:

- In 2015, the share of central government receipts in the eight federal OECD countries varied from 30.6% in Germany to 80.4% in Australia.
- In 2015, the share of the states varied from 1.5% in Austria, 4.2% in Mexico and 7.7% in Belgium to 39.5% in Canada. The share of local government varied from 1.6% in Mexico to 15.2% in Switzerland.
- Between 1975 and 2015 the share of federal government revenues declined by about eleven percentage points in Belgium and to a lesser extent in Canada, Germany and the United States.
- The share of federal government revenues increased in Austria and Switzerland by around 15 and five 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, where it slightly declined, and Mexico, where it declined by around 8 percentage points between 1995 and 2015.

Spain is classified as a regional rather than a unitary country because of its highly decentralised political structure. In 2015 the share of central government receipts was 42.5% compared with 14.0% for the regional government. Between 1975 and 2015, the share of local government receipts increased from around 4% to 10% and the share of social security funds declined from 48% to 33%.

The remaining twenty-six OECD countries have a unitary structure. In these countries, an average of 63.5% of revenues were derived at the central level, with 24.4% accounted for

Table 1.3. **Tax revenues of sub-sectors of general government as % of total tax revenue, federal countries**

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries															
Australia	..	..	..	80.1	77.5	79.3	15.7	19.0	17.1	4.2	3.4	3.6	0.0	0.0	0.0
Austria	..	0.0	0.4	51.7	65.1	67.0	10.6	1.8	1.5	12.4	4.1	3.0	25.3	29.0	28.0
Belgium	1.4	1.0	0.9	65.3	60.1	54.3	..	1.8	7.7	4.4	4.8	4.9	28.8	32.2	32.2
Canada	..	..	..	47.6	39.1	40.9	32.5	37.1	39.5	9.9	9.8	10.3	10.0	14.0	9.2
Germany	1.2	0.6	0.5	33.5	31.4	30.6	22.3	21.6	23.0	9.0	7.4	8.3	34.0	39.0	37.6
Mexico	..	..	..	..	73.9	80.4	..	2.8	4.2	..	1.5	1.6	..	21.8	13.9
Switzerland	..	..	..	30.7	31.6	35.8	27.0	23.8	24.5	20.3	17.6	15.2	22.0	27.0	24.6
United States	..	..	..	45.4	41.4	43.3	19.5	20.0	19.4	14.7	13.3	13.6	20.5	25.2	23.7
Unweighted average	1.3	0.6	0.6	50.6	52.5	54.0	21.3	16.0	17.1	10.7	7.7	7.5	20.1	23.5	21.1
Regional country															
Spain[1,2]	..	0.5	0.5	48.2	51.3	42.5	..	4.8	14.0	4.3	8.8	9.9	47.5	34.6	33.1

1. Spain is constitutionally a non-federal country but has a highly decentralised political structure.
2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

StatLink http://dx.doi.org/10.1787/888933611696

Table 1.4. **Tax revenues of sub-sectors of general government as % of total tax revenue, unitary countries**

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Unitary countries															
Chile	..	..	..	..	89.9	86.9	..	..	..	..	6.5	7.6	..	3.6	5.6
Czech Republic	..	..	0.5	..	57.7	55.3	..	..	..	..	0.9	1.2	..	41.4	43.1
Denmark[1]	1.1	0.5	0.4	68.9	68.2	72.8	..	..	..	30.0	31.3	26.8	0.1	0.0	0.1
Estonia	..	..	0.5	..	84.3	82.3	..	..	..	..	0.8	1.0	..	14.9	16.2
Finland	..	0.4	0.3	56.0	46.6	47.1	..	..	..	23.5	22.3	23.7	20.4	30.8	28.9
France[1]	0.7	0.4	0.2	51.2	42.3	33.3	..	..	..	7.6	11.0	13.2	40.6	46.3	53.3
Greece[1]	..	0.6	0.3	67.1	66.8	68.6	..	..	..	3.4	0.9	2.4	29.5	31.7	28.7
Hungary	..	..	0.3	..	63.8	60.8	..	..	..	..	2.5	5.8	..	33.6	33.1
Iceland	..	..	..	81.3	79.2	74.4	..	..	..	18.7	20.8	25.6	0.0	0.0	0.0
Ireland	2.3	1.5	0.5	77.4	83.1	83.0	..	..	..	7.3	2.7	2.4	13.1	12.7	14.0
Israel	..	..	..	..	79.6	75.5	..	..	..	..	6.4	8.1	..	14.0	16.4
Italy	..	0.4	0.3	53.2	62.7	53.1	..	..	..	0.9	5.4	16.5	45.9	31.5	30.1
Japan	..	..	..	45.5	41.2	36.7	..	..	..	25.6	25.2	23.9	29.0	33.6	39.4
Korea	..	..	..	89.0	69.2	55.4	..	..	..	10.1	18.7	18.0	0.9	12.1	26.6
Latvia	..	..	0.6	..	43.5	51.3	..	..	..	..	19.5	19.4	..	36.9	28.7
Luxembourg	0.8	0.4	0.1	63.6	66.5	68.3	..	..	..	6.7	6.5	3.5	29.0	26.6	28.1
Netherlands	1.5	1.3	1.0	58.9	56.0	57.4	..	..	..	1.2	3.1	3.8	38.4	39.5	37.8
New Zealand	..	..	..	92.3	94.7	93.2	..	..	..	7.7	5.3	6.8	0.0	0.0	0.0
Norway	..	..	..	50.6	58.4	84.7	..	..	..	22.4	19.6	15.3	27.0	22.0	0.0
Poland	..	..	0.5	..	61.9	48.1	..	..	..	..	8.3	12.9	..	29.8	38.5
Portugal	..	0.8	0.3	65.4	72.3	67.8	..	..	..	0.0	5.4	7.2	34.6	21.5	24.7
Slovak Republic	..	..	0.5	..	62.5	55.8	..	..	..	..	1.3	2.0	..	36.2	41.7
Slovenia	..	..	0.4	..	51.8	50.7	..	..	..	..	6.3	9.6	..	41.9	39.3
Sweden	..	0.4	0.3	51.3	46.9	51.3	..	..	..	29.2	30.9	36.0	19.5	21.8	12.4
Turkey	..	..	..	..	75.1	61.3	..	..	..	..	12.8	9.6	..	12.1	29.0
United Kingdom	1.0	1.0	0.5	70.5	77.5	75.9	..	..	..	11.1	3.7	4.9	17.5	17.8	18.7
Unweighted average	1.2	0.7	0.4	65.1	65.5	63.5	..	..	..	12.8	10.7	11.8	21.6	23.5	24.4

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

StatLink http://dx.doi.org/10.1787/888933611715

by social security funds. A further 11.8% were raised by local governments. Among unitary OECD countries:

- The share of central government receipts in 2015 varied from 33.3% in France and 36.7% in Japan to 93.2% in New Zealand.
- The local government share varied from 1.0% in Estonia to 36.0% in Sweden.
- Between 1975 and 2015 there have been shifts to local government of 5 percentage points or more in six countries – France, Iceland, Italy, Korea, Portugal and Sweden and a smaller increase in the Netherlands. Shifts of 5 percentage points or more in the other direction occurred in two countries – Norway and the United Kingdom.
- Between 1975 and 2015, 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 other countries – Italy, Norway, Portugal and Sweden.

The "supranational" column of Tables 1.3 and 1.4 report taxes collected on behalf of the European Union (EU) by the twenty-two EU member states that are members of the OECD. For years prior to 1998, customs duties collected on behalf of the EU by national tax administrations of the EU member states are included under heading 5123.[4] From 1998 onwards they are shown as a memorandum item since they represent a tax imposed by the EU and collected by national administrations.

Table 1.5. **Customs duties collected on behalf of the European Union**

Millions of national currency

	2000	2005	2007	2009	2011	2012	2013	2014	2015	2016p
Austria[1]	356	325	397	320	378	344	328	369	415	446
Belgium[1]	960	1 208	1 388	1 147	1 285	1 247	1 185	1 250	1 363	1 557
Czech Republic	..	5 586	6 443	5 548	6 961	6 172	5 544	6 968	7 859	8 033
Denmark	2 325	2 833	3 282	2 647	3 177	2 962	2 824	3 001	3 285	3 069
Estonia[1]	..	22	35	20	29	29	29	30	34	34
Finland[1]	129	148	199	152	189	184	166	170	165	163
France[1]	1 513	1 583	1 657	1 461	1 866	1 883	1 842	1 827	1 931	1 818
Germany[1]	3 394	3 433	3 972	3 778	4 556	4 417	4 251	4 608	5 195	5 089
Greece[1]	210	262	307	252	186	162	148	163	181	199
Hungary	..	26 572	27 981	25 657	27 462	27 206	26 337	31 947	38 960	41 620
Ireland[1]	208	226	273	208	240	242	247	275	327	311
Italy[1]	1 536	1 785	2 261	2 008	2 319	2 077	1 890	2 022	2 246	2 270
Latvia[1]	..	26	37	21	31	32	28	36	40	47
Luxembourg[1]	27	21	23	13	17	15	15	24	24	26
Netherlands[1]	1 310	1 265	1 679	1 518	1 889	1 780	1 756	2 046	2 266	2 340
Poland	..	1 464	1 711	1 743	1 859	2 018	1 977	2 316	2 823	3 359
Portugal[1]	204	145	185	154	168	155	144	149	158	174
Slovak Republic[1]	..	75	136	111	157	129	115	127	119	124
Slovenia[1]	..	34	85	57	62	54	52	52	52	53
Spain[1]	971	1 436	1 722	1 328	1 553	1 436	1 315	1 512	1 754	1 885
Sweden	3 450	4 327	5 099	4 764	5 399	4 995	4 976	5 737	6 243	6 044
United Kingdom	1 800	1 908	2 074	2 435	2 925	2 885	2 914	2 949	3 077	3 318

Note: p: provisional

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

StatLink http://dx.doi.org/10.1787/888933611734

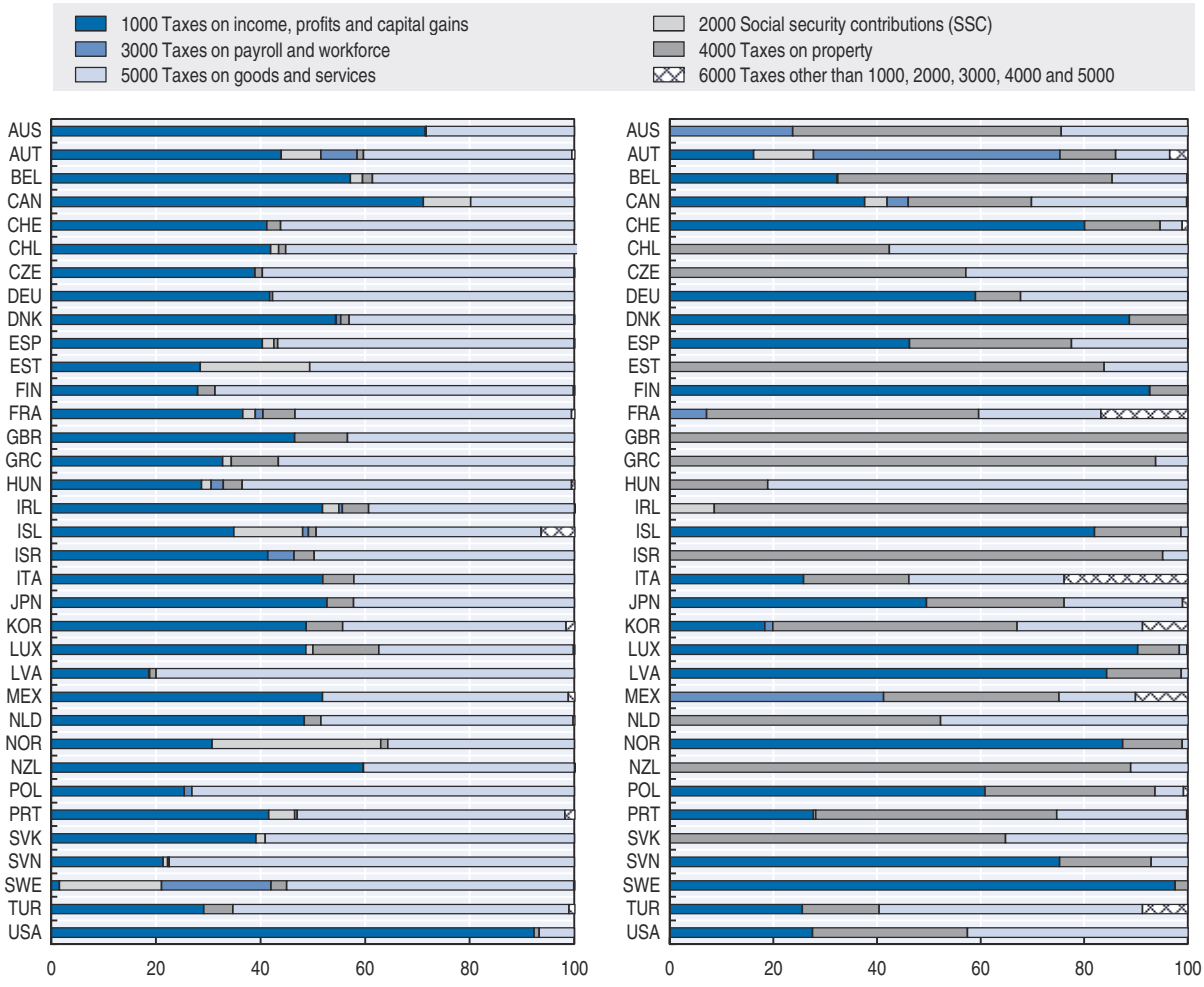
b. Composition of central and sub central revenues

Figure 1.9 shows the revenues from each major category of tax revenue for central and sub central governments. For federal and regional countries, the sub central level includes revenues received by both state and local governments. Figure 1.9 demonstrates that:

- Central government revenues in almost all OECD countries are predominantly derived from income and goods and services taxes, with a negligible share from property taxes.
- At the subnational level, revenue from property taxes provides a much larger share of revenues than at the central level, and accounts for over 90% of revenues in four countries (Greece, Ireland, Israel and United Kingdom).
- By contrast, the share of income taxes and goods and services taxes is lower at the sub central level, the exceptions being Sweden, Finland and Luxembourg, where over 90% of sub central revenues are derived from income taxes.

Figure 1.9. **Composition of revenues of sub-sectors of general government, 2015**

(a) Federal or central government (b) Sub-national governments



Note: The left-hand panel (a) refers to only those taxes which are classified as central government taxes. Social security contributions paid to social security funds are excluded. The right-hand panel (b) refers only to those taxes which are classified as sub-central taxes (local and (where relevant) state taxes). Social security contributions paid to social security funds are excluded.

Source: Secretariat calculations based on tables 3.16 to 3.18.

StatLink http://dx.doi.org/10.1787/888933611544

1.4. Non-wastable tax credits

There are two kinds of tax credits that apply to income taxes (both personal and corporate):

- Non-payable or wastable tax credits are those that can only ever be used to reduce or eliminate a tax liability. They cannot be paid out to either taxpayers or non-tax payers as a benefit. They are, therefore, the same as a tax allowance or relief.
- In contrast, payable or non-wastable tax credits can be partitioned into two parts. One part is used to reduce or eliminate a tax liability in the same way as a wastable tax credit. The other part can be paid directly to recipients as a benefit payment, when the benefit exceeds the tax liability.

The OECD methodology for classifying non-wastable tax credits is set out in paragraphs 19 and 20 of the *Interpretative Guide*. This states that only the part of a non-wastable tax credit that is used to reduce or eliminate a taxpayer's tax liability should be subtracted in the reporting of tax revenues. This is referred to as the "tax expenditure component" of the credit. In contrast, the part of the tax credit that exceeds the taxpayer's tax liability and is paid to that taxpayer is treated as an expenditure item and not subtracted in the reporting of tax revenues. This part is referred to as the "transfer component".

Table 1.6 provides information on the non-wastable tax credits in 2015 for those countries reporting them in the *Revenue Statistics 2017* (though it may be that some countries with non-wastable tax credits do not appear in the table). It shows the amounts of the non-wastable tax credits and their two components together with the results of using the figures to calculate tax revenue values and the associated tax-to-GDP ratios.

Table 1.6 also shows two alternative treatments:

- The "net basis" which 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. This is the approach followed by the GFSM and the SNA.

Table 1.6 shows that, 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. 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 France, Germany, New Zealand and the United Kingdom, and between half a percentage point and one percentage point in Australia, Canada, Czech Republic, Italy and the United States.

Table 1.6. **Effect of alternative treatments of non-wastable tax credits, 2015**

	Non-wastable tax credits in billlions of national currency			Total tax revenue in millllions of national currency			Total tax revenue as a percentage of GDP		
	Total value	Transfer component	Tax expenditure component	Net basis	Split basis (per current guidance)	Gross basis	Net basis	Split basis (per current guidance)	Gross basis
Australia	9.3	6.8	2.5	456.3	463.1	465.6	27.8	28.2	28.4
Austria[1]	0.5	0.2	0.3	148.2	148.4	148.7	43.6	43.7	43.8
Belgium	0.7	0.3	0.4	183.6	183.8	184.3	44.7	44.8	44.9
Canada[2]	11.1	10.1	1.0	627.8	637.9	638.9	31.5	32.0	32.1
Chile[3]	175.5	129.7	45.8	32 532.4	32 662.0	32 707.8	20.5	20.6	20.6
Czech Republic	32.1	8.9	23.2	1 523.6	1 532.5	1 555.7	33.2	33.3	33.9
Denmark[4]	4.2	0.2	4.0	930.3	930.6	934.5	45.9	45.9	46.1
France[4]	25.8	10.4	15.4	981.7	992.1	1 007.5	44.7	45.2	45.9
Germany	42.2	15.7	26.4	1 112.6	1 128.4	1 154.8	36.6	37.1	37.9
Iceland	1.2	1.0	0.2	811.0	812.0	812.2	36.6	36.7	36.7
Ireland	0.5	..	0.5	..	60.6	61.1	..	23.1	23.3
Israel[5]	1.4	1.3	0.1	362.7	364.1	364.1	31.2	31.3	31.3
Italy	14.7	6.0	8.6	706.2	712.3	720.9	42.9	43.3	43.8
Luxembourg[6]	0.2	..	..	..	..	19.3	..	..	36.8
Mexico	43.8	1.0	42.8	2 952.2	2 953.2	2 996.0	16.2	16.2	16.5
New Zealand	2.4	1.6	0.8	81.3	82.8	83.6	32.4	33.0	33.4
Norway	1.7	1.3	0.4	1 192.9	1 194.2	1 194.5	38.3	38.3	38.3
Slovak Republic[6]	0.3	..	..	..	..	25.4	..	..	32.3
Spain[4]	1.0	0.2	0.8	363.4	363.7	364.5	33.8	33.8	33.9
United Kingdom	30.8	27.4	3.4	581.8	609.2	612.6	31.1	32.5	32.7
United States	157.2	113.9	43.4	4 638.5	4 752.4	4 795.8	25.6	26.2	26.5

Note: In *Revenue Statistics*, the tax revenue data are reported on a split basis, unless indicated otherwise.

1. The children's tax credit is not regarded as a tax credit in the *OECD Revenue Statistics* and is treated entirely as an expenditure provision.
2. Some non-wastable tax credits cannot be split into the transfer and tax expenditure components. Their total values have been added to the transfer component.
3. In *Revenue Statistics*, the tax revenue data for Chile are reported on a net basis.
4. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
5. 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.
6. In *Revenue Statistics*, the tax revenue data for Luxembourg and Slovak Republic are reported on a gross basis.

StatLink http://dx.doi.org/10.1787/888933611753

Notes

1. Provisional 2016 figures are not available for Australia and provisional figures on social security contributions in Japan are also not available as at the time *Revenue Statistics 2017* was published.
2. Calculated by applying the unweighted average percentage change for 2016 in the 33 countries providing data for that year to the overall average tax-to-GDP ratio in 2015.
3. The terms "value added tax" and "VAT" are used to refer to any national tax that embodies the basic features of a value added tax by whatever name or acronym it is known e.g. "Goods and Services Tax" ("GST").
4. 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 that 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.

Chapter 2

Special feature: Complementary indicators of tax revenues

Revenue Statistics presents taxes in national currency, in USD, and as a proportion of Gross Domestic Product (GDP). In addition, tax structure information is provided by expressing specific tax revenues as a percentage of total tax revenue. The primary indicator used in *Revenue Statistics* is the tax-to-GDP ratio, where tax revenues are expressed as a percentage of the GDP of a country.

Taxes as a percentage of GDP are an internationally-recognised and commonly-used indicator of tax levels within an economy, and will continue to be the primary indicator of *Revenue Statistics*. Expressing taxes as a percentage of GDP offers two main advantages: firstly, it permits comparisons of tax revenue data both across time and across countries, something that is not possible in national currency or USD due to inflation and fluctuating exchange rates. Secondly, the tax-to-GDP ratio provides an indication of the scale of tax revenues in the context of the economy from which they are generated.

This Special Feature estimates provides complementary indicators of the tax revenue data collected by *Revenue Statistics*. It considers two additional types of indicator: "macro" indicators, which use other summary measures of the economy or country to understand the tax revenues raised from that economy; and "fiscal" indicators to illustrate the contribution of tax revenues to the government's wider fiscal position. Specifically, this Special Feature presents total tax revenues as a proportion of Gross National Income (GNI), and on a purchasing power parity (PPP)-adjusted per capita basis (the macro indicators); and as a proportion of total government revenues and of total government expenditures (the fiscal indicators).

In this Special Feature, data on tax revenues are taken from *Revenue Statistics* (OECD, 2017), and data on GNI, population, total revenues, and total government expenditures are taken from *National Accounts of OECD Countries* (OECD, 2017, Issue 1). Where tax revenues have been adjusted for PPP, the conversion data are taken from the *Main Economic Indicators* (OECD, 2017, Issue 8).

2.1. Macro indicators

a. Tax as a percentage of national income: the tax-to-GNI ratio

Tax as a percentage of GDP calculates the tax burden against the production of the economy. A complementary indicator of tax revenues is to compare revenues against national income, measured as GNI in the System of National Accounts.

GNI is the sum of all income received from goods and services produced within a country in a year, as well as net primary income flows. This means adding all income that a country's residents receive from overseas and subtracting all income that is sent abroad to foreign residents. Therefore, GNI calculates the income from goods and services received by a country's residents, regardless of where that income was generated. This contrasts with GDP, which measures all production within an economy, regardless of whether it was subsequently exported, and not including any imports.

Equation 1 illustrates the difference between GNI and GDP.

Equation 1. Measuring Gross National Income

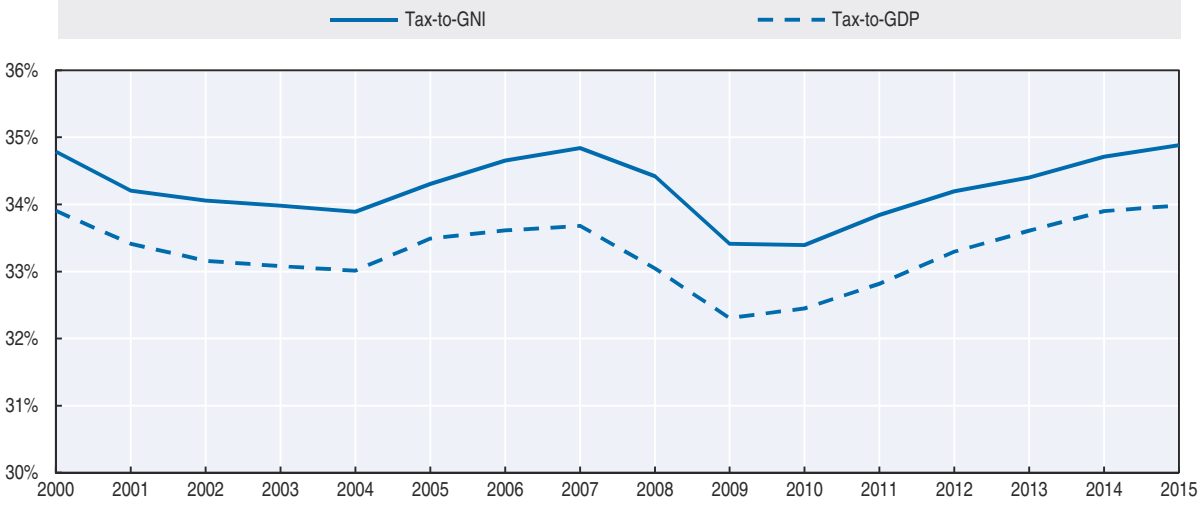
$$GNI = GDP + Primary\ income\ receivable\ from\ abroad - Primary\ income\ payable\ abroad$$

Source: System of National Accounts, 2008.

The tax-to-GNI ratio for all OECD countries is set out in Table 2.1 for a selection of years between 2000 and 2015. In 2015, the tax-to-GNI ratios varied considerably across OECD countries (Figure 2.2, left-hand panel). Luxembourg had the highest tax-to-GNI ratio, at 57.8%. Eight other European countries had ratios above 40% (Austria, Belgium, Denmark, Finland, France, Hungary, Italy and Sweden). A further seven European countries also had tax-to-GNI ratios above the OECD unweighted average of 34.9% (Czech Republic, Germany, Greece, Netherlands, Norway, Portugal and Slovenia). Mexico had the lowest tax-to-GNI ratio in 2015 at 16.7%, followed by Chile, Korea, and Turkey. Ratios in Australia, Canada, the United Kingdom and the United States were between 25% and 35% in 2015.

On an unweighted average basis, the OECD tax-to-GNI and tax-to-GDP ratios followed the same broad trends between 2000 and 2015 (Figure 2.1). In all years, the tax-to-GNI ratio was higher than the tax-to-GDP ratio, indicating that on an unweighted average basis, OECD countries have a net outflow of income, with an average of 1.0 percentage point (p.p.) difference across the period.[1] Key observations of the two unweighted averages include:

Figure 2.1. **OECD average tax-to-GNI and tax-to-GDP ratios, 2000-15**



Source: Revenue Statistics (OECD, 2017), National Accounts of OECD Countries (OECD, 2017, Issue 1).

StatLink http://dx.doi.org/10.1787/888933611563

- The average OECD tax-to-GNI ratio varied slightly less than the tax-to-GDP ratio over this period. The difference between the highest and lowest tax-to-GNI ratios was 1.5 p.p., while this was 1.7 p.p. for the average OECD tax-to-GDP ratio;
- From 2006 to 2011, the difference between the tax-to-GNI ratio and the tax-to-GDP ratio was at its greatest. This was due to tax-to-GDP rising more slowly and decreasing more quickly than tax-to-GNI;

- The average tax-to-GNI and tax-to-GDP ratios experienced the same three peaks: in 2000 (at 34.8% and 33.9% respectively), in 2007 (at 34.8% and 33.7% respectively) and in 2015 (at 34.9% and 34.0% respectively);
- Following the crisis, the OECD average tax-to-GNI ratio reached its lowest point in 2010 at 33.4%, while tax-to-GDP reached its lowest point in 2009 at 32.3%. Following these low years, both measures increased steadily to overtake pre-crisis peaks and both reached their highest levels in 2015.

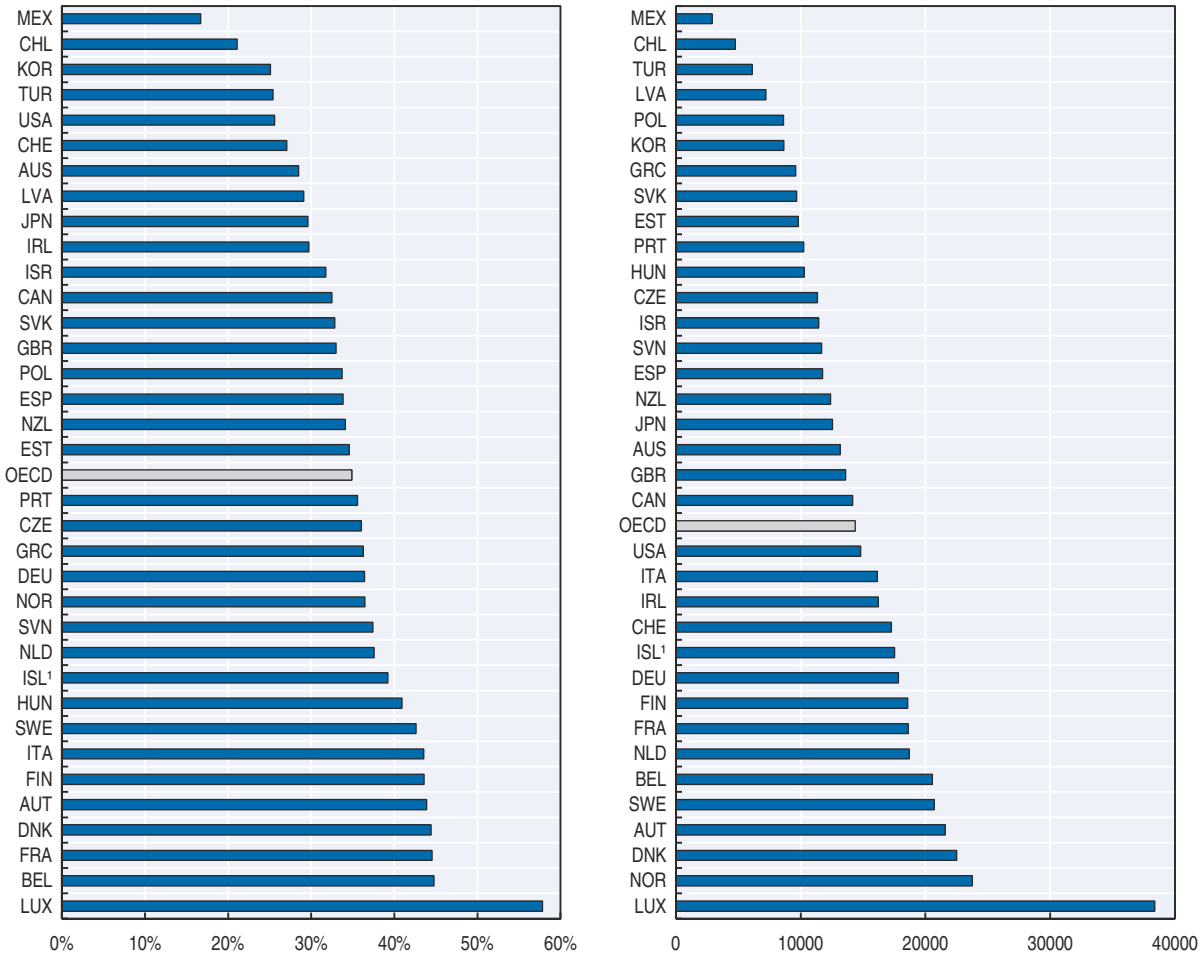
While the OECD average tax-to-GNI ratio experienced three peaks and two troughs during the years 2000 to 2015, country tax-to-GNI ratios differed in a variety of ways:

- In several countries, including Belgium, Germany, and Slovenia, there was little change in the level of tax-to-GNI ratios between 2000 and 2015. As these countries experienced GNI growth over the period, the steady tax-to-GNI ratio indicates that tax revenues increased with GNI.
- Spain and Hungary had similar tax-to-GNI levels in 2000 and 2015, but had fluctuations around the time of the crisis. In addition, Australia, Denmark, Estonia, Latvia, and the Netherlands had similar tax-to-GNI levels in 2000 and 2015, with fluctuations throughout.
- Canada, Finland, Israel, New Zealand, and Slovak Republic experienced an overall decrease in their tax-to-GNI ratios, though there were periods of stable tax-to-GNI ratios or growth in some years.
- Italy, Iceland, Japan, Korea, and Poland experienced overall increases in their tax-to-GNI ratio over the period, while Luxembourg experienced a large increase. In countries with minor increases, the growth of the tax-to-GNI ratio was steadier, while large increases were consistent with more volatility. The latter may be attributable to swings in GNI growth, rather than large changes in tax revenues.

The financial crisis in 2008 and the subsequent years were a period of some volatility for tax revenues. The OECD average tax-to-GNI ratio dropped from a pre-crisis peak in 2007 to its lowest point in 2010 and then increased to a new high in 2015. Among OECD countries, the U-shaped trend of the tax-to-GNI ratio was mirrored by some, but not all, countries, with four main types of country trend observed during the crisis:

- Chile, Greece, Israel, Japan, Latvia, Poland, Portugal, Spain, and the United States decreased to a post-crisis low in 2009 and subsequently increased.
- The Czech Republic, Germany, Denmark, Finland, France, Ireland, Italy, Korea, Mexico, Norway, Slovenia, Sweden, and the United Kingdom had relatively unchanged tax-to-GNI ratios during the crisis, with increases or decreases of less than one percentage point and minor troughs in either 2009 or 2010.
- A third group of countries experienced an increase in their tax-to-GNI ratio during the crisis, with an inverse U-shaped trend. This was most often due to GNI decreasing faster than tax revenues, as in Estonia, the Netherlands, and Slovak Republic. In Austria, both tax revenues and GNI increased, while in Luxembourg tax revenues increased while GNI decreased.
- Australia and Hungary experienced a steady decline in their tax-to-GNI ratios during the crisis.

Figure 2.2. **Tax-to-GNI ratios (left panel) and tax revenue per capita (PPP-adjusted current USD, right panel), 2015**



Note: Adjustments have been made for countries which have fiscal years that differ between Revenue Statistics and the National Accounts.

1. Tax-to-GNI data for Iceland are from 2014 as GNI data for 2015 were not available at the time of publication.

Source: Revenue Statistics (OECD, 2017), National Accounts of OECD Countries (OECD, 2017, Issue 1).

StatLink http://dx.doi.org/10.1787/888933611582

b. Tax per capita

Tax per capita measures tax revenues against the number of people resident in a country. Tax per capita is an indicator of the revenue that has been collected and is available to governments per resident in order to provide services and infrastructure for its residents. It is calculated by dividing total tax revenue by the country's population, which includes all individuals resident in the territory, regardless of legal status or citizenship.[2]

Tax per capita uses a base that typically experiences smaller year-on-year changes than other macroeconomic indicators. Tax per capita differs from tax-to-GNI and tax-to-GDP, as the latter are measures of a country's income or production, against which taxes are levied. By contrast, the tax per capita ratio expresses tax revenues as a function of a country's residents who both contribute to tax revenues and who receive government services.

Table 2.1. **Tax-to-GNI ratios and tax revenue per capita (PPP-adjusted current USD), 2000-15**

	Tax-to-GNI ratio[1] (%)					Tax per capita (PPP adjusted USD)				
	2000	2007	2009	2014	2015	2000	2007	2009	2014	2015
Australia	31.3	30.8	26.7	28.1	28.5	8 471	11 337	10 329	12 866	13 172
Austria	42.8	40.9	41.3	43.0	43.9	12 417	15 974	16 787	20 916	21 579
Belgium	42.5	42.2	42.3	44.8	44.8	12 178	15 755	16 132	20 254	20 548
Canada	35.7	32.6	32.7	31.7	32.5	10 348	12 813	12 525	14 022	14 157
Chile	19.5	25.6	18.6	20.3	21.1	1 794	3 807	2 805	4 465	4 757
Czech Republic	33.1	36.6	34.8	35.5	36.0	5 253	8 900	8 893	10 681	11 356
Denmark	47.9	46.2	44.5	46.9	44.4	13 424	18 097	18 161	23 224	22 496
Estonia	32.3	33.6	36.0	33.7	34.6	2 919	6 855	7 167	9 335	9 817
Finland	46.1	41.4	40.4	43.4	43.6	12 246	15 645	15 508	18 191	18 584
France	42.3	41.5	40.6	44.7	44.5	11 283	14 486	14 377	18 247	18 624
Germany	36.5	34.4	35.3	36.1	36.4	9 975	12 919	13 616	17 365	17 846
Greece	33.1	32.0	31.3	35.8	36.3	6 508	9 135	9 305	9 485	9 595
Hungary	40.5	42.4	41.0	39.8	40.9	4 577	7 506	8 022	9 715	10 289
Iceland[1]	37.3	41.0	38.9	39.2	..	10 677	15 812	13 030	17 137	17 533
Ireland	35.3	35.1	32.8	33.7	29.7	9 273	14 200	11 373	14 730	16 213
Israel	37.2	34.3	30.6	31.5	31.7	8 682	9 358	8 213	10 873	11 437
Italy	40.8	41.7	42.1	43.5	43.5	10 962	14 095	14 424	15 775	16 133
Japan	25.4	26.7	25.3	29.2	29.6	6 982	9 582	8 733	12 073	12 539
Korea	21.6	24.9	23.8	24.5	25.1	3 881	6 898	6 727	8 267	8 658
Latvia	29.2	29.0	26.0	28.9	29.1	2 334	5 089	4 707	6 882	7 223
Luxembourg	41.6	41.6	56.2	56.6	57.8	20 397	30 237	31 432	37 976	38 384
Mexico	13.4	12.9	13.2	14.6	16.7	1 309	1 780	1 875	2 561	2 905
Netherlands	36.6	35.7	35.3	37.6	37.6	11 759	15 669	15 596	18 396	18 711
New Zealand	34.5	36.8	31.6	33.2	34.1	7 070	10 081	9 281	11 941	12 397
Norway	42.4	42.2	41.0	37.5	36.5	15 471	23 507	22 871	25 523	23 765
Poland	33.1	35.8	32.2	33.2	33.7	3 514	5 799	6 003	8 121	8 624
Portugal	31.7	32.9	31.1	34.9	35.6	5 856	8 172	7 921	9 862	10 255
Slovak Republic	33.8	30.1	29.1	31.7	32.8	3 806	6 149	6 624	9 048	9 667
Slovenia	36.6	37.8	36.7	36.5	37.4	6 604	10 228	9 945	11 305	11 685
Spain	33.4	37.3	30.3	33.8	33.8	7 156	11 851	9 629	11 359	11 749
Sweden	49.0	43.6	43.0	41.7	42.6	14 332	18 251	17 498	19 759	20 702
Switzerland	25.7	25.9	26.5	26.7	27.1	9 704	12 898	13 893	16 563	17 258
Turkey	..	..	23.8	24.8	25.4	2 222	3 394	3 603	5 704	6 110
United Kingdom	33.0	32.8	31.5	32.6	33.0	8 637	11 670	10 878	13 099	13 599
United States	27.8	26.5	22.9	25.3	25.6	10 271	12 819	10 802	14 169	14 797
OECD average	**34.8**	**34.8**	**33.4**	**34.7**	**34.9**	**8 351**	**11 736**	**11 391**	**13 997**	**14 376**

Note: Adjustments have been made for countries with fiscal years that differ between Revenue Statistics and the National Accounts.
1. Tax-to-GNI data for Iceland are not included in 2015 as GNI data for 2015 were not available at the time of publication.
Source: Revenue Statistics (OECD, 2017), National Accounts of OECD Countries (OECD, 2017, Issue 1).

StatLink http://dx.doi.org/10.1787/888933611772

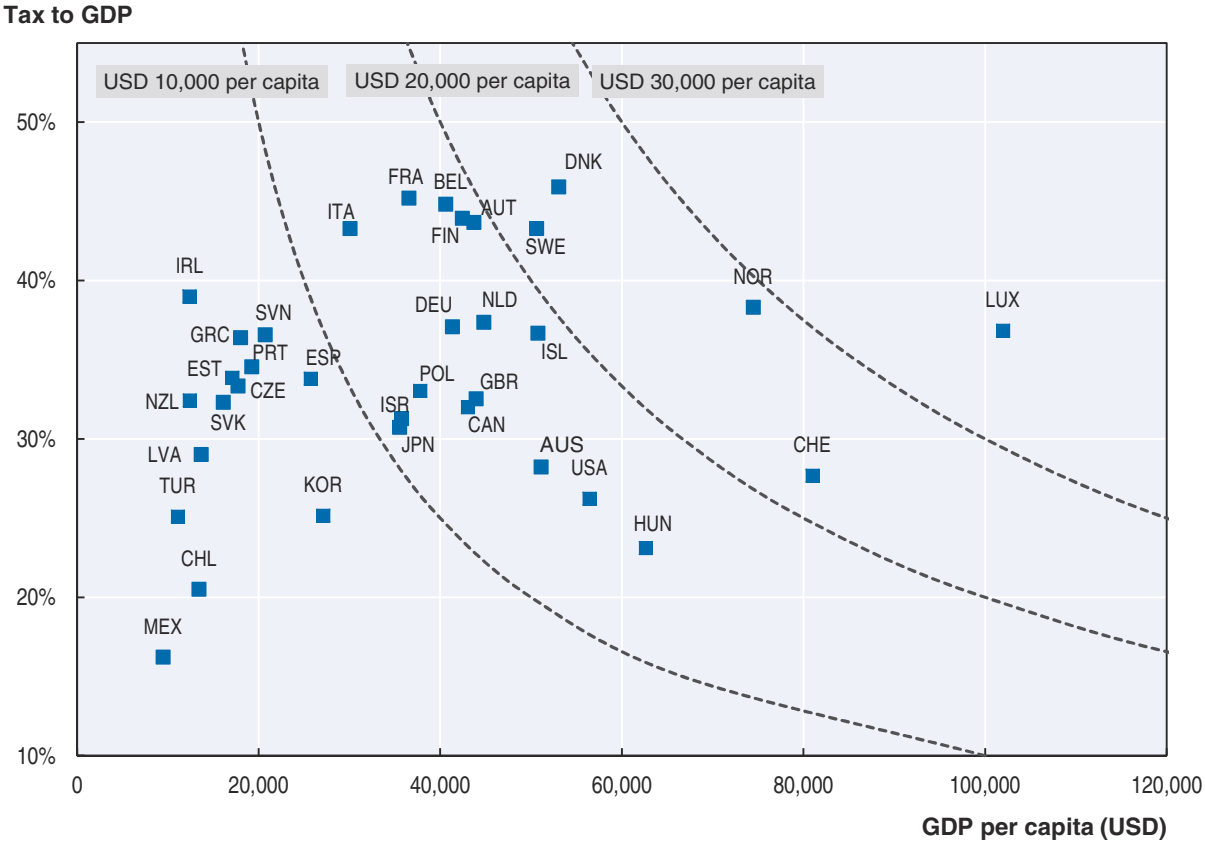
To calculate tax revenue per capita, tax revenues have been converted to current PPP-adjusted USD to equalise the purchasing power of the different currencies by adjusting for the price levels across countries in each year. This enables the measure to be more comparable across countries with different currencies and to better account for differences in prices across the OECD in a given year.

In 2015, PPP-adjusted tax per capita varied considerably across OECD countries (Figure 2.2, right-hand panel). Luxembourg had the highest tax per capita ratio, at USD 38 384, which was substantially higher than the next highest levels observed in Norway (USD 23 765) and Denmark (USD 22 496).[3] Twenty countries had tax per capita ratios between USD 10 000 and USD 20 000, and the OECD average level of PPP-adjusted tax per capita was USD 14 376.

Mexico had the lowest tax per capita in 2015 (USD 2 095), followed by Chile (USD 4 757), Turkey (USD 6 110), and Latvia (USD 7 223).

The amount of tax per capita paid may vary for different reasons and is influenced by both the level of tax as a proportion of GDP and the average per capita income (GDP) of the country. Figure 2.3 separates these two factors to better understand the levels of tax per capita shown. Figure 2.3 shows countries' tax-to-GDP ratios on the vertical axis and their level of GDP-per-capita on the horizontal axis.[4] The size of the area to the left and below a country's position therefore shows the tax paid per capita. The same level of tax per capita can result from a number of different combinations of tax-to-GDP and GDP per capita, with the curved lines showing different combinations for different levels of tax per capita. For example, France and the Netherlands both have a tax per capita level of around USD 18 500, but this is driven by higher GDP-per-capita in the Netherlands, and higher taxes as a proportion of GDP in France.

Figure 2.3. **Tax per capita (USD), 2015, decomposed by tax-to-GDP ratios and GDP per capita**



Source: Revenue Statistics (OECD, 2017), National Accounts of OECD Countries (OECD, 2017, Issue 1).

StatLink http://dx.doi.org/10.1787/888933611601

2.2. Fiscal indicators

a. Tax as a percentage of total government revenue

Tax as a percentage of total government revenue measures the proportion of government revenues derived from the tax base, with the remainder derived from non-tax sources. Non-tax sources of revenue may include dividends and interest from government

assets, royalty and other resource revenues, or fines and penalties. Non-tax revenues, and the share of the different types of non-tax revenues, vary in importance across OECD countries.

Table 2.2 presents the ratio of tax to total government revenue for all OECD countries, from 2000 to 2015. In 2015, the unweighted OECD average of tax as a percentage of total

Table 2.2. **Tax revenue as a percentage of total government revenue (left-hand panel) and expenditure (right-hand panel), 2000-15**

	Tax revenue as a % of total revenue					Tax revenue as a % of government expenditure				
	2000	2007	2009	2014	2015	2000	2007	2009	2014	2015
Australia	86.7	84.6	79.4	81.2	82.1	84.1	86.3	67.7	75.5	75.7
Austria	87.2	84.7	84.1	86.0	86.1	83.6	82.4	75.8	81.6	84.3
Belgium	88.1	87.6	86.3	86.2	86.7	87.9	87.7	77.7	81.4	82.6
Canada	80.5	78.8	79.7	79.8	80.5	84.6	81.6	72.3	78.4	77.6
Czech Republic	88.2	86.9	84.5	81.7	80.8	80.6	85.4	73.8	78.0	79.6
Denmark	85.5	84.6	83.3	86.4	86.6	88.6	93.2	79.2	88.0	83.8
Estonia	85.6	84.4	79.3	83.3	83.3	85.4	91.1	75.5	84.8	83.5
Finland	83.3	79.7	78.2	79.7	80.8	95.2	88.5	74.6	75.3	76.9
France	86.2	85.1	83.1	85.1	85.0	84.0	81.0	72.6	79.2	79.6
Germany	79.1	81.9	82.1	82.6	83.3	80.6	82.3	76.5	83.1	84.6
Greece	78.4	76.9	78.4	76.2	75.2	71.5	66.0	56.4	70.7	67.0
Hungary	87.4	87.5	84.8	81.1	80.2	81.8	78.7	77.1	77.6	77.7
Iceland	85.2	84.9	82.2	85.4	87.2	87.8	95.1	65.8	85.3	85.5
Ireland	85.5	84.9	83.8	84.7	86.2	99.0	85.5	59.2	76.4	80.5
Israel	78.0	81.6	81.5	83.1	83.2	72.8	80.4	70.7	76.5	78.9
Italy	91.6	91.8	91.4	91.2	91.4	89.0	88.8	82.0	85.7	86.6
Japan	..	85.9	84.2	86.3	86.0	..	78.4	64.2	75.7	78.3
Korea	73.8	73.1	70.8	74.0	74.9	86.8	83.5	68.1	76.9	77.9
Latvia	84.4	83.8	80.1	79.8	80.6	78.2	82.3	63.4	76.4	77.9
Luxembourg	84.2	85.9	85.8	86.6	86.2	97.3	95.3	84.5	89.5	89.2
Mexico	..	60.6	56.9	59.2	68.6	..	61.0	55.4	57.7	66.2
Netherlands	84.5	83.7	82.0	84.6	86.3	88.3	84.1	72.8	80.5	82.4
New Zealand[1]	..	..	79.8	90.0	90.5	..	..	78.1	87.3	89.6
Norway	73.3	71.9	73.1	71.2	69.9	99.6	101.6	89.5	84.8	78.5
Poland	84.5	83.6	82.5	82.1	82.8	78.5	80.0	69.2	75.4	77.7
Portugal	78.3	76.4	73.8	76.6	78.4	72.4	71.3	59.4	66.0	71.3
Slovak Republic	84.1	84.3	79.1	78.9	75.1	64.6	79.8	65.1	73.8	70.6
Slovenia	86.2	87.5	85.2	81.3	80.6	79.4	87.3	74.8	72.6	75.7
Spain	86.9	88.6	85.2	86.4	87.3	84.6	92.9	64.8	74.9	77.1
Sweden	85.9	84.5	83.8	84.9	85.5	91.1	90.1	82.7	82.4	85.9
Switzerland	81.3	81.9	79.8	80.5	79.2	80.3	84.4	81.7	79.8	81.7
Turkey	..	..	67.7	72.4	72.9	..	..	57.5	72.9	75.8
United Kingdom	89.0	86.5	84.3	84.6	84.5	92.6	80.9	66.6	73.7	75.9
United States	81.7	80.0	76.0	78.1	78.6	83.6	72.3	53.6	68.2	69.8
OECD average	**83.8**	**82.6**	**80.4**	**81.5**	**82.0**	**84.5**	**83.7**	**70.8**	**77.8**	**79.0**

Note: Chile is not included as consolidated data on government revenue and expenditure are not available from the National Accounts. Total government revenue in the National Accounts includes tax revenues, imputed, voluntary, and compulsory social security contributions, and other non-tax revenues. Adjustments have been made for the different treatment of non-wastable tax credits between Revenue Statistics and the National Accounts (see section 1.4 of chapter 1 for more information); the supranational revenues which are included in total tax revenues of EU countries in Revenue Statistics; and for countries with fiscal years that differ between Revenue Statistics and the National Accounts.

1. Revenue and expenditure data for New Zealand are provided by Statistics New Zealand as consolidated data are not available from the National Accounts.

Source: Revenue Statistics (OECD, 2017), National Accounts of OECD Countries (OECD, 2017, Issue 1).

StatLink http://dx.doi.org/10.1787/888933611791

revenues was 82.0% (Figure 2.4, left-hand panel). There was also not much variation across OECD countries: 23 OECD countries sourced between 80 and 90% of government revenue from taxes and thirty OECD countries sourced between 70 and 90% of government revenue from taxes, with only Mexico and Norway having a ratio lower than 70%, at 68.6% and 69.9% respectively, partially due to non-tax resource revenues. Among OECD countries, Italy derived the highest proportion of revenues from taxes in 2015, at 91.4% tax to total revenue, followed by New Zealand at 90.5%, Spain at 87.3%, and Iceland at 87.2%. Among countries where tax accounted for less than 75% of total revenues, there was more variation: Mexico had the lowest ratio of tax to total revenue, at 68.6%, followed by Norway at 69.9%, Turkey at 72.9%, and Korea at 74.9%.

Figure 2.4. **Tax revenue as a percentage of total government revenue (left-hand panel) and expenditure (right-hand panel), 2015**

Note: Data for Chile are not included as consolidated data on government revenue and expenditure are not available from the National Accounts.

Total government revenue in the National Accounts includes tax revenues, imputed, voluntary, and compulsory social security contributions, and other non-tax revenues. Adjustments have been made for the different treatment of non-wastable tax credits between Revenue Statistics and the National Accounts (see section 1.4 of chapter 1 for more information); the supranational revenues which are included in total tax revenues of EU countries in Revenue Statistics; and for countries with fiscal years that differ between Revenue Statistics and the National Accounts.

1. Revenue and expenditure data for New Zealand are provided by Statistics New Zealand as consolidated data are not available in the National Accounts.

Source: Revenue Statistics (OECD, 2017), National Accounts of OECD Countries (OECD, 2017, Issue 1).

StatLink http://dx.doi.org/10.1787/888933611620

From 2000 to 2015, the average level of tax as a percentage of total revenue across OECD countries (on an unweighted basis for the countries in which data was available) fluctuated. From 2000 to 2006, there was a small and steady decline in the ratio of tax to total revenue, from 83.8% in 2000 to 82.2% in 2006, prior to a small increase to 82.6% in 2007. During the financial crisis, the share of tax revenues in total government revenues fell to a low point of 80.4% in 2009. Since 2009, the share of tax revenues in OECD countries has remained relatively flat, increasing very slightly to 82.0% in 2015. However, the share of tax revenues to total revenues still remains well below the level of 83.8% in 2000, despite the overall levels of tax revenue (measured as a percentage of GDP, on an unweighted average basis) being higher in 2015 than in 2000.

The behaviour of the OECD average tax to total revenue ratio depends on the levels of both tax and non-tax revenues across this period. During the financial crisis (observed in the fall in the tax to total revenue ratio from 2007 to 2009) the unweighted OECD average tax-to-GDP ratio also fell, from 33.7% in 2007, to 32.3% in 2009. At the same time, non-tax revenues increased by 2.9 p.p. of GDP between 2007 and 2009, then remained relatively steady until 2013. Since 2010, tax-to-GDP ratios have increased, to a new high of 34.0% in 2015, while the share of tax to total revenues has increased only slightly, indicating that since 2010, non-tax revenues have risen at a similar rate on average as tax revenues.

The OECD average trend since the financial crisis was not mirrored in all OECD countries. While most countries had a relatively stable tax to total revenue ratio following a low-point in 2009, some OECD countries have seen an increasing share of total revenues derived from taxation since 2012 or 2013. Key observations on country trends include:

- Austria, Estonia, the Netherlands, Switzerland, Spain, Sweden and the United States followed the OECD trend relatively closely through the period of the financial crisis, although Switzerland experienced its lowest tax to total revenue ratio in 2008, and Spain, Estonia and the Netherlands saw a slightly larger increase than the OECD average between 2013 and 2015. Australia, Estonia and Slovak Republic experienced a larger drop in their tax to total revenue ratios over the crisis period, of 5.3 p.p. in Australia, 5.1 p.p. in Estonia, and 5.2 p.p. in Slovak Republic. Mexico also saw relative volatility in tax revenues to total revenues across the period.
- In seven countries, the decrease in taxes as a percentage of total revenues occurred over a longer time period. The tax to total revenue ratio decreased by 2.0 p.p. in Belgium from 2007 to 2012; by 6.5 p.p. in the Czech Republic between 2008 and 2015; by 2.6p.p in Denmark between 2005 and 2011; by 5.3 p.p. in Finland from 2000 to 2010; by 5.4 p.p. in Hungary from 2008 to 2011; and by 5.6 p.p. in Norway from 2004 to 2008.
- A further six countries did not experience a decrease over this period; Greece saw an increase of 2.5 p.p. from 2008 to 2009, with volatility across the period; Italy saw an increase of 1.5 p.p. from 2004 to 2008 before falling back by 1 p.p. by 2014; and Germany saw an increase across the period as a whole, by 1.4.
- A number of countries had greater increases than the OECD average after the impact of the crisis in 2009. These include France, Iceland, Ireland, Japan, Korea, Portugal, and the United Kingdom.

b. Tax as a percentage of total expenditure

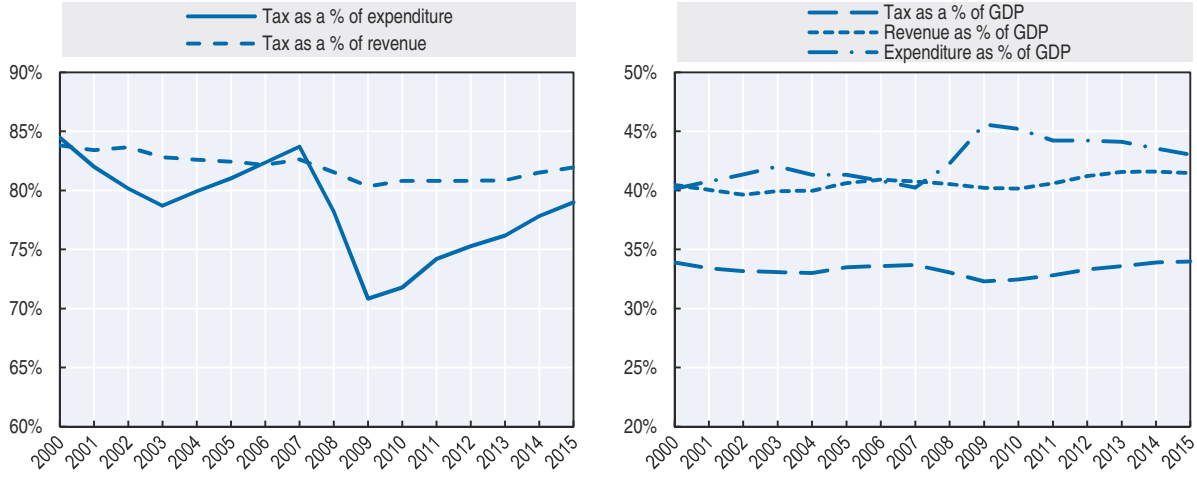
Measuring tax revenues as a proportion of total government expenditure indicates the level of expenditure supported by the tax system, rather than through non-tax revenues or

debt. It is a measure of the sufficiency of taxation to fund government expenditure, although that is not to imply that tax should necessarily fund all expenditure. It is a useful complement in understanding the level of tax-to-GDP or tax-to-GNI, as it provides some indication of the scale of revenue required to fund government services.

Table 2.2 (right-hand panel) shows the ratio of tax revenues to total government expenditure from 2000 to 2015 for OECD countries. In 2015, the unweighted average OECD tax to expenditure ratio was 79.0% nearly three percentage points lower than the average OECD tax to total revenue ratio of 82.0%.

Across OECD countries, there was comparatively little variation around the unweighted average (Figure 2.5), although to a greater extent than for the tax to total revenue ratio. In 2015, the highest tax to expenditure ratio was seen in New Zealand at 89.6%, Luxembourg at 89.2%, with Italy at 86.6%, and Sweden at 85.9%. Twenty-four OECD countries had a tax to expenditure ratio of between 75 and 85%. The lowest ratio in 2015 was seen in Mexico at 66.2%. Other ratios below 70% are seen in Greece (67.0%), and the United States (69.8%).

Figure 2.5. **Tax revenues as a percentage of total government revenue and expenditure (left panel); Tax revenue, total government revenue and total government expenditure as a percentage of GDP (right panel), unweighted OECD average, 2000-15**



Note: Chile is not included as consolidated data on government revenue and expenditure are not available from the National Accounts. Revenue and expenditure data for New Zealand are provided by Statistics New Zealand as consolidated data are not available from the National Accounts.

Total government revenue in the National Accounts includes tax revenues, imputed, voluntary, and compulsory social security contributions, and other non-tax revenues. Adjustments have been made for the different treatment of non-wastable tax credits between Revenue Statistics and the National Accounts (see section 1.4 of chapter 1 for more information); the supranational revenues which are included in total tax revenues of EU countries in Revenue Statistics; and for countries with fiscal years that differ between Revenue Statistics and the National Accounts.

Source: Revenue Statistics (OECD, 2017), National Accounts of OECD Countries (OECD, 2017, Issue 1).

StatLink http://dx.doi.org/10.1787/888933611639

Between 2000 and 2015, the unweighted average tax to expenditure ratio in the OECD experienced volatility, particularly during the crisis period. Following a drop from 84.5% to 78.7% between 2000 and 2003, the ratio then rose to 83.7% in 2007. However, during the crisis, there was a fall of 12.9 p.p., to the low point of 70.8% in 2009, which was driven by an increase in government expenditure as a percentage of GDP (Figure 2.5). Since 2009, the tax to expenditure ratio has been increasing steadily, but has not recovered to its pre-crisis levels. In

2015, the ratio was 79.0%, which remained lower than at any point between 2004 and 2009, indicating that in the post-crisis period, tax revenues fund a smaller percentage, on an average basis, of government expenditures than they did prior to the crisis. However, the increase in the tax to expenditure ratio since 2009 was driven by a decrease in total expenditures as a percentage of GDP, whereas the tax-to-GDP ratio increased slowly over this period (Figure 2.5).

This drop in the tax to expenditure ratio during the financial crisis, and the lack of recovery in the level of the ratio since the crisis, was mirrored in almost all OECD countries. Measuring between the highest pre-crisis point and the lowest point following the crisis, the largest fall was seen in Ireland: between 2006 and 2010 the tax to expenditure ratio fell by 50.1 p.p. Iceland experienced the sharpest decline, falling 35.2 p.p. between 2006 and 2008 to 63.3%. By contrast, the smallest decrease was seen in Switzerland (4.0 p.p. between 2007 and 2010), with no other countries experiencing a difference in their pre- and post-crisis ratios of less than five percentage points.

In 2015, the tax to expenditure ratio had recovered to pre-crisis levels only in Austria, Germany, Greece, Mexico, and Portugal with all other countries having a lower ratio in 2015 than in 2007. Only Austria, Germany, Israel, the Slovak Republic, and Switzerland had a higher tax to expenditure ratio in 2015 than in 2000.

2.3. Conclusion

The tax-to-GDP ratio is a fundamental and internationally-used indicator of the level of tax revenues collected by an economy, allowing comparisons of tax levels and changes to be made both across countries and over time. It will continue to be the primary indicator used by *Revenue Statistics*. The additional indicators presented in this Special Feature provide a complementary perspective on how the tax revenue data collected by *Revenue Statistics* relate to the economy in which they were generated, as well as to the fiscal position of governments.

- The tax-to-GNI ratio measures tax revenues against a country's gross income, rather than gross production (as in GDP). The tax-to-GNI ratio, which varies significantly across OECD countries, decreased on an unweighted average basis during the global financial crisis until 2010 and then increased to surpass pre-crisis peaks in 2014 and 2015.
- Tax per capita measures tax revenues against the resident population, thereby expressing tax revenues as a function of the individuals who receive government services and contribute to tax revenues. There is much diversity in tax per capita across OECD countries, some of which can be explained by differences in GDP per capita and the tax-to-GDP ratio.
- Tax revenue as a percentage of total revenue measures the proportion of government revenue that is derived from the tax base rather than from non-tax sources. OECD countries were relatively homogenous in this measure in 2015. After a steady but slight decline over the years preceding the global financial crisis, the unweighted OECD average dipped in 2008 and 2009, remaining relatively flat until 2013, and increasing slightly, although not back to pre-crisis levels, in 2014 and 2015.
- Tax revenue as a percentage of government expenditure measures the portion of public expenditure that is financed through the tax system. OECD countries were relatively homogenous in 2015, but there is more variation than when measuring tax revenue as a percentage of government revenue. The unweighted OECD average tax to expenditure ratio experienced a sharp decline during the crisis and subsequently increased, although remained below pre-crisis levels. However, this trend was driven by changes in total government expenditure, rather than by changes in tax revenues.

Notes

1. Caution is needed when interpreting the unweighted average as it is influenced by the number of small open economies in the OECD, which tend to have net financial outflows. On a weighted average basis, the tax-to-GDP and tax-to-GNI measures are at similar levels from 2009 onwards.
2. 2008 SNA, Section 19.10.
3. The high tax-per-capita figures in Luxembourg is affected by the number of non-resident workers, who pay income tax on their earnings in Luxembourg, but are resident and counted in the population in neighbouring countries. The Luxembourg Statistics Portal estimates that in the third quarter of 2016 there were 177 000 non-resident workers in Luxembourg, compared to a resident population of 576 000 in 2016. By contrast, this has a considerably smaller impact on the revenues of countries where these workers live due to their higher populations.
4. For consistency with the tax-to-GDP ratios shown in chapters 1 and 3 of this book, Figure 2.4 presents figures in market exchange rates, rather than as PPP-adjusted figures.

Chapter 3

Tax levels and tax structures, 1965-2016

In all of the following tables the symbol (..) indicates not available/or not applicable. The data in this chapter cover the years 1965 to 2016 (preliminary data). A selection of years are shown in this chapter because of lack of space. The complete series is available on line. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

The Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries.

Treatment of capital transfers. Footnotes to Tables 3.1 to 3.18 refer 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:

- Denmark from 1971.
- France from 1992.
- Greece for 1999 and 2000.
- Spain from 1995.

Table 3.1. **Total tax revenue as % of GDP**

	1965	1990	2000	2007	2010	2012	2013	2014	2015	2016p
Australia	20.6	28.0	30.4	29.5	25.4	27.1	27.3	27.6	28.2	..
Austria	33.6	39.4	42.4	40.8	41.1	42.0	42.8	43.1	43.7	42.7
Belgium	30.6	41.2	43.5	42.7	42.6	44.2	45.2	45.0	44.8	44.2
Canada	25.2	35.2	34.8	32.1	30.6	31.0	30.9	31.2	32.0	31.7
Chile	..	16.9	18.8	22.7	19.6	21.3	19.9	19.6	20.5	20.4
Czech Republic	..	..	32.4	34.2	32.5	33.7	34.1	33.1	33.3	34.0
Denmark[1]	29.1	44.4	46.9	46.4	44.8	45.5	45.9	48.6	45.9	45.9
Estonia	..	..	31.1	31.3	33.3	31.7	31.7	32.8	33.9	34.7
Finland	30.0	42.9	45.8	41.5	40.8	42.7	43.6	43.8	43.9	44.1
France[1]	33.6	41.0	43.1	42.4	42.0	44.3	45.2	45.3	45.2	45.3
Germany[2]	31.6	34.8	36.2	34.9	35.0	36.4	36.8	36.8	37.1	37.6
Greece[1]	17.1	25.2	33.4	31.2	32.0	35.5	35.5	35.9	36.4	38.6
Hungary	..	..	38.6	39.6	37.5	38.5	38.1	38.2	39.0	39.4
Iceland	25.5	30.2	36.2	39.0	33.3	35.2	35.8	38.6	36.7	36.4
Ireland	24.5	32.4	30.8	30.4	27.0	27.5	28.2	28.5	23.1	23.0
Israel[3]	..	..	34.9	34.2	30.7	30.0	30.7	31.1	31.3	31.2
Italy	24.7	36.4	40.6	41.7	41.9	43.9	44.1	43.5	43.3	42.9
Japan	17.6	28.2	25.8	27.5	26.5	28.2	28.9	30.3	30.7	..
Korea	..	18.8	21.5	24.8	23.4	24.8	24.3	24.6	25.2	26.3
Latvia	..	..	29.1	28.1	28.1	28.4	28.5	28.8	29.0	30.2
Luxembourg	26.4	33.5	36.9	36.1	37.4	38.4	38.2	37.4	36.8	37.1
Mexico[4]	..	12.4	13.1	12.6	13.4	13.1	13.8	14.2	16.2	17.2
Netherlands	30.9	40.2	37.2	36.0	36.1	36.0	36.5	37.5	37.4	38.8
New Zealand	23.2	36.2	32.5	33.9	30.3	32.1	31.1	32.4	33.0	32.1
Norway	29.4	40.2	41.9	42.1	42.0	41.5	39.9	38.9	38.3	38.0
Poland	..	..	32.9	34.6	31.4	32.1	31.9	32.0	32.4	33.6
Portugal	15.7	26.5	31.1	31.8	30.4	31.8	34.1	34.3	34.6	34.4
Slovak Republic	..	..	33.6	29.2	28.1	28.3	30.2	31.2	32.3	32.7
Slovenia	..	..	36.6	37.1	36.9	36.9	36.7	36.5	36.6	37.0
Spain[1]	14.3	31.6	33.2	36.4	31.2	32.2	33.1	33.7	33.8	33.5
Sweden	31.4	49.5	49.0	45.0	43.2	42.6	42.9	42.6	43.3	44.1
Switzerland	16.6	23.6	27.4	26.1	26.5	26.8	26.9	27.0	27.7	27.8
Turkey	10.6	14.5	23.6	23.1	24.8	24.9	25.3	24.6	25.1	25.5
United Kingdom	30.1	32.9	33.2	33.2	32.6	32.8	32.6	32.2	32.5	33.2
United States	23.5	26.0	28.2	26.7	23.5	24.1	25.7	25.9	26.2	26.0
Unweighted average										
OECD Average[5]	**24.8**	**31.9**	**33.9**	**33.7**	**32.5**	**33.3**	**33.6**	**33.9**	**34.0**	**34.3**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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.
2. From 1991 the figures relate to the united Germany.
3. Information on data for Israel: http://oe.cd/israel-disclaimer.
4. 2016: Secretariat estimate, including expected revenues collected by state and local governments.
5. 2016: calculated by applying the unweighted average percentage change for 2016 in the 33 countries providing data for that year to the overall average tax-to-GDP ratio in 2015.

StatLink http://dx.doi.org/10.1787/888933611810

Table 3.2. **Total tax revenue in billions of US dollars at market exchange rates**

	1965	1990	2000	2007	2010	2012	2013	2014	2015	2016p
Australia	5.6	90.9	124.2	291.0	328.8	428.8	419.2	400.8	348.0	..
Austria	..	68.6	83.2	157.6	160.5	171.1	183.3	188.7	164.6	164.9
Belgium	..	89.4	103.6	201.6	206.1	220.0	234.9	239.3	203.9	206.0
Canada	14.2	209.2	262.8	477.2	501.4	570.1	574.8	561.2	499.0	491.1
Chile	..	5.8	14.7	39.4	42.8	57.0	55.3	51.1	49.7	50.4
Czech Republic	..	..	20.0	64.8	67.4	70.0	71.4	68.8	62.3	66.5
Denmark[1]	3.0	61.4	76.9	148.3	144.2	149.0	157.6	171.0	138.4	140.9
Estonia	..	..	1.8	7.0	6.5	7.3	7.9	8.6	7.6	8.0
Finland	..	49.6	57.5	106.0	101.1	109.6	117.7	119.4	102.1	105.2
France[1]	..	550.7	589.3	1 129.0	1 111.0	1 188.9	1 270.2	1 291.9	1 100.6	1 115.9
Germany[2]	..	577.4	706.9	1 200.4	1 196.2	1 290.1	1 379.0	1 431.1	1 251.7	1 305.7
Greece[1]	..	14.6	43.4	99.3	95.9	87.3	85.0	84.7	70.9	75.0
Hungary	..	..	18.2	55.1	48.8	49.1	51.3	53.2	47.5	49.0
Iceland	0.1	2.0	3.2	8.3	4.4	5.0	5.5	6.6	6.2	7.3
Ireland	0.7	15.6	30.7	82.0	60.0	62.0	67.4	73.6	67.2	70.2
Israel[3]	..	..	46.2	61.2	72.0	77.4	90.1	96.1	93.7	99.6
Italy	..	336.6	463.6	918.8	889.5	910.2	938.3	935.1	790.1	792.8
Japan	17.1	903.6	1 263.4	1 242.0	1 509.6	1 749.1	1 500.1	1 482.2	1 351.6	..
Korea	..	52.6	120.5	278.2	256.2	303.2	317.2	347.0	347.9	371.1
Latvia	..	..	1.8	8.7	6.7	8.0	8.6	9.0	7.8	8.4
Luxembourg	..	4.7	7.9	18.4	19.9	21.8	23.6	24.8	21.4	22.2
Mexico	..	35.9	85.1	131.4	140.3	155.7	173.2	184.4	186.0	..
Netherlands	..	132.6	153.7	302.5	301.9	298.7	316.6	330.1	283.3	301.9
New Zealand	1.4	16.4	18.0	47.1	44.9	56.8	60.3	64.6	57.7	60.1
Norway	2.4	48.2	71.8	168.9	179.9	211.7	208.7	193.7	148.1	140.7
Poland	..	..	56.6	148.7	150.6	160.7	167.5	174.4	154.8	157.5
Portugal	..	18.8	36.8	76.4	72.5	68.8	77.0	78.7	68.8	70.3
Slovak Republic	..	..	9.8	25.2	25.1	26.5	29.8	31.4	28.2	29.3
Slovenia	..	..	6.4	17.8	17.7	17.1	17.5	18.1	15.6	16.3
Spain[1]	..	131.6	197.9	537.9	446.8	430.8	451.1	464.2	403.4	412.4
Sweden	7.8	127.7	127.3	219.4	211.2	231.7	248.4	244.4	214.7	225.6
Switzerland	2.6	60.8	74.6	124.8	153.8	178.2	184.1	189.7	185.7	183.7
Turkey	1.3	30.2	64.5	156.2	192.0	218.6	240.8	229.6	215.5	218.3
United Kingdom	30.6	359.5	542.8	1 016.7	791.5	869.4	885.7	965.5	930.8	869.4
United States	167.0	1 552.4	2 900.5	3 867.4	3 515.8	3 888.5	4 281.9	4 518.4	4 752.4	4 846.3
Unweighted average										
OECD Average	**..**	**205.4**	**239.6**	**383.8**	**373.5**	**409.9**	**425.8**	**438.0**	**410.8**	**..**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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.
2. From 1991 the figures relate to the united Germany.
3. Information on data for Israel: http://oe.cd/israel-disclaimer.

StatLink http://dx.doi.org/10.1787/888933611829

Table 3.3. **Tax revenue of main headings as % of GDP, 2015**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others	EU Custom Duties
Australia	16.0	0.0	1.4	3.0	7.8	0.0	..
Austria	13.2	14.7	3.0	0.6	11.9	0.2	0.1
Belgium	16.0	14.3	0.0	3.5	10.7	0.0	0.3
Canada	15.3	4.8	0.7	3.8	7.4	0.0	..
Chile	7.5	1.4	0.0	0.9	11.1	-0.4	..
Czech Republic	7.2	14.4	0.0	0.5	11.2	0.0	0.2
Denmark[1]	29.0	0.1	0.3	1.9	14.5	0.0	0.2
Estonia	7.9	11.3	0.0	0.3	14.2	0.0	0.2
Finland	15.4	12.7	0.0	1.4	14.2	0.0	0.1
France[1]	10.6	16.8	1.6	4.0	11.0	1.1	0.1
Germany[2]	11.6	14.0	0.0	1.1	10.3	0.0	0.2
Greece	8.2	10.7	0.0	3.1	14.3	0.0	0.1
Hungary	7.1	12.6	0.6	1.3	17.1	0.2	0.1
Iceland	17.2	3.6	0.3	2.0	11.9	1.7	..
Ireland	9.9	3.9	0.1	1.5	7.5	0.0	0.1
Israel	9.8	5.1	1.2	3.3	11.9	0.0	..
Italy	13.8	13.0	0.0	2.8	11.8	1.7	0.1
Japan	9.6	12.1	0.0	2.5	6.4	0.1	..
Korea	7.6	6.7	0.1	3.1	7.1	0.6	..
Latvia	7.5	8.3	0.0	1.0	12.0	0.0	0.2
Luxembourg	13.4	10.7	0.0	3.3	9.4	0.1	0.0
Mexico	6.8	2.2	0.4	0.3	6.3	0.2	..
Netherlands	10.4	14.1	0.0	1.4	11.1	0.1	0.3
New Zealand	18.3	0.0	0.0	2.0	12.7	0.0	..
Norway	15.1	10.5	0.0	1.1	11.6	0.0	..
Poland	6.5	12.5	0.2	1.4	11.7	0.0	0.2
Portugal	10.4	9.0	0.0	1.3	13.3	0.5	0.1
Slovak Republic	7.0	13.8	0.0	0.4	10.9	0.0	0.2
Slovenia	6.6	14.5	0.1	0.6	14.6	0.0	0.1
Spain[1]	9.6	11.4	0.0	2.6	10.0	0.0	0.2
Sweden	15.5	9.7	4.6	1.0	12.2	0.0	0.1
Switzerland	12.9	6.8	0.0	1.9	6.0	0.1	..
Turkey	5.1	7.3	0.0	1.2	11.1	0.4	..
United Kingdom	11.5	6.1	0.0	4.1	10.7	0.0	0.2
United States	12.9	6.2	0.0	2.7	4.5	0.0	..
Unweighted average							
OECD Average	**11.5**	**9.0**	**0.4**	**1.9**	**10.9**	**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.
2. From 1991 the figures relate to the united Germany.

StatLink http://dx.doi.org/10.1787/888933611848

Table 3.4. **Tax revenue of main headings as % of total tax revenue, 2015**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others	EU Custom Duties
Australia	56.7	0.0	5.0	10.7	27.5	0.0	..
Austria	30.2	33.6	6.8	1.3	27.3	0.5	0.3
Belgium	35.7	31.9	0.0	7.8	23.8	0.0	0.7
Canada	47.9	15.1	2.0	11.8	23.1	0.1	..
Chile	36.4	6.9	0.0	4.4	54.1	-1.8	..
Czech Republic	21.5	43.1	0.0	1.4	33.5	0.0	0.5
Denmark[1]	63.1	0.1	0.6	4.1	31.6	0.0	0.4
Estonia	23.4	33.4	0.0	0.8	41.8	0.0	0.5
Finland	35.2	28.9	0.0	3.3	32.4	0.1	0.2
France[1]	23.5	37.1	3.5	9.0	24.3	2.5	0.2
Germany[2]	31.2	37.6	0.0	2.9	27.8	0.0	0.5
Greece	22.5	29.4	0.0	8.5	39.4	0.0	0.3
Hungary	18.3	32.4	1.5	3.3	43.8	0.4	0.3
Iceland	46.9	9.8	0.8	5.4	32.4	4.7	..
Ireland	43.0	16.8	0.6	6.4	32.6	0.0	0.5
Israel	31.2	16.4	3.8	10.6	38.0	0.0	..
Italy	31.8	30.1	0.0	6.5	27.3	3.9	0.3
Japan	31.2	39.4	0.0	8.2	21.0	0.3	..
Korea	30.3	26.6	0.3	12.4	28.0	2.5	..
Latvia	25.9	28.7	0.0	3.4	41.3	0.0	0.6
Luxembourg	36.4	29.0	0.0	8.9	25.5	0.1	0.1
Mexico	41.7	13.9	2.4	2.0	38.6	1.5	..
Netherlands	27.7	37.8	0.0	3.8	29.6	0.2	0.9
New Zealand	55.5	0.0	0.0	6.1	38.4	0.0	..
Norway	39.4	27.3	0.0	2.9	30.4	0.0	..
Poland	20.1	38.5	0.7	4.2	35.9	0.1	0.5
Portugal	30.2	26.1	0.0	3.7	38.4	1.3	0.3
Slovak Republic	21.8	42.7	0.0	1.3	33.7	0.0	0.5
Slovenia	18.1	39.7	0.1	1.7	40.0	0.0	0.4
Spain[1]	28.3	33.8	0.0	7.7	29.7	0.0	0.5
Sweden	35.9	22.4	10.7	2.4	28.1	0.1	0.3
Switzerland	46.5	24.6	0.0	6.7	21.8	0.4	..
Turkey	20.3	29.0	0.0	4.9	44.3	1.5	..
United Kingdom	35.3	18.7	0.0	12.6	32.9	0.0	0.5
United States	49.1	23.7	0.0	10.3	17.0	0.0	..
Unweighted average							
OECD Average	**34.1**	**25.8**	**1.1**	**5.8**	**32.4**	**0.5**	**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.
2. From 1991 the figures relate to the united Germany.

StatLink http://dx.doi.org/10.1787/888933611867

Table 3.5. **Tax revenue of main headings as % of GDP, 2016p**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others	EU Custom Duties
Australia	..	..	..	..	..	..	..
Austria	11.9	14.9	3.0	0.6	12.0	0.2	0.1
Belgium	15.7	13.7	0.0	3.5	10.8	0.0	0.4
Canada	15.1	4.8	0.7	3.8	7.4	0.0	..
Chile	6.8	1.5	0.0	1.0	11.1	-0.1	..
Czech Republic	7.4	14.7	0.0	0.5	11.3	0.0	0.2
Denmark[1]	28.7	0.1	0.3	1.9	14.9	0.0	0.1
Estonia	7.8	11.6	0.0	0.3	14.9	0.0	0.2
Finland	15.3	12.8	0.0	1.4	14.5	0.0	0.1
France[1]	10.6	16.7	1.6	4.1	11.1	1.1	0.1
Germany[2]	12.0	14.1	0.0	1.1	10.2	0.0	0.2
Greece	9.1	11.0	0.0	2.6	15.8	0.0	0.1
Hungary	7.1	13.6	0.6	1.1	16.7	0.1	0.1
Iceland	17.8	3.6	0.3	1.9	12.1	0.6	..
Ireland	10.0	3.9	0.1	1.3	7.5	0.0	0.1
Israel	9.8	5.2	1.2	3.3	11.8	0.0	..
Italy	13.7	13.0	0.0	2.8	12.1	1.2	0.1
Japan	9.5	..	0.0	2.5	6.2	0.1	..
Korea	8.2	6.9	0.1	3.0	7.4	0.7	..
Latvia	8.0	8.3	0.0	1.1	12.6	0.0	0.2
Luxembourg	13.7	10.6	0.0	3.5	9.1	0.1	0.0
Mexico	7.3	2.2	..	..	..	..	..
Netherlands	10.6	14.8	0.0	1.5	11.5	0.0	0.3
New Zealand	17.8	0.0	0.0	2.0	12.3	0.0	..
Norway	14.0	10.6	0.0	1.2	12.1	0.0	..
Poland	6.7	12.8	0.0	1.4	10.7	1.8	0.2
Portugal	9.9	9.2	0.0	1.3	13.6	0.4	0.1
Slovak Republic	7.3	14.1	0.0	0.4	10.7	0.0	0.2
Slovenia	6.9	14.7	0.1	0.6	14.6	0.0	0.1
Spain[1]	9.4	11.4	0.0	2.6	9.8	0.1	0.2
Sweden	15.7	10.0	4.7	1.1	12.4	0.0	0.1
Switzerland	13.0	6.8	0.0	1.9	6.0	0.1	..
Turkey	5.4	7.3	0.0	1.2	11.1	0.4	..
United Kingdom	11.9	6.3	0.0	4.2	10.7	0.0	0.2
United States	12.7	6.2	0.0	2.7	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.
2. From 1991 the figures relate to the united Germany.

StatLink http://dx.doi.org/10.1787/888933611886

Table 3.6. **Tax revenue of main headings as % of total tax revenue, 2016p**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others	EU Custom Duties
Australia	..	..	..	..	..	..	..
Austria	28.0	34.8	7.0	1.3	28.1	0.5	0.3
Belgium	35.6	31.0	0.0	8.0	24.5	0.0	0.8
Canada	47.5	15.0	2.1	11.9	23.3	0.1	..
Chile	33.6	7.2	0.0	5.0	54.6	-0.3	..
Czech Republic	21.8	43.1	0.0	1.4	33.2	0.0	0.5
Denmark[1]	62.5	0.1	0.6	4.0	32.3	0.0	0.3
Estonia	22.4	33.4	0.0	0.8	42.9	0.0	0.5
Finland	34.6	29.0	0.0	3.2	32.9	0.1	0.2
France[1]	23.5	37.0	3.4	9.1	24.5	2.4	0.2
Germany[2]	31.9	37.7	0.0	2.8	27.1	0.0	0.4
Greece	23.6	28.5	0.0	6.7	40.9	0.0	0.3
Hungary	17.9	34.6	1.6	2.9	42.4	0.4	0.3
Iceland	49.1	9.9	0.8	5.3	33.2	1.7	..
Ireland	43.3	17.0	0.6	5.8	32.5	0.0	0.5
Israel	31.5	16.6	3.7	10.5	37.7	0.0	..
Italy	32.0	30.2	0.0	6.5	28.1	2.9	0.3
Japan	..	..	..	..	..	..	..
Korea	31.2	26.2	0.3	11.6	28.1	2.6	..
Latvia	26.6	27.6	0.0	3.5	41.7	0.0	0.6
Luxembourg	37.1	28.7	0.0	9.3	24.7	0.2	0.1
Mexico	..	..	..	..	..	..	..
Netherlands	27.3	38.2	0.0	3.9	29.6	0.1	0.9
New Zealand	55.6	0.0	0.0	6.1	38.3	0.0	..
Norway	36.8	28.0	0.0	3.2	32.0	0.0	..
Poland	20.0	38.1	0.0	4.1	31.8	5.4	0.5
Portugal	28.8	26.6	0.0	3.7	39.5	1.0	0.3
Slovak Republic	22.4	43.1	0.0	1.3	32.7	0.0	0.5
Slovenia	18.6	39.7	0.1	1.7	39.4	0.0	0.4
Spain[1]	28.2	34.1	0.0	7.7	29.3	0.2	0.5
Sweden	35.7	22.8	10.6	2.4	28.2	0.1	0.3
Switzerland	46.6	24.6	0.0	6.7	21.7	0.4	..
Turkey	21.2	28.8	0.0	4.8	43.6	1.6	..
United Kingdom	35.7	18.9	0.0	12.6	32.2	0.0	0.5
United States	48.8	24.0	0.0	10.2	17.0	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.
2. From 1991 the figures relate to the united Germany.

StatLink http://dx.doi.org/10.1787/888933611905

Table 3.7. **Taxes on income and profits (1000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	16.0	17.6	14.3	15.9	16.0	57.1	58.0	56.4	57.6	56.7
Austria	10.1	12.0	11.5	12.6	13.2	25.5	28.3	28.1	29.3	30.2
Belgium	15.2	16.8	14.6	16.1	16.0	36.9	38.6	34.2	35.8	35.7
Canada	17.1	17.4	14.3	15.0	15.3	48.6	50.1	46.6	48.2	47.9
Chile	3.9	4.4	7.5	6.5	7.5	23.2	23.3	38.1	33.0	36.4
Czech Republic	..	7.4	6.6	7.1	7.2	..	22.8	20.2	21.4	21.5
Denmark[1]	27.1	28.8	27.5	31.7	29.0	61.2	61.4	61.5	65.2	63.1
Estonia	..	7.7	6.6	7.5	7.9	..	24.8	19.8	22.8	23.4
Finland	16.8	19.7	14.5	15.3	15.4	39.2	43.1	35.5	35.0	35.2
France[1]	6.6	10.7	9.5	10.8	10.6	16.1	24.9	22.7	23.8	23.5
Germany[2]	11.3	10.9	10.0	11.4	11.6	32.4	30.1	28.5	30.9	31.2
Greece[1]	5.0	9.0	7.0	8.5	8.2	19.9	26.8	22.0	23.7	22.5
Hungary	..	9.4	7.7	6.9	7.1	..	24.3	20.7	18.1	18.3
Iceland	9.0	14.4	14.8	18.0	17.2	29.7	39.9	44.4	46.6	46.9
Ireland	12.3	13.4	10.5	11.5	9.9	38.0	43.6	38.7	40.3	43.0
Israel	..	13.8	9.0	9.5	9.8	..	39.6	29.1	30.6	31.2
Italy	13.3	13.5	13.7	13.9	13.8	36.5	33.2	32.6	31.9	31.8
Japan	14.2	9.0	8.0	9.6	9.6	50.2	34.8	30.2	31.8	31.2
Korea	6.2	6.2	6.6	7.2	7.6	32.8	28.8	28.0	29.1	30.3
Latvia	..	7.0	7.2	7.5	7.5	..	24.1	25.6	25.9	25.9
Luxembourg	13.5	13.5	13.6	12.9	13.4	40.2	36.5	36.4	34.6	36.4
Mexico	4.2	4.5	5.2	5.7	6.8	34.0	34.4	38.6	39.9	41.7
Netherlands	13.0	9.7	10.1	9.6	10.4	32.3	25.9	27.9	25.6	27.7
New Zealand	21.6	19.5	16.3	17.9	18.3	59.6	60.0	53.8	55.4	55.5
Norway	14.2	18.8	19.8	16.5	15.1	35.2	45.0	47.1	42.4	39.4
Poland	..	6.7	6.3	6.3	6.5	..	20.4	20.0	19.8	20.1
Portugal	6.8	9.1	8.1	10.5	10.4	25.7	29.3	26.8	30.8	30.2
Slovak Republic	..	6.9	5.3	6.5	7.0	..	20.5	19.0	20.9	21.8
Slovenia	..	6.8	7.4	6.5	6.6	..	18.5	20.1	17.9	18.1
Spain[1]	9.7	9.4	8.8	9.6	9.6	30.6	28.3	28.1	28.6	28.3
Sweden	20.6	20.0	15.3	14.9	15.5	41.6	40.8	35.5	34.9	35.9
Switzerland	11.2	12.2	12.1	12.3	12.9	47.4	44.3	45.6	45.7	46.5
Turkey	4.9	7.0	5.3	5.2	5.1	33.5	29.5	21.3	21.1	20.3
United Kingdom	12.9	13.2	12.2	11.3	11.5	39.3	39.7	37.6	35.1	35.3
United States	11.7	14.1	10.0	12.5	12.9	45.2	50.1	42.4	48.1	49.1
Unweighted average										
OECD Average	**12.2**	**12.0**	**10.8**	**11.5**	**11.5**	**37.5**	**35.0**	**33.2**	**33.8**	**34.1**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933611924

Table 3.8. **Taxes on personal income (1100) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	12.1	11.5	9.8	11.4	11.7	43.0	37.8	38.5	41.2	41.5
Austria	8.3	9.3	9.2	10.1	10.5	21.0	22.0	22.4	23.5	24.1
Belgium	13.2	13.7	12.0	13.0	12.7	32.0	31.4	28.2	28.8	28.3
Canada	14.4	12.8	10.7	11.4	11.8	40.8	36.8	35.0	36.5	36.9
Chile	0.9	1.4	1.3	1.4	2.0	5.6	7.6	6.8	7.3	9.8
Czech Republic	..	4.2	3.3	3.6	3.6	..	12.9	10.2	10.8	10.7
Denmark[1]	24.0	24.7	23.2	26.3	25.3	54.0	52.7	51.9	54.1	55.2
Estonia	..	6.8	5.3	5.7	5.8	..	22.0	15.9	17.5	17.2
Finland	14.9	14.0	12.1	13.4	13.3	34.7	30.6	29.5	30.6	30.2
France[1]	4.4	7.8	7.2	8.5	8.5	10.7	18.0	17.1	18.7	18.9
Germany[2]	9.6	9.2	8.5	9.6	9.8	27.6	25.3	24.3	26.2	26.5
Greece[1]	3.6	4.8	4.0	5.9	5.5	14.1	14.5	12.4	16.5	15.0
Hungary	..	7.2	6.5	5.3	5.3	..	18.6	17.4	13.8	13.7
Iceland	8.1	12.6	12.2	13.5	13.5	26.9	34.8	36.5	34.9	36.7
Ireland	10.7	9.8	8.1	9.1	7.3	33.1	31.9	30.0	32.0	31.6
Israel	..	10.1	5.5	5.7	6.1	..	29.1	18.0	18.3	19.4
Italy	9.6	10.1	11.2	11.2	11.3	26.3	24.8	26.8	25.8	26.0
Japan	7.8	5.4	4.9	5.7	5.8	27.8	21.1	18.6	18.9	18.9
Korea	3.8	3.1	3.3	4.0	4.3	20.0	14.6	14.2	16.3	17.2
Latvia	..	5.5	6.2	5.9	5.9	..	18.8	22.2	20.5	20.4
Luxembourg	8.1	6.8	7.9	8.7	9.0	24.1	18.5	21.0	23.1	24.5
Mexico	..	..	2.4	3.0	3.3	..	..	17.7	21.0	20.6
Netherlands	9.9	5.6	7.8	7.0	7.7	24.7	15.1	21.5	18.7	20.5
New Zealand	17.4	14.0	11.4	12.5	12.6	48.0	43.1	37.7	38.6	38.1
Norway	10.5	10.1	9.9	9.9	10.7	26.2	24.1	23.6	25.4	27.9
Poland	..	4.3	4.4	4.6	4.7	..	13.2	13.9	14.3	14.4
Portugal	4.2	5.4	5.4	7.7	7.3	15.9	17.4	17.6	22.5	21.2
Slovak Republic	..	3.3	2.6	3.0	3.1	..	9.9	9.4	9.6	9.7
Slovenia	..	5.5	5.6	5.1	5.1	..	15.0	15.1	14.0	14.0
Spain[1]	6.9	6.4	6.8	7.6	7.2	21.7	19.2	21.9	22.4	21.3
Sweden	19.1	16.3	12.0	12.2	12.6	38.5	33.2	27.9	28.6	29.1
Switzerland	7.7	8.2	8.4	8.4	8.6	32.8	29.8	31.9	31.0	31.1
Turkey	3.9	5.2	3.5	3.6	3.7	26.8	22.2	14.0	14.7	14.6
United Kingdom	9.7	9.6	9.4	8.8	9.0	29.4	29.0	28.7	27.3	27.7
United States	9.8	11.9	8.2	10.2	10.6	37.7	42.2	34.8	39.3	40.5
Unweighted average										
OECD Average	**9.7**	**8.7**	**7.7**	**8.4**	**8.4**	**28.6**	**24.6**	**23.2**	**24.1**	**24.4**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933611943

Table 3.9. **Taxes on corporate income (1200) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	4.0	6.2	4.5	4.5	4.3	14.1	20.3	17.9	16.4	15.3
Austria	1.4	2.0	1.9	2.1	2.3	3.6	4.6	4.6	4.9	5.2
Belgium	2.0	3.1	2.5	3.1	3.3	4.8	7.2	5.9	7.0	7.4
Canada	2.5	4.2	3.2	3.3	3.2	7.0	12.2	10.5	10.6	9.9
Chile	2.1	2.1	4.0	4.2	4.3	12.4	11.2	20.4	21.3	21.0
Czech Republic	..	3.2	3.2	3.5	3.6	..	9.9	10.0	10.6	10.8
Denmark[1]	1.7	3.2	2.3	2.8	2.6	3.8	6.8	5.0	5.7	5.6
Estonia	..	0.9	1.3	1.7	2.1	..	2.8	4.0	5.3	6.2
Finland	1.9	5.7	2.4	1.9	2.2	4.5	12.5	6.0	4.4	4.9
France[1]	2.2	3.0	2.3	2.3	2.1	5.3	6.9	5.6	5.1	4.6
Germany[2]	1.7	1.8	1.5	1.7	1.7	4.8	4.8	4.3	4.7	4.7
Greece[1]	1.4	4.0	2.5	1.9	2.2	5.5	12.0	7.9	5.2	5.9
Hungary	..	2.2	1.2	1.7	1.8	..	5.7	3.3	4.3	4.6
Iceland	0.8	1.2	0.9	3.3	2.4	2.8	3.3	2.7	8.6	6.5
Ireland	1.6	3.6	2.4	2.4	2.6	4.9	11.7	8.7	8.3	11.3
Israel	..	3.3	2.6	3.2	3.0	..	9.6	8.6	10.2	9.5
Italy	3.7	2.8	2.3	2.2	2.0	10.0	6.9	5.5	5.0	4.7
Japan	6.3	3.5	3.1	3.9	3.8	22.4	13.7	11.6	12.9	12.3
Korea	2.4	3.0	3.2	3.2	3.3	12.8	14.1	13.8	12.8	13.1
Latvia	..	1.5	1.0	1.5	1.6	..	5.3	3.5	5.3	5.5
Luxembourg	5.4	6.6	5.8	4.3	4.4	16.1	18.0	15.4	11.4	11.9
Mexico	..	..	1.9	2.6	3.3	..	..	13.9	18.0	20.1
Netherlands	3.0	4.0	2.3	2.6	2.7	7.5	10.9	6.4	6.9	7.2
New Zealand	2.3	4.0	3.7	4.3	4.6	6.5	12.4	12.2	13.1	13.8
Norway	3.6	8.8	9.9	6.6	4.4	9.0	20.9	23.5	17.1	11.5
Poland	..	2.4	1.9	1.7	1.8	..	7.3	6.2	5.5	5.7
Portugal	2.1	3.7	2.7	2.8	3.1	8.0	11.9	9.0	8.3	9.0
Slovak Republic	..	2.6	2.5	3.3	3.7	..	7.7	8.7	10.6	11.5
Slovenia	..	1.1	1.8	1.4	1.5	..	3.1	5.0	3.9	4.0
Spain[1]	2.8	3.0	1.9	2.1	2.4	8.8	9.1	6.2	6.2	7.0
Sweden	1.5	3.7	3.3	2.7	3.0	3.1	7.5	7.6	6.3	6.9
Switzerland	1.8	2.4	2.7	2.8	3.0	7.4	8.9	10.1	10.4	10.8
Turkey	1.0	1.7	1.8	1.6	1.4	6.7	7.3	7.3	6.4	5.7
United Kingdom	3.3	3.5	2.9	2.5	2.5	9.9	10.6	8.9	7.8	7.5
United States	2.0	2.2	1.8	2.3	2.2	7.5	7.9	7.6	8.8	8.5
Unweighted average										
OECD Average	**2.5**	**3.2**	**2.7**	**2.8**	**2.8**	**8.1**	**9.6**	**8.8**	**8.8**	**8.9**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933611962

Table 3.10. **Social security contributions (2000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	12.9	14.3	14.1	14.6	14.7	32.9	33.8	34.2	34.0	33.6
Belgium	13.7	13.4	13.8	14.2	14.3	33.2	30.8	32.4	31.7	31.9
Canada	4.3	4.7	4.6	4.7	4.8	12.1	13.6	14.9	15.1	15.1
Chile	1.5	1.4	1.3	1.4	1.4	9.0	7.3	6.8	7.2	6.9
Czech Republic	..	14.4	14.5	14.5	14.4	..	44.3	44.8	43.8	43.1
Denmark[1]	0.0	0.6	0.1	0.1	0.1	0.0	1.4	0.2	0.1	0.1
Estonia	..	10.9	12.8	11.0	11.3	..	35.1	38.4	33.6	33.4
Finland	11.0	11.6	12.1	12.7	12.7	25.6	25.2	29.7	28.9	28.9
France[1]	18.1	15.5	16.1	16.9	16.8	44.1	36.0	38.4	37.4	37.1
Germany[2]	13.0	14.1	13.7	13.9	14.0	37.5	39.0	39.2	37.8	37.6
Greece[1]	7.6	10.1	10.9	10.4	10.7	30.2	30.3	34.2	29.1	29.4
Hungary	..	11.3	11.8	12.4	12.6	..	29.3	31.4	32.6	32.4
Iceland	0.9	2.8	3.9	3.7	3.6	3.1	7.7	11.8	9.5	9.8
Ireland	4.6	3.6	5.0	4.9	3.9	14.1	11.8	18.6	17.3	16.8
Israel	..	5.1	5.2	5.1	5.1	..	14.6	16.9	16.3	16.4
Italy	12.0	11.6	13.0	12.9	13.0	32.9	28.5	31.1	29.8	30.1
Japan	7.5	9.1	10.9	12.0	12.1	26.5	35.2	41.1	39.7	39.4
Korea	1.9	3.6	5.5	6.6	6.7	10.1	16.7	23.3	26.9	26.6
Latvia	..	9.8	8.7	8.4	8.3	..	33.5	30.8	29.1	28.7
Luxembourg	9.2	9.6	10.8	10.7	10.7	27.5	26.1	29.0	28.5	29.0
Mexico	2.1	2.3	2.1	2.2	2.2	16.8	17.2	15.7	15.4	13.9
Netherlands	15.0	14.4	13.1	14.9	14.1	37.4	38.7	36.3	39.6	37.8
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	10.6	8.8	9.4	10.0	10.5	26.3	20.9	22.4	25.6	27.3
Poland	..	12.9	10.8	12.2	12.5	..	39.2	34.4	38.2	38.5
Portugal	7.2	7.9	8.6	9.0	9.0	27.2	25.5	28.3	26.3	26.1
Slovak Republic	..	14.0	12.1	13.4	13.8	..	41.5	43.0	43.0	42.7
Slovenia	..	13.9	14.8	14.4	14.5	..	38.0	40.2	39.4	39.7
Spain[1]	11.2	11.6	11.7	11.6	11.4	35.4	34.9	37.5	34.5	33.8
Sweden	13.5	12.9	10.9	9.9	9.7	27.2	26.3	25.3	23.2	22.4
Switzerland	5.6	6.7	6.3	6.7	6.8	23.5	24.3	23.9	24.9	24.6
Turkey	2.9	4.4	6.2	7.0	7.3	19.7	18.7	24.9	28.5	29.0
United Kingdom	5.6	5.6	6.2	6.0	6.1	17.0	16.8	19.0	18.6	18.7
United States	6.6	6.6	6.1	6.2	6.2	25.6	23.6	26.1	23.9	23.7
Unweighted average										
OECD Average	**7.4**	**8.6**	**8.8**	**9.0**	**9.0**	**22.0**	**24.7**	**26.4**	**26.0**	**25.8**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933611981

Table 3.11. **Taxes on payroll and workforce (3000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	1.7	1.4	1.3	1.4	1.4	6.1	4.5	5.2	5.1	5.0
Austria	2.4	2.7	2.8	3.0	3.0	6.0	6.4	6.9	6.9	6.8
Belgium	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.8	0.7	0.6	0.6	0.7	2.3	2.1	2.1	2.1	2.0
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Denmark[1]	0.3	0.2	0.2	0.3	0.3	0.7	0.4	0.5	0.6	0.6
Estonia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France[1]	0.8	1.0	1.3	1.6	1.6	1.9	2.3	3.2	3.5	3.5
Germany[2]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece[1]	0.2	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0
Hungary	..	1.4	0.4	0.6	0.6	..	3.6	1.1	1.5	1.5
Iceland	1.1	0.0	0.2	0.3	0.3	3.5	0.1	0.5	0.9	0.8
Ireland	0.4	0.0	0.2	0.2	0.1	1.3	0.0	0.7	0.6	0.6
Israel	..	1.3	1.2	1.2	1.2	..	3.6	3.8	3.9	3.8
Italy	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea	0.1	0.0	0.1	0.1	0.1	0.4	0.2	0.2	0.3	0.3
Latvia	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	0.2	0.2	0.3	0.4	0.4	1.8	1.4	2.1	2.6	2.4
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Poland	..	0.2	0.3	0.2	0.2	..	0.7	0.8	0.7	0.7
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Slovenia	..	1.5	0.1	0.1	0.1	..	4.2	0.2	0.1	0.1
Spain[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden	1.2	2.1	3.1	4.5	4.6	2.5	4.3	7.1	10.6	10.7
Switzerland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unweighted average										
OECD Average	**0.3**	**0.4**	**0.3**	**0.4**	**0.4**	**1.0**	**1.0**	**1.0**	**1.1**	**1.1**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612000

Table 3.12. **Taxes on property (4000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	2.5	2.7	2.4	2.8	3.0	9.0	8.8	9.3	10.2	10.7
Austria	1.1	0.6	0.5	0.6	0.6	2.7	1.3	1.3	1.4	1.3
Belgium	1.6	2.0	3.1	3.6	3.5	3.8	4.7	7.2	7.9	7.8
Canada	3.5	3.3	3.8	3.7	3.8	10.0	9.5	12.3	11.7	11.8
Chile	1.0	1.3	0.8	0.8	0.9	6.2	7.0	4.1	4.2	4.4
Czech Republic	..	0.5	0.4	0.5	0.5	..	1.4	1.3	1.4	1.4
Denmark[1]	1.9	1.6	1.8	1.8	1.9	4.3	3.3	4.1	3.7	4.1
Estonia	..	0.4	0.3	0.3	0.3	..	1.2	1.0	0.9	0.8
Finland	1.1	1.1	1.1	1.3	1.4	2.4	2.4	2.7	3.0	3.3
France[1]	2.6	2.9	3.5	3.9	4.0	6.3	6.9	8.4	8.6	9.0
Germany[2]	1.2	0.8	0.8	1.0	1.1	3.4	2.3	2.3	2.6	2.9
Greece[1]	1.2	2.0	1.7	2.9	3.1	4.6	6.1	5.2	8.0	8.5
Hungary	..	0.7	1.2	1.3	1.3	..	1.7	3.1	3.4	3.3
Iceland	2.5	2.8	2.3	2.5	2.0	8.4	7.9	7.0	6.4	5.4
Ireland	1.5	1.8	1.4	2.2	1.5	4.6	5.7	5.3	7.6	6.4
Israel	..	3.1	3.3	3.1	3.3	..	9.0	10.7	10.0	10.6
Italy	0.8	1.9	2.0	2.9	2.8	2.3	4.6	4.8	6.6	6.5
Japan	2.7	2.7	2.6	2.6	2.5	9.4	10.5	9.7	8.5	8.2
Korea	2.2	2.7	2.6	2.7	3.1	11.8	12.4	11.3	11.0	12.4
Latvia	..	1.1	0.9	1.0	1.0	..	3.8	3.1	3.6	3.4
Luxembourg	2.8	3.9	2.6	2.9	3.3	8.4	10.7	7.1	7.8	8.9
Mexico	0.2	0.2	0.3	0.3	0.3	1.9	1.7	2.2	2.2	2.0
Netherlands	1.5	2.0	1.4	1.4	1.4	3.7	5.3	3.8	3.9	3.8
New Zealand	2.5	1.7	2.0	2.0	2.0	6.8	5.3	6.6	6.1	6.1
Norway	1.2	1.0	1.2	1.2	1.1	2.9	2.3	2.8	3.2	2.9
Poland	..	1.4	1.3	1.4	1.4	..	4.3	4.2	4.4	4.2
Portugal	0.7	1.1	1.1	1.2	1.3	2.7	3.7	3.5	3.6	3.7
Slovak Republic	..	0.6	0.4	0.4	0.4	..	1.8	1.5	1.4	1.3
Slovenia	..	0.6	0.6	0.6	0.6	..	1.7	1.7	1.7	1.7
Spain[1]	1.7	2.1	2.1	2.5	2.6	5.5	6.4	6.6	7.4	7.7
Sweden	1.7	1.7	1.0	1.1	1.0	3.5	3.4	2.4	2.5	2.4
Switzerland	1.9	2.5	1.9	1.8	1.9	8.1	9.0	7.0	6.6	6.7
Turkey	0.3	0.7	1.0	1.2	1.2	2.3	3.2	4.1	4.9	4.9
United Kingdom	2.7	3.8	3.9	4.1	4.1	8.2	11.5	12.0	12.7	12.6
United States	3.0	2.9	3.1	2.8	2.7	11.6	10.2	13.1	10.7	10.3
Unweighted average										
OECD Average	**1.8**	**1.8**	**1.7**	**1.9**	**1.9**	**5.7**	**5.5**	**5.5**	**5.7**	**5.8**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612019

Table 3.13. **Taxes on goods and services (5000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	7.8	8.7	7.4	7.5	7.8	27.8	28.7	29.1	27.1	27.5
Austria	12.4	12.3	11.7	11.9	11.9	31.5	28.9	28.4	27.6	27.3
Belgium	10.7	10.9	10.8	10.8	10.7	26.1	25.0	25.3	23.9	23.8
Canada	9.1	8.4	7.3	7.1	7.4	25.8	24.2	24.0	22.8	23.1
Chile	10.6	12.0	10.0	10.8	11.1	62.9	63.8	51.2	55.3	54.1
Czech Republic	..	10.2	10.8	10.9	11.2	..	31.5	33.2	32.9	33.5
Denmark[1]	15.1	15.5	14.9	14.5	14.5	33.9	33.1	33.3	29.9	31.6
Estonia	..	12.1	13.4	13.8	14.2	..	38.8	40.2	42.1	41.8
Finland	14.0	13.3	13.0	14.4	14.2	32.5	29.0	31.8	32.8	32.4
France[1]	11.6	11.1	10.5	10.9	11.0	28.4	25.9	24.9	24.1	24.3
Germany[2]	9.3	10.2	10.3	10.4	10.3	26.7	28.1	29.5	28.2	27.8
Greece[1]	11.2	12.1	12.3	14.0	14.3	44.5	36.3	38.3	38.9	39.4
Hungary	..	15.6	16.1	16.7	17.1	..	40.5	42.9	43.7	43.8
Iceland	15.5	16.0	11.7	12.0	11.9	51.3	44.1	35.2	31.0	32.4
Ireland	13.6	11.7	9.8	9.6	7.5	41.9	38.2	36.2	33.7	32.6
Israel	..	11.6	12.1	12.2	11.9	..	33.1	39.4	39.1	38.0
Italy	10.2	11.3	11.0	11.8	11.8	28.0	27.9	26.3	27.1	27.3
Japan	3.9	5.0	5.0	6.0	6.4	13.7	19.3	18.7	19.8	21.0
Korea	8.3	8.2	7.9	7.4	7.1	44.3	38.4	33.7	30.0	28.0
Latvia	..	11.2	11.2	11.8	12.0	..	38.6	39.9	40.9	41.3
Luxembourg	7.9	9.7	10.2	10.8	9.4	23.6	26.3	27.3	28.9	25.5
Mexico	5.4	5.8	5.3	5.5	6.3	44.0	44.3	39.9	38.3	38.6
Netherlands	10.6	10.7	11.1	11.1	11.1	26.4	28.9	30.8	29.6	29.6
New Zealand	12.1	11.3	12.0	12.5	12.7	33.6	34.7	39.6	38.5	38.4
Norway	14.3	13.3	11.6	11.2	11.6	35.5	31.8	27.7	28.8	30.4
Poland	..	11.6	12.6	11.6	11.7	..	35.3	40.1	36.3	35.9
Portugal	11.7	12.5	12.2	13.0	13.3	44.2	40.3	40.2	38.0	38.4
Slovak Republic	..	12.2	10.1	10.6	10.9	..	36.2	35.8	34.1	33.7
Slovenia	..	13.8	13.8	14.7	14.6	..	37.6	37.3	40.4	40.0
Spain[1]	9.0	10.0	8.5	9.8	10.0	28.4	30.0	27.2	29.0	29.7
Sweden	12.4	12.1	12.7	12.1	12.2	25.0	24.8	29.3	28.4	28.1
Switzerland	4.9	6.1	6.1	6.0	6.0	20.8	22.1	23.1	22.4	21.8
Turkey	4.1	9.9	11.8	10.8	11.1	27.9	42.0	47.7	44.1	44.3
United Kingdom	10.2	10.5	10.0	10.7	10.7	31.0	31.6	30.8	33.1	32.9
United States	4.6	4.6	4.3	4.5	4.5	17.6	16.1	18.3	17.3	17.0
Unweighted average										
OECD Average	**10.0**	**10.9**	**10.6**	**10.8**	**10.9**	**32.5**	**33.0**	**33.0**	**32.5**	**32.4**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612038

Table 3.14. **Value added taxes (5111) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Australia	0.0	3.4	3.4	3.5	3.7	0.0	11.1	13.4	12.7	13.0
Austria	8.2	7.9	7.7	7.7	7.7	20.8	18.7	18.7	17.9	17.7
Belgium	6.8	7.0	6.9	6.9	6.7	16.4	16.1	16.2	15.3	15.0
Canada	0.0	3.2	4.2	4.1	4.2	0.0	9.2	13.7	13.2	13.2
Chile	6.3	7.9	7.5	8.2	8.4	37.4	41.8	38.5	41.6	40.8
Czech Republic	..	5.9	6.6	7.4	7.3	..	18.3	20.5	22.4	21.7
Denmark[1]	8.4	9.2	9.4	9.2	9.2	18.9	19.5	21.1	19.0	20.0
Estonia	..	8.4	8.5	8.7	9.2	..	27.1	25.7	26.4	27.3
Finland	8.3	8.0	8.3	9.2	9.1	19.3	17.4	20.4	21.0	20.6
France[1]	7.6	7.2	6.8	6.9	6.9	18.4	16.7	16.1	15.2	15.3
Germany[2]	5.8	6.7	7.0	6.9	7.0	16.6	18.4	20.0	18.9	18.8
Greece[1]	6.2	6.9	7.1	7.1	7.3	24.6	20.8	22.0	19.9	20.1
Hungary	..	8.7	8.6	9.3	9.7	..	22.4	22.9	24.4	24.9
Iceland	8.6	10.3	7.6	8.0	8.3	28.5	28.5	22.7	20.8	22.6
Ireland	6.6	7.1	6.0	5.9	4.6	20.4	22.9	22.2	20.8	19.7
Israel	..	7.4	7.5	7.9	7.8	..	21.1	24.4	25.5	24.9
Italy	5.3	6.3	6.1	6.0	6.1	14.7	15.4	14.5	13.8	14.2
Japan	1.2	2.3	2.5	3.7	4.2	4.4	9.1	9.6	12.2	13.7
Korea	3.5	3.7	4.1	4.2	3.8	18.7	17.0	17.5	17.2	15.3
Latvia	..	7.0	6.7	7.6	7.7	..	23.9	23.9	26.3	26.5
Luxembourg	4.0	4.9	6.4	7.4	6.5	12.1	13.4	17.0	19.7	17.6
Mexico	3.2	3.1	3.8	3.9	3.9	26.1	23.6	28.5	27.2	23.9
Netherlands	6.6	6.4	6.8	6.4	6.6	16.5	17.3	18.7	17.2	17.6
New Zealand	8.1	8.1	9.3	9.7	9.8	22.4	24.9	30.7	29.9	29.7
Norway	7.6	8.2	7.8	7.8	8.2	18.8	19.7	18.5	20.0	21.4
Poland	..	6.9	7.6	7.1	7.0	..	21.0	24.2	22.3	21.6
Portugal	5.2	7.6	7.5	8.5	8.6	19.6	24.4	24.7	24.8	24.8
Slovak Republic	..	6.9	6.2	6.6	6.9	..	20.4	22.0	21.2	21.3
Slovenia	..	8.5	8.1	8.5	8.4	..	23.3	21.9	23.2	22.9
Spain[1]	5.0	5.9	5.3	6.2	6.4	15.7	17.7	16.9	18.3	19.0
Sweden	7.4	8.3	9.2	9.0	9.1	14.9	16.9	21.2	21.1	20.9
Switzerland	2.8	3.6	3.4	3.5	3.4	11.7	13.2	12.8	12.9	12.4
Turkey	2.7	5.7	5.4	5.0	5.2	18.3	24.2	21.7	20.4	20.6
United Kingdom	5.5	5.9	6.1	6.8	6.9	16.9	17.9	18.7	21.2	21.2
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unweighted average										
OECD Average	**5.2**	**6.4**	**6.4**	**6.7**	**6.7**	**16.7**	**19.2**	**20.0**	**20.1**	**20.0**

Note: Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612057

Table 3.15. **Tax revenues of sub-sectors of general government as % of total tax revenue**

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries															
Australia	..	..	..	80.1	77.5	79.3	15.7	19.0	17.1	4.2	3.4	3.6	0.0	0.0	0.0
Austria	..	0.0	0.4	51.7	65.1	67.0	10.6	1.8	1.5	12.4	4.1	3.0	25.3	29.0	28.0
Belgium	1.4	1.0	0.9	65.3	60.1	54.3	..	1.8	7.7	4.4	4.8	4.9	28.8	32.2	32.2
Canada	..	..	..	47.6	39.1	40.9	32.5	37.1	39.5	9.9	9.8	10.3	10.0	14.0	9.2
Germany	1.2	0.6	0.5	33.5	31.4	30.6	22.3	21.6	23.0	9.0	7.4	8.3	34.0	39.0	37.6
Mexico	..	..	..	..	73.9	80.4	..	2.8	4.2	..	1.5	1.6	..	21.8	13.9
Switzerland	..	..	..	30.7	31.6	35.8	27.0	23.8	24.5	20.3	17.6	15.2	22.0	27.0	24.6
United States	..	..	..	45.4	41.4	43.3	19.5	20.0	19.4	14.7	13.3	13.6	20.5	25.2	23.7
Unweighted average	1.3	0.6	0.6	50.6	52.5	54.0	21.3	16.0	17.1	10.7	7.7	7.5	20.1	23.5	21.1
Regional country															
Spain[1,2]	..	0.5	0.5	48.2	51.3	42.5	..	4.8	14.0	4.3	8.8	9.9	47.5	34.6	33.1
Unitary countries															
Chile	..	..	..	..	89.9	86.9	..	..	..	..	6.5	7.6	..	3.6	5.6
Czech Republic	..	..	0.5	..	57.7	55.3	..	..	..	..	0.9	1.2	..	41.4	43.1
Denmark[2]	1.1	0.5	0.4	68.9	68.2	72.8	..	..	..	30.0	31.3	26.8	0.1	0.0	0.1
Estonia	..	..	0.5	..	84.3	82.3	..	..	..	..	0.8	1.0	..	14.9	16.2
Finland	..	0.4	0.3	56.0	46.6	47.1	..	..	..	23.5	22.3	23.7	20.4	30.8	28.9
France[2]	0.7	0.4	0.2	51.2	42.3	33.3	..	..	..	7.6	11.0	13.2	40.6	46.3	53.3
Greece[2]	..	0.6	0.3	67.1	66.8	68.6	..	..	..	3.4	0.9	2.4	29.5	31.7	28.7
Hungary	..	..	0.3	..	63.8	60.8	..	..	..	..	2.5	5.8	..	33.6	33.1
Iceland	..	..	..	81.3	79.2	74.4	..	..	..	18.7	20.8	25.6	0.0	0.0	0.0
Ireland	2.3	1.5	0.5	77.4	83.1	83.0	..	..	..	7.3	2.7	2.4	13.1	12.7	14.0
Israel	..	..	..	..	79.6	75.5	..	..	..	..	6.4	8.1	..	14.0	16.4
Italy	..	0.4	0.3	53.2	62.7	53.1	..	..	..	0.9	5.4	16.5	45.9	31.5	30.1
Japan	..	..	..	45.5	41.2	36.7	..	..	..	25.6	25.2	23.9	29.0	33.6	39.4
Korea	..	..	..	89.0	69.2	55.4	..	..	..	10.1	18.7	18.0	0.9	12.1	26.6
Latvia	..	..	0.6	..	43.5	51.3	..	..	..	..	19.5	19.4	..	36.9	28.7
Luxembourg	0.8	0.4	0.1	63.6	66.5	68.3	..	..	..	6.7	6.5	3.5	29.0	26.6	28.1
Netherlands	1.5	1.3	1.0	58.9	56.0	57.4	..	..	..	1.2	3.1	3.8	38.4	39.5	37.8
New Zealand	..	..	..	92.3	94.7	93.2	..	..	..	7.7	5.3	6.8	0.0	0.0	0.0
Norway	..	..	..	50.6	58.4	84.7	..	..	..	22.4	19.6	15.3	27.0	22.0	0.0
Poland	..	..	0.5	..	61.9	48.1	..	..	..	..	8.3	12.9	..	29.8	38.5
Portugal	..	0.8	0.3	65.4	72.3	67.8	..	..	..	0.0	5.4	7.2	34.6	21.5	24.7
Slovak Republic	..	..	0.5	..	62.5	55.8	..	..	..	..	1.3	2.0	..	36.2	41.7
Slovenia	..	..	0.4	..	51.8	50.7	..	..	..	..	6.3	9.6	..	41.9	39.3
Sweden	..	0.4	0.3	51.3	46.9	51.3	..	..	..	29.2	30.9	36.0	19.5	21.8	12.4
Turkey	..	..	..	..	75.1	61.3	..	..	..	..	12.8	9.6	..	12.1	29.0
United Kingdom	1.0	1.0	0.5	70.5	77.5	75.9	..	..	..	11.1	3.7	4.9	17.5	17.8	18.7
Unweighted average	1.2	0.7	0.4	65.1	65.5	63.5	..	..	..	12.8	10.7	11.8	21.6	23.5	24.4

1. Spain is constitutionally a non-federal country but has a highly decentralised political structure.
2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

StatLink http://dx.doi.org/10.1787/888933612076

Table 3.16. **Main central government taxes as % of total tax revenues of central government, 2015**

	1000 Income & profits	2000 Social security[2]	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	71.5	0.0	0.2	0.0	28.3	0.0
Austria	43.9	7.6	6.9	1.3	39.8	0.5
Belgium	57.2	2.3	0.0	1.9	38.6	0.0
Canada	71.1	9.1	0.0	0.0	19.8	0.0
Germany	41.7	0.0	0.0	0.6	57.8	0.0
Mexico	51.8	0.0	0.0	0.0	47.0	1.2
Switzerland	41.2	0.0	0.0	2.6	56.2	0.0
United States	92.2	0.0	0.0	1.0	6.8	0.0
Unweighted average	58.8	2.4	0.9	0.9	36.8	0.2
Regional country						
Spain[1]	40.3	2.2	0.0	0.7	56.7	0.1
Unitary countries						
Chile	41.9	1.5	0.0	1.3	57.3	-2.1
Czech Republic	38.9	0.0	0.0	1.4	59.6	0.0
Denmark[1]	54.4	0.1	0.8	1.6	43.0	0.0
Estonia	28.5	20.9	0.0	0.0	50.6	0.0
Finland	28.0	0.0	0.0	3.3	68.6	0.2
France[1]	36.6	2.4	1.4	6.1	52.9	0.6
Greece	32.7	1.7	0.0	9.0	56.6	0.0
Hungary	28.7	1.8	2.3	3.6	63.0	0.5
Iceland	34.9	13.2	1.1	1.5	43.0	6.4
Ireland	51.8	3.1	0.7	5.0	39.3	0.0
Israel	41.4	0.0	5.0	3.9	49.8	0.0
Italy	51.9	0.0	0.0	5.9	42.2	0.0
Japan	52.7	0.0	0.0	5.0	42.3	0.0
Korea	48.7	0.0	0.0	7.0	42.7	1.6
Latvia	18.7	0.0	0.1	1.2	80.0	0.0
Luxembourg	48.6	1.3	0.0	12.6	37.2	0.2
Netherlands	48.3	0.0	0.0	3.2	48.2	0.3
New Zealand	59.5	0.0	0.0	0.1	40.3	0.0
Norway	30.7	32.2	0.0	1.4	35.7	0.0
Poland	25.4	0.0	1.4	0.0	73.2	0.0
Portugal	41.6	5.0	0.0	0.5	51.1	1.9
Slovak Republic	39.1	1.8	0.0	0.0	59.1	0.0
Slovenia	21.4	0.8	0.3	0.0	77.5	0.0
Sweden	1.5	19.5	20.9	3.0	54.9	0.1
Turkey	29.1	0.0	0.0	5.6	64.2	1.1
United Kingdom	46.5	0.0	0.0	10.1	43.4	0.0
Unweighted average	37.7	4.1	1.3	3.6	52.9	0.4

Note: Excluding social security contributions accruing to social security funds.

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.
2. These comprise only social security contributions accruing to central government.

StatLink http://dx.doi.org/10.1787/888933612095

Table 3.17. **Main state government taxes as % of total tax revenues of state government, 2015**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	28.7	41.7	29.6	0.0
Austria[1]	47.2	22.2	8.9	1.9	15.1	4.7
Belgium[1]	31.0	0.1	0.0	50.0	18.6	0.3
Canada	47.4	5.5	5.2	4.6	37.4	0.0
Germany[1]	51.7	0.0	0.0	6.8	41.6	0.0
Mexico	0.0	0.0	56.8	18.2	19.7	5.2
Switzerland	78.4	0.0	0.0	14.5	6.6	0.5
United States	42.3	0.0	0.0	2.0	55.6	0.0
Unweighted average	37.3	3.5	12.4	17.5	28.0	1.3
Regional country						
Spain[1,2,3]	68.1	0.0	0.0	20.7	11.2	0.0
Unitary countries						
Chile	..	..	..	..	..	..
Czech Republic	..	..	..	..	..	..
Denmark	..	..	..	..	..	..
Estonia	..	..	..	..	..	..
Finland	..	..	..	..	..	..
France	..	..	..	..	..	..
Greece	..	..	..	..	..	..
Hungary	..	..	..	..	..	..
Iceland	..	..	..	..	..	..
Ireland	..	..	..	..	..	..
Israel	..	..	..	..	..	..
Italy	..	..	..	..	..	..
Japan	..	..	..	..	..	..
Korea	..	..	..	..	..	..
Latvia	..	..	..	..	..	..
Luxembourg	..	..	..	..	..	..
Netherlands	..	..	..	..	..	..
New Zealand	..	..	..	..	..	..
Norway	..	..	..	..	..	..
Poland	..	..	..	..	..	..
Portugal	..	..	..	..	..	..
Slovak Republic	..	..	..	..	..	..
Slovenia	..	..	..	..	..	..
Sweden	..	..	..	..	..	..
Turkey	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	..
Unweighted average	..	..	..	..	..	..

1. Payments to the European Union are excluded from these comparisons.
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.
3. Spain is constitutionally a non-federal country but has a highly decentralised political structure.

StatLink http://dx.doi.org/10.1787/888933612114

Table 3.18. **Main local government taxes as % of total tax revenues of local government, 2015**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	0.0	100.0	0.0	0.0
Austria[1]	0.0	6.1	67.7	15.3	8.0	2.9
Belgium[1]	34.2	0.3	0.0	57.6	8.0	0.0
Canada	0.0	0.0	0.0	97.2	1.7	1.1
Germany[1]	79.2	0.0	0.0	14.2	6.4	0.2
Mexico	0.0	0.0	0.0	75.3	1.7	23.0
Switzerland	82.8	0.0	0.0	14.7	0.5	2.1
United States	6.3	0.0	0.0	69.8	23.8	0.0
Unweighted average	25.3	0.8	8.5	55.5	6.3	3.7
Regional country						
Spain[1,2]	15.6	0.0	0.0	46.0	38.2	0.2
Unitary countries						
Chile	0.0	0.0	0.0	42.4	57.6	0.0
Czech Republic[1]	0.0	0.0	0.0	57.1	42.9	0.0
Denmark[1,3]	88.7	0.0	0.0	11.3	0.0	0.0
Estonia[1]	0.0	0.0	0.0	83.8	16.2	0.0
Finland[1]	92.6	0.1	0.0	7.3	0.0	0.0
France[1,3]	0.0	0.0	7.1	52.5	23.6	16.8
Greece[1]	0.0	0.0	0.0	93.8	6.2	0.0
Hungary[1]	0.0	0.0	0.0	18.9	81.1	0.0
Iceland	82.0	0.0	0.0	16.7	1.4	0.0
Ireland[1]	0.0	8.6	0.0	91.4	0.0	0.0
Israel	0.0	0.0	0.0	95.1	4.9	0.0
Italy[1]	25.8	0.0	0.0	20.3	29.9	23.9
Japan	49.5	0.0	0.0	26.6	22.9	1.1
Korea	18.3	0.0	1.6	47.1	24.2	8.7
Latvia[1]	84.3	0.0	0.0	14.4	1.3	0.0
Luxembourg[1]	90.3	0.0	0.0	8.1	1.4	0.2
Netherlands[1]	0.0	0.0	0.0	52.2	47.8	0.0
New Zealand	0.0	0.0	0.0	88.9	11.1	0.0
Norway	87.4	0.0	0.0	11.5	1.1	0.0
Poland[1]	60.8	0.0	0.0	32.8	5.5	0.9
Portugal[1]	27.7	0.4	0.0	46.5	25.1	0.3
Slovak Republic[1]	0.0	0.0	0.0	64.8	35.2	0.0
Slovenia[1]	75.2	0.0	0.0	17.7	7.1	0.0
Sweden[1]	97.6	0.0	0.0	2.4	0.0	0.0
Turkey	25.6	0.0	0.0	14.8	50.8	8.8
United Kingdom[1]	0.0	0.0	0.0	100.0	0.0	0.0
Unweighted average	34.8	0.3	0.3	43.0	19.1	2.3

1. Payments to the European Union are excluded from these comparisons.
2. Spain is constitutionally a non-federal country but has a highly decentralised political structure.
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.

StatLink http://dx.doi.org/10.1787/888933612133

Table 3.19. **Gross domestic product for tax reporting years at market prices, in billions of national currency**

		1965	1990	2000	2007	2010	2012	2013	2014	2015	2016p
Australia[1]	AUD	24.4	415.4	706.0	1 178.8	1 410.4	1 527.5	1 589.9	1 610.8	1 640.9	1 742.3
Austria	EUR	18.5	137.2	213.2	282.3	294.6	317.1	322.5	330.4	339.9	349.3
Belgium	EUR	21.0	171.0	258.2	344.7	365.1	387.5	391.7	400.8	410.2	421.6
Canada[1]	CAD	60.7	693.5	1 122.2	1 596.1	1 685.6	1 838.2	1 918.5	1 988.9	1 992.5	2 054.7
Chile	CLP	..	10 522.7	42 005.2	90 702.9	111 508.6	129 947.3	137 876.2	148 855.3	158 636.8	167 227.4
Czech Republic	CZK	..	..	2 379.4	3 840.1	3 962.5	4 059.9	4 098.1	4 313.8	4 595.8	4 773.2
Denmark	DKK	71.5	855.6	1 326.9	1 738.8	1 810.9	1 895.0	1 929.7	1 977.3	2 027.2	2 064.8
Estonia	EUR	..	..	6.2	16.2	14.7	17.9	18.9	19.8	20.3	20.9
Finland	EUR	4.5	91.0	136.3	186.6	187.1	199.8	203.3	205.5	209.6	215.6
France	EUR	76.6	1 058.6	1 485.3	1 945.7	1 998.5	2 086.9	2 115.3	2 147.6	2 194.2	2 228.9
Germany	EUR	234.8	1 306.7	2 116.5	2 513.2	2 580.1	2 758.3	2 826.2	2 932.5	3 043.7	3 144.1
Greece	EUR	0.7	45.5	141.2	232.7	226.0	191.2	180.7	177.9	175.7	175.9
Hungary	HUF	..	..	13 321.5	25 560.4	27 085.9	28 660.5	30 127.3	32 400.1	33 999.0	35 005.4
Iceland	ISK	0.2	380.1	703.3	1 364.1	1 620.3	1 778.5	1 891.2	2 005.9	2 214.1	2 422.0
Ireland	EUR	1.3	37.9	108.4	197.2	167.6	175.6	180.3	194.5	262.0	275.6
Israel	ILS	..	..	539.5	734.3	874.0	993.4	1 059.1	1 104.7	1 163.8	1 224.2
Italy	EUR	22.3	728.5	1 239.3	1 609.6	1 604.5	1 613.3	1 604.6	1 621.8	1 645.4	1 672.4
Japan[1]	JPY	35 113.5	463 770.8	528 621.2	531 013.5	499 194.9	494 674.4	507 401.1	517 754.7	531 977.3	537 935.3
Korea	KRW	..	197 712.3	635 184.6	1 043 257.8	1 265 308.0	1 377 456.7	1 429 445.4	1 486 079.3	1 564 123.9	1 637 420.8
Latvia	EUR	..	..	6.9	22.6	17.9	21.9	22.8	23.6	24.4	25.0
Luxembourg	EUR	1.0	11.0	23.1	37.2	40.2	44.1	46.6	50.0	52.3	54.2
Mexico	MXN	..	825.1	6 132.4	11 399.5	13 266.9	15 599.3	16 079.0	17 217.0	18 194.8	19 472.1
Netherlands	EUR	35.2	259.7	448.1	613.3	631.5	645.2	652.7	663.0	683.5	702.6
New Zealand[1]	NZD	4.3	75.9	122.2	189.0	205.9	218.7	236.3	240.8	250.6	269.4
Norway	NOK	57.2	749.9	1 507.9	2 349.9	2 590.1	2 965.2	3 071.1	3 140.4	3 117.4	3 112.7
Poland	PLN	..	..	747.0	1 187.6	1 445.3	1 629.4	1 656.8	1 719.7	1 799.3	1 851.2
Portugal	EUR	0.6	56.0	128.5	175.5	179.9	168.4	170.3	173.1	179.5	184.9
Slovak Republic	EUR	..	..	31.6	63.1	67.6	72.7	74.2	75.9	78.7	81.0
Slovenia	EUR	..	..	18.9	35.2	36.3	36.0	35.9	37.3	38.6	39.8
Spain	EUR	8.7	327.8	646.3	1 080.8	1 080.9	1 039.8	1 025.6	1 037.0	1 075.6	1 113.9
Sweden	SEK	127.5	1 528.0	2 380.4	3 297.1	3 520.0	3 684.8	3 769.9	3 936.8	4 181.1	4 375.2
Switzerland	CHF	67.9	357.6	458.8	573.1	606.1	623.6	634.8	643.8	645.6	650.2
Turkey	TRY	0.0	0.5	170.7	880.5	1 160.0	1 569.7	1 809.7	2 044.5	2 337.5	2 590.5
United Kingdom	GBP	36.4	615.7	1 080.9	1 530.9	1 572.4	1 675.0	1 739.6	1 822.5	1 872.7	1 939.6
United States	USD	710.7	5 979.6	10 284.8	14 477.6	14 964.4	16 155.3	16 691.5	17 427.6	18 120.7	18 624.5

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.

StatLink http://dx.doi.org/10.1787/888933612152

Table 3.20. **Exchange rates used, national currency per US dollar at market exchange rates**

		1965	1990	2000	2007	2010	2012	2013	2014	2015	2016p
Australia	AUD	0.893	1.282	1.727	1.195	1.090	0.966	1.036	1.109	1.331	1.345
Austria	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Belgium	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Canada	CAD	1.078	1.167	1.485	1.074	1.030	0.999	1.030	1.105	1.278	1.325
Chile	CLP	..	304.903	539.388	522.228	509.982	485.984	495.282	570.636	654.322	676.540
Czech Republic	CZK	..	..	38.637	20.289	19.080	19.538	19.560	20.758	24.593	24.441
Denmark	DKK	6.915	6.186	8.088	5.443	5.622	5.790	5.618	5.619	6.725	6.731
Estonia	EUR	..	..	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Finland	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
France	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Germany	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Greece	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Hungary	HUF	..	..	282.286	183.595	207.764	224.823	223.582	232.619	279.194	281.521
Iceland	ISK	0.431	58.378	78.845	64.075	122.242	125.118	122.167	116.688	131.896	120.835
Ireland	EUR	0.454	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Israel	ILS	..	..	4.077	4.109	3.731	3.850	3.609	3.577	3.887	3.839
Italy	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Japan	JPY	361.491	144.796	107.835	117.755	87.761	79.814	97.598	105.848	121.002	108.803
Korea	KRW	..	707.995	1 130.640	929.450	1 155.431	1 125.935	1 094.926	1 053.064	1 131.309	1 160.589
Latvia	EUR	..	..	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Luxembourg	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Mexico	MXN	..	2.841	9.453	10.929	12.632	13.150	12.770	13.305	15.874	18.627
Netherlands	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
New Zealand	NZD	0.722	1.678	2.205	1.361	1.388	1.235	1.220	1.206	1.434	1.437
Norway	NOK	7.151	6.258	8.797	5.858	6.042	5.815	5.877	6.302	8.064	8.400
Poland	PLN	..	..	4.346	2.765	3.015	3.252	3.160	3.154	3.770	3.944
Portugal	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Slovak Republic	EUR	..	..	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Slovenia	EUR	..	..	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Spain	EUR	..	0.788	1.085	0.730	0.755	0.778	0.753	0.754	0.901	0.904
Sweden	SEK	5.158	5.918	9.161	6.758	7.202	6.769	6.513	6.860	8.429	8.556
Switzerland	CHF	4.328	1.389	1.688	1.200	1.043	0.937	0.927	0.915	0.962	0.985
Turkey	TRY	0.000	0.003	0.624	1.300	1.499	1.792	1.905	2.189	2.723	3.022
United Kingdom	GBP	0.358	0.563	0.661	0.500	0.647	0.631	0.640	0.607	0.654	0.741
United States	USD	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.

StatLink http://dx.doi.org/10.1787/888933612171

Chapter 4

Country tables, 1990-2015

4.1. Tax revenue and % of GDP by selected tax category and by level of government

In all of the following tables the symbol (..) indicates not available/or not applicable. The data in this chapter cover the years 1990 to 2015. Figures referring to 1965-1989, 1991-1999, 2001-2009 and 2011-2013 have been omitted because of lack of space. A complete series is, however, available on line. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

The Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries.

Treatment of capital transfers. Some tables refer 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:

- Denmark from 1971.
- France from 1992.
- Greece for 1999 and 2000.
- Spain from 1995.

Table 4.1. **Australia, tax revenue and % of GDP by selected tax category**

	Billion AUD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**116.5**	**214.5**	**358.5**	**444.6**	**463.1**	**28.0**	**30.4**	**25.4**	**27.6**	**28.2**
1000 Taxes on income, profits and capital gains	**66.5**	**124.4**	**202.2**	**256.3**	**262.6**	**16.0**	**17.6**	**14.3**	**15.9**	**16.0**
1100 Of individuals	50.1	81.0	138.2	183.3	192.0	12.1	11.5	9.8	11.4	11.7
1200 Corporate	16.5	43.4	64.0	73.0	70.7	4.0	6.2	4.5	4.5	4.3
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**7.1**	**9.6**	**18.5**	**22.8**	**23.4**	**1.7**	**1.4**	**1.3**	**1.4**	**1.4**
4000 Taxes on property	**10.4**	**18.8**	**33.5**	**45.3**	**49.6**	**2.5**	**2.7**	**2.4**	**2.8**	**3.0**
4100 Recurrent taxes on immovable property	6.1	9.1	19.9	25.1	27.1	1.5	1.3	1.4	1.6	1.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	4.3	9.8	13.6	20.2	22.5	1.0	1.4	1.0	1.3	1.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**32.4**	**61.6**	**104.3**	**120.3**	**127.5**	**7.8**	**8.7**	**7.4**	**7.5**	**7.8**
5100 Taxes on production, sale, transfer, etc	27.2	56.2	92.0	104.5	110.2	6.6	8.0	6.5	6.5	6.7
5110 General taxes	9.4	25.8	49.3	57.8	61.8	2.3	3.7	3.5	3.6	3.8
5111 Value added taxes	0.0	23.9	48.1	56.5	60.3	0.0	3.4	3.4	3.5	3.7
5120 Taxes on specific goods and services	17.8	30.4	42.7	46.7	48.4	4.3	4.3	3.0	2.9	2.9
5121 Excises	12.0	19.8	26.7	24.5	22.5	2.9	2.8	1.9	1.5	1.4
5200 Taxes on use of goods and perform activities	5.2	5.4	12.3	15.8	17.3	1.3	0.8	0.9	1.0	1.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.2	6.7	8.8	9.3	..	0.0	0.5	0.5	0.6
Transfer component	..	0.0	4.4	6.5	6.8	..	0.0	0.3	0.4	0.4
Tax expenditure component	..	0.2	2.4	2.3	2.5	..	0.0	0.2	0.1	0.2

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Australian Bureau of Statistics.

StatLink http://dx.doi.org/10.1787/888933612190

Table 4.2. **Australia, tax revenue and % of GDP by level of government and main taxes**

	Billion AUD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**92.6**	**175.4**	**287.7**	**355.1**	**367.4**	**22.3**	**24.8**	**20.4**	**22.0**	**22.4**
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	256.3	262.6	16.0	17.6	14.3	15.9	16.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.3	0.1	0.5	0.7	0.7	0.3	0.0	0.0	0.0	0.0
4000 Taxes on property	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	24.5	50.8	85.0	98.1	104.1	5.9	7.2	6.0	6.1	6.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**19.7**	**32.7**	**58.4**	**73.7**	**79.1**	**4.7**	**4.6**	**4.1**	**4.6**	**4.8**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	5.8	9.5	18.0	22.1	22.7	1.4	1.3	1.3	1.4	1.4
4000 Taxes on property	6.0	12.4	21.0	29.5	33.0	1.4	1.8	1.5	1.8	2.0
5000 Taxes on goods and services	7.9	10.8	19.3	22.2	23.4	1.9	1.5	1.4	1.4	1.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**4.2**	**6.4**	**12.4**	**15.8**	**16.6**	**1.0**	**0.9**	**0.9**	**1.0**	**1.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4.2	6.4	12.4	15.8	16.6	1.0	0.9	0.9	1.0	1.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Australian Bureau of Statistics.

StatLink http://dx.doi.org/10.1787/888933612209

Table 4.3. **Austria, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**54.0**	**90.3**	**121.2**	**142.3**	**148.4**	**39.4**	**42.4**	**41.1**	**43.1**	**43.7**
1000 Taxes on income, profits and capital gains	**13.8**	**25.6**	**34.0**	**41.7**	**44.8**	**10.1**	**12.0**	**11.5**	**12.6**	**13.2**
1100 Of individuals	11.3	19.9	27.1	33.4	35.8	8.3	9.3	9.2	10.1	10.5
1200 Corporate	1.9	4.2	5.5	7.0	7.7	1.4	2.0	1.9	2.1	2.3
1300 Unallocable between 1100 and 1200	0.5	1.5	1.4	1.3	1.3	0.4	0.7	0.5	0.4	0.4
2000 Social security contributions	**17.8**	**30.5**	**41.4**	**48.3**	**49.9**	**12.9**	**14.3**	**14.1**	**14.6**	**14.7**
2100 Employees	7.5	12.5	16.8	19.4	20.1	5.5	5.9	5.7	5.9	5.9
2200 Employers	8.8	14.7	19.4	22.6	23.3	6.4	6.9	6.6	6.8	6.9
2300 Self-employed or non-employed	1.5	3.4	5.2	6.2	6.5	1.1	1.6	1.8	1.9	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	0.0	0.0
3000 Taxes on payroll and workforce	**3.3**	**5.8**	**8.4**	**9.8**	**10.0**	**2.4**	**2.7**	**2.8**	**3.0**	**3.0**
4000 Taxes on property	**1.5**	**1.2**	**1.6**	**2.0**	**2.0**	**1.1**	**0.6**	**0.5**	**0.6**	**0.6**
4100 Recurrent taxes on immovable property	0.4	0.5	0.7	0.7	0.8	0.3	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	0.6	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.4	0.6	0.8	0.9	1.1	0.3	0.3	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.3	0.1	0.0	0.0	0.0	0.1	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**17.0**	**26.1**	**34.4**	**39.3**	**40.5**	**12.4**	**12.3**	**11.7**	**11.9**	**11.9**
5100 Taxes on production, sale, transfer, etc	16.2	24.3	31.8	35.9	37.1	11.8	11.4	10.8	10.9	10.9
5110 General taxes	11.2	16.9	22.7	25.4	26.3	8.2	7.9	7.7	7.7	7.7
5111 Value added taxes	11.2	16.9	22.7	25.4	26.3	8.2	7.9	7.7	7.7	7.7
5120 Taxes on specific goods and services	4.9	7.4	9.1	10.5	10.8	3.6	3.5	3.1	3.2	3.2
5121 Excises	3.3	5.5	6.9	7.5	7.7	2.4	2.6	2.3	2.3	2.3
5200 Taxes on use of goods and perform activities	0.9	1.9	2.6	3.4	3.4	0.6	0.9	0.9	1.0	1.0
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.7**	**0.8**	**1.1**	**0.8**	**0.8**	**0.5**	**0.4**	**0.4**	**0.2**	**0.2**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.7	0.7	0.6	0.5	..	0.3	0.2	0.2	0.2
Transfer component	..	0.1	0.2	0.2	0.2	..	0.0	0.1	0.1	0.1
Tax expenditure component	..	0.6	0.4	0.3	0.3	..	0.3	0.1	0.1	0.1

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Austria.

StatLink http://dx.doi.org/10.1787/888933612228

Table 4.4. **Austria, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**27.2**	**60.5**	**80.7**	**95.0**	**99.5**	**19.8**	**28.4**	**27.4**	**28.7**	**29.3**
1000 Taxes on income, profits and capital gains	8.6	24.9	33.1	40.7	43.7	6.3	11.7	11.2	12.3	12.9
2000 Social security contributions	2.4	5.1	6.3	7.3	7.5	1.7	2.4	2.1	2.2	2.2
3000 Taxes on payroll and workforce	2.6	3.9	5.8	6.7	6.9	1.9	1.8	2.0	2.0	2.0
4000 Taxes on property	0.9	0.7	0.9	1.3	1.2	0.6	0.3	0.3	0.4	0.4
5000 Taxes on goods and services	12.3	25.3	33.7	38.5	39.6	8.9	11.9	11.4	11.6	11.7
6000 Other taxes	0.5	0.6	0.9	0.6	0.5	0.4	0.3	0.3	0.2	0.2
State/Regional										
Total tax revenue	**5.8**	**1.4**	**2.0**	**2.2**	**2.3**	**4.2**	**0.7**	**0.7**	**0.7**	**0.7**
1000 Taxes on income, profits and capital gains	2.8	0.6	0.9	1.0	1.1	2.0	0.3	0.3	0.3	0.3
2000 Social security contributions	0.2	0.4	0.5	0.5	0.5	0.2	0.2	0.2	0.1	0.1
3000 Taxes on payroll and workforce	0.0	0.1	0.2	0.2	0.2	0.0	0.1	0.1	0.1	0.1
4000 Taxes on property	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.7	0.2	0.3	0.4	0.3	2.0	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**6.1**	**3.2**	**3.8**	**4.4**	**4.4**	**4.4**	**1.5**	**1.3**	**1.3**	**1.3**
1000 Taxes on income, profits and capital gains	2.4	0.0	0.0	0.0	0.0	1.8	0.0	0.0	0.0	0.0
2000 Social security contributions	0.2	0.3	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1
3000 Taxes on payroll and workforce	0.7	1.8	2.4	2.9	3.0	0.5	0.8	0.8	0.9	0.9
4000 Taxes on property	0.5	0.5	0.6	0.7	0.7	0.4	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	2.1	0.6	0.4	0.4	0.4	1.5	0.3	0.1	0.1	0.1
6000 Other taxes	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**15.0**	**24.8**	**34.4**	**40.3**	**41.6**	**10.9**	**11.6**	**11.7**	**12.2**	**12.2**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	15.0	24.8	34.4	40.3	41.6	10.9	11.6	11.7	12.2	12.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Statistics Austria.

StatLink http://dx.doi.org/10.1787/888933612247

Table 4.5. **Belgium, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**70.4**	**112.4**	**155.6**	**180.3**	**183.8**	**41.2**	**43.5**	**42.6**	**45.0**	**44.8**
1000 Taxes on income, profits and capital gains	**26.0**	**43.4**	**53.2**	**64.6**	**65.7**	**15.2**	**16.8**	**14.6**	**16.1**	**16.0**
1100 Of individuals	22.5	35.3	44.0	51.9	52.1	13.2	13.7	12.0	13.0	12.7
1200 Corporate	3.4	8.1	9.2	12.6	13.6	2.0	3.1	2.5	3.1	3.3
1300 Unallocable between 1100 and 1200	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**23.4**	**34.6**	**50.4**	**57.1**	**58.6**	**13.7**	**13.4**	**13.8**	**14.2**	**14.3**
2100 Employees	7.2	10.9	15.0	16.7	17.0	4.2	4.2	4.1	4.2	4.1
2200 Employers	14.7	20.8	30.8	35.2	36.2	8.6	8.1	8.4	8.8	8.8
2300 Self-employed or non-employed	1.5	2.9	4.6	5.2	5.5	0.9	1.1	1.3	1.3	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**2.7**	**5.3**	**11.3**	**14.3**	**14.4**	**1.6**	**2.0**	**3.1**	**3.6**	**3.5**
4100 Recurrent taxes on immovable property	0.6	1.2	4.6	5.3	5.4	0.4	0.5	1.3	1.3	1.3
4200 Recurrent taxes on net wealth	0.0	0.1	0.2	0.6	0.7	0.0	0.0	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.5	1.1	2.3	2.8	3.0	0.3	0.4	0.6	0.7	0.7
4400 Taxes on financial and capital transactions	1.5	2.7	3.5	4.1	4.4	0.9	1.0	1.0	1.0	1.1
4500 Non-recurrent taxes	0.0	0.1	0.3	1.1	0.6	0.0	0.0	0.1	0.3	0.2
4600 Other recurrent taxes on property	0.1	0.2	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	**18.4**	**28.1**	**39.4**	**43.1**	**43.8**	**10.7**	**10.9**	**10.8**	**10.8**	**10.7**
5100 Taxes on production, sale, transfer, etc	17.4	26.0	37.0	40.7	41.3	10.2	10.1	10.1	10.1	10.1
5110 General taxes	11.6	18.2	25.5	27.7	27.8	6.8	7.1	7.0	6.9	6.8
5111 Value added taxes	11.5	18.1	25.3	27.5	27.5	6.8	7.0	6.9	6.9	6.7
5120 Taxes on specific goods and services	5.8	7.8	11.5	12.9	13.5	3.4	3.0	3.1	3.2	3.3
5121 Excises	3.5	5.7	7.8	8.2	8.6	2.0	2.2	2.1	2.0	2.1
5200 Taxes on use of goods and perform activities	1.0	2.1	2.4	2.5	2.5	0.6	0.8	0.7	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.0	1.1	0.7	..	..	0.3	0.3	0.2
Transfer component	..	..	0.4	0.3	0.3	..	..	0.1	0.1	0.1
Tax expenditure component	..	..	0.6	0.7	0.4	..	..	0.2	0.2	0.1

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Federal Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933612266

Table 4.6. **Belgium, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**42.5**	**69.4**	**87.8**	**103.5**	**99.9**	**24.9**	**26.9**	**24.0**	**25.8**	**24.4**
1000 Taxes on income, profits and capital gains	23.9	39.6	49.3	60.9	57.1	13.9	15.3	13.5	15.2	13.9
2000 Social security contributions	0.9	1.3	2.5	2.3	2.3	0.5	0.5	0.7	0.6	0.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.1	2.3	0.9	2.0	1.9	0.6	0.9	0.3	0.5	0.5
5000 Taxes on goods and services	16.7	26.3	35.0	38.3	38.6	9.8	10.2	9.6	9.6	9.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**1.2**	**2.4**	**8.1**	**9.6**	**14.2**	**0.7**	**0.9**	**2.2**	**2.4**	**3.5**
1000 Taxes on income, profits and capital gains	0.0	0.1	0.0	0.0	4.4	0.0	0.0	0.0	0.0	1.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	1.9	5.6	6.9	7.1	0.5	0.7	1.5	1.7	1.7
5000 Taxes on goods and services	0.2	0.5	2.4	2.6	2.6	0.1	0.2	0.7	0.6	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**3.1**	**4.6**	**7.9**	**8.3**	**8.9**	**1.8**	**1.8**	**2.2**	**2.1**	**2.2**
1000 Taxes on income, profits and capital gains	2.1	3.1	2.9	2.6	3.1	1.2	1.2	0.8	0.6	0.7
2000 Social security contributions	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.6	1.0	4.4	5.1	5.1	0.3	0.4	1.2	1.3	1.3
5000 Taxes on goods and services	0.3	0.4	0.6	0.7	0.7	0.2	0.2	0.2	0.2	0.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**22.7**	**34.9**	**50.6**	**57.7**	**59.2**	**13.3**	**13.5**	**13.9**	**14.4**	**14.4**
1000 Taxes on income, profits and capital gains	0.0	0.6	1.0	1.1	1.1	0.0	0.2	0.3	0.3	0.3
2000 Social security contributions	22.4	33.3	47.9	54.7	56.2	13.1	12.9	13.1	13.7	13.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.2	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.2	0.8	1.3	1.5	1.6	0.1	0.3	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Federal Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933612285

Table 4.7. **Canada, tax revenue and % of GDP by selected tax category**

	Billion CAD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**244.2**	**390.2**	**516.6**	**620.0**	**637.9**	**35.2**	**34.8**	**30.6**	**31.2**	**32.0**
1000 Taxes on income, profits and capital gains	**118.6**	**195.3**	**241.0**	**298.8**	**305.2**	**17.1**	**17.4**	**14.3**	**15.0**	**15.3**
1100 Of individuals	99.7	143.7	180.9	226.2	235.2	14.4	12.8	10.7	11.4	11.8
1200 Corporate	17.2	47.6	54.1	65.9	63.3	2.5	4.2	3.2	3.3	3.2
1300 Unallocable between 1100 and 1200	1.7	4.0	6.0	6.6	6.7	0.2	0.4	0.4	0.3	0.3
2000 Social security contributions	**29.7**	**53.1**	**76.8**	**93.4**	**96.2**	**4.3**	**4.7**	**4.6**	**4.7**	**4.8**
2100 Employees	10.6	21.4	30.6	37.4	38.7	1.5	1.9	1.8	1.9	1.9
2200 Employers	18.4	30.3	43.5	52.8	54.3	2.7	2.7	2.6	2.7	2.7
2300 Self-employed or non-employed	0.6	1.4	2.6	3.2	3.3	0.1	0.1	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**5.5**	**8.0**	**10.8**	**12.8**	**13.0**	**0.8**	**0.7**	**0.6**	**0.6**	**0.7**
4000 Taxes on property	**24.5**	**37.2**	**63.7**	**72.8**	**75.6**	**3.5**	**3.3**	**3.8**	**3.7**	**3.8**
4100 Recurrent taxes on immovable property	20.2	30.2	51.7	59.7	61.1	2.9	2.7	3.1	3.0	3.1
4200 Recurrent taxes on net wealth	1.9	4.2	1.5	0.4	0.4	0.3	0.4	0.1	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.2	0.2	0.3	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	3.1	4.1	5.0	0.0	0.0	0.2	0.2	0.3
4500 Non-recurrent taxes	2.4	2.7	7.3	8.5	8.9	0.3	0.2	0.4	0.4	0.4
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**63.1**	**94.5**	**123.8**	**141.5**	**147.1**	**9.1**	**8.4**	**7.3**	**7.1**	**7.4**
5100 Taxes on production, sale, transfer, etc	59.6	88.9	116.2	133.0	138.4	8.6	7.9	6.9	6.7	6.9
5110 General taxes	34.5	55.3	72.1	84.4	87.4	5.0	4.9	4.3	4.2	4.4
5111 Value added taxes	0.0	35.9	70.7	81.6	84.2	0.0	3.2	4.2	4.1	4.2
5120 Taxes on specific goods and services	25.2	33.6	44.0	48.6	51.0	3.6	3.0	2.6	2.4	2.6
5121 Excises	14.5	18.4	23.3	25.6	26.4	2.1	1.6	1.4	1.3	1.3
5200 Taxes on use of goods and perform activities	3.5	5.6	7.6	8.5	8.7	0.5	0.5	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**2.9**	**2.2**	**0.6**	**0.7**	**0.7**	**0.4**	**0.2**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	3.4	11.1	11.2	11.1	..	0.3	0.7	0.6	0.6
Transfer component	..	3.1	10.2	10.2	10.1	..	0.3	0.6	0.5	0.5
Tax expenditure component	..	0.3	0.9	1.0	1.0	..	0.0	0.1	0.1	0.1

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Canada.

StatLink http://dx.doi.org/10.1787/888933612304

Table 4.8. **Canada, tax revenue and % of GDP by level of government and main taxes**

	Billion CAD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**101.7**	**184.4**	**212.8**	**256.2**	**261.1**	**14.7**	**16.4**	**12.6**	**12.9**	**13.1**
1000 Taxes on income, profits and capital gains	73.6	126.3	148.7	182.5	185.7	10.6	11.3	8.8	9.2	9.3
2000 Social security contributions	0.0	18.8	17.9	22.9	23.7	0.0	1.7	1.1	1.2	1.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	28.1	39.4	46.2	50.8	51.8	4.0	3.5	2.7	2.6	2.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**89.3**	**148.2**	**201.1**	**242.5**	**252.1**	**12.9**	**13.2**	**11.9**	**12.2**	**12.7**
1000 Taxes on income, profits and capital gains	44.9	69.0	92.2	116.3	119.6	6.5	6.2	5.5	5.8	6.0
2000 Social security contributions	0.0	8.3	11.7	13.6	13.8	0.0	0.7	0.7	0.7	0.7
3000 Taxes on payroll and workforce	5.5	8.0	10.8	12.8	13.0	0.8	0.7	0.6	0.6	0.7
4000 Taxes on property	4.2	8.4	9.8	10.2	11.5	0.6	0.7	0.6	0.5	0.6
5000 Taxes on goods and services	34.6	54.5	76.7	89.6	94.2	5.0	4.9	4.5	4.5	4.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**23.5**	**31.5**	**55.4**	**64.4**	**65.9**	**3.4**	**2.8**	**3.3**	**3.2**	**3.3**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	20.3	28.8	53.9	62.6	64.1	2.9	2.6	3.2	3.1	3.2
5000 Taxes on goods and services	0.4	0.6	0.9	1.1	1.1	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	2.9	2.2	0.6	0.7	0.7	0.4	0.2	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**29.7**	**26.0**	**47.2**	**56.9**	**58.8**	**4.3**	**2.3**	**2.8**	**2.9**	**3.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	29.7	26.0	47.2	56.9	58.8	4.3	2.3	2.8	2.9	3.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Statistics Canada.

StatLink http://dx.doi.org/10.1787/888933612323

Table 4.9. **Chile, tax revenue and % of GDP by selected tax category**

	Billion CLP					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**1 777.2**	**7 902.0**	**21 845.7**	**29 145.2**	**32 532.4**	**16.9**	**18.8**	**19.6**	**19.6**	**20.5**
1000 Taxes on income, profits and capital gains	**413.0**	**1 841.6**	**8 329.1**	**9 628.0**	**11 840.5**	**3.9**	**4.4**	**7.5**	**6.5**	**7.5**
1100 Of individuals	99.2	604.1	1 492.8	2 114.3	3 199.9	0.9	1.4	1.3	1.4	2.0
1200 Corporate	219.6	882.9	4 448.7	6 196.1	6 839.1	2.1	2.1	4.0	4.2	4.3
1300 Unallocable between 1100 and 1200	94.2	354.6	2 387.5	1 317.7	1 801.5	0.9	0.8	2.1	0.9	1.1
2000 Social security contributions	**159.6**	**576.8**	**1 494.0**	**2 110.1**	**2 252.5**	**1.5**	**1.4**	**1.3**	**1.4**	**1.4**
2100 Employees	154.0	553.9	1 433.2	2 044.4	2 188.6	1.5	1.3	1.3	1.4	1.4
2200 Employers	5.5	22.8	60.8	65.7	63.9	0.1	0.1	0.1	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**109.3**	**554.0**	**898.6**	**1 229.0**	**1 421.3**	**1.0**	**1.3**	**0.8**	**0.8**	**0.9**
4100 Recurrent taxes on immovable property	60.0	302.2	662.4	924.1	1 056.9	0.6	0.7	0.6	0.6	0.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	3.4	10.9	39.3	31.3	92.2	0.0	0.0	0.0	0.0	0.1
4400 Taxes on financial and capital transactions	45.9	240.9	196.9	273.6	272.1	0.4	0.6	0.2	0.2	0.2
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**1 118.7**	**5 041.8**	**11 185.2**	**16 127.9**	**17 597.4**	**10.6**	**12.0**	**10.0**	**10.8**	**11.1**
5100 Taxes on production, sale, transfer, etc	1 074.0	4 789.8	10 532.9	15 131.7	16 515.5	10.2	11.4	9.4	10.2	10.4
5110 General taxes	664.4	3 306.4	8 399.9	12 133.7	13 274.0	6.3	7.9	7.5	8.2	8.4
5111 Value added taxes	664.4	3 306.4	8 399.9	12 133.7	13 274.0	6.3	7.9	7.5	8.2	8.4
5120 Taxes on specific goods and services	409.6	1 483.5	2 133.0	2 998.0	3 241.5	3.9	3.5	1.9	2.0	2.0
5121 Excises	166.0	816.2	1 561.2	2 224.2	2 412.8	1.6	1.9	1.4	1.5	1.5
5200 Taxes on use of goods and perform activities	44.7	251.9	652.3	996.2	1 081.9	0.4	0.6	0.6	0.7	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**-23.4**	**-112.2**	**-61.1**	**50.3**	**-579.3**	**-0.2**	**-0.3**	**-0.1**	**0.0**	**-0.4**
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.0	0.0	0.0	184.3	175.5	0.0	0.0	0.0	0.1	0.1
Transfer component	..	..	..	140.6	129.7	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	43.7	45.8	..	..	..	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Servicio de Impuestos internos (Chile's Tax Service).

StatLink http://dx.doi.org/10.1787/888933612342

Table 4.10. **Chile, tax revenue and % of GDP by level of government and main taxes**

	Billion CLP					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**1 579.7**	**6 936.8**	**19 214.8**	**25 263.9**	**28 257.2**	**15.0**	**16.5**	**17.2**	**17.0**	**17.8**
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	9 628.0	11 840.5	3.9	4.4	7.5	6.5	7.5
2000 Social security contributions	66.7	232.7	371.4	431.0	434.7	0.6	0.6	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	59.7	255.4	245.0	318.7	379.6	0.6	0.6	0.2	0.2	0.2
5000 Taxes on goods and services	1 063.7	4 719.3	10 330.4	14 835.9	16 181.7	10.1	11.2	9.3	10.0	10.2
6000 Other taxes	-23.4	-112.2	-61.1	50.3	-579.3	-0.2	-0.3	-0.1	0.0	-0.4
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**104.7**	**621.2**	**1 508.3**	**2 202.2**	**2 457.3**	**1.0**	**1.5**	**1.4**	**1.5**	**1.5**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	49.6	298.7	653.6	910.2	1 041.7	0.5	0.7	0.6	0.6	0.7
5000 Taxes on goods and services	55.0	322.5	854.8	1 292.0	1 415.7	0.5	0.8	0.8	0.9	0.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**92.8**	**344.0**	**1 122.6**	**1 679.1**	**1 817.8**	**0.9**	**0.8**	**1.0**	**1.1**	**1.1**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	92.8	344.0	1 122.6	1 679.1	1 817.8	0.9	0.8	1.0	1.1	1.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612361

Table 4.11. **Czech Republic, tax revenue and % of GDP by selected tax category**

	Billion CZK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**771.6**	**1 286.9**	**1 427.6**	**1 532.5**	**..**	**32.4**	**32.5**	**33.1**	**33.3**
1000 Taxes on income, profits and capital gains	**..**	**175.8**	**259.9**	**305.7**	**329.8**	**..**	**7.4**	**6.6**	**7.1**	**7.2**
1100 Of individuals	..	99.7	131.7	153.8	164.7	..	4.2	3.3	3.6	3.6
1200 Corporate	..	76.2	128.2	151.9	165.1	..	3.2	3.2	3.5	3.6
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	**..**	**341.5**	**576.0**	**625.5**	**659.7**	**..**	**14.4**	**14.5**	**14.5**	**14.4**
2100 Employees	..	77.3	116.8	126.9	133.9	..	3.2	2.9	2.9	2.9
2200 Employers	..	220.2	363.1	396.0	417.8	..	9.3	9.2	9.2	9.1
2300 Self-employed or non-employed	..	44.1	96.1	102.6	108.1	..	1.9	2.4	2.4	2.4
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	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**..**	**10.9**	**16.4**	**19.5**	**21.9**	**..**	**0.5**	**0.4**	**0.5**	**0.5**
4100 Recurrent taxes on immovable property	..	4.5	8.8	9.9	10.3	..	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.6	0.2	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	5.8	7.4	9.6	11.6	..	0.2	0.2	0.2	0.3
4500 Non-recurrent taxes	..	0.0	0.0	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	0.0	0.0
5000 Taxes on goods and services	**..**	**243.0**	**427.8**	**469.8**	**512.8**	**..**	**10.2**	**10.8**	**10.9**	**11.2**
5100 Taxes on production, sale, transfer, etc	..	226.4	402.1	444.7	487.4	..	9.5	10.1	10.3	10.6
5110 General taxes	..	141.2	263.5	319.5	333.3	..	5.9	6.6	7.4	7.3
5111 Value added taxes	..	141.2	263.5	319.5	333.3	..	5.9	6.6	7.4	7.3
5120 Taxes on specific goods and services	..	85.1	138.6	125.2	154.1	..	3.6	3.5	2.9	3.4
5121 Excises	..	71.4	138.4	124.9	153.8	..	3.0	3.5	2.9	3.3
5200 Taxes on use of goods and perform activities	..	16.6	25.7	25.2	25.5	..	0.7	0.7	0.6	0.6
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	**..**	**0.4**	**0.1**	**0.1**	**0.4**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.0	28.5	29.0	32.1	..	0.0	0.7	0.7	0.7
Transfer component	..	..	7.8	8.3	8.9	..	..	0.2	0.2	0.2
Tax expenditure component	..	..	20.7	20.7	23.2	..	..	0.5	0.5	0.5

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933612380

Table 4.12. **Czech Republic, tax revenue and % of GDP by level of government and main taxes**

	Billion CZK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**423.4**	**687.3**	**777.4**	**846.8**	**..**	**17.8**	**17.3**	**18.0**	**18.4**
1000 Taxes on income, profits and capital gains	..	175.8	259.9	305.7	329.8	..	7.4	6.6	7.1	7.2
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	6.4	7.6	9.6	11.6	..	0.3	0.2	0.2	0.3
5000 Taxes on goods and services	..	241.0	419.6	462.0	505.1	..	10.1	10.6	10.7	11.0
6000 Other taxes	..	0.1	0.1	0.1	0.4	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**6.7**	**17.0**	**17.7**	**18.1**	**..**	**0.3**	**0.4**	**0.4**	**0.4**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	4.5	8.7	9.9	10.3	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	2.0	8.2	7.8	7.7	..	0.1	0.2	0.2	0.2
6000 Other taxes	..	0.3	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**341.5**	**576.0**	**625.5**	**659.7**	**..**	**14.4**	**14.5**	**14.5**	**14.4**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	625.5	659.7	..	14.4	14.5	14.5	14.4
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933612399

Table 4.13. **Denmark, tax revenue and % of GDP by selected tax category**

	Billion DKK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**379.8**	**622.0**	**810.5**	**960.6**	**930.6**	**44.4**	**46.9**	**44.8**	**48.6**	**45.9**
1000 Taxes on income, profits and capital gains	**232.3**	**382.1**	**498.1**	**626.5**	**587.6**	**27.1**	**28.8**	**27.5**	**31.7**	**29.0**
1100 Of individuals	205.2	327.5	420.9	519.7	513.2	24.0	24.7	23.2	26.3	25.3
1200 Corporate	14.6	42.1	40.9	54.8	52.0	1.7	3.2	2.3	2.8	2.6
1300 Unallocable between 1100 and 1200	12.5	12.4	36.4	52.1	22.4	1.5	0.9	2.0	2.6	1.1
2000 Social security contributions	**0.1**	**8.4**	**1.8**	**1.4**	**1.3**	**0.0**	**0.6**	**0.1**	**0.1**	**0.1**
2100 Employees	0.1	8.2	0.9	0.7	0.8	0.0	0.6	0.1	0.0	0.0
2200 Employers	0.0	0.2	0.9	0.7	0.5	0.0	0.0	0.1	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**2.5**	**2.3**	**4.1**	**6.2**	**5.8**	**0.3**	**0.2**	**0.2**	**0.3**	**0.3**
4000 Taxes on property	**16.2**	**20.7**	**33.4**	**35.6**	**38.4**	**1.9**	**1.6**	**1.8**	**1.8**	**1.9**
4100 Recurrent taxes on immovable property	8.8	13.5	24.1	26.7	27.5	1.0	1.0	1.3	1.3	1.4
4200 Recurrent taxes on net wealth	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	2.2	2.9	3.6	3.8	5.1	0.3	0.2	0.2	0.2	0.3
4400 Taxes on financial and capital transactions	4.1	4.2	5.7	5.2	5.8	0.5	0.3	0.3	0.3	0.3
4500 Non-recurrent taxes	0.1	0.1	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**128.8**	**205.9**	**269.6**	**287.6**	**293.9**	**15.1**	**15.5**	**14.9**	**14.5**	**14.5**
5100 Taxes on production, sale, transfer, etc	122.9	195.1	250.0	265.2	270.7	14.4	14.7	13.8	13.4	13.4
5110 General taxes	80.1	121.6	170.8	182.6	186.1	9.4	9.2	9.4	9.2	9.2
5111 Value added taxes	71.7	121.6	170.8	182.6	186.1	8.4	9.2	9.4	9.2	9.2
5120 Taxes on specific goods and services	42.7	73.5	79.1	82.7	84.6	5.0	5.5	4.4	4.2	4.2
5121 Excises	38.1	68.8	73.7	78.4	80.2	4.5	5.2	4.1	4.0	4.0
5200 Taxes on use of goods and perform activities	4.4	7.4	14.7	15.7	16.2	0.5	0.6	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	1.6	3.4	4.9	6.7	7.0	0.2	0.3	0.3	0.3	0.3
6000 Other taxes	**0.0**	**0.4**	**0.2**	**0.2**	**0.3**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	5.0	5.5	4.2	..	..	0.3	0.3	0.2
Transfer component	..	..	0.2	0.3	0.2	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	4.7	5.3	4.0	..	..	0.3	0.3	0.2

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5.

Source: Danmarks Statistik.

StatLink http://dx.doi.org/10.1787/888933612418

Table 4.14. **Denmark, tax revenue and % of GDP by level of government and main taxes**

	Billion DKK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**259.5**	**420.6**	**589.0**	**715.7**	**677.7**	**30.3**	**31.7**	**32.5**	**36.2**	**33.4**
1000 Taxes on income, profits and capital gains	123.7	204.2	305.4	413.9	368.4	14.5	15.4	16.9	20.9	18.2
2000 Social security contributions	0.1	1.4	0.9	0.7	0.8	0.0	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	2.5	2.2	4.1	6.2	5.7	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	7.5	7.1	9.3	8.9	10.8	0.9	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	125.8	205.3	269.1	285.8	291.7	14.7	15.5	14.9	14.5	14.4
6000 Other taxes	0.0	0.4	0.2	0.2	0.3	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**117.6**	**191.7**	**217.3**	**241.2**	**249.0**	**13.8**	**14.4**	**12.0**	**12.2**	**12.3**
1000 Taxes on income, profits and capital gains	108.9	178.1	193.1	214.0	220.9	12.7	13.4	10.7	10.8	10.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	8.7	13.6	24.2	27.2	28.1	1.0	1.0	1.3	1.4	1.4
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**0.0**	**7.1**	**0.9**	**0.7**	**0.5**	**0.0**	**0.5**	**0.1**	**0.0**	**0.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.1	0.9	0.7	0.5	0.0	0.5	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6.

Source: Danmarks Statistik.

StatLink http://dx.doi.org/10.1787/888933612437

Table 4.15. **Estonia, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**1.9**	**4.9**	**6.5**	**6.9**	**..**	**31.1**	**33.3**	**32.8**	**33.9**
1000 Taxes on income, profits and capital gains	**..**	**0.5**	**1.0**	**1.5**	**1.6**	**..**	**7.7**	**6.6**	**7.5**	**7.9**
1100 Of individuals	..	0.4	0.8	1.1	1.2	..	6.8	5.3	5.7	5.8
1200 Corporate	..	0.1	0.2	0.3	0.4	..	0.9	1.3	1.7	2.1
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	**..**	**0.7**	**1.9**	**2.2**	**2.3**	**..**	**10.9**	**12.8**	**11.0**	**11.3**
2100 Employees	..	0.0	0.1	0.1	0.1	..	0.0	0.8	0.6	0.5
2200 Employers	..	0.7	1.7	2.0	2.2	..	10.7	11.8	10.3	10.7
2300 Self-employed or non-employed	..	0.0	0.0	0.0	0.0	..	0.2	0.1	0.1	0.1
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	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**..**	**0.0**	**0.1**	**0.1**	**0.1**	**..**	**0.4**	**0.3**	**0.3**	**0.3**
4100 Recurrent taxes on immovable property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.3	0.3
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	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	0.0	0.0
5000 Taxes on goods and services	**..**	**0.7**	**2.0**	**2.7**	**2.9**	**..**	**12.1**	**13.4**	**13.8**	**14.2**
5100 Taxes on production, sale, transfer, etc	..	0.7	1.9	2.6	2.8	..	11.7	13.0	13.2	13.8
5110 General taxes	..	0.5	1.3	1.7	1.9	..	8.4	8.6	8.7	9.2
5111 Value added taxes	..	0.5	1.3	1.7	1.9	..	8.4	8.5	8.7	9.2
5120 Taxes on specific goods and services	..	0.2	0.7	0.9	0.9	..	3.3	4.4	4.5	4.6
5121 Excises	..	0.2	0.6	0.8	0.9	..	3.0	4.2	4.3	4.3
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.1	0.1	..	0.4	0.4	0.6	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Estonia.

StatLink http://dx.doi.org/10.1787/888933612456

Table 4.16. **Estonia, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**1.6**	**3.9**	**5.3**	**5.6**	**..**	**26.3**	**26.7**	**26.9**	**27.9**
1000 Taxes on income, profits and capital gains	..	0.5	1.0	1.5	1.6	..	7.7	6.6	7.5	7.9
2000 Social security contributions	..	0.4	1.0	1.1	1.2	..	6.6	6.8	5.6	5.8
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.7	2.0	2.7	2.9	..	12.0	13.3	13.8	14.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**0.0**	**0.1**	**0.1**	**0.1**	**..**	**0.5**	**0.5**	**0.4**	**0.3**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.3	0.3
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**0.3**	**0.9**	**1.1**	**1.1**	**..**	**4.3**	**5.9**	**5.4**	**5.5**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.3	0.9	1.1	1.1	..	4.3	5.9	5.4	5.5
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Statistics Estonia.

StatLink http://dx.doi.org/10.1787/888933612475

Table 4.17. **Finland, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**39.1**	**62.4**	**76.3**	**90.0**	**92.1**	**42.9**	**45.8**	**40.8**	**43.8**	**43.9**
1000 Taxes on income, profits and capital gains	**15.3**	**26.9**	**27.1**	**31.5**	**32.4**	**16.8**	**19.7**	**14.5**	**15.3**	**15.4**
1100 Of individuals	13.6	19.1	22.5	27.5	27.8	14.9	14.0	12.1	13.4	13.3
1200 Corporate	1.8	7.8	4.6	4.0	4.5	1.9	5.7	2.4	1.9	2.2
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**10.0**	**15.8**	**22.6**	**26.0**	**26.6**	**11.0**	**11.6**	**12.1**	**12.7**	**12.7**
2100 Employees	1.2	2.9	4.7	6.1	6.4	1.3	2.1	2.5	3.0	3.0
2200 Employers	8.1	11.6	16.0	17.9	18.2	8.9	8.5	8.6	8.7	8.7
2300 Self-employed or non-employed	0.7	1.3	1.9	2.0	2.0	0.8	0.9	1.0	1.0	1.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**1.0**	**1.5**	**2.1**	**2.7**	**3.0**	**1.1**	**1.1**	**1.1**	**1.3**	**1.4**
4100 Recurrent taxes on immovable property	0.1	0.6	1.2	1.5	1.6	0.1	0.4	0.6	0.7	0.8
4200 Recurrent taxes on net wealth	0.0	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.4	0.4	0.5	0.6	0.2	0.3	0.2	0.2	0.3
4400 Taxes on financial and capital transactions	0.7	0.4	0.5	0.7	0.8	0.8	0.3	0.3	0.3	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**12.7**	**18.1**	**24.3**	**29.6**	**29.8**	**14.0**	**13.3**	**13.0**	**14.4**	**14.2**
5100 Taxes on production, sale, transfer, etc	12.6	17.7	23.5	28.5	28.7	13.8	13.0	12.6	13.9	13.7
5110 General taxes	7.5	10.9	15.5	18.9	19.0	8.3	8.0	8.3	9.2	9.1
5111 Value added taxes	7.5	10.9	15.5	18.9	19.0	8.3	8.0	8.3	9.2	9.1
5120 Taxes on specific goods and services	5.0	6.8	8.0	9.6	9.8	5.5	5.0	4.3	4.7	4.7
5121 Excises	3.8	5.6	6.3	7.4	7.7	4.2	4.1	3.4	3.6	3.7
5200 Taxes on use of goods and perform activities	0.2	0.4	0.8	1.1	1.1	0.2	0.3	0.4	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.1**	**0.1**	**0.1**	**0.1**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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/10.1787/888933612494

Table 4.18. **Finland, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**20.7**	**33.1**	**35.0**	**42.7**	**43.3**	**22.7**	**24.3**	**18.7**	**20.8**	**20.7**
1000 Taxes on income, profits and capital gains	7.0	14.0	9.8	11.8	12.1	7.7	10.3	5.2	5.8	5.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	0.9	0.9	1.2	1.4	1.0	0.7	0.5	0.6	0.7
5000 Taxes on goods and services	12.7	18.1	24.3	29.6	29.7	14.0	13.3	13.0	14.4	14.2
6000 Other taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**8.4**	**13.5**	**18.5**	**21.2**	**21.9**	**9.2**	**9.9**	**9.9**	**10.3**	**10.4**
1000 Taxes on income, profits and capital gains	8.3	12.9	17.3	19.6	20.2	9.1	9.5	9.3	9.6	9.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.6	1.2	1.5	1.6	0.1	0.4	0.6	0.7	0.8
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**10.0**	**15.7**	**22.6**	**26.0**	**26.6**	**11.0**	**11.6**	**12.1**	**12.7**	**12.7**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	10.0	15.7	22.6	26.0	26.6	11.0	11.6	12.1	12.7	12.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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/10.1787/888933612513

Table 4.19. **France, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**433.8**	**639.4**	**838.8**	**973.7**	**992.1**	**41.0**	**43.1**	**42.0**	**45.3**	**45.2**
1000 Taxes on income, profits and capital gains	**69.6**	**159.4**	**190.0**	**232.1**	**233.2**	**6.6**	**10.7**	**9.5**	**10.8**	**10.6**
1100 Of individuals	46.3	115.2	143.4	182.4	187.3	4.4	7.8	7.2	8.5	8.5
1200 Corporate	23.1	44.2	46.7	49.6	45.9	2.2	3.0	2.3	2.3	2.1
1300 Unallocable between 1100 and 1200	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**191.1**	**230.5**	**322.0**	**363.8**	**367.9**	**18.1**	**15.5**	**16.1**	**16.9**	**16.8**
2100 Employees	57.3	57.3	77.8	90.4	93.1	5.4	3.9	3.9	4.2	4.2
2200 Employers	118.1	158.5	218.4	244.6	246.5	11.2	10.7	10.9	11.4	11.2
2300 Self-employed or non-employed	15.7	14.6	25.7	28.7	28.3	1.5	1.0	1.3	1.3	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**8.3**	**14.8**	**26.8**	**34.2**	**34.4**	**0.8**	**1.0**	**1.3**	**1.6**	**1.6**
4000 Taxes on property	**27.4**	**43.8**	**70.2**	**83.3**	**88.8**	**2.6**	**2.9**	**3.5**	**3.9**	**4.0**
4100 Recurrent taxes on immovable property	14.8	27.2	47.3	55.1	57.1	1.4	1.8	2.4	2.6	2.6
4200 Recurrent taxes on net wealth	2.6	2.4	4.4	5.3	5.2	0.2	0.2	0.2	0.2	0.2
4300 Estate, inheritance and gift taxes	4.1	6.9	7.7	10.3	12.2	0.4	0.5	0.4	0.5	0.6
4400 Taxes on financial and capital transactions	5.9	7.3	10.8	12.6	14.3	0.6	0.5	0.5	0.6	0.7
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**123.2**	**165.6**	**208.9**	**234.9**	**241.5**	**11.6**	**11.1**	**10.5**	**10.9**	**11.0**
5100 Taxes on production, sale, transfer, etc	119.2	161.0	202.6	228.1	234.6	11.3	10.8	10.1	10.6	10.7
5110 General taxes	81.3	109.6	140.4	153.7	156.0	7.7	7.4	7.0	7.2	7.1
5111 Value added taxes	80.0	106.9	135.4	148.3	151.6	7.6	7.2	6.8	6.9	6.9
5120 Taxes on specific goods and services	37.9	51.4	62.2	74.4	78.6	3.6	3.5	3.1	3.5	3.6
5121 Excises	26.8	39.6	45.5	52.7	56.4	2.5	2.7	2.3	2.5	2.6
5200 Taxes on use of goods and perform activities	4.0	4.6	6.3	6.8	6.9	0.4	0.3	0.3	0.3	0.3
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**14.1**	**23.8**	**19.2**	**23.6**	**24.4**	**1.3**	**1.6**	**1.0**	**1.1**	**1.1**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.5	17.4	21.3	25.8	..	0.0	0.9	1.0	1.2
Transfer component	..	..	7.9	8.4	10.4	..	..	0.4	0.4	0.5
Tax expenditure component	..	..	9.5	12.9	15.4	..	..	0.5	0.6	0.7

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5.

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

StatLink http://dx.doi.org/10.1787/888933612532

Table 4.20. **France, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**200.1**	**267.6**	**297.2**	**322.4**	**330.2**	**18.9**	**18.0**	**14.9**	**15.0**	**15.0**
1000 Taxes on income, profits and capital gains	69.6	94.3	97.1	124.2	120.9	6.6	6.3	4.9	5.8	5.5
2000 Social security contributions	3.2	5.4	7.6	7.7	7.9	0.3	0.4	0.4	0.4	0.4
3000 Taxes on payroll and workforce	6.2	10.5	4.2	4.8	4.8	0.6	0.7	0.2	0.2	0.2
4000 Taxes on property	8.6	11.3	13.4	18.1	20.3	0.8	0.8	0.7	0.8	0.9
5000 Taxes on goods and services	112.1	143.1	157.4	166.5	174.5	10.6	9.6	7.9	7.8	8.0
6000 Other taxes	0.4	3.0	17.4	1.1	1.9	0.0	0.2	0.9	0.1	0.1
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**40.2**	**64.7**	**89.3**	**126.7**	**131.3**	**3.8**	**4.4**	**4.5**	**5.9**	**6.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.7	3.9	7.5	9.1	9.3	0.2	0.3	0.4	0.4	0.4
4000 Taxes on property	18.8	32.7	57.1	65.6	68.9	1.8	2.2	2.9	3.1	3.1
5000 Taxes on goods and services	6.0	7.3	23.0	29.8	31.0	0.6	0.5	1.2	1.4	1.4
6000 Other taxes	13.7	20.9	1.6	22.2	22.1	1.3	1.4	0.1	1.0	1.0
Social Security Funds										
Total tax revenue	**190.9**	**305.2**	**450.3**	**522.6**	**528.4**	**18.0**	**20.5**	**22.5**	**24.3**	**24.1**
1000 Taxes on income, profits and capital gains	0.0	65.0	92.7	107.5	112.2	0.0	4.4	4.6	5.0	5.1
2000 Social security contributions	187.9	224.8	313.9	356.1	359.4	17.8	15.1	15.7	16.6	16.4
3000 Taxes on payroll and workforce	0.4	0.4	15.1	20.4	20.4	0.0	0.0	0.8	0.9	0.9
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.5	14.9	28.4	38.2	35.9	0.2	1.0	1.4	1.8	1.6
6000 Other taxes	0.0	0.1	0.2	0.5	0.6	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6.

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

StatLink http://dx.doi.org/10.1787/888933612551

Table 4.21. **Germany, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**454.8**	**767.0**	**903.2**	**1 078.6**	**1 128.4**	**34.8**	**36.2**	**35.0**	**36.8**	**37.1**
1000 Taxes on income, profits and capital gains	**147.3**	**231.2**	**257.8**	**333.6**	**352.3**	**11.3**	**10.9**	**10.0**	**11.4**	**11.6**
1100 Of individuals	125.3	194.2	219.4	282.8	299.6	9.6	9.2	8.5	9.6	9.8
1200 Corporate	22.0	37.1	38.4	50.8	52.7	1.7	1.8	1.5	1.7	1.7
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**170.4**	**299.4**	**354.0**	**407.7**	**424.6**	**13.0**	**14.1**	**13.7**	**13.9**	**14.0**
2100 Employees	73.6	131.6	155.3	181.6	188.9	5.6	6.2	6.0	6.2	6.2
2200 Employers	86.7	147.4	167.2	191.4	199.2	6.6	7.0	6.5	6.5	6.5
2300 Self-employed or non-employed	10.2	20.4	31.5	34.7	36.5	0.8	1.0	1.2	1.2	1.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**15.3**	**17.5**	**21.0**	**28.2**	**32.7**	**1.2**	**0.8**	**0.8**	**1.0**	**1.1**
4100 Recurrent taxes on immovable property	4.5	8.8	11.3	12.7	13.2	0.3	0.4	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	6.2	0.4	0.0	0.7	1.9	0.5	0.0	0.0	0.0	0.1
4300 Estate, inheritance and gift taxes	1.5	3.0	4.4	5.5	6.3	0.1	0.1	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	3.1	5.2	5.3	9.3	11.2	0.2	0.2	0.2	0.3	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**121.6**	**215.3**	**266.1**	**304.4**	**313.4**	**9.3**	**10.2**	**10.3**	**10.4**	**10.3**
5100 Taxes on production, sale, transfer, etc	117.2	208.1	256.9	285.4	294.3	9.0	9.8	10.0	9.7	9.7
5110 General taxes	75.5	140.9	180.5	203.4	211.9	5.8	6.7	7.0	6.9	7.0
5111 Value added taxes	75.5	140.9	180.5	203.4	211.9	5.8	6.7	7.0	6.9	7.0
5120 Taxes on specific goods and services	41.7	67.2	76.1	81.7	82.0	3.2	3.2	2.9	2.8	2.7
5121 Excises	31.2	57.2	63.5	65.1	65.3	2.4	2.7	2.5	2.2	2.1
5200 Taxes on use of goods and perform activities	4.4	7.2	9.2	19.0	19.1	0.3	0.3	0.4	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.2**	**0.2**	**0.1**	**0.2**	**0.2**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	39.3	46.3	41.5	42.2	..	1.9	1.8	1.4	1.4
Transfer component	..	..	17.7	15.8	15.7	..	..	0.7	0.5	0.5
Tax expenditure component	..	..	28.6	25.8	26.4	..	..	1.1	0.9	0.9

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612570

Table 4.22. **Germany, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**143.9**	**234.8**	**283.0**	**334.5**	**345.4**	**11.0**	**11.1**	**11.0**	**11.4**	**11.4**
1000 Taxes on income, profits and capital gains	58.2	97.9	104.5	136.5	144.0	4.5	4.6	4.1	4.7	4.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.2	0.0	0.0	0.7	1.9	0.1	0.0	0.0	0.0	0.1
5000 Taxes on goods and services	84.6	136.9	178.5	197.4	199.5	6.5	6.5	6.9	6.7	6.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**97.8**	**172.1**	**190.6**	**243.9**	**259.7**	**7.5**	**8.1**	**7.4**	**8.3**	**8.5**
1000 Taxes on income, profits and capital gains	58.2	88.9	97.6	127.3	134.2	4.5	4.2	3.8	4.3	4.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.0	8.5	9.7	14.8	17.5	0.5	0.4	0.4	0.5	0.6
5000 Taxes on goods and services	32.6	74.6	83.4	101.8	107.9	2.5	3.5	3.2	3.5	3.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**38.4**	**57.0**	**71.4**	**88.0**	**93.4**	**2.9**	**2.7**	**2.8**	**3.0**	**3.1**
1000 Taxes on income, profits and capital gains	30.9	44.4	55.7	69.9	74.0	2.4	2.1	2.2	2.4	2.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.2	9.0	11.3	12.7	13.2	0.5	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	0.3	3.4	4.3	5.2	5.9	0.0	0.2	0.2	0.2	0.2
6000 Other taxes	0.2	0.1	0.1	0.2	0.2	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**170.4**	**299.4**	**354.0**	**407.7**	**424.6**	**13.0**	**14.1**	**13.7**	**13.9**	**14.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	170.4	299.4	354.0	407.7	424.6	13.0	14.1	13.7	13.9	14.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612589

Table 4.23. **Greece, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**11.5**	**47.1**	**72.4**	**63.8**	**64.0**	**25.2**	**33.4**	**32.0**	**35.9**	**36.4**
1000 Taxes on income, profits and capital gains	**2.3**	**12.6**	**15.9**	**15.1**	**14.4**	**5.0**	**9.0**	**7.0**	**8.5**	**8.2**
1100 Of individuals	1.6	6.8	9.0	10.6	9.6	3.6	4.8	4.0	5.9	5.5
1200 Corporate	0.6	5.6	5.7	3.3	3.8	1.4	4.0	2.5	1.9	2.2
1300 Unallocable between 1100 and 1200	0.0	0.2	1.2	1.2	0.9	0.1	0.1	0.5	0.7	0.5
2000 Social security contributions	**3.5**	**14.3**	**24.7**	**18.6**	**18.8**	**7.6**	**10.1**	**10.9**	**10.4**	**10.7**
2100 Employees	1.7	5.6	13.3	10.6	11.1	3.8	4.0	5.9	6.0	6.3
2200 Employers	1.7	6.7	11.5	8.0	7.7	3.8	4.7	5.1	4.5	4.4
2300 Self-employed or non-employed	0.0	2.0	0.0	0.0	0.0	0.0	1.4	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.1**	**0.0**	**0.0**	**0.0**	**0.0**	**0.2**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**0.5**	**2.9**	**3.7**	**5.1**	**5.4**	**1.2**	**2.0**	**1.7**	**2.9**	**3.1**
4100 Recurrent taxes on immovable property	0.0	0.2	0.6	3.3	3.6	0.0	0.2	0.2	1.9	2.0
4200 Recurrent taxes on net wealth	0.0	0.1	1.3	1.0	1.1	0.0	0.0	0.6	0.6	0.6
4300 Estate, inheritance and gift taxes	0.1	0.4	0.2	0.1	0.1	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	0.4	2.0	1.1	0.6	0.5	0.8	1.4	0.5	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.2	0.6	0.1	0.1	0.0	0.1	0.3	0.1	0.0
5000 Taxes on goods and services	**5.1**	**17.1**	**27.7**	**24.8**	**25.2**	**11.2**	**12.1**	**12.3**	**14.0**	**14.3**
5100 Taxes on production, sale, transfer, etc	4.9	15.6	25.2	21.3	21.3	10.7	11.0	11.2	12.0	12.1
5110 General taxes	3.0	10.1	16.8	13.3	13.4	6.7	7.2	7.4	7.5	7.6
5111 Value added taxes	2.8	9.8	16.0	12.7	12.9	6.2	6.9	7.1	7.1	7.3
5120 Taxes on specific goods and services	1.8	5.4	8.4	7.9	7.8	3.9	3.8	3.7	4.4	4.5
5121 Excises	1.4	4.2	7.3	6.8	6.7	3.0	3.0	3.2	3.8	3.8
5200 Taxes on use of goods and perform activities	0.2	1.3	1.7	3.0	3.2	0.5	0.9	0.7	1.7	1.8
5300 Unallocable between 5100 and 5200	0.0	0.3	0.8	0.4	0.7	0.0	0.2	0.3	0.3	0.4
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5.

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/10.1787/888933612608

Table 4.24. **Greece, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**7.8**	**32.4**	**46.5**	**43.8**	**43.9**	**17.1**	**23.0**	**20.6**	**24.6**	**25.0**
1000 Taxes on income, profits and capital gains	2.3	12.7	15.9	15.1	14.4	5.0	9.0	7.0	8.5	8.2
2000 Social security contributions	0.0	0.7	1.3	0.7	0.7	0.1	0.5	0.6	0.4	0.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.5	2.4	2.1	3.7	3.9	1.2	1.7	0.9	2.1	2.2
5000 Taxes on goods and services	4.9	16.7	27.1	24.3	24.9	10.9	11.8	12.0	13.7	14.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**0.1**	**0.4**	**1.7**	**1.6**	**1.5**	**0.3**	**0.3**	**0.8**	**0.9**	**0.9**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.1	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.3	1.5	1.4	1.4	0.0	0.2	0.7	0.8	0.8
5000 Taxes on goods and services	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**3.4**	**14.1**	**24.0**	**18.3**	**18.3**	**7.5**	**10.0**	**10.6**	**10.3**	**10.4**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3.4	13.6	23.4	17.8	18.1	7.5	9.6	10.4	10.0	10.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.2	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0
5000 Taxes on goods and services	0.0	0.3	0.4	0.4	0.2	0.0	0.2	0.2	0.2	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6.

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/10.1787/888933612627

Table 4.25. **Hungary, tax revenue and % of GDP by selected tax category**

	Billion HUF					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**5 140.6**	**10 145.5**	**12 364.5**	**13 261.9**	**..**	**38.6**	**37.5**	**38.2**	**39.0**
1000 Taxes on income, profits and capital gains	**..**	**1 247.4**	**2 098.6**	**2 239.8**	**2 428.4**	**..**	**9.4**	**7.7**	**6.9**	**7.1**
1100 Of individuals	..	954.7	1 768.8	1 705.1	1 814.9	..	7.2	6.5	5.3	5.3
1200 Corporate	..	292.7	329.7	534.7	613.5	..	2.2	1.2	1.7	1.8
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	**..**	**1 506.8**	**3 184.2**	**4 025.3**	**4 293.7**	**..**	**11.3**	**11.8**	**12.4**	**12.6**
2100 Employees	..	275.3	1 069.1	1 660.5	1 784.5	..	2.1	3.9	5.1	5.2
2200 Employers	..	1 213.2	2 047.6	2 337.1	2 480.1	..	9.1	7.6	7.2	7.3
2300 Self-employed or non-employed	..	0.9	21.2	0.0	0.0	..	0.0	0.1	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	..	17.4	46.3	27.7	29.1	..	0.1	0.2	0.1	0.1
3000 Taxes on payroll and workforce	**..**	**183.4**	**116.0**	**180.5**	**199.3**	**..**	**1.4**	**0.4**	**0.6**	**0.6**
4000 Taxes on property	**..**	**89.0**	**312.1**	**417.4**	**438.4**	**..**	**0.7**	**1.2**	**1.3**	**1.3**
4100 Recurrent taxes on immovable property	..	30.8	92.5	191.2	201.4	..	0.2	0.3	0.6	0.6
4200 Recurrent taxes on net wealth	..	0.0	135.7	138.1	136.3	..	0.0	0.5	0.4	0.4
4300 Estate, inheritance and gift taxes	..	5.5	6.3	6.2	7.4	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	52.8	77.6	81.9	93.4	..	0.4	0.3	0.3	0.3
4500 Non-recurrent taxes	..	0.0	0.0	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	0.0	0.0
5000 Taxes on goods and services	**..**	**2 081.1**	**4 350.3**	**5 408.8**	**5 806.2**	**..**	**15.6**	**16.1**	**16.7**	**17.1**
5100 Taxes on production, sale, transfer, etc	..	2 052.4	4 238.8	5 282.2	5 670.4	..	15.4	15.6	16.3	16.7
5110 General taxes	..	1 340.6	3 010.8	3 748.2	4 097.5	..	10.1	11.1	11.6	12.1
5111 Value added taxes	..	1 153.7	2 325.6	3 011.2	3 307.3	..	8.7	8.6	9.3	9.7
5120 Taxes on specific goods and services	..	711.8	1 228.0	1 534.0	1 572.9	..	5.3	4.5	4.7	4.6
5121 Excises	..	533.5	929.9	1 027.6	1 119.2	..	4.0	3.4	3.2	3.3
5200 Taxes on use of goods and perform activities	..	28.7	111.6	126.7	135.8	..	0.2	0.4	0.4	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	**..**	**32.9**	**59.4**	**60.8**	**56.8**	**..**	**0.2**	**0.2**	**0.2**	**0.2**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933612646

Table 4.26. **Hungary, tax revenue and % of GDP by level of government and main taxes**

	Billion HUF					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**3 316.0**	**6 391.5**	**7 544.8**	**8 061.6**	**..**	**24.9**	**23.6**	**23.3**	**23.7**
1000 Taxes on income, profits and capital gains	..	1 230.8	2 064.3	2 132.6	2 311.9	..	9.2	7.6	6.6	6.8
2000 Social security contributions	..	136.6	182.0	155.6	148.0	..	1.0	0.7	0.5	0.4
3000 Taxes on payroll and workforce	..	15.4	103.1	170.7	189.1	..	0.1	0.4	0.5	0.6
4000 Taxes on property	..	29.1	182.8	281.2	293.0	..	0.2	0.7	0.9	0.9
5000 Taxes on goods and services	..	1 878.3	3 799.9	4 759.2	5 076.8	..	14.1	14.0	14.7	14.9
6000 Other taxes	..	25.8	59.4	45.4	42.8	..	0.2	0.2	0.1	0.1
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**266.0**	**652.2**	**698.5**	**771.0**	**..**	**2.0**	**2.4**	**2.2**	**2.3**
1000 Taxes on income, profits and capital gains	..	2.2	0.1	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.2	1.2	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	59.9	129.3	136.2	145.4	..	0.5	0.5	0.4	0.4
5000 Taxes on goods and services	..	202.8	521.6	562.3	625.6	..	1.5	1.9	1.7	1.8
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**1 558.6**	**3 076.2**	**4 088.5**	**4 389.5**	**..**	**11.7**	**11.4**	**12.6**	**12.9**
1000 Taxes on income, profits and capital gains	..	14.5	34.2	107.1	116.5	..	0.1	0.1	0.3	0.3
2000 Social security contributions	..	1 370.2	3 002.2	3 869.7	4 145.7	..	10.3	11.1	11.9	12.2
3000 Taxes on payroll and workforce	..	166.9	11.7	9.7	10.3	..	1.3	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	28.1	86.6	103.1	..	0.0	0.1	0.3	0.3
6000 Other taxes	..	7.0	0.0	15.4	14.0	..	0.1	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933612665

Table 4.27. **Iceland, tax revenue and % of GDP by selected tax category**

	Billion ISK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**114.9**	**254.6**	**540.3**	**774.3**	**812.0**	**30.2**	**36.2**	**33.3**	**38.6**	**36.7**
1000 Taxes on income, profits and capital gains	**34.1**	**101.5**	**239.7**	**360.5**	**381.0**	**9.0**	**14.4**	**14.8**	**18.0**	**17.2**
1100 Of individuals	30.9	88.5	197.3	270.6	298.0	8.1	12.6	12.2	13.5	13.5
1200 Corporate	3.2	8.4	14.6	66.8	52.5	0.8	1.2	0.9	3.3	2.4
1300 Unallocable between 1100 and 1200	0.0	4.6	27.7	23.1	30.5	0.0	0.7	1.7	1.2	1.4
2000 Social security contributions	**3.6**	**19.7**	**63.6**	**73.4**	**79.7**	**0.9**	**2.8**	**3.9**	**3.7**	**3.6**
2100 Employees	0.3	..	..	..	..	0.1	..	..	..	..
2200 Employers	3.3	..	..	..	..	0.9	..	..	..	..
2300 Self-employed or non-employed	0.0	..	..	..	..	0.0	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0.0	19.7	63.6	73.4	79.7	0.0	2.8	3.9	3.7	3.6
3000 Taxes on payroll and workforce	**4.1**	**0.2**	**2.8**	**7.0**	**6.6**	**1.1**	**0.0**	**0.2**	**0.3**	**0.3**
4000 Taxes on property	**9.7**	**20.0**	**38.1**	**49.6**	**43.5**	**2.5**	**2.8**	**2.3**	**2.5**	**2.0**
4100 Recurrent taxes on immovable property	4.1	10.1	28.5	32.3	34.9	1.1	1.4	1.8	1.6	1.6
4200 Recurrent taxes on net wealth	2.4	5.2	3.8	10.8	0.7	0.6	0.7	0.2	0.5	0.0
4300 Estate, inheritance and gift taxes	0.2	0.8	2.6	2.5	2.9	0.1	0.1	0.2	0.1	0.1
4400 Taxes on financial and capital transactions	2.9	3.1	2.7	3.5	4.3	0.8	0.4	0.2	0.2	0.2
4500 Non-recurrent taxes	0.0	0.1	0.1	0.2	0.4	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.7	0.3	0.3	0.3	0.0	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	**58.9**	**112.2**	**190.1**	**239.9**	**262.8**	**15.5**	**16.0**	**11.7**	**12.0**	**11.9**
5100 Taxes on production, sale, transfer, etc	56.6	100.7	179.0	228.7	250.1	14.9	14.3	11.0	11.4	11.3
5110 General taxes	37.1	72.7	122.4	160.9	183.7	9.8	10.3	7.6	8.0	8.3
5111 Value added taxes	32.7	72.7	122.4	160.9	183.7	8.6	10.3	7.6	8.0	8.3
5120 Taxes on specific goods and services	19.5	28.0	56.6	67.8	66.4	5.1	4.0	3.5	3.4	3.0
5121 Excises	2.3	23.6	46.7	57.5	56.9	0.6	3.4	2.9	2.9	2.6
5200 Taxes on use of goods and perform activities	2.4	11.6	11.1	11.2	12.7	0.6	1.6	0.7	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**4.5**	**1.0**	**6.0**	**43.8**	**38.4**	**1.2**	**0.1**	**0.4**	**2.2**	**1.7**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	1.2	1.2	..	..	..	0.1	0.1
Transfer component	..	..	..	1.0	1.0	..	..	..	0.1	0.0
Tax expenditure component	..	..	..	0.2	0.2	..	..	..	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933612684

Table 4.28. **Iceland, tax revenue and % of GDP by level of government and main taxes**

	Billion ISK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**91.6**	**195.1**	**402.3**	**584.4**	**604.0**	**24.1**	**27.7**	**24.8**	**29.1**	**27.3**
1000 Taxes on income, profits and capital gains	19.9	55.5	132.9	204.3	210.5	5.2	7.9	8.2	10.2	9.5
2000 Social security contributions	3.6	19.7	63.6	73.4	79.7	0.9	2.8	3.9	3.7	3.6
3000 Taxes on payroll and workforce	4.1	0.2	2.8	7.0	6.6	1.1	0.0	0.2	0.3	0.3
4000 Taxes on property	6.0	9.9	9.7	17.5	8.8	1.6	1.4	0.6	0.9	0.4
5000 Taxes on goods and services	57.7	108.9	187.4	238.5	260.0	15.2	15.5	11.6	11.9	11.7
6000 Other taxes	0.4	1.0	6.0	43.8	38.4	0.1	0.1	0.4	2.2	1.7
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**23.3**	**59.4**	**138.0**	**189.8**	**208.0**	**6.1**	**8.5**	**8.5**	**9.5**	**9.4**
1000 Taxes on income, profits and capital gains	14.2	46.0	106.8	156.2	170.4	3.7	6.5	6.6	7.8	7.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.7	10.1	28.4	32.2	34.7	1.0	1.4	1.8	1.6	1.6
5000 Taxes on goods and services	1.2	3.3	2.8	1.4	2.8	0.3	0.5	0.2	0.1	0.1
6000 Other taxes	4.1	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933612703

Table 4.29. **Ireland, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**12.3**	**33.3**	**45.3**	**55.5**	**60.6**	**32.4**	**30.8**	**27.0**	**28.5**	**23.1**
1000 Taxes on income, profits and capital gains	**4.7**	**14.6**	**17.5**	**22.3**	**26.0**	**12.3**	**13.4**	**10.5**	**11.5**	**9.9**
1100 Of individuals	4.1	10.6	13.6	17.7	19.2	10.7	9.8	8.1	9.1	7.3
1200 Corporate	0.6	3.9	3.9	4.6	6.9	1.6	3.6	2.4	2.4	2.6
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**1.7**	**3.9**	**8.4**	**9.6**	**10.2**	**4.6**	**3.6**	**5.0**	**4.9**	**3.9**
2100 Employees	0.6	0.9	3.2	3.4	3.5	1.5	0.9	1.9	1.7	1.3
2200 Employers	1.1	2.8	4.9	5.8	6.2	2.9	2.6	2.9	3.0	2.4
2300 Self-employed or non-employed	0.1	0.2	0.3	0.4	0.5	0.2	0.2	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.2**	**0.0**	**0.3**	**0.3**	**0.4**	**0.4**	**0.0**	**0.2**	**0.2**	**0.1**
4000 Taxes on property	**0.6**	**1.9**	**2.4**	**4.2**	**3.9**	**1.5**	**1.8**	**1.4**	**2.2**	**1.5**
4100 Recurrent taxes on immovable property	0.3	0.6	1.3	1.9	1.8	0.8	0.5	0.8	1.0	0.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.7	0.2	0.0	0.0	0.0	0.4	0.1
4300 Estate, inheritance and gift taxes	0.0	0.2	0.2	0.4	0.4	0.1	0.2	0.1	0.2	0.2
4400 Taxes on financial and capital transactions	0.2	1.1	0.8	1.2	1.5	0.6	1.0	0.5	0.6	0.6
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**5.1**	**12.7**	**16.4**	**18.7**	**19.8**	**13.6**	**11.7**	**9.8**	**9.6**	**7.5**
5100 Taxes on production, sale, transfer, etc	4.9	12.2	15.1	17.0	17.8	13.0	11.2	9.0	8.8	6.8
5110 General taxes	2.5	7.6	10.1	11.5	12.0	6.6	7.1	6.0	5.9	4.6
5111 Value added taxes	2.5	7.6	10.1	11.5	12.0	6.6	7.1	6.0	5.9	4.6
5120 Taxes on specific goods and services	2.4	4.5	5.0	5.5	5.9	6.4	4.2	3.0	2.8	2.2
5121 Excises	2.1	4.4	4.9	5.2	5.5	5.5	4.1	2.9	2.7	2.1
5200 Taxes on use of goods and perform activities	0.2	0.6	1.3	1.6	1.9	0.5	0.5	0.8	0.8	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.1	0.7	0.5	..	..	0.6	0.3	0.2
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	1.1	0.7	0.5	..	..	0.6	0.3	0.2

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612722

Table 4.30. **Ireland, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**10.1**	**28.7**	**36.8**	**45.7**	**50.3**	**26.7**	**26.5**	**22.0**	**23.5**	**19.2**
1000 Taxes on income, profits and capital gains	4.7	14.6	17.5	22.3	26.0	12.3	13.4	10.5	11.5	9.9
2000 Social security contributions	0.1	0.1	1.5	1.5	1.6	0.2	0.1	0.9	0.8	0.6
3000 Taxes on payroll and workforce	0.2	0.0	0.3	0.3	0.4	0.4	0.0	0.2	0.2	0.1
4000 Taxes on property	0.3	1.3	1.1	2.8	2.5	0.7	1.2	0.6	1.5	1.0
5000 Taxes on goods and services	5.0	12.7	16.4	18.7	19.8	13.1	11.7	9.8	9.6	7.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**0.3**	**0.7**	**1.5**	**1.5**	**1.5**	**0.9**	**0.6**	**0.9**	**0.8**	**0.6**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.6	1.3	1.4	1.3	0.8	0.5	0.8	0.7	0.5
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**1.6**	**3.7**	**6.7**	**7.9**	**8.5**	**4.3**	**3.5**	**4.0**	**4.1**	**3.2**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.6	3.7	6.7	7.9	8.5	4.3	3.5	4.0	4.1	3.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612741

Table 4.31. **Israel, tax revenue and % of GDP by selected tax category**

	Billion ILS					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**188.3**	**268.5**	**343.8**	**364.1**	**..**	**34.9**	**30.7**	**31.1**	**31.3**
1000 Taxes on income, profits and capital gains	**..**	**74.6**	**78.3**	**105.0**	**113.7**	**..**	**13.8**	**9.0**	**9.5**	**9.8**
1100 Of individuals	..	54.8	48.2	62.8	70.6	..	10.1	5.5	5.7	6.1
1200 Corporate	..	18.0	23.1	35.0	34.7	..	3.3	2.6	3.2	3.0
1300 Unallocable between 1100 and 1200	..	1.8	6.9	7.3	8.4	..	0.3	0.8	0.7	0.7
2000 Social security contributions	**..**	**27.6**	**45.3**	**56.1**	**59.6**	**..**	**5.1**	**5.2**	**5.1**	**5.1**
2100 Employees	..	15.8	27.8	32.8	34.7	..	2.9	3.2	3.0	3.0
2200 Employers	..	8.2	11.4	16.2	17.2	..	1.5	1.3	1.5	1.5
2300 Self-employed or non-employed	..	3.6	6.1	7.2	7.6	..	0.7	0.7	0.7	0.7
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	**..**	**6.8**	**10.3**	**13.6**	**13.8**	**..**	**1.3**	**1.2**	**1.2**	**1.2**
4000 Taxes on property	**..**	**16.9**	**28.8**	**34.5**	**38.7**	**..**	**3.1**	**3.3**	**3.1**	**3.3**
4100 Recurrent taxes on immovable property	..	11.3	18.8	22.5	23.7	..	2.1	2.1	2.0	2.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	3.2	4.1	5.0	6.7	..	0.6	0.5	0.5	0.6
4500 Non-recurrent taxes	..	2.4	6.0	7.0	8.3	..	0.5	0.7	0.6	0.7
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**..**	**62.4**	**105.9**	**134.6**	**138.3**	**..**	**11.6**	**12.1**	**12.2**	**11.9**
5100 Taxes on production, sale, transfer, etc	..	57.9	98.1	125.6	128.3	..	10.7	11.2	11.4	11.0
5110 General taxes	..	49.9	79.9	105.7	107.8	..	9.2	9.1	9.6	9.3
5111 Value added taxes	..	39.8	65.5	87.8	90.8	..	7.4	7.5	7.9	7.8
5120 Taxes on specific goods and services	..	8.0	18.1	19.9	20.5	..	1.5	2.1	1.8	1.8
5121 Excises	..	6.6	15.5	17.1	17.6	..	1.2	1.8	1.5	1.5
5200 Taxes on use of goods and perform activities	..	4.5	7.8	9.0	10.0	..	0.8	0.9	0.8	0.9
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.0	0.1	0.6	1.4	..	0.0	0.0	0.1	0.1
Transfer component	..	..	0.1	0.6	1.3	..	..	0.0	0.1	0.1
Tax expenditure component	..	..	0.0	0.0	0.1	..	..	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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.

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

StatLink http://dx.doi.org/10.1787/888933612760

Table 4.32. **Israel, tax revenue and % of GDP by level of government and main taxes**

	Billion ILS					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**148.0**	**199.8**	**259.6**	**274.9**	**..**	**27.4**	**22.9**	**23.5**	**23.6**
1000 Taxes on income, profits and capital gains	..	74.6	78.3	105.0	113.7	..	13.8	9.0	9.5	9.8
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	6.8	10.3	13.6	13.8	..	1.3	1.2	1.2	1.2
4000 Taxes on property	..	4.8	6.6	7.8	10.6	..	0.9	0.8	0.7	0.9
5000 Taxes on goods and services	..	61.8	104.7	133.2	136.8	..	11.5	12.0	12.1	11.8
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**12.7**	**23.4**	**28.0**	**29.6**	**..**	**2.4**	**2.7**	**2.5**	**2.5**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	12.1	22.2	26.7	28.1	..	2.2	2.5	2.4	2.4
5000 Taxes on goods and services	..	0.6	1.1	1.4	1.4	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**27.6**	**45.3**	**56.1**	**59.6**	**..**	**5.1**	**5.2**	**5.1**	**5.1**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	27.6	45.3	56.1	59.6	..	5.1	5.2	5.1	5.1
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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.

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

StatLink http://dx.doi.org/10.1787/888933612779

Table 4.33. **Italy, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**265.1**	**503.1**	**671.6**	**704.8**	**712.3**	**36.4**	**40.6**	**41.9**	**43.5**	**43.3**
1000 Taxes on income, profits and capital gains	**96.7**	**166.9**	**219.3**	**225.0**	**226.6**	**13.3**	**13.5**	**13.7**	**13.9**	**13.8**
1100 Of individuals	69.7	124.9	180.2	182.1	185.2	9.6	10.1	11.2	11.2	11.3
1200 Corporate	26.6	34.7	36.7	35.2	33.6	3.7	2.8	2.3	2.2	2.0
1300 Unallocable between 1100 and 1200	0.4	7.3	2.3	7.7	7.8	0.1	0.6	0.1	0.5	0.5
2000 Social security contributions	**87.3**	**143.6**	**209.1**	**209.7**	**214.4**	**12.0**	**11.6**	**13.0**	**12.9**	**13.0**
2100 Employees	16.8	27.3	37.6	38.6	39.8	2.3	2.2	2.3	2.4	2.4
2200 Employers	62.5	99.9	144.3	141.2	143.3	8.6	8.1	9.0	8.7	8.7
2300 Self-employed or non-employed	8.0	16.4	27.2	29.9	31.3	1.1	1.3	1.7	1.8	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	0.0	0.0
3000 Taxes on payroll and workforce	**0.9**	**0.0**	**0.0**	**0.0**	**0.0**	**0.1**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**6.0**	**23.4**	**32.4**	**46.9**	**46.2**	**0.8**	**1.9**	**2.0**	**2.9**	**2.8**
4100 Recurrent taxes on immovable property	0.0	9.4	9.7	25.2	25.6	0.0	0.8	0.6	1.6	1.6
4200 Recurrent taxes on net wealth	0.0	0.0	2.1	0.8	0.2	0.0	0.0	0.1	0.1	0.0
4300 Estate, inheritance and gift taxes	0.4	1.0	0.5	0.6	0.7	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	5.6	12.3	17.4	18.0	17.4	0.8	1.0	1.1	1.1	1.1
4500 Non-recurrent taxes	0.0	0.1	0.9	0.1	0.3	0.0	0.0	0.1	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.6	1.9	2.1	2.0	0.0	0.0	0.1	0.1	0.1
5000 Taxes on goods and services	**74.3**	**140.3**	**176.6**	**190.9**	**194.7**	**10.2**	**11.3**	**11.0**	**11.8**	**11.8**
5100 Taxes on production, sale, transfer, etc	67.1	125.7	158.5	168.2	172.3	9.2	10.1	9.9	10.4	10.5
5110 General taxes	38.9	77.5	97.6	97.1	101.0	5.3	6.3	6.1	6.0	6.1
5111 Value added taxes	38.9	77.5	97.6	97.1	101.0	5.3	6.3	6.1	6.0	6.1
5120 Taxes on specific goods and services	28.0	48.3	61.0	71.2	71.3	3.9	3.9	3.8	4.4	4.3
5121 Excises	20.3	31.5	36.4	48.7	46.2	2.8	2.5	2.3	3.0	2.8
5200 Taxes on use of goods and perform activities	4.5	8.5	10.5	11.4	11.2	0.6	0.7	0.7	0.7	0.7
5300 Unallocable between 5100 and 5200	2.7	6.1	7.6	11.2	11.2	0.4	0.5	0.5	0.7	0.7
6000 Other taxes	**0.0**	**27.3**	**31.9**	**30.4**	**28.1**	**0.0**	**2.2**	**2.0**	**1.9**	**1.7**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	0.3	12.6	14.7	..	..	0.0	0.8	0.9
Transfer component	..	..	0.1	7.6	6.0	..	..	0.0	0.5	0.4
Tax expenditure component	..	..	0.2	5.0	8.6	..	..	0.0	0.3	0.5

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

StatLink http://dx.doi.org/10.1787/888933612798

Table 4.34. **Italy, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**168.9**	**280.8**	**357.0**	**376.5**	**378.2**	**23.2**	**22.7**	**22.3**	**23.2**	**23.0**
1000 Taxes on income, profits and capital gains	92.7	154.2	193.6	196.2	196.3	12.7	12.4	12.1	12.1	11.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	6.0	12.9	21.0	23.2	22.3	0.8	1.0	1.3	1.4	1.4
5000 Taxes on goods and services	69.3	113.6	142.5	157.0	159.6	9.5	9.2	8.9	9.7	9.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**7.7**	**77.2**	**103.2**	**116.6**	**117.4**	**1.1**	**6.2**	**6.4**	**7.2**	**7.1**
1000 Taxes on income, profits and capital gains	4.0	12.7	25.6	28.8	30.3	0.6	1.0	1.6	1.8	1.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	10.5	11.5	23.6	23.9	0.0	0.8	0.7	1.5	1.5
5000 Taxes on goods and services	3.7	26.7	34.2	33.9	35.1	0.5	2.2	2.1	2.1	2.1
6000 Other taxes	0.0	27.3	31.9	30.4	28.1	0.0	2.2	2.0	1.9	1.7
Social Security Funds										
Total tax revenue	**87.3**	**143.6**	**209.1**	**209.7**	**214.4**	**12.0**	**11.6**	**13.0**	**12.9**	**13.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	87.3	143.6	209.1	209.7	214.4	12.0	11.6	13.0	12.9	13.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

StatLink http://dx.doi.org/10.1787/888933612817

Table 4.35. **Japan, tax revenue and % of GDP by selected tax category**

	Billion JPY					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**130 842.7**	**136 235.8**	**132 484.3**	**156 886.4**	**163 545.1**	**28.2**	**25.8**	**26.5**	**30.3**	**30.7**
1000 Taxes on income, profits and capital gains	**65 681.6**	**47 398.2**	**40 034.3**	**49 939.2**	**50 968.7**	**14.2**	**9.0**	**8.0**	**9.6**	**9.6**
1100 Of individuals	36 393.6	28 677.3	24 662.7	29 655.0	30 862.5	7.8	5.4	4.9	5.7	5.8
1200 Corporate	29 288.0	18 720.9	15 371.6	20 284.2	20 106.2	6.3	3.5	3.1	3.9	3.8
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**34 612.6**	**47 968.3**	**54 460.6**	**62 251.8**	**64 477.2**	**7.5**	**9.1**	**10.9**	**12.0**	**12.1**
2100 Employees	13 895.0	19 829.9	23 592.6	27 168.1	28 216.2	3.0	3.8	4.7	5.2	5.3
2200 Employers	16 648.8	22 455.5	24 674.2	28 373.9	29 527.8	3.6	4.2	4.9	5.5	5.6
2300 Self-employed or non-employed	4 068.8	5 682.9	6 193.8	6 709.8	6 733.2	0.9	1.1	1.2	1.3	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**12 296.3**	**14 294.4**	**12 878.3**	**13 305.6**	**13 399.7**	**2.7**	**2.7**	**2.6**	**2.6**	**2.5**
4100 Recurrent taxes on immovable property	7 098.5	10 413.7	10 225.0	10 016.0	10 005.0	1.5	2.0	2.0	1.9	1.9
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1 918.0	1 782.2	1 250.4	1 882.9	1 968.4	0.4	0.3	0.3	0.4	0.4
4400 Taxes on financial and capital transactions	3 279.8	2 098.5	1 402.9	1 406.7	1 426.3	0.7	0.4	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**17 916.8**	**26 227.2**	**24 730.2**	**30 991.3**	**34 286.4**	**3.9**	**5.0**	**5.0**	**6.0**	**6.4**
5100 Taxes on production, sale, transfer, etc	15 646.5	23 180.2	22 160.4	28 587.1	31 870.7	3.4	4.4	4.4	5.5	6.0
5110 General taxes	5 778.3	12 350.3	12 675.2	19 135.4	22 400.5	1.2	2.3	2.5	3.7	4.2
5111 Value added taxes	5 778.3	12 350.3	12 675.2	19 135.4	22 400.5	1.2	2.3	2.5	3.7	4.2
5120 Taxes on specific goods and services	9 868.2	10 829.9	9 485.2	9 451.7	9 470.2	2.1	2.0	1.9	1.8	1.8
5121 Excises	8 637.2	9 837.0	8 622.4	8 308.4	8 351.2	1.9	1.9	1.7	1.6	1.6
5200 Taxes on use of goods and perform activities	2 270.3	3 047.0	2 569.8	2 404.2	2 415.7	0.5	0.6	0.5	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**335.4**	**347.7**	**381.1**	**398.5**	**413.0**	**0.1**	**0.1**	**0.1**	**0.1**	**0.1**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Tax Bureau, Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933612836

Table 4.36. **Japan, tax revenue and % of GDP by level of government and main taxes**

	Billion JPY					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**62 779.7**	**52 720.8**	**43 707.4**	**57 849.2**	**59 969.4**	**13.5**	**10.0**	**8.8**	**11.2**	**11.3**
1000 Taxes on income, profits and capital gains	44 379.1	30 536.2	23 372.1	30 999.2	31 606.8	9.6	5.8	4.7	6.0	5.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4 601.6	3 314.9	2 274.5	2 917.9	3 018.0	1.0	0.6	0.5	0.6	0.6
5000 Taxes on goods and services	13 799.0	18 869.7	18 060.9	23 932.1	25 344.5	3.0	3.6	3.6	4.6	4.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**33 450.4**	**35 546.7**	**34 316.3**	**36 785.4**	**39 098.5**	**7.2**	**6.7**	**6.9**	**7.1**	**7.4**
1000 Taxes on income, profits and capital gains	21 302.5	16 862.0	16 662.3	18 940.0	19 361.9	4.6	3.2	3.3	3.7	3.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7 694.7	10 979.5	10 603.8	10 387.7	10 381.8	1.7	2.1	2.1	2.0	2.0
5000 Taxes on goods and services	4 117.8	7 357.5	6 669.2	7 059.2	8 941.9	0.9	1.4	1.3	1.4	1.7
6000 Other taxes	335.4	347.7	381.1	398.5	413.0	0.1	0.1	0.1	0.1	0.1
Social Security Funds										
Total tax revenue	**34 612.6**	**47 968.3**	**54 460.6**	**62 251.8**	**64 477.2**	**7.5**	**9.1**	**10.9**	**12.0**	**12.1**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34 612.6	47 968.3	54 460.6	62 251.8	64 477.2	7.5	9.1	10.9	12.0	12.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Tax Bureau, Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933612855

Table 4.37. **Korea, tax revenue and % of GDP by selected tax category**

	Billion KRW					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**37 261.7**	**136 295.0**	**295 968.0**	**365 428.0**	**393 559.0**	**18.8**	**21.5**	**23.4**	**24.6**	**25.2**
1000 Taxes on income, profits and capital gains	**12 203.5**	**39 254.0**	**82 905.0**	**106 353.0**	**119 151.0**	**6.2**	**6.2**	**6.6**	**7.2**	**7.6**
1100 Of individuals	7 440.4	19 950.0	42 098.0	59 457.0	67 600.0	3.8	3.1	3.3	4.0	4.3
1200 Corporate	4 756.6	19 271.0	40 807.0	46 896.0	51 551.0	2.4	3.0	3.2	3.2	3.3
1300 Unallocable between 1100 and 1200	6.5	33.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**3 760.0**	**22 759.0**	**69 090.0**	**98 184.0**	**104 693.0**	**1.9**	**3.6**	**5.5**	**6.6**	**6.7**
2100 Employees	1 464.0	8 578.0	28 213.0	41 355.0	44 281.0	0.7	1.4	2.2	2.8	2.8
2200 Employers	1 694.0	9 409.0	30 856.0	44 806.0	47 846.0	0.9	1.5	2.4	3.0	3.1
2300 Self-employed or non-employed	602.0	4 772.0	10 021.0	12 023.0	12 566.0	0.3	0.8	0.8	0.8	0.8
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**152.8**	**258.0**	**714.0**	**1 042.0**	**1 122.0**	**0.1**	**0.0**	**0.1**	**0.1**	**0.1**
4000 Taxes on property	**4 388.9**	**16 846.0**	**33 516.0**	**40 305.0**	**48 625.0**	**2.2**	**2.7**	**2.6**	**2.7**	**3.1**
4100 Recurrent taxes on immovable property	980.0	3 385.0	9 270.0	11 654.0	12 486.0	0.5	0.5	0.7	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	353.9	989.0	3 076.0	4 625.0	5 044.0	0.2	0.2	0.2	0.3	0.3
4400 Taxes on financial and capital transactions	2 959.7	11 935.0	21 170.0	24 026.0	31 095.0	1.5	1.9	1.7	1.6	2.0
4500 Non-recurrent taxes	95.3	537.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**16 497.5**	**52 271.0**	**99 769.0**	**109 451.0**	**110 326.0**	**8.3**	**8.2**	**7.9**	**7.4**	**7.1**
5100 Taxes on production, sale, transfer, etc	16 023.5	50 023.0	96 573.0	102 531.0	103 254.0	8.1	7.9	7.6	6.9	6.6
5110 General taxes	6 964.4	23 212.0	51 800.0	62 975.0	60 162.0	3.5	3.7	4.1	4.2	3.8
5111 Value added taxes	6 964.4	23 212.0	51 800.0	62 975.0	60 162.0	3.5	3.7	4.1	4.2	3.8
5120 Taxes on specific goods and services	9 059.1	26 811.0	44 773.0	39 556.0	43 092.0	4.6	4.2	3.5	2.7	2.8
5121 Excises	4 923.7	18 155.0	31 340.0	28 226.0	31 857.0	2.5	2.9	2.5	1.9	2.0
5200 Taxes on use of goods and perform activities	473.9	2 248.0	3 196.0	6 920.0	7 072.0	0.2	0.4	0.3	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**259.1**	**4 907.0**	**9 974.0**	**10 093.0**	**9 642.0**	**0.1**	**0.8**	**0.8**	**0.7**	**0.6**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink http://dx.doi.org/10.1787/888933612874

Table 4.38. **Korea, tax revenue and % of GDP by level of government and main taxes**

	Billion KRW					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**27 140.8**	**92 935.0**	**177 718.0**	**205 519.0**	**217 888.0**	**13.7**	**14.6**	**14.0**	**13.8**	**13.9**
1000 Taxes on income, profits and capital gains	11 655.2	35 824.0	75 352.0	96 454.0	106 162.0	5.9	5.6	6.0	6.5	6.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	29.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	866.3	5 866.0	11 288.0	12 347.0	15 164.0	0.4	0.9	0.9	0.8	1.0
5000 Taxes on goods and services	14 377.5	46 812.0	86 629.0	92 669.0	93 127.0	7.3	7.4	6.8	6.2	6.0
6000 Other taxes	212.5	4 433.0	4 449.0	4 049.0	3 435.0	0.1	0.7	0.4	0.3	0.2
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**6 360.9**	**20 601.0**	**49 160.0**	**61 725.0**	**70 978.0**	**3.2**	**3.2**	**3.9**	**4.2**	**4.5**
1000 Taxes on income, profits and capital gains	548.3	3 430.0	7 553.0	9 899.0	12 989.0	0.3	0.5	0.6	0.7	0.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	123.5	258.0	714.0	1 042.0	1 122.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	3 522.6	10 980.0	22 228.0	27 958.0	33 461.0	1.8	1.7	1.8	1.9	2.1
5000 Taxes on goods and services	2 120.0	5 459.0	13 140.0	16 782.0	17 199.0	1.1	0.9	1.0	1.1	1.1
6000 Other taxes	46.6	474.0	5 525.0	6 044.0	6 207.0	0.0	0.1	0.4	0.4	0.4
Social Security Funds										
Total tax revenue	**3 760.0**	**22 759.0**	**69 090.0**	**98 184.0**	**104 693.0**	**1.9**	**3.6**	**5.5**	**6.6**	**6.7**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3 760.0	22 759.0	69 090.0	98 184.0	104 693.0	1.9	3.6	5.5	6.6	6.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933612893

Table 4.39. **Latvia, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**2.0**	**5.0**	**6.8**	**7.1**	**..**	**29.1**	**28.1**	**28.8**	**29.0**
1000 Taxes on income, profits and capital gains	**..**	**0.5**	**1.3**	**1.8**	**1.8**	**..**	**7.0**	**7.2**	**7.5**	**7.5**
1100 Of individuals	..	0.4	1.1	1.4	1.4	..	5.5	6.2	5.9	5.9
1200 Corporate	..	0.1	0.2	0.4	0.4	..	1.5	1.0	1.5	1.6
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	**..**	**0.7**	**1.6**	**2.0**	**2.0**	**..**	**9.8**	**8.7**	**8.4**	**8.3**
2100 Employees	..	0.2	0.4	0.6	0.6	..	2.4	2.3	2.6	2.6
2200 Employers	..	0.5	1.1	1.4	1.4	..	7.3	6.3	5.8	5.7
2300 Self-employed or non-employed	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.0	0.1
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	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**..**	**0.1**	**0.2**	**0.2**	**0.2**	**..**	**1.1**	**0.9**	**1.0**	**1.0**
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.8	0.8
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.2	0.1	0.2	0.2
4500 Non-recurrent taxes	..	0.0	0.0	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	0.0	0.0
5000 Taxes on goods and services	**..**	**0.8**	**2.0**	**2.8**	**2.9**	**..**	**11.2**	**11.2**	**11.8**	**12.0**
5100 Taxes on production, sale, transfer, etc	..	0.7	1.9	2.6	2.8	..	10.8	10.5	11.1	11.3
5110 General taxes	..	0.5	1.2	1.8	1.9	..	7.0	6.7	7.7	7.8
5111 Value added taxes	..	0.5	1.2	1.8	1.9	..	7.0	6.7	7.6	7.7
5120 Taxes on specific goods and services	..	0.3	0.7	0.8	0.8	..	3.8	3.8	3.4	3.5
5121 Excises	..	0.2	0.6	0.8	0.8	..	3.4	3.6	3.2	3.3
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.2	0.2	..	0.5	0.7	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933612912

Table 4.40. **Latvia, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**1.0**	**2.4**	**3.5**	**3.6**	**..**	**14.4**	**13.5**	**14.6**	**14.9**
1000 Taxes on income, profits and capital gains	..	0.2	0.4	0.6	0.7	..	3.1	2.2	2.7	2.8
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.1	0.0	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	0.8	2.0	2.8	2.9	..	11.2	11.1	11.7	11.9
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**0.3**	**1.0**	**1.3**	**1.4**	**..**	**4.9**	**5.8**	**5.6**	**5.6**
1000 Taxes on income, profits and capital gains	..	0.3	0.9	1.1	1.2	..	3.9	5.0	4.7	4.7
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.8	0.8
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**0.7**	**1.6**	**2.0**	**2.0**	**..**	**9.8**	**8.7**	**8.4**	**8.3**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.6	2.0	2.0	..	9.8	8.7	8.4	8.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933612931

Table 4.41. **Luxembourg, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**3.7**	**8.5**	**15.0**	**18.7**	**19.3**	**33.5**	**36.9**	**37.4**	**37.4**	**36.8**
1000 Taxes on income, profits and capital gains	**1.5**	**3.1**	**5.5**	**6.5**	**7.0**	**13.5**	**13.5**	**13.6**	**12.9**	**13.4**
1100 Of individuals	0.9	1.6	3.2	4.3	4.7	8.1	6.8	7.9	8.7	9.0
1200 Corporate	0.6	1.5	2.3	2.1	2.3	5.4	6.6	5.8	4.3	4.4
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**1.0**	**2.2**	**4.4**	**5.3**	**5.6**	**9.2**	**9.6**	**10.8**	**10.7**	**10.7**
2100 Employees	0.4	1.0	2.0	2.4	2.6	3.5	4.3	5.0	4.9	4.9
2200 Employers	0.5	1.0	1.9	2.3	2.4	4.5	4.2	4.7	4.5	4.5
2300 Self-employed or non-employed	0.1	0.3	0.5	0.6	0.6	1.2	1.2	1.2	1.3	1.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**0.3**	**0.9**	**1.1**	**1.5**	**1.7**	**2.8**	**3.9**	**2.6**	**2.9**	**3.3**
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1
4200 Recurrent taxes on net wealth	0.2	0.6	0.8	1.1	1.3	1.6	2.7	2.1	2.2	2.5
4300 Estate, inheritance and gift taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	0.1	0.2	0.2	0.3	0.3	1.0	1.0	0.4	0.5	0.5
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**0.9**	**2.2**	**4.1**	**5.4**	**4.9**	**7.9**	**9.7**	**10.2**	**10.8**	**9.4**
5100 Taxes on production, sale, transfer, etc	0.8	2.2	4.0	5.3	4.8	7.7	9.6	10.0	10.7	9.2
5110 General taxes	0.4	1.1	2.6	3.7	3.4	4.0	4.9	6.4	7.4	6.5
5111 Value added taxes	0.4	1.1	2.6	3.7	3.4	4.0	4.9	6.4	7.4	6.5
5120 Taxes on specific goods and services	0.4	1.1	1.5	1.6	1.4	3.7	4.7	3.7	3.3	2.8
5121 Excises	0.4	1.0	1.4	1.6	1.4	3.3	4.5	3.5	3.1	2.6
5200 Taxes on use of goods and perform activities	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.1**	**0.1**	**0.1**	**0.0**	**0.1**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	0.2	0.2	..	..	..	0.4	0.4
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: General account of the State.

StatLink http://dx.doi.org/10.1787/888933612950

Table 4.42. **Luxembourg, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**2.4**	**5.8**	**10.1**	**12.9**	**13.2**	**22.1**	**25.3**	**25.2**	**25.8**	**25.2**
1000 Taxes on income, profits and capital gains	1.3	2.6	4.9	5.9	6.4	11.6	11.5	12.1	11.9	12.2
2000 Social security contributions	0.0	0.1	0.1	0.2	0.2	0.1	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.9	1.0	1.4	1.7	2.6	3.8	2.5	2.8	3.2
5000 Taxes on goods and services	0.8	2.2	4.1	5.4	4.9	7.7	9.7	10.2	10.8	9.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**0.2**	**0.5**	**0.7**	**0.6**	**0.7**	**2.1**	**2.1**	**1.6**	**1.2**	**1.3**
1000 Taxes on income, profits and capital gains	0.2	0.5	0.6	0.5	0.6	1.9	2.0	1.5	1.1	1.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**1.0**	**2.2**	**4.2**	**5.2**	**5.4**	**9.1**	**9.3**	**10.5**	**10.3**	**10.3**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.0	2.2	4.2	5.2	5.4	9.1	9.3	10.5	10.3	10.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: General account of the State.

StatLink http://dx.doi.org/10.1787/888933612969

Table 4.43. **Mexico, tax revenue and % of GDP by selected tax category**

	Billion MXN					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**102.0**	**804.2**	**1 772.0**	**2 453.0**	**2 953.2**	**12.4**	**13.1**	**13.4**	**14.2**	**16.2**
1000 Taxes on income, profits and capital gains	**34.7**	**276.5**	**683.6**	**979.3**	**1 230.6**	**4.2**	**4.5**	**5.2**	**5.7**	**6.8**
1100 Of individuals	..	..	313.5	514.2	609.4	..	..	2.4	3.0	3.3
1200 Corporate	..	..	246.7	441.3	592.4	..	..	1.9	2.6	3.3
1300 Unallocable between 1100 and 1200	34.7	276.5	123.4	23.7	28.7	4.2	4.5	0.9	0.1	0.2
2000 Social security contributions	**17.2**	**138.2**	**277.5**	**378.4**	**409.2**	**2.1**	**2.3**	**2.1**	**2.2**	**2.2**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17.2	138.2	277.5	378.4	409.2	2.1	2.3	2.1	2.2	2.2
3000 Taxes on payroll and workforce	**1.8**	**11.2**	**36.9**	**64.7**	**70.2**	**0.2**	**0.2**	**0.3**	**0.4**	**0.4**
4000 Taxes on property	**1.9**	**14.0**	**39.0**	**55.0**	**57.7**	**0.2**	**0.2**	**0.3**	**0.3**	**0.3**
4100 Recurrent taxes on immovable property	1.0	9.9	25.7	37.8	38.0	0.1	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.9	4.0	13.2	17.2	19.7	0.1	0.1	0.1	0.1	0.1
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**44.8**	**356.6**	**707.7**	**938.9**	**1 140.8**	**5.4**	**5.8**	**5.3**	**5.5**	**6.3**
5100 Taxes on production, sale, transfer, etc	44.2	310.3	630.1	859.3	1 120.6	5.4	5.1	4.8	5.0	6.2
5110 General taxes	26.6	189.6	504.5	667.1	707.2	3.2	3.1	3.8	3.9	3.9
5111 Value added taxes	26.6	189.6	504.5	667.1	707.2	3.2	3.1	3.8	3.9	3.9
5120 Taxes on specific goods and services	17.5	120.7	125.6	192.2	413.4	2.1	2.0	0.9	1.1	2.3
5121 Excises	10.1	86.2	86.1	160.8	361.5	1.2	1.4	0.6	0.9	2.0
5200 Taxes on use of goods and perform activities	0.7	46.3	77.5	79.6	20.2	0.1	0.8	0.6	0.5	0.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**1.6**	**7.7**	**27.4**	**36.8**	**44.6**	**0.2**	**0.1**	**0.2**	**0.2**	**0.2**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	40.3	43.7	43.8	..	..	0.3	0.3	0.2
Transfer component	..	..	9.7	2.4	1.0	..	..	0.1	0.0	0.0
Tax expenditure component	..	..	30.6	41.3	42.8	..	..	0.2	0.2	0.2

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933612988

Table 4.44. **Mexico, tax revenue and % of GDP by level of government and main taxes**

	Billion MXN					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**81.4**	**637.5**	**1 407.2**	**1 917.1**	**2 373.6**	**9.9**	**10.4**	**10.6**	**11.1**	**13.0**
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	979.3	1 230.6	4.2	4.5	5.2	5.7	6.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.8	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	44.6	355.1	701.4	913.6	1 115.7	5.4	5.8	5.3	5.3	6.1
6000 Other taxes	1.3	5.9	22.2	24.2	27.4	0.2	0.1	0.2	0.1	0.2
State/Regional										
Total tax revenue	**2.2**	**20.5**	**58.3**	**114.9**	**123.5**	**0.3**	**0.3**	**0.4**	**0.7**	**0.7**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.0	11.2	36.8	64.7	70.2	0.1	0.2	0.3	0.4	0.4
4000 Taxes on property	0.9	7.0	13.1	19.4	22.5	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.1	1.3	5.8	24.1	24.4	0.0	0.0	0.0	0.1	0.1
6000 Other taxes	0.2	0.9	2.5	6.8	6.5	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**1.3**	**8.0**	**29.0**	**42.7**	**46.7**	**0.2**	**0.1**	**0.2**	**0.2**	**0.3**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.0	6.9	25.8	35.6	35.2	0.1	0.1	0.2	0.2	0.2
5000 Taxes on goods and services	0.1	0.2	0.5	1.3	0.8	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.9	2.6	5.8	10.7	0.0	0.0	0.0	0.0	0.1
Social Security Funds										
Total tax revenue	**17.2**	**138.2**	**277.5**	**378.4**	**409.2**	**2.1**	**2.3**	**2.1**	**2.2**	**2.2**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	17.2	138.2	277.5	378.4	409.2	2.1	2.3	2.1	2.2	2.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933613007

Table 4.45. **Netherlands, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**104.4**	**166.8**	**227.9**	**248.8**	**255.3**	**40.2**	**37.2**	**36.1**	**37.5**	**37.4**
1000 Taxes on income, profits and capital gains	**33.7**	**43.3**	**63.6**	**63.7**	**70.8**	**13.0**	**9.7**	**10.1**	**9.6**	**10.4**
1100 Of individuals	25.8	25.1	49.0	46.6	52.4	9.9	5.6	7.8	7.0	7.7
1200 Corporate	7.9	18.1	14.6	17.1	18.4	3.0	4.0	2.3	2.6	2.7
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**39.1**	**64.5**	**82.7**	**98.6**	**96.4**	**15.0**	**14.4**	**13.1**	**14.9**	**14.1**
2100 Employees	24.1	35.3	41.6	48.4	48.2	9.3	7.9	6.6	7.3	7.1
2200 Employers	7.8	18.7	29.4	35.0	34.6	3.0	4.2	4.6	5.3	5.1
2300 Self-employed or non-employed	7.1	10.5	11.7	15.3	13.6	2.7	2.4	1.9	2.3	2.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**3.8**	**8.8**	**8.8**	**9.6**	**9.8**	**1.5**	**2.0**	**1.4**	**1.4**	**1.4**
4100 Recurrent taxes on immovable property	1.7	3.1	4.2	6.5	6.4	0.7	0.7	0.7	1.0	0.9
4200 Recurrent taxes on net wealth	0.6	0.8	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.5	1.5	1.7	1.5	1.6	0.2	0.3	0.3	0.2	0.2
4400 Taxes on financial and capital transactions	1.0	3.4	2.8	1.6	1.8	0.4	0.8	0.4	0.2	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**27.6**	**48.2**	**70.1**	**73.6**	**75.6**	**10.6**	**10.7**	**11.1**	**11.1**	**11.1**
5100 Taxes on production, sale, transfer, etc	25.1	43.6	62.5	65.2	67.0	9.7	9.7	9.9	9.8	9.8
5110 General taxes	17.2	28.9	42.7	42.7	44.9	6.6	6.4	6.8	6.4	6.6
5111 Value added taxes	17.2	28.8	42.7	42.7	44.9	6.6	6.4	6.8	6.4	6.6
5120 Taxes on specific goods and services	7.9	14.7	19.8	22.5	22.1	3.0	3.3	3.1	3.4	3.2
5121 Excises	6.0	13.8	18.4	17.9	18.0	2.3	3.1	2.9	2.7	2.6
5200 Taxes on use of goods and perform activities	2.5	4.6	7.6	8.4	8.6	1.0	1.0	1.2	1.3	1.3
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.3**	**0.8**	**1.0**	**1.2**	**0.4**	**0.1**	**0.2**	**0.2**	**0.2**	**0.1**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933613026

Table 4.46. **Netherlands, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**61.4**	**95.1**	**135.1**	**138.4**	**146.7**	**23.6**	**21.2**	**21.4**	**20.9**	**21.5**
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	63.7	70.8	13.0	9.7	10.1	9.6	10.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	5.7	4.6	4.8	4.7	0.8	1.3	0.7	0.7	0.7
5000 Taxes on goods and services	25.3	45.4	66.2	68.7	70.7	9.8	10.1	10.5	10.4	10.3
6000 Other taxes	0.3	0.8	0.8	1.2	0.4	0.1	0.2	0.1	0.2	0.1
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**2.5**	**5.6**	**8.1**	**9.3**	**9.6**	**1.0**	**1.2**	**1.3**	**1.4**	**1.4**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.7	3.1	4.2	4.8	5.0	0.7	0.7	0.7	0.7	0.7
5000 Taxes on goods and services	0.8	2.5	3.7	4.5	4.6	0.3	0.6	0.6	0.7	0.7
6000 Other taxes	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**39.1**	**64.5**	**82.7**	**98.6**	**96.4**	**15.0**	**14.4**	**13.1**	**14.9**	**14.1**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	39.1	64.5	82.7	98.6	96.4	15.0	14.4	13.1	14.9	14.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933613045

Table 4.47. **New Zealand, tax revenue and % of GDP by selected tax category**

	Billion NZD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**27.5**	**39.8**	**62.3**	**78.0**	**82.8**	**36.2**	**32.5**	**30.3**	**32.4**	**33.0**
1000 Taxes on income, profits and capital gains	**16.4**	**23.9**	**33.5**	**43.2**	**46.0**	**21.6**	**19.5**	**16.3**	**17.9**	**18.3**
1100 Of individuals	13.2	17.1	23.5	30.1	31.6	17.4	14.0	11.4	12.5	12.6
1200 Corporate	1.8	4.9	7.6	10.3	11.4	2.3	4.0	3.7	4.3	4.6
1300 Unallocable between 1100 and 1200	1.4	1.8	2.4	2.8	3.0	1.9	1.5	1.1	1.2	1.2
2000 Social security contributions	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**1.9**	**2.1**	**4.1**	**4.8**	**5.1**	**2.5**	**1.7**	**2.0**	**2.0**	**2.0**
4100 Recurrent taxes on immovable property	1.7	2.0	4.0	4.7	5.0	2.3	1.7	2.0	1.9	2.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**9.2**	**13.8**	**24.7**	**30.0**	**31.8**	**12.1**	**11.3**	**12.0**	**12.5**	**12.7**
5100 Taxes on production, sale, transfer, etc	8.7	12.9	23.1	28.0	29.6	11.4	10.5	11.2	11.6	11.8
5110 General taxes	6.2	9.9	19.1	23.3	24.6	8.1	8.1	9.3	9.7	9.8
5111 Value added taxes	6.2	9.9	19.1	23.3	24.6	8.1	8.1	9.3	9.7	9.8
5120 Taxes on specific goods and services	2.5	3.0	4.0	4.7	5.0	3.3	2.5	1.9	2.0	2.0
5121 Excises	1.9	2.1	1.8	2.1	2.3	2.5	1.8	0.9	0.9	0.9
5200 Taxes on use of goods and perform activities	0.5	0.9	1.6	2.0	2.2	0.7	0.7	0.8	0.8	0.9
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	1.1	2.8	2.6	2.4	..	0.9	1.4	1.1	0.9
Transfer component	..	0.7	1.8	1.7	1.6	..	0.6	0.9	0.7	0.6
Tax expenditure component	..	0.3	1.0	0.9	0.8	..	0.3	0.5	0.4	0.3

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink http://dx.doi.org/10.1787/888933613064

Table 4.48. **New Zealand, tax revenue and % of GDP by level of government and main taxes**

	Billion NZD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**25.8**	**37.5**	**57.9**	**72.7**	**77.2**	**34.0**	**30.7**	**28.1**	**30.2**	**30.8**
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	43.2	46.0	21.6	19.5	16.3	17.9	18.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.1	0.1	0.1	0.1	0.4	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	9.1	13.6	24.3	29.4	31.1	12.0	11.1	11.8	12.2	12.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**1.7**	**2.3**	**4.5**	**5.2**	**5.6**	**2.2**	**1.9**	**2.2**	**2.2**	**2.2**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.6	2.0	4.0	4.7	5.0	2.0	1.7	2.0	1.9	2.0
5000 Taxes on goods and services	0.1	0.2	0.4	0.6	0.6	0.2	0.2	0.2	0.2	0.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933613083

Table 4.49. **Norway, tax revenue and % of GDP by selected tax category**

	Billion NOK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**301.8**	**631.6**	**1 086.7**	**1 220.7**	**1 194.2**	**40.2**	**41.9**	**42.0**	**38.9**	**38.3**
1000 Taxes on income, profits and capital gains	**106.3**	**284.2**	**512.0**	**517.9**	**470.6**	**14.2**	**18.8**	**19.8**	**16.5**	**15.1**
1100 Of individuals	79.1	152.0	256.5	309.6	333.7	10.5	10.1	9.9	9.9	10.7
1200 Corporate	27.2	132.2	255.5	208.3	136.9	3.6	8.8	9.9	6.6	4.4
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**79.4**	**132.2**	**243.0**	**312.9**	**326.0**	**10.6**	**8.8**	**9.4**	**10.0**	**10.5**
2100 Employees	25.3	45.2	81.0	107.9	113.1	3.4	3.0	3.1	3.4	3.6
2200 Employers	50.1	79.2	148.1	186.5	191.4	6.7	5.3	5.7	5.9	6.1
2300 Self-employed or non-employed	3.9	7.8	13.9	18.6	21.5	0.5	0.5	0.5	0.6	0.7
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**8.9**	**14.5**	**30.9**	**38.5**	**34.9**	**1.2**	**1.0**	**1.2**	**1.2**	**1.1**
4100 Recurrent taxes on immovable property	2.2	2.8	8.5	11.2	12.7	0.3	0.2	0.3	0.4	0.4
4200 Recurrent taxes on net wealth	5.1	7.7	14.1	17.8	13.4	0.7	0.5	0.5	0.6	0.4
4300 Estate, inheritance and gift taxes	0.4	1.3	2.4	1.9	0.3	0.1	0.1	0.1	0.1	0.0
4400 Taxes on financial and capital transactions	1.1	2.7	5.9	7.6	8.4	0.1	0.2	0.2	0.2	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**107.3**	**200.7**	**300.7**	**351.3**	**362.7**	**14.3**	**13.3**	**11.6**	**11.2**	**11.6**
5100 Taxes on production, sale, transfer, etc	102.9	185.9	284.9	332.6	343.6	13.7	12.3	11.0	10.6	11.0
5110 General taxes	56.7	125.0	201.8	244.8	256.0	7.6	8.3	7.8	7.8	8.2
5111 Value added taxes	56.7	124.2	201.2	243.8	255.2	7.6	8.2	7.8	7.8	8.2
5120 Taxes on specific goods and services	46.2	60.9	83.1	87.9	87.6	6.2	4.0	3.2	2.8	2.8
5121 Excises	37.5	54.9	76.3	80.0	79.2	5.0	3.6	2.9	2.5	2.5
5200 Taxes on use of goods and perform activities	4.4	14.8	15.8	18.7	19.1	0.6	1.0	0.6	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.2	2.1	1.7	..	..	0.0	0.1	0.1
Transfer component	..	..	1.0	1.6	1.3	..	..	0.0	0.1	0.0
Tax expenditure component	..	..	0.3	0.5	0.4	..	..	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Norway; National Accounts.

StatLink http://dx.doi.org/10.1787/888933613102

Table 4.50. **Norway, tax revenue and % of GDP by level of government and main taxes**

	Billion NOK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**165.4**	**536.1**	**938.4**	**1 050.9**	**1 011.1**	**22.1**	**35.6**	**36.2**	**33.5**	**32.4**
1000 Taxes on income, profits and capital gains	50.6	198.4	380.8	369.5	310.7	6.8	13.2	14.7	11.8	10.0
2000 Social security contributions	4.7	132.2	243.0	312.9	326.0	0.6	8.8	9.4	10.0	10.5
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.4	7.0	16.0	19.3	13.8	0.5	0.5	0.6	0.6	0.4
5000 Taxes on goods and services	106.7	198.6	298.6	349.2	360.7	14.2	13.2	11.5	11.1	11.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**61.6**	**95.5**	**148.2**	**169.8**	**183.0**	**8.2**	**6.3**	**5.7**	**5.4**	**5.9**
1000 Taxes on income, profits and capital gains	55.7	85.8	131.2	148.4	159.9	7.4	5.7	5.1	4.7	5.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.5	7.6	14.9	19.2	21.1	0.7	0.5	0.6	0.6	0.7
5000 Taxes on goods and services	0.4	2.1	2.2	2.1	2.0	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**74.8**	**0.0**	**0.0**	**0.0**	**0.0**	**10.0**	**0.0**	**0.0**	**0.0**	**0.0**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	74.6	0.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Norway; National Accounts.

StatLink http://dx.doi.org/10.1787/888933613121

Table 4.51. **Poland, tax revenue and % of GDP by selected tax category**

	Billion PLN					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**246.0**	**454.0**	**550.0**	**583.7**	**..**	**32.9**	**31.4**	**32.0**	**32.4**
1000 Taxes on income, profits and capital gains	**..**	**50.3**	**91.0**	**108.8**	**117.1**	**..**	**6.7**	**6.3**	**6.3**	**6.5**
1100 Of individuals	..	32.4	62.9	78.7	84.0	..	4.3	4.4	4.6	4.7
1200 Corporate	..	17.9	28.1	30.0	33.1	..	2.4	1.9	1.7	1.8
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	**..**	**96.4**	**156.0**	**209.9**	**224.8**	**..**	**12.9**	**10.8**	**12.2**	**12.5**
2100 Employees	..	40.4	55.7	82.0	90.7	..	5.4	3.9	4.8	5.0
2200 Employers	..	42.8	71.8	89.9	93.3	..	5.7	5.0	5.2	5.2
2300 Self-employed or non-employed	..	13.2	28.5	38.0	40.9	..	1.8	2.0	2.2	2.3
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	**..**	**1.6**	**3.7**	**4.0**	**4.0**	**..**	**0.2**	**0.3**	**0.2**	**0.2**
4000 Taxes on property	**..**	**10.6**	**19.1**	**24.0**	**24.6**	**..**	**1.4**	**1.3**	**1.4**	**1.4**
4100 Recurrent taxes on immovable property	..	8.4	16.4	21.4	22.2	..	1.1	1.1	1.2	1.2
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.2	0.3	0.3	0.2	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	2.0	2.4	2.3	2.2	..	0.3	0.2	0.1	0.1
4500 Non-recurrent taxes	..	0.0	0.0	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	0.0	0.0
5000 Taxes on goods and services	**..**	**86.9**	**182.0**	**199.9**	**209.7**	**..**	**11.6**	**12.6**	**11.6**	**11.7**
5100 Taxes on production, sale, transfer, etc	..	84.9	174.4	192.6	201.7	..	11.4	12.1	11.2	11.2
5110 General taxes	..	51.6	109.7	122.7	125.8	..	6.9	7.6	7.1	7.0
5111 Value added taxes	..	51.6	109.7	122.7	125.8	..	6.9	7.6	7.1	7.0
5120 Taxes on specific goods and services	..	33.3	64.6	69.9	75.8	..	4.5	4.5	4.1	4.2
5121 Excises	..	27.2	62.0	67.1	70.6	..	3.6	4.3	3.9	3.9
5200 Taxes on use of goods and perform activities	..	2.0	7.6	7.3	8.0	..	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	**..**	**0.3**	**0.6**	**1.1**	**0.6**	**..**	**0.0**	**0.0**	**0.1**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933613140

Table 4.52. **Poland, tax revenue and % of GDP by level of government and main taxes**

	Billion PLN					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**126.9**	**239.2**	**266.6**	**280.9**	**..**	**17.0**	**16.6**	**15.5**	**15.6**
1000 Taxes on income, profits and capital gains	..	40.0	57.7	66.8	71.4	..	5.3	4.0	3.9	4.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.6	3.7	4.0	4.0	..	0.2	0.3	0.2	0.2
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	85.3	177.8	195.7	205.5	..	11.4	12.3	11.4	11.4
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**22.7**	**57.1**	**71.1**	**75.1**	**..**	**3.0**	**4.0**	**4.1**	**4.2**
1000 Taxes on income, profits and capital gains	..	10.3	33.3	41.9	45.7	..	1.4	2.3	2.4	2.5
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	10.6	19.1	24.0	24.6	..	1.4	1.3	1.4	1.4
5000 Taxes on goods and services	..	1.5	4.1	4.1	4.1	..	0.2	0.3	0.2	0.2
6000 Other taxes	..	0.3	0.6	1.1	0.6	..	0.0	0.0	0.1	0.0
Social Security Funds										
Total tax revenue	**..**	**96.4**	**156.0**	**209.9**	**224.8**	**..**	**12.9**	**10.8**	**12.2**	**12.5**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	96.4	156.0	209.9	224.8	..	12.9	10.8	12.2	12.5
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink http://dx.doi.org/10.1787/888933613159

Table 4.53. **Portugal, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**14.8**	**39.9**	**54.7**	**59.3**	**62.0**	**26.5**	**31.1**	**30.4**	**34.3**	**34.6**
1000 Taxes on income, profits and capital gains	**3.8**	**11.7**	**14.6**	**18.3**	**18.7**	**6.8**	**9.1**	**8.1**	**10.5**	**10.4**
1100 Of individuals	2.4	6.9	9.6	13.4	13.1	4.2	5.4	5.4	7.7	7.3
1200 Corporate	1.2	4.7	4.9	4.9	5.6	2.1	3.7	2.7	2.8	3.1
1300 Unallocable between 1100 and 1200	0.3	0.0	0.1	0.0	0.0	0.5	0.0	0.0	0.0	0.0
2000 Social security contributions	**4.0**	**10.2**	**15.5**	**15.6**	**16.2**	**7.2**	**7.9**	**8.6**	**9.0**	**9.0**
2100 Employees	1.5	4.3	6.7	6.8	7.0	2.6	3.3	3.7	3.9	3.9
2200 Employers	2.4	5.9	8.8	8.8	9.2	4.3	4.6	4.9	5.1	5.1
2300 Self-employed or non-employed	0.1	0.0	0.0	0.0	0.0	0.3	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	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**0.4**	**1.5**	**1.9**	**2.1**	**2.3**	**0.7**	**1.1**	**1.1**	**1.2**	**1.3**
4100 Recurrent taxes on immovable property	0.1	0.5	1.1	1.4	1.5	0.2	0.4	0.6	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.2	0.9	0.8	0.7	0.8	0.3	0.7	0.5	0.4	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**6.6**	**16.1**	**22.0**	**22.5**	**23.8**	**11.7**	**12.5**	**12.2**	**13.0**	**13.3**
5100 Taxes on production, sale, transfer, etc	6.4	15.6	21.2	21.5	22.8	11.5	12.2	11.8	12.4	12.7
5110 General taxes	2.9	9.7	13.5	14.7	15.4	5.2	7.6	7.5	8.5	8.6
5111 Value added taxes	2.9	9.7	13.5	14.7	15.4	5.2	7.6	7.5	8.5	8.6
5120 Taxes on specific goods and services	3.5	5.9	7.7	6.9	7.4	6.3	4.6	4.3	4.0	4.1
5121 Excises	2.1	4.5	5.7	4.8	5.2	3.7	3.5	3.1	2.8	2.9
5200 Taxes on use of goods and perform activities	0.1	0.4	0.7	1.0	1.0	0.2	0.3	0.4	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.3**	**0.5**	**0.6**	**0.8**	**0.1**	**0.2**	**0.3**	**0.4**	**0.5**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Instituto Nacionale de Estatistica; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autonomos da Administraçao Central; Estatisticas das Financas publicas; Relatorio do Instituto de Gestao Financeira da Seguranta Social, Contas de Gerência das Regioes Autonomas da Madeira e dos Atores.

StatLink http://dx.doi.org/10.1787/888933613178

Table 4.54. **Portugal, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**9.8**	**27.8**	**36.5**	**40.2**	**42.1**	**17.6**	**21.6**	**20.3**	**23.2**	**23.4**
1000 Taxes on income, profits and capital gains	3.6	11.1	13.6	17.1	17.5	6.4	8.7	7.5	9.9	9.7
2000 Social security contributions	0.0	1.3	1.9	2.1	2.1	0.0	1.0	1.1	1.2	1.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1
5000 Taxes on goods and services	6.1	14.8	20.3	20.3	21.5	10.9	11.5	11.3	11.7	12.0
6000 Other taxes	0.0	0.3	0.5	0.6	0.8	0.1	0.2	0.3	0.4	0.4
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**0.8**	**2.5**	**3.6**	**4.3**	**4.5**	**1.5**	**2.0**	**2.0**	**2.5**	**2.5**
1000 Taxes on income, profits and capital gains	0.2	0.6	1.1	1.2	1.2	0.4	0.4	0.6	0.7	0.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	1.2	1.7	1.9	2.1	0.6	0.9	0.9	1.1	1.2
5000 Taxes on goods and services	0.3	0.7	0.8	1.1	1.1	0.5	0.6	0.5	0.6	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**4.0**	**9.4**	**14.4**	**14.7**	**15.3**	**7.2**	**7.3**	**8.0**	**8.5**	**8.5**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	4.0	8.8	13.5	13.5	14.1	7.2	6.9	7.5	7.8	7.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.5	0.8	1.2	1.2	0.0	0.4	0.5	0.7	0.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Instituto Nacionale de Estatistica; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autonomos da Administraçao Central; Estatisticas das Financas publicas; Relatorio do Instituto de Gestao Financeira da Seguranta Social, Contas de Gerência das Regioes Autonomas da Madeira e dos Atores.

StatLink http://dx.doi.org/10.1787/888933613197

Table 4.55. **Slovak Republic, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**10.6**	**19.0**	**23.7**	**25.4**	**..**	**33.6**	**28.1**	**31.2**	**32.3**
1000 Taxes on income, profits and capital gains	**..**	**2.2**	**3.6**	**4.9**	**5.5**	**..**	**6.9**	**5.3**	**6.5**	**7.0**
1100 Of individuals	..	1.1	1.8	2.3	2.5	..	3.3	2.6	3.0	3.1
1200 Corporate	..	0.8	1.7	2.5	2.9	..	2.6	2.5	3.3	3.7
1300 Unallocable between 1100 and 1200	..	0.3	0.2	0.2	0.2	..	1.0	0.2	0.2	0.2
2000 Social security contributions	**..**	**4.4**	**8.2**	**10.2**	**10.9**	**..**	**14.0**	**12.1**	**13.4**	**13.8**
2100 Employees	..	0.9	2.1	2.3	2.4	..	2.9	3.1	3.0	3.1
2200 Employers	..	2.9	4.6	5.8	6.3	..	9.0	6.8	7.7	8.0
2300 Self-employed or non-employed	..	0.7	1.5	2.1	2.2	..	2.1	2.2	2.7	2.8
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	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**..**	**0.2**	**0.3**	**0.3**	**0.3**	**..**	**0.6**	**0.4**	**0.4**	**0.4**
4100 Recurrent taxes on immovable property	..	0.1	0.3	0.3	0.3	..	0.5	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	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	0.0	0.0
5000 Taxes on goods and services	**..**	**3.8**	**6.8**	**8.1**	**8.6**	**..**	**12.2**	**10.1**	**10.6**	**10.9**
5100 Taxes on production, sale, transfer, etc	..	3.6	6.3	7.4	7.9	..	11.5	9.3	9.7	10.0
5110 General taxes	..	2.2	4.2	5.0	5.4	..	6.9	6.2	6.6	6.9
5111 Value added taxes	..	2.2	4.2	5.0	5.4	..	6.9	6.2	6.6	6.9
5120 Taxes on specific goods and services	..	1.5	2.1	2.3	2.5	..	4.6	3.1	3.1	3.1
5121 Excises	..	1.0	1.9	2.0	2.1	..	3.1	2.9	2.7	2.7
5200 Taxes on use of goods and perform activities	..	0.2	0.4	0.6	0.5	..	0.7	0.6	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.1	0.1	0.2	..	0.0	0.2	0.2	0.2
6000 Other taxes	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	0.3	0.3	0.3	..	..	0.4	0.3	0.3
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933613216

Table 4.56. **Slovak Republic, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**6.2**	**10.3**	**13.0**	**14.2**	**..**	**19.5**	**15.3**	**17.1**	**18.0**
1000 Taxes on income, profits and capital gains	..	2.2	3.6	4.9	5.5	..	6.9	5.3	6.5	7.0
2000 Social security contributions	..	0.1	0.2	0.2	0.3	..	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.0	0.0	0.0	..	0.2	0.0	0.0	0.0
5000 Taxes on goods and services	..	3.8	6.5	7.8	8.4	..	12.1	9.7	10.2	10.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**0.1**	**0.5**	**0.6**	**0.5**	**..**	**0.5**	**0.8**	**0.8**	**0.7**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.3	0.3	0.3	..	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	..	0.0	0.3	0.3	0.2	..	0.0	0.4	0.4	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**4.3**	**7.9**	**9.9**	**10.6**	**..**	**13.7**	**11.7**	**13.1**	**13.5**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	4.3	7.9	9.9	10.6	..	13.7	11.7	13.1	13.5
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink http://dx.doi.org/10.1787/888933613235

Table 4.57. **Slovenia, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**..**	**6.9**	**13.4**	**13.6**	**14.1**	**..**	**36.6**	**36.9**	**36.5**	**36.6**
1000 Taxes on income, profits and capital gains	**..**	**1.3**	**2.7**	**2.4**	**2.5**	**..**	**6.8**	**7.4**	**6.5**	**6.6**
1100 Of individuals	..	1.0	2.0	1.9	2.0	..	5.5	5.6	5.1	5.1
1200 Corporate	..	0.2	0.7	0.5	0.6	..	1.1	1.8	1.4	1.5
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
2000 Social security contributions	**..**	**2.6**	**5.4**	**5.4**	**5.6**	**..**	**13.9**	**14.8**	**14.4**	**14.5**
2100 Employees	..	1.4	2.8	2.8	2.9	..	7.7	7.7	7.4	7.5
2200 Employers	..	1.0	2.1	2.0	2.1	..	5.3	5.7	5.4	5.5
2300 Self-employed or non-employed	..	0.2	0.5	0.6	0.6	..	0.9	1.5	1.5	1.5
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	**..**	**0.3**	**0.0**	**0.0**	**0.0**	**..**	**1.5**	**0.1**	**0.1**	**0.1**
4000 Taxes on property	**..**	**0.1**	**0.2**	**0.2**	**0.2**	**..**	**0.6**	**0.6**	**0.6**	**0.6**
4100 Recurrent taxes on immovable property	..	0.1	0.2	0.2	0.2	..	0.4	0.5	0.5	0.5
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**..**	**2.6**	**5.0**	**5.5**	**5.6**	**..**	**13.8**	**13.8**	**14.7**	**14.6**
5100 Taxes on production, sale, transfer, etc	..	2.5	4.8	5.2	5.3	..	13.1	13.2	13.8	13.6
5110 General taxes	..	1.6	2.9	3.2	3.2	..	8.7	8.1	8.5	8.4
5111 Value added taxes	..	1.6	2.9	3.2	3.2	..	8.5	8.1	8.5	8.4
5120 Taxes on specific goods and services	..	0.8	1.9	2.0	2.0	..	4.4	5.1	5.3	5.3
5121 Excises	..	0.6	1.6	1.6	1.6	..	3.1	4.3	4.3	4.2
5200 Taxes on use of goods and perform activities	..	0.1	0.2	0.3	0.4	..	0.6	0.6	0.9	1.0
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistical Office of the Republic of Slovenia.

StatLink http://dx.doi.org/10.1787/888933613254

Table 4.58. **Slovenia, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**..**	**3.8**	**6.5**	**6.8**	**7.2**	**..**	**20.2**	**18.0**	**18.2**	**18.5**
1000 Taxes on income, profits and capital gains	..	0.9	1.6	1.3	1.5	..	4.8	4.3	3.5	4.0
2000 Social security contributions	..	0.0	0.1	0.1	0.1	..	0.1	0.2	0.2	0.2
3000 Taxes on payroll and workforce	..	0.3	0.0	0.0	0.0	..	1.5	0.1	0.1	0.1
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	..	2.6	4.9	5.4	5.5	..	13.7	13.5	14.5	14.4
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**..**	**0.5**	**1.5**	**1.4**	**1.4**	**..**	**2.7**	**4.0**	**3.9**	**3.5**
1000 Taxes on income, profits and capital gains	..	0.4	1.1	1.1	1.0	..	2.0	3.1	3.0	2.6
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.2	0.2	0.2	..	0.6	0.6	0.6	0.6
5000 Taxes on goods and services	..	0.0	0.1	0.1	0.1	..	0.1	0.3	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**2.6**	**5.3**	**5.3**	**5.5**	**..**	**13.8**	**14.7**	**14.2**	**14.4**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	2.6	5.3	5.3	5.5	..	13.8	14.7	14.2	14.4
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistical Office of the Republic of Slovenia.

StatLink http://dx.doi.org/10.1787/888933613273

Table 4.59. **Spain, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**103.7**	**214.7**	**337.4**	**349.8**	**363.7**	**31.6**	**33.2**	**31.2**	**33.7**	**33.8**
1000 Taxes on income, profits and capital gains	**31.8**	**60.8**	**94.8**	**100.0**	**102.9**	**9.7**	**9.4**	**8.8**	**9.6**	**9.6**
1100 Of individuals	22.5	41.2	73.9	78.4	77.3	6.9	6.4	6.8	7.6	7.2
1200 Corporate	9.1	19.6	21.0	21.6	25.6	2.8	3.0	1.9	2.1	2.4
1300 Unallocable between 1100 and 1200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**36.7**	**74.8**	**126.5**	**120.7**	**122.9**	**11.2**	**11.6**	**11.7**	**11.6**	**11.4**
2100 Employees	6.0	12.1	20.0	19.1	19.7	1.8	1.9	1.9	1.8	1.8
2200 Employers	26.4	53.9	88.5	84.4	87.1	8.0	8.3	8.2	8.1	8.1
2300 Self-employed or non-employed	4.4	8.8	18.1	17.2	16.1	1.3	1.4	1.7	1.7	1.5
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**5.7**	**13.8**	**22.3**	**26.0**	**28.0**	**1.7**	**2.1**	**2.1**	**2.5**	**2.6**
4100 Recurrent taxes on immovable property	1.5	3.9	9.4	12.2	12.7	0.5	0.6	0.9	1.2	1.2
4200 Recurrent taxes on net wealth	0.6	1.4	0.7	1.9	1.9	0.2	0.2	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.4	1.4	2.4	2.7	2.7	0.1	0.2	0.2	0.3	0.3
4400 Taxes on financial and capital transactions	2.5	6.0	8.0	6.3	7.2	0.8	0.9	0.7	0.6	0.7
4500 Non-recurrent taxes	0.6	1.1	1.8	2.9	3.5	0.2	0.2	0.2	0.3	0.3
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**29.4**	**64.3**	**91.7**	**101.4**	**107.9**	**9.0**	**10.0**	**8.5**	**9.8**	**10.0**
5100 Taxes on production, sale, transfer, etc	26.7	58.3	84.6	93.5	99.8	8.2	9.0	7.8	9.0	9.3
5110 General taxes	16.6	37.9	57.3	64.3	69.2	5.1	5.9	5.3	6.2	6.4
5111 Value added taxes	16.3	37.9	57.0	64.1	69.0	5.0	5.9	5.3	6.2	6.4
5120 Taxes on specific goods and services	10.1	20.4	27.3	29.3	30.6	3.1	3.2	2.5	2.8	2.8
5121 Excises	6.0	17.7	23.8	24.4	25.6	1.8	2.7	2.2	2.4	2.4
5200 Taxes on use of goods and perform activities	2.6	6.0	7.2	7.9	8.1	0.8	0.9	0.7	0.8	0.8
5300 Unallocable between 5100 and 5200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.5**	**0.2**	**0.2**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.0	1.9	0.8	1.0	..	0.0	0.2	0.1	0.1
Transfer component	..	..	1.2	0.3	0.2	..	..	0.1	0.0	0.0
Tax expenditure component	..	..	0.7	0.4	0.8	..	..	0.1	0.0	0.1

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5.

Source: Informacion Estatistica 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/10.1787/888933613292

Table 4.60. **Spain, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**53.7**	**105.2**	**136.4**	**147.8**	**154.7**	**16.4**	**16.3**	**12.6**	**14.2**	**14.4**
1000 Taxes on income, profits and capital gains	29.5	51.6	61.0	61.8	62.3	9.0	8.0	5.6	6.0	5.8
2000 Social security contributions	0.4	2.2	3.4	3.2	3.4	0.1	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	0.3	0.1	0.9	1.2	0.1	0.1	0.0	0.1	0.1
5000 Taxes on goods and services	23.4	51.0	71.4	81.8	87.7	7.2	7.9	6.6	7.9	8.2
6000 Other taxes	0.0	0.0	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**5.0**	**16.5**	**43.6**	**47.6**	**50.8**	**1.5**	**2.5**	**4.0**	**4.6**	**4.7**
1000 Taxes on income, profits and capital gains	0.4	5.5	27.6	32.4	34.6	0.1	0.9	2.5	3.1	3.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.0	7.8	10.1	9.6	10.5	0.9	1.2	0.9	0.9	1.0
5000 Taxes on goods and services	1.6	3.2	5.9	5.6	5.7	0.5	0.5	0.5	0.5	0.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**8.1**	**19.5**	**30.8**	**34.9**	**36.1**	**2.5**	**3.0**	**2.9**	**3.4**	**3.4**
1000 Taxes on income, profits and capital gains	1.9	3.5	5.2	5.5	5.6	0.6	0.5	0.5	0.5	0.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.3	5.8	12.4	15.7	16.6	0.7	0.9	1.1	1.5	1.5
5000 Taxes on goods and services	3.9	10.1	13.3	13.6	13.8	1.2	1.6	1.2	1.3	1.3
6000 Other taxes	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**36.4**	**72.6**	**125.1**	**118.0**	**120.3**	**11.1**	**11.2**	**11.6**	**11.4**	**11.2**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	36.4	72.6	125.1	118.0	120.3	11.1	11.2	11.6	11.4	11.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6.

Source: Informacion Estatistica 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/10.1787/888933613311

Table 4.61. **Sweden, tax revenue and % of GDP by selected tax category**

	Billion SEK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**756.0**	**1 166.0**	**1 521.4**	**1 676.4**	**1 809.6**	**49.5**	**49.0**	**43.2**	**42.6**	**43.3**
1000 Taxes on income, profits and capital gains	**314.8**	**475.3**	**539.7**	**585.6**	**650.0**	**20.6**	**20.0**	**15.3**	**14.9**	**15.5**
1100 Of individuals	291.1	387.5	423.9	479.5	525.8	19.1	16.3	12.0	12.2	12.6
1200 Corporate	23.7	87.8	115.8	106.1	124.2	1.5	3.7	3.3	2.7	3.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**205.9**	**307.0**	**384.7**	**388.7**	**404.9**	**13.5**	**12.9**	**10.9**	**9.9**	**9.7**
2100 Employees	0.8	63.1	89.2	104.0	108.4	0.1	2.7	2.5	2.6	2.6
2200 Employers	196.9	237.5	288.4	280.1	291.6	12.9	10.0	8.2	7.1	7.0
2300 Self-employed or non-employed	8.1	5.6	7.5	5.0	5.1	0.5	0.2	0.2	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.8	-0.4	-0.4	-0.2	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**18.7**	**50.1**	**107.5**	**177.4**	**194.1**	**1.2**	**2.1**	**3.1**	**4.5**	**4.6**
4000 Taxes on property	**26.6**	**39.9**	**36.5**	**41.9**	**43.9**	**1.7**	**1.7**	**1.0**	**1.1**	**1.0**
4100 Recurrent taxes on immovable property	8.9	23.3	26.4	32.0	32.4	0.6	1.0	0.8	0.8	0.8
4200 Recurrent taxes on net wealth	3.2	8.2	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.4	2.5	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	13.1	5.8	10.1	9.9	11.4	0.9	0.2	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**188.7**	**288.8**	**446.2**	**475.7**	**509.2**	**12.4**	**12.1**	**12.7**	**12.1**	**12.2**
5100 Taxes on production, sale, transfer, etc	181.6	281.4	429.8	458.9	490.4	11.9	11.8	12.2	11.7	11.7
5110 General taxes	112.4	199.6	326.7	357.4	382.7	7.4	8.4	9.3	9.1	9.2
5111 Value added taxes	112.4	197.5	322.6	353.4	378.8	7.4	8.3	9.2	9.0	9.1
5120 Taxes on specific goods and services	69.2	81.8	103.1	101.5	107.7	4.5	3.4	2.9	2.6	2.6
5121 Excises	55.3	70.3	91.6	86.9	91.6	3.6	3.0	2.6	2.2	2.2
5200 Taxes on use of goods and perform activities	7.1	7.4	16.4	16.8	18.8	0.5	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**1.3**	**1.5**	**1.4**	**1.4**	**1.4**	**0.1**	**0.1**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933613330

Table 4.62. **Sweden, tax revenue and % of GDP by level of government and main taxes**

	Billion SEK					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**383.9**	**699.1**	**795.3**	**838.7**	**927.5**	**25.1**	**29.4**	**22.6**	**21.3**	**22.2**
1000 Taxes on income, profits and capital gains	94.7	139.0	16.9	-17.1	14.3	6.2	5.8	0.5	-0.4	0.3
2000 Social security contributions	54.8	180.2	201.2	175.0	180.7	3.6	7.6	5.7	4.4	4.3
3000 Taxes on payroll and workforce	18.7	50.1	107.5	177.4	194.1	1.2	2.1	3.1	4.5	4.6
4000 Taxes on property	26.6	39.9	22.4	26.4	27.9	1.7	1.7	0.6	0.7	0.7
5000 Taxes on goods and services	187.8	288.5	445.9	475.6	509.1	12.3	12.1	12.7	12.1	12.2
6000 Other taxes	1.3	1.5	1.4	1.4	1.4	0.1	0.1	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**221.0**	**336.3**	**537.0**	**618.2**	**651.7**	**14.5**	**14.1**	**15.3**	**15.7**	**15.6**
1000 Taxes on income, profits and capital gains	220.1	336.3	522.9	602.7	635.7	14.4	14.1	14.9	15.3	15.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	14.1	15.6	15.9	0.0	0.0	0.4	0.4	0.4
5000 Taxes on goods and services	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**151.1**	**126.8**	**183.5**	**213.7**	**224.1**	**9.9**	**5.3**	**5.2**	**5.4**	**5.4**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	151.1	126.8	183.5	213.7	224.1	9.9	5.3	5.2	5.4	5.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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

StatLink http://dx.doi.org/10.1787/888933613349

Table 4.63. **Switzerland, tax revenue and % of GDP by selected tax category**

	Billion CHF					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**84.4**	**125.9**	**160.4**	**173.6**	**178.7**	**23.6**	**27.4**	**26.5**	**27.0**	**27.7**
1000 Taxes on income, profits and capital gains	**40.0**	**55.8**	**73.2**	**79.3**	**83.0**	**11.2**	**12.2**	**12.1**	**12.3**	**12.9**
1100 Of individuals	27.7	37.5	51.2	53.8	55.6	7.7	8.2	8.4	8.4	8.6
1200 Corporate	6.3	11.2	16.2	18.0	19.3	1.8	2.4	2.7	2.8	3.0
1300 Unallocable between 1100 and 1200	6.1	7.1	5.8	7.5	8.1	1.7	1.6	1.0	1.2	1.3
2000 Social security contributions	**19.9**	**30.6**	**38.3**	**43.2**	**43.9**	**5.6**	**6.7**	**6.3**	**6.7**	**6.8**
2100 Employees	9.3	14.4	17.5	20.0	20.5	2.6	3.1	2.9	3.1	3.2
2200 Employers	9.3	14.4	17.6	20.0	20.3	2.6	3.1	2.9	3.1	3.1
2300 Self-employed or non-employed	1.2	1.9	3.2	3.1	3.1	0.3	0.4	0.5	0.5	0.5
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**6.9**	**11.4**	**11.3**	**11.5**	**12.0**	**1.9**	**2.5**	**1.9**	**1.8**	**1.9**
4100 Recurrent taxes on immovable property	0.4	0.7	1.0	1.0	1.1	0.1	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	3.4	5.3	7.1	7.8	8.1	0.9	1.1	1.2	1.2	1.2
4300 Estate, inheritance and gift taxes	0.9	1.2	1.0	1.2	1.1	0.2	0.3	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.1	4.2	2.3	1.5	1.7	0.6	0.9	0.4	0.2	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**17.5**	**27.9**	**37.1**	**38.9**	**38.9**	**4.9**	**6.1**	**6.1**	**6.0**	**6.0**
5100 Taxes on production, sale, transfer, etc	16.0	25.3	32.1	33.8	33.6	4.5	5.5	5.3	5.2	5.2
5110 General taxes	9.9	16.9	20.9	22.7	22.6	2.8	3.7	3.4	3.5	3.5
5111 Value added taxes	9.9	16.6	20.5	22.4	22.2	2.8	3.6	3.4	3.5	3.4
5120 Taxes on specific goods and services	6.1	8.3	11.2	11.0	10.9	1.7	1.8	1.8	1.7	1.7
5121 Excises	1.5	6.8	8.3	8.1	8.1	0.4	1.5	1.4	1.3	1.2
5200 Taxes on use of goods and perform activities	1.6	2.6	4.9	5.2	5.3	0.4	0.6	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.1**	**0.2**	**0.6**	**0.8**	**0.8**	**0.0**	**0.0**	**0.1**	**0.1**	**0.1**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Financial Statistics, Federal Finance Administration.

StatLink http://dx.doi.org/10.1787/888933613368

Table 4.64. **Switzerland, tax revenue and % of GDP by level of government and main taxes**

	Billion CHF					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**29.0**	**46.9**	**58.8**	**61.1**	**63.9**	**8.1**	**10.2**	**9.7**	**9.5**	**9.9**
1000 Taxes on income, profits and capital gains	10.9	17.0	22.3	23.7	26.3	3.0	3.7	3.7	3.7	4.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	4.1	2.2	1.4	1.7	0.6	0.9	0.4	0.2	0.3
5000 Taxes on goods and services	16.0	25.7	34.2	36.0	35.9	4.5	5.6	5.6	5.6	5.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**20.8**	**28.2**	**39.0**	**42.8**	**43.7**	**5.8**	**6.1**	**6.4**	**6.7**	**6.8**
1000 Taxes on income, profits and capital gains	16.4	21.7	30.8	33.7	34.3	4.6	4.7	5.1	5.2	5.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.0	4.4	5.5	6.1	6.3	0.8	1.0	0.9	1.0	1.0
5000 Taxes on goods and services	1.4	2.1	2.7	2.8	2.9	0.4	0.5	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**14.7**	**20.2**	**24.4**	**26.5**	**27.1**	**4.1**	**4.4**	**4.0**	**4.1**	**4.2**
1000 Taxes on income, profits and capital gains	12.7	17.1	20.1	21.9	22.4	3.6	3.7	3.3	3.4	3.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.8	2.9	3.6	3.9	4.0	0.5	0.6	0.6	0.6	0.6
5000 Taxes on goods and services	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.2	0.6	0.5	0.6	0.0	0.0	0.1	0.1	0.1
Social Security Funds										
Total tax revenue	**19.9**	**30.6**	**38.3**	**43.2**	**43.9**	**5.6**	**6.7**	**6.3**	**6.7**	**6.8**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	19.9	30.6	38.3	43.2	43.9	5.6	6.7	6.3	6.7	6.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Financial Statistics, Federal Finance Administration.

StatLink http://dx.doi.org/10.1787/888933613387

Table 4.65. **Turkey, tax revenue and % of GDP by selected tax category**

	Billion TRY					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**0.1**	**40.3**	**287.9**	**502.6**	**586.7**	**14.5**	**23.6**	**24.8**	**24.6**	**25.1**
1000 Taxes on income, profits and capital gains	**0.0**	**11.9**	**61.3**	**106.2**	**119.1**	**4.9**	**7.0**	**5.3**	**5.2**	**5.1**
1100 Of individuals	0.0	9.0	40.4	73.9	85.8	3.9	5.2	3.5	3.6	3.7
1200 Corporate	0.0	2.9	20.9	32.3	33.4	1.0	1.7	1.8	1.6	1.4
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**0.0**	**7.5**	**71.7**	**143.4**	**170.3**	**2.9**	**4.4**	**6.2**	**7.0**	**7.3**
2100 Employees	0.0	2.7	26.9	54.3	64.2	1.1	1.6	2.3	2.7	2.7
2200 Employers	0.0	3.6	39.4	80.0	95.1	1.6	2.1	3.4	3.9	4.1
2300 Self-employed or non-employed	0.0	1.2	5.4	9.1	11.0	0.2	0.7	0.5	0.4	0.5
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**0.0**	**1.3**	**11.7**	**24.5**	**28.6**	**0.3**	**0.7**	**1.0**	**1.2**	**1.2**
4100 Recurrent taxes on immovable property	0.0	0.2	2.7	5.0	5.9	0.0	0.1	0.2	0.2	0.3
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.2	0.4	0.4	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	1.1	8.8	19.1	22.3	0.3	0.6	0.8	0.9	1.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**0.0**	**16.9**	**137.3**	**221.6**	**260.0**	**4.1**	**9.9**	**11.8**	**10.8**	**11.1**
5100 Taxes on production, sale, transfer, etc	0.0	16.3	131.9	213.3	250.3	4.0	9.6	11.4	10.4	10.7
5110 General taxes	0.0	9.7	62.5	102.5	121.1	2.9	5.7	5.4	5.0	5.2
5111 Value added taxes	0.0	9.7	62.5	102.5	121.1	2.7	5.7	5.4	5.0	5.2
5120 Taxes on specific goods and services	0.0	6.6	69.3	110.7	129.2	1.1	3.9	6.0	5.4	5.5
5121 Excises	0.0	4.7	57.3	91.1	105.9	0.1	2.8	4.9	4.5	4.5
5200 Taxes on use of goods and perform activities	0.0	0.6	5.4	8.4	9.7	0.1	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**2.7**	**5.9**	**6.8**	**8.7**	**2.4**	**1.6**	**0.5**	**0.3**	**0.4**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.
Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink http://dx.doi.org/10.1787/888933613406

Table 4.66. **Turkey, tax revenue and % of GDP by level of government and main taxes**

	Billion TRY					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**0.1**	**29.1**	**189.4**	**311.7**	**359.9**	**10.4**	**17.1**	**16.3**	**15.2**	**15.4**
1000 Taxes on income, profits and capital gains	0.0	10.5	54.6	93.9	104.7	4.3	6.2	4.7	4.6	4.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.9	8.1	17.5	20.2	0.3	0.5	0.7	0.9	0.9
5000 Taxes on goods and services	0.0	15.2	124.0	197.8	231.2	3.6	8.9	10.7	9.7	9.9
6000 Other taxes	0.0	2.5	2.7	2.6	3.8	2.2	1.5	0.2	0.1	0.2
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**0.0**	**3.6**	**26.8**	**47.5**	**56.5**	**1.3**	**2.1**	**2.3**	**2.3**	**2.4**
1000 Taxes on income, profits and capital gains	0.0	1.4	6.7	12.3	14.4	0.6	0.8	0.6	0.6	0.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.3	3.6	7.0	8.4	0.0	0.2	0.3	0.3	0.4
5000 Taxes on goods and services	0.0	1.7	13.3	23.8	28.7	0.5	1.0	1.1	1.2	1.2
6000 Other taxes	0.0	0.2	3.2	4.3	5.0	0.2	0.1	0.3	0.2	0.2
Social Security Funds										
Total tax revenue	**0.0**	**7.5**	**71.7**	**143.4**	**170.3**	**2.9**	**4.4**	**6.2**	**7.0**	**7.3**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.5	71.7	143.4	170.3	2.9	4.4	6.2	7.0	7.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink http://dx.doi.org/10.1787/888933613425

Table 4.67. **United Kingdom, tax revenue and % of GDP by selected tax category**

	Billion GBP					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**202.4**	**358.6**	**512.5**	**586.4**	**609.2**	**32.9**	**33.2**	**32.6**	**32.2**	**32.5**
1000 Taxes on income, profits and capital gains	**79.6**	**142.2**	**192.6**	**205.7**	**214.8**	**12.9**	**13.2**	**12.2**	**11.3**	**11.5**
1100 Of individuals	59.5	104.1	147.0	160.1	168.9	9.7	9.6	9.4	8.8	9.0
1200 Corporate	20.1	38.1	45.6	45.6	45.9	3.3	3.5	2.9	2.5	2.5
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**34.5**	**60.3**	**97.3**	**109.1**	**114.1**	**5.6**	**5.6**	**6.2**	**6.0**	**6.1**
2100 Employees	13.3	24.2	38.7	42.6	44.5	2.2	2.2	2.5	2.3	2.4
2200 Employers	20.0	34.0	55.9	63.8	66.5	3.2	3.1	3.6	3.5	3.6
2300 Self-employed or non-employed	1.2	2.0	2.8	2.7	3.1	0.2	0.2	0.2	0.1	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**16.5**	**41.1**	**61.7**	**74.3**	**76.6**	**2.7**	**3.8**	**3.9**	**4.1**	**4.1**
4100 Recurrent taxes on immovable property	13.5	30.6	49.9	56.3	58.3	2.2	2.8	3.2	3.1	3.1
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.3	2.2	2.6	3.9	4.4	0.2	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	1.8	8.4	9.1	14.1	13.8	0.3	0.8	0.6	0.8	0.7
4500 Non-recurrent taxes	0.0	0.0	0.0	0.1	0.2	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	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	**62.8**	**113.2**	**157.9**	**194.3**	**200.6**	**10.2**	**10.5**	**10.0**	**10.7**	**10.7**
5100 Taxes on production, sale, transfer, etc	59.4	108.2	151.0	187.1	193.5	9.7	10.0	9.6	10.3	10.3
5110 General taxes	34.1	64.2	95.9	124.2	129.3	5.5	5.9	6.1	6.8	6.9
5111 Value added taxes	34.1	64.2	95.9	124.2	129.3	5.5	5.9	6.1	6.8	6.9
5120 Taxes on specific goods and services	25.3	44.0	55.0	62.9	64.2	4.1	4.1	3.5	3.5	3.4
5121 Excises	19.7	37.3	45.4	47.1	47.3	3.2	3.4	2.9	2.6	2.5
5200 Taxes on use of goods and perform activities	3.4	5.0	7.0	7.2	7.1	0.6	0.5	0.4	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**9.0**	**0.0**	**0.0**	**0.0**	**0.0**	**1.5**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	7.5	4.7	30.1	31.6	30.8	1.2	0.4	1.9	1.7	1.6
Transfer component	0.5	3.4	23.7	28.0	27.4	0.1	0.3	1.5	1.5	1.5
Tax expenditure component	7.0	1.2	6.5	3.6	3.4	1.1	0.1	0.4	0.2	0.2

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink http://dx.doi.org/10.1787/888933613444

Table 4.68. **United Kingdom, tax revenue and % of GDP by level of government and main taxes**

	Billion GBP					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**151.9**	**282.0**	**386.0**	**445.3**	**462.1**	**24.7**	**26.1**	**24.5**	**24.4**	**24.7**
1000 Taxes on income, profits and capital gains	79.6	142.2	192.6	205.7	214.8	12.9	13.2	12.2	11.3	11.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	11.4	26.9	35.4	45.3	46.7	1.9	2.5	2.3	2.5	2.5
5000 Taxes on goods and services	60.9	112.8	157.9	194.3	200.6	9.9	10.4	10.0	10.7	10.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	**14.1**	**14.2**	**26.2**	**29.0**	**29.9**	**2.3**	**1.3**	**1.7**	**1.6**	**1.6**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.1	14.2	26.2	29.0	29.9	0.8	1.3	1.7	1.6	1.6
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**34.5**	**60.3**	**97.3**	**109.1**	**114.1**	**5.6**	**5.6**	**6.2**	**6.0**	**6.1**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	109.1	114.1	5.6	5.6	6.2	6.0	6.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink http://dx.doi.org/10.1787/888933613463

Table 4.69. **United States, tax revenue and % of GDP by selected tax category**

	Billion USD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Total tax revenue	**1 552.4**	**2 900.5**	**3 515.8**	**4 518.4**	**4 752.4**	**26.0**	**28.2**	**23.5**	**25.9**	**26.2**
1000 Taxes on income, profits and capital gains	**701.7**	**1 453.9**	**1 491.5**	**2 173.0**	**2 331.1**	**11.7**	**14.1**	**10.0**	**12.5**	**12.9**
1100 Of individuals	584.7	1 224.5	1 224.5	1 774.7	1 926.1	9.8	11.9	8.2	10.2	10.6
1200 Corporate	117.0	229.3	267.0	398.3	405.0	2.0	2.2	1.8	2.3	2.2
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	**397.0**	**683.1**	**917.8**	**1 078.0**	**1 124.0**	**6.6**	**6.6**	**6.1**	**6.2**	**6.2**
2100 Employees	173.9	305.6	406.4	479.1	502.4	2.9	3.0	2.7	2.7	2.8
2200 Employers	204.1	343.2	462.1	540.0	560.4	3.4	3.3	3.1	3.1	3.1
2300 Self-employed or non-employed	19.0	34.4	49.3	59.0	61.3	0.3	0.3	0.3	0.3	0.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**180.3**	**295.2**	**462.1**	**485.3**	**490.0**	**3.0**	**2.9**	**3.1**	**2.8**	**2.7**
4100 Recurrent taxes on immovable property	161.5	254.7	435.0	453.6	456.6	2.7	2.5	2.9	2.6	2.5
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	15.8	35.6	19.5	24.1	25.6	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	3.0	4.8	7.5	7.7	7.8	0.1	0.0	0.1	0.0	0.0
5000 Taxes on goods and services	**273.5**	**468.4**	**644.4**	**782.1**	**807.3**	**4.6**	**4.6**	**4.3**	**4.5**	**4.5**
5100 Taxes on production, sale, transfer, etc	235.2	404.1	542.1	657.7	681.5	3.9	3.9	3.6	3.8	3.8
5110 General taxes	125.6	221.4	294.4	352.8	367.2	2.1	2.2	2.0	2.0	2.0
5111 Value added taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5120 Taxes on specific goods and services	109.6	182.7	247.6	304.9	314.3	1.8	1.8	1.7	1.7	1.7
5121 Excises	65.0	108.6	145.3	154.5	154.7	1.1	1.1	1.0	0.9	0.9
5200 Taxes on use of goods and perform activities	38.2	64.3	102.3	124.4	125.8	0.6	0.6	0.7	0.7	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	6.2	36.5	171.9	144.6	157.2	0.1	0.4	1.1	0.8	0.9
Transfer component	4.4	26.9	101.8	99.8	113.9	0.1	0.3	0.7	0.6	0.6
Tax expenditure component	1.8	9.6	70.1	44.8	43.4	0.0	0.1	0.5	0.3	0.2

Note: More detailed country data and country notes are available in online chapter 5: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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.

StatLink http://dx.doi.org/10.1787/888933613482

Table 4.70. **United States, tax revenue and % of GDP by level of government and main taxes**

	Billion USD					% of GDP				
	1990	2000	2010	2014	2015	1990	2000	2010	2014	2015
Federal or Central government										
Total tax revenue	**632.2**	**1 316.6**	**1 288.6**	**1 916.9**	**2 059.0**	**10.6**	**12.8**	**8.6**	**11.0**	**11.4**
1000 Taxes on income, profits and capital gains	569.7	1 201.3	1 176.7	1 763.5	1 899.4	9.5	11.7	7.9	10.1	10.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	11.6	28.1	15.1	18.8	20.2	0.2	0.3	0.1	0.1	0.1
5000 Taxes on goods and services	50.9	87.3	96.8	134.6	139.4	0.9	0.8	0.6	0.8	0.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	**309.7**	**547.6**	**724.1**	**888.3**	**923.7**	**5.2**	**5.3**	**4.8**	**5.1**	**5.1**
1000 Taxes on income, profits and capital gains	120.2	231.0	282.0	370.1	390.9	2.0	2.2	1.9	2.1	2.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	10.1	17.6	18.1	18.4	18.9	0.2	0.2	0.1	0.1	0.1
5000 Taxes on goods and services	179.4	299.0	424.0	499.7	513.9	3.0	2.9	2.8	2.9	2.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**213.6**	**353.2**	**585.3**	**635.2**	**645.7**	**3.6**	**3.4**	**3.9**	**3.6**	**3.6**
1000 Taxes on income, profits and capital gains	11.9	21.6	32.8	39.3	40.8	0.2	0.2	0.2	0.2	0.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	158.6	249.4	428.9	448.1	450.8	2.7	2.4	2.9	2.6	2.5
5000 Taxes on goods and services	43.1	82.1	123.6	147.8	154.0	0.7	0.8	0.8	0.8	0.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**397.0**	**683.1**	**917.8**	**1 078.0**	**1 124.0**	**6.6**	**6.6**	**6.1**	**6.2**	**6.2**
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	397.0	683.1	917.8	1 078.0	1 124.0	6.6	6.6	6.1	6.2	6.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6: http://dx.doi.org/10.1787/9789264283183-en. Full time series can be accessed at http://oe.cd/full-time-series.

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.

StatLink http://dx.doi.org/10.1787/888933613501

4.2. Memorandum tables

Table 4.71 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 4.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 4.72 shows 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.

Table 4.71. **Financing of social security benefits**

National currency

		Total					2015				
	Currency	1990	2000	2010	2014	2015	Social security contributions	Other taxes	Voluntary contributions to government	Compulsory contributions to private sector	**Total**
Australia	Million AUD	0.0	0.0	0.0	0.0	0.0	..	..	..	..	**0.0**
Austria	Million EUR	17.9	30.7	41.8	48.6	50.2	49.9	0.0	0.3	0.0	**50.2**
Belgium	Million EUR	24.1	40.1	67.3	76.0	71.0	58.6	12.3	0.1	0.0	**71.0**
Canada	Million CAD	29.7	53.1	76.8	93.4	96.2	96.2	0.0	0.0	0.0	**96.2**
Chile	Million CLP	487.7	2 598.4	6 902.7	10 305.3	11 170.1	2 252.5	0.0	0.0	8 917.6	**11 170.1**
Czech Republic	Million CZK	..	345.5	582.8	632.3	666.9	659.7	0.0	0.4	6.7	**666.9**
Denmark	Million DKK	9.5	26.5	22.9	19.2	19.1	1.4	0.0	14.7	3.0	**19.1**
Estonia	Million EUR	..	0.7	1.9	2.5	2.7	2.3	0.0	0.0	0.4	**2.7**
Finland	Million EUR	11.1	16.9	23.5	26.9	27.6	26.6	0.0	0.3	0.6	**27.6**
France	Million EUR	194.1	312.9	461.2	534.0	540.1	369.9	170.2	0.0	0.0	**540.1**
Germany	Million EUR	184.9	328.9	369.8	425.9	443.4	424.6	0.0	8.2	10.6	**443.4**
Greece	Million EUR	3.5	14.3	24.7	18.6	18.8	18.8	0.0	0.0	0.0	**18.8**
Hungary	Million HUF	..	1 759.3	3 539.6	4 245.4	4 538.8	4 293.7	243.9	1.2	0.0	**4 538.8**
Iceland	Million ISK	37.6	95.3	236.5	295.8	317.5	79.7	98.0	0.0	139.8	**317.5**
Ireland	Million EUR	1.7	3.9	8.4	9.6	10.2	10.2	0.0	0.0	0.0	**10.2**
Israel	Million ILS	..	27.6	54.4	88.6	94.8	59.6	0.0	0.0	35.2	**94.8**
Italy	Million EUR	87.3	144.1	209.7	210.4	215.1	214.4	0.0	0.7	0.0	**215.1**
Japan	Billion JPY	34.6	48.0	54.5	62.3	64.5	64.5	0.0	0.0	0.0	**64.5**
Korea	Billion KRW	3.8	22.8	69.1	98.2	104.7	104.7	0.0	0.0	0.0	**104.7**
Latvia	Million EUR	..	0.7	1.6	2.1	2.1	2.0	0.1	0.0	0.0	**2.1**
Luxembourg	Million EUR	1.0	2.2	4.4	5.4	5.6	5.6	0.0	0.0	0.0	**5.6**
Mexico	Million MXN	21.0	205.6	423.6	568.7	616.1	409.2	0.0	0.0	206.8	**616.1**
Netherlands	Million EUR	45.0	101.6	..	..	..	96.4	0.0	0.0	..	**..**
New Zealand	Million NZD	0.0	0.0	0.0	0.0	0.0	..	..	..	..	**0.0**
Norway	Million NOK	79.7	132.2	243.0	312.9	326.0	326.0	0.0	0.0	0.0	**326.0**
Poland	Million PLN	..	96.4	156.0	209.9	224.8	224.8	0.0	0.0	0.0	**224.8**
Portugal	Million EUR	4.1	10.6	16.2	16.6	17.2	16.2	1.0	0.0	0.0	**17.2**
Slovak Republic	Million EUR	..	4.4	8.9	10.6	11.3	10.9	0.0	0.0	0.4	**11.3**
Slovenia	Million EUR	..	2.6	5.4	5.4	5.6	5.6	0.0	0.0	0.0	**5.6**
Spain	Million EUR	36.7	76.0	129.7	122.2	124.5	124.5	0.0	0.0	0.0	**124.5**
Sweden	Million SEK	205.9	321.3	412.3	419.9	437.4	404.9	0.0	32.6	0.0	**437.4**
Switzerland	Million CHF	41.8	62.1	90.4	102.8	104.7	43.9	7.8	0.0	53.0	**104.7**
Turkey	Million TRY	0.0	7.5	71.7	143.4	170.3	170.3	0.0	0.0	0.0	**170.3**
United Kingdom	Million GBP	45.7	73.9	122.3	134.1	139.5	114.1	0.0	20.0	5.5	**139.5**
United States	Million USD	408.7	705.7	979.6	1 150.5	1 199.1	1 124.0	0.0	75.0	0.0	**1 199.1**

StatLink http://dx.doi.org/10.1787/888933613520

Table 4.72. **Social security contributions and payroll taxes paid by government**

Million national currency

	Currency	Total					2015				
		1990	2000	2010	2014	2015	Federal or Central government	State/Regional	Local government	Social security Funds	**Total**
Australia[1]	Million AUD	0.1	0.3	0.6	0.7	0.8	0.0	0.0	0.0	0.0	**0.8**
Austria	Million EUR	1.3	2.9	5.6	6.3	6.6	2.4	1.9	1.9	0.3	**6.6**
Belgium	Million EUR	1.8	3.1	5.3	6.6	7.4	0.7	2.3	4.0	0.4	**7.4**
Canada	Million CAD	..	6.4	10.2	11.9	12.1	1.5	6.5	4.1	0.0	**12.1**
Chile	Million CLP	..	54.6	190.0	248.5	269.3	205.1	..	63.6	0.6	**269.3**
Czech Republic	Million CZK	..	34.2	55.8	58.5	80.5	37.6	..	42.0	1.0	**80.5**
Denmark	Million DKK	0.0	0.0	0.0	0.0	0.0	..	..	..	..	**0.0**
Estonia	Million EUR	..	0.2	0.5	0.6	0.7	0.4	..	0.2	0.0	**0.7**
Finland	Million EUR	1.9	3.8	5.6	6.3	6.2	1.2	..	4.9	0.1	**6.2**
France	Million EUR	23.4	36.3	53.7	59.2	60.1	14.8	..	22.4	22.9	**60.1**
Germany	Million EUR	13.6	21.7	20.3	22.5	23.3	1.5	6.6	12.3	2.9	**23.3**
Greece	Million EUR	0.1	1.7	3.6	2.7	2.7	2.4	..	0.0	0.3	**2.7**
Hungary	Million HUF	..	367.0	544.9	637.7	697.4	543.2	..	151.2	3.1	**697.4**
Iceland	Million ISK	..	..	..	..	..	..	..	..	..	**..**
Ireland	Million EUR	0.1	0.4	1.2	1.3	1.4	0.5	..	0.9	0.0	**1.4**
Israel	Million ILS	..	4.1	6.7	9.3	9.3	7.4	..	1.9	0.0	**9.3**
Italy	Million EUR	..	36.7	50.6	49.5	49.2	0.0	..	0.0	49.2	**49.2**
Japan	Billion JPY	2.0	2.9	3.0	3.4	3.5	0.9	..	2.6	0.0	**3.5**
Korea	Billion KRW	..	..	..	..	..	..	..	..	..	**..**
Latvia	Million EUR	..	0.0	0.2	0.2	0.3	..	..	..	..	**0.3**
Luxembourg	Million EUR	0.3	0.3	0.5	0.6	0.6	0.6	..	0.0	0.0	**0.6**
Mexico	Million MXN	3.0	44.9	103.4	135.4	145.3	145.3	0.0	0.0	0.0	**145.3**
Netherlands	Million EUR	0.3	2.0	0.0	0.0	0.0	..	..	..	..	**0.0**
New Zealand	Million NZD	0.0	0.0	0.0	0.0	0.0	..	..	..	..	**0.0**
Norway	Million NOK	17.9	36.7	77.6	106.2	112.4	52.9	..	59.5	0.0	**112.4**
Poland	Million PLN	..	9.0	18.4	23.6	24.3	9.6	..	14.2	0.6	**24.3**
Portugal	Million EUR	0.0	0.2	0.0	0.0	0.0	..	..	..	..	**0.0**
Slovak Republic	Million EUR	..	0.6	1.3	1.6	1.7	1.0	..	0.6	0.0	**1.7**
Slovenia	Million EUR	..	0.3	0.6	0.6	0.6	0.4	..	0.2	0.0	**0.6**
Spain	Million EUR	4.0	9.6	18.5	17.9	18.7	2.2	11.4	4.6	0.5	**18.7**
Sweden	Million SEK	69.3	101.6	136.7	155.4	163.9	37.9	..	125.9	0.0	**163.9**
Switzerland	Million CHF	1.8	2.2	3.0	3.3	3.3	0.5	1.8	1.0	0.0	**3.3**
Turkey	Million TRY	0.0	3.6	39.4	80.0	95.1	95.1	..	0.0	0.0	**95.1**
United Kingdom	Million GBP	4.1	6.0	11.7	12.2	12.5	7.7	..	4.8	0.0	**12.5**
United States	Million USD	28.9	44.1	71.6	73.7	75.2	26.7	48.4	0.0	0.0	**75.2**

1. For Australia, the total differs from the sum of the four levels of government. The difference is due to a multi-jurisdictional (University) sector specific to this country. This sector contains units where jurisdiction is shared between two or more governments, or where classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.

StatLink http://dx.doi.org/10.1787/888933613539

Chapter 5

Detailed country tables, 1965-2015

This chapter provides statistical tables with a detailed breakdown of tax revenues by country for the years between 1965 and 2015. Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government.

5.1. Tax revenues

In all of the following tables the symbol (..) indicates not available/or not applicable. The data in this chapter cover the years 1965 to 2015. Figures referring to 1966-1979, 1981-1989, 1991-1999, 2001-2006, 2008-2009 and 2011 have been omitted because of lack of space. A complete series for each country is, however, available on line and can be accessed at *http://oe.cd/full-time-series*. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

Table 5.1. **Australia**

Million AUD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**5 024**	**39 878**	**116 500**	**214 476**	**347 788**	**358 498**	**414 194**	**434 492**	**444 643**	**463 114**
1000 Taxes on income, profits and capital gains	**2 547**	**22 383**	**66 542**	**124 427**	**206 134**	**202 184**	**238 829**	**246 073**	**256 280**	**262 637**
1100 Of individuals	1 729	17 532	50 062	80 991	127 587	138 163	162 410	169 972	183 273	191 975
1110 On income and profits	1 729	17 532	49 888	80 991	127 587	138 163	162 410	169 972	183 273	191 975
1120 On capital gains	0	0	174	0	0	0	0	0	0	0
1200 Corporate	818	4 851	16 480	43 436	78 547	64 021	76 419	76 101	73 007	70 662
1210 On profits	818	4 851	16 315	43 436	78 547	64 021	76 419	76 101	73 007	70 662
Income tax on companies	791	4 574	15 220	42 221	76 655	62 549	74 955	74 535	71 288	68 831
Dividend and interest taxes	17	161	899	846	1 892	1 472	1 464	1 566	1 719	1 831
Other withholding taxes	0	116	196	369	0	0	0	0	0	0
1220 On capital gains	0	0	165	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
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**	**1 988**	**7 115**	**9 624**	**16 407**	**18 492**	**21 442**	**22 221**	**22 788**	**23 365**
4000 Taxes on property	**576**	**3 105**	**10 427**	**18 818**	**31 130**	**33 498**	**36 006**	**40 929**	**45 259**	**49 600**
4100 Recurrent taxes on immovable property	341	1 886	6 148	9 067	15 615	19 907	21 806	23 603	25 061	27 081
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	137	175	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	131	174	..	..	..	..	..	..	..	..
Estate duty central government	36	17	..	..	..	..	..	..	..	..
St. and loc. estate probate and succession	95	157	..	..	..	..	..	..	..	..
4320 Gift taxes	7	1	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	98	1 044	4 279	9 751	15 515	13 591	14 200	17 326	20 198	22 519
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**	**12 402**	**32 416**	**61 607**	**94 117**	**104 324**	**117 917**	**125 269**	**120 316**	**127 512**
5100 Taxes on production, sale, transfer, etc.	1 508	11 097	27 213	56 180	84 851	92 007	97 184	103 419	104 528	110 185
5110 General taxes	370	2 102	9 365	25 830	45 486	49 329	51 462	56 819	57 830	61 815
5111 Value added taxes	0	0	0	23 854	44 381	48 093	50 313	55 517	56 462	60 312
5112 Sales tax	370	2 102	9 365	1 976	1 105	1 236	1 149	1 302	1 368	1 503
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 138	8 995	17 848	30 350	39 365	42 678	45 722	46 600	46 698	48 370
5121 Excise duties	781	6 183	11 975	19 768	24 357	26 689	26 425	26 472	24 506	22 541
Excises central government	752	5 834	10 359	19 019	23 526	25 803	25 710	25 648	23 799	21 625
Statutory corporate payments	0	83	378	295	231	452	248	343	209	405
Primary production charges	29	266	1 238	454	600	434	467	481	498	511
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	271	1 799	3 319	4 606	6 070	5 828	8 172	9 280	10 884	14 046
Customs duties central government	271	1 799	3 319	4 606	6 070	5 828	8 172	9 280	10 884	14 046
5124 Taxes on exports	1	117	57	0	10	11	9	10	12	11
Customs duties on coal exports	0	85	54	..	0	0	0	0	0	0
Other	1	32	3	..	10	11	9	10	12	11
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	85	896	2 497	5 976	8 928	10 150	11 116	10 838	11 296	11 772
Taxes race meetings	31	240	651	300	358	366	325	318	290	257
Poker machines	16	140	295	2 064	3 009	3 125	3 212	3 238	3 480	3 684
Lotteries	7	122	325	890	1 118	1 147	1 354	1 257	1 270	1 369
Levies on fire insurance companies	16	157	363	574	937	1 232	1 279	740	739	786
Other	15	237	863	2 148	3 506	4 280	4 946	5 285	5 517	5 676
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	236	1 305	5 203	5 427	9 266	12 317	20 733	21 850	15 788	17 327
5210 Recurrent taxes	197	1 260	5 109	5 427	9 266	12 317	20 733	21 850	15 788	17 327

Table 5.1. **Australia** *(cont.)*

Million AUD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5211 Paid by households: motor vehicles	65	448	1 373	3 908	6 196	7 229	8 246	8 591	9 155	9 586
5212 Paid by others: motor vehicles	65	351	937	125	189	232	285	301	308	318
Fees on motor vehicle registry	46	312	794	0	0	0	0	0	0	0
Drivers licences	12	30	111	0	0	0	0	0	0	0
Stamp duty on vehicle registry	6	9	32	125	189	232	285	301	308	318
5213 Paid in respect of other goods	67	461	2 799	1 394	2 880	4 856	12 201	12 958	6 324	7 424
Broadcasting tv licences	37	21	125	210	288	150	167	157	185	128
Business franchise lic. tobac. fuel	0	221	2 016	227	0	0	1	2	0	1
Other taxes	2	12	33	860	2 589	4 703	12 009	12 774	6 117	7 274
Liquor taxes	28	206	603	97	2	1	24	24	23	22
Dog licenses	0	1	22	0	0	0	0	0	0	0
5220 Non-recurrent taxes	39	45	94	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
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	991	326	323	363	439
Tax expenditure component	..	..	..	175	178	110	232	215	45	79
Transfer component	..	..	..	20	2 407	881	94	108	317	360
Non-wastable tax credits against 1210	..	..	..	0	4 534	5 726	7 218	7 914	8 464	8 852
Tax expenditure component	..	..	..	..	1 922	2 253	2 736	2 147	2 285	2 401
Transfer component	..	..	..	..	2 642	3 473	4 482	5 767	6 180	6 451
Total tax revenue on cash basis	**5 024**	**39 878**	**116 500**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**214 476**	**347 788**	**358 498**	**414 194**	**434 492**	**444 643**	**463 114**
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	..	..	..	175	2 100	2 363	2 968	2 362	2 330	2 480
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	..	..	..	214 651	349 888	360 861	417 162	436 854	446 973	465 594
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	214 651	349 888	360 861	417 162	436 854	446 973	465 594

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.

Table 5.2. **Austria**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**6 210**	**29 759**	**54 040**	**90 324**	**115 146**	**121 192**	**133 091**	**138 099**	**142 251**	**148 417**
Total tax revenue exclusive of custom duties	..	..	..	**89 968**	**114 749**	**120 853**	**132 747**	**137 771**	**141 881**	**148 002**
1000 Taxes on income, profits and capital gains	**1 584**	**7 959**	**13 797**	**25 553**	**34 319**	**34 021**	**38 067**	**39 792**	**41 733**	**44 796**
1100 Of individuals	1 240	6 899	11 326	19 890	25 741	27 098	30 289	31 474	33 428	35 841
1110 On income and profits	1 240	6 899	11 326	19 890	25 741	27 098	30 289	31 474	33 428	35 841
Income tax	415	1 576	2 501	3 202	3 253	3 358	3 537	3 737	4 020	4 274
Special income tax	0	0	0	0	0	0	0	0	0	0
Wage tax	417	4 626	7 823	15 630	20 607	21 783	24 759	25 669	27 088	28 429
Tax on industry and trade	196	402	454	7	0	0	1	0	0	0
Tax on capital yields	2	14	46	354	970	938	884	981	1 183	1 979
Contribution to chambers	60	279	501	697	910	1 018	1 107	1 087	1 137	1 159
Water supply fund	151	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	334	1 049	1 930	4 157	6 622	5 519	6 379	6 963	7 011	7 659
1210 On profits	334	1 049	1 930	4 157	6 622	5 519	6 379	6 963	7 011	7 659
Corporation tax	195	698	998	3 865	6 094	4 978	5 835	6 377	6 359	6 752
Tax on industry and trade	83	254	624	10	0	1	1	0	0	0
Special tax on income	0	0	0	0	0	0	0	0	0	0
Tax on capital yields	5	33	108	118	346	347	328	370	430	684
Water supply fund	35	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
Contribution to chambers	14	58	200	164	182	193	216	216	222	224
Directors tax	2	6	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	10	12	540	1 506	1 956	1 405	1 398	1 354	1 294	1 295
Fines related to tax offences	10	12	18	33	77	99	66	73	102	70
Tax on interest	0	0	522	1 473	1 879	1 305	1 332	1 282	1 192	1 225
2000 Social security contributions	**1 548**	**9 200**	**17 763**	**30 510**	**38 453**	**41 423**	**44 917**	**46 845**	**48 308**	**49 916**
2100 Employees	686	3 792	7 512	12 477	15 612	16 846	18 103	18 931	19 445	20 125
2110 On a payroll basis	..	..	..	12 477	15 612	16 846	18 103	18 931	19 445	20 125
Health insurance contributions	..	..	..	2 606	3 326	3 675	3 940	4 082	4 208	4 347
Pension insurance contributions	..	..	..	6 410	8 274	8 986	9 777	10 183	10 517	10 896
Pension contributions, civil servants	..	..	..	1 489	1 579	1 625	1 561	1 672	1 602	1 639
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	2 637	2 803	2 921	3 040
Health insurance contributions, local government employees	..	..	..	100	130	156	167	169	174	181
Special unemployment insurance contributions	..	..	..	17	19	20	21	22	22	23
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	721	4 563	8 768	14 651	18 091	19 421	21 082	21 922	22 617	23 281
2210 On a payroll basis	..	..	..	14 651	18 091	19 421	21 082	21 922	22 617	23 281
Health insurance contributions	..	..	..	2 667	3 395	3 669	3 934	4 075	4 201	4 339
Pension insurance contributions	..	..	..	7 888	10 214	11 144	12 154	12 642	13 076	13 549
Pension contributions, civil servants	..	..	..	438	376	361	342	297	293	298
Accident insurance contributions	..	..	..	952	1 157	1 254	1 355	1 409	1 400	1 394
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	2 637	2 803	2 921	3 040
Health insurance contributions, local government employees	..	..	..	101	141	157	167	170	175	181
Contributions to sickness benefit fund	..	..	..	341	0	0	0	0	0	0
Special pension contributions, nightshift workers	..	..	..	11	18	15	18	31	36	38
Contributions to insolvency fund	..	..	..	381	488	416	455	473	492	419
Special unemployment insurance contributions construction workers	..	..	..	17	19	20	21	22	22	23
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	141	845	1 482	3 382	4 750	5 155	5 732	5 993	6 247	6 510
2310 On a payroll basis	..	..	..	3 382	4 750	5 155	5 732	5 993	6 247	6 510
Health insurance contributions	..	..	..	1 971	2 724	3 090	3 315	3 441	3 566	3 703
Pension insurance contributions	..	..	..	1 117	1 527	1 524	1 830	1 973	2 091	2 210
Pension contributions, civil servants (retired)	..	..	..	116	274	297	329	315	318	319
Accident insurance contributions	..	..	..	77	85	88	91	95	97	98
Health insurance contributions, local government employees	..	..	..	101	140	156	167	169	174	181
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**472**	**2 097**	**3 259**	**5 788**	**7 266**	**8 359**	**9 156**	**9 489**	**9 779**	**10 040**
Emplr. contr. equaliz. of family.burdens	318	1 397	2 147	3 140	3 915	4 762	5 157	5 319	5 493	5 623
Tax on sum of wages	82	375	669	1 735	2 238	2 402	2 650	2 742	2 826	2 911
Promotion residential buildings	44	217	389	595	754	811	876	915	936	965
Tax on employment (Vienna undergr.)	0	20	21	21	22	22	42	67	66	65
Special levy for households allowances	26	80	0	0	0	0	0	0	0	0
Disabled persons equalization levy	2	8	34	54	83	91	131	138	142	148
Contributions to chambers	0	0	0	242	253	271	300	308	316	327

Table 5.2. **Austria** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4000 Taxes on property	**246**	**858**	**1 473**	**1 206**	**1 572**	**1 555**	**1 765**	**2 341**	**1 990**	**1 965**
4100 Recurrent taxes on immovable property	92	231	355	526	626	682	709	736	749	761
4110 Households	47	66	84	87	92	93	96	105	110	107
Duty on farms	9	15	20	20	20	20	20	29	32	30
Farm contr. equaliz. of family burdens	5	6	6	6	6	6	6	6	6	6
Farm contribution to chambers	14	23	32	32	39	40	44	43	45	44
Contr. residential buildings reconstruction	4	0	0	0	0	0	0	0	0	0
Land tax A	16	22	25	28	26	26	26	26	26	26
4120 Others	45	165	271	440	534	589	613	631	639	654
Tax on vacant plots	1	4	5	5	5	6	6	6	6	6
Land tax B	44	161	266	435	529	583	607	625	632	649
4200 Recurrent taxes on net wealth	103	401	642	1	0	0	0	0	0	0
4210 Individual	37	140	189	1	..	..	..	..	..	..
Capital tax	25	109	189	1	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	10	26	0	0	..	..	..	..	..	..
Contribution to chambers	2	6	0	0	..	..	..	..	..	..
4220 Corporate	66	260	453	0	..	..	..	..	..	..
Capital tax	24	139	322	0	..	..	..	..	..	..
Capital death duty	20	53	131	0	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	19	56	0	0	..	..	..	..	..	..
Contribution to chambers	3	13	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	16	50	77	111	155	35	21	19	4	12
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	35	176	399	568	791	828	1 025	858	945	1 116
Land transfer tax	30	150	251	452	644	727	935	790	867	1 014
Capital transfer tax	5	27	148	115	147	102	89	67	79	102
4500 Non-recurrent taxes	0	0	0	0	0	10	11	728	292	76
4510 On net wealth	..	..	..	..	..	0	0	717	264	4
Withholding tax	..	..	..	..	..	..	..	717	264	4
4520 Other non-recurrent taxes	..	..	..	..	..	10	11	11	28	72
Foundation tax	..	..	..	..	..	10	11	11	28	72
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**2 321**	**9 379**	**17 034**	**26 140**	**32 211**	**34 400**	**37 883**	**38 373**	**39 280**	**40 532**
5100 Taxes on production, sale, transfer, etc.	2 275	9 006	16 169	24 260	29 783	31 774	35 000	35 393	35 901	37 101
5110 General taxes	1 160	5 984	11 229	16 857	20 941	22 711	24 544	24 920	25 408	26 266
5111 Value added taxes	0	5 984	11 229	16 857	20 941	22 711	24 544	24 920	25 408	26 266
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 160	0	0	0	0	0	0	0	0	0
Turnover tax	664	..	..	..	..	..	..	..	..	..
Additional federal levy-turnover	332	..	..	..	..	..	..	..	..	..
Additional lieu invoice stp.	164	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 115	2 996	4 873	7 365	8 839	9 060	10 453	10 472	10 494	10 831
5121 Excise duties	610	2 219	3 290	5 484	6 760	6 921	7 562	7 598	7 539	7 749
Tax on beer	39	44	56	161	200	198	191	193	195	189
Tax on wine	7	0	0	0	0	0	0	0	0	0
Tax on sparkling wine	1	7	25	25	1	1	1	1	6	19
Tax on tobacco	188	519	820	1 197	1 446	1 502	1 621	1 664	1 701	1 782
Tax on mineral oils	50	136	1 426	2 726	3 689	3 854	4 181	4 173	4 135	4 218
Additional federal levy mineral oils	202	876	0	0	0	0	0	0	0	0
Special duty alcoholic drinks	0	142	193	0	0	0	0	0	0	0
Special duty vehicles	0	0	0	0	0	0	0	0	0	0
Duty on starch products	0	4	13	0	0	0	0	0	0	0
Beverage tax	46	216	364	178	3	-1	0	-1	-1	0
Other receipts-Market Organisation Act	26	35	9	0	1	0	0	0	0	0
Transport equality levy	0	5	1	0	0	0	0	0	0	0
Market Organisation Act - milk	35	177	192	0	0	0	0	0	0	0
Market Organisation Act - livestock	0	0	0	0	0	0	0	0	0	0
Market Organisation Act - grain	16	23	142	0	0	0	0	0	0	0
Duty promotion milk distrib.	0	34	13	0	0	0	0	0	0	0
Special tax on mineral oils	0	0	37	0	0	0	0	0	0	0
Duty on vehicles (fuel consumption)	0	0	0	433	457	453	505	455	424	395
Agricultural fund	0	0	0	23	16	18	18	18	18	17
Tax on energy	0	0	0	562	764	726	831	886	850	931
Social contributions to the artists' fund	0	0	0	0	11	6	8	7	4	13
Duty on exceeding milk-quota	0	0	0	36	24	6	29	26	33	11
Car registration taxes	0	0	0	143	148	158	177	175	173	174

Table 5.2. **Austria** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5122 Profits of fiscal monopolies	37	57	52	130	122	129	332	324	369	328
Duty on spirits	5	14	17	130	122	129	128	130	172	120
Federal monopolies salt	1	0	0	0	0	0	0	0	0	0
Federal monopolies spirits	30	43	35	0	0	0	0	0	0	0
Federal monopolies gambling	0	0	0	0	0	0	204	194	198	208
5123 Customs and import duties	332	354	677	-5	-8	0	0	0	0	0
Customs duties	310	237	418	-5	-8	0	0	..	..	..
Other import duties	0	21	61	0	0	0	0	..	..	..
Contribution promote foreign trade	10	63	171	0	0	0	0	..	..	..
Import equalization duties	12	33	27	0	0	0	0	..	..	..
5124 Taxes on exports	8	36	1	0	0	0	0	0	0	0
Contribution to promote foreign trade	8	36	1	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	33	0	0	0	0	0	0	0	0
5126 Taxes on specific services	129	297	854	1 720	1 967	2 005	2 551	2 545	2 589	2 750
Insurance tax	25	135	384	745	993	1 017	1 053	1 056	1 101	1 122
Transport tax	63	0	0	0	0	0	0	0	0	0
Duty on casinos	2	28	64	105	71	55	47	45	44	54
Fire protection tax	5	24	50	45	54	56	57	57	60	61
Advertisement tax	7	31	65	62	0	0	0	0	0	0
Entertainment tax	2	2	2	5	8	9	18	21	20	18
Tax on tourism	8	43	71	103	142	171	180	182	190	186
Amusement tax	13	17	51	73	94	107	86	84	79	30
Announcement tax	3	18	40	81	0	1	0	0	0	0
Tax on interest yields	0	0	0	0	0	0	0	0	0	0
Tax on gambling stakes - licenses	0	0	116	197	202	221	257	251	247	254
Tax on advertisement	0	0	0	33	108	110	110	110	107	107
Levy on dangerous waste	0	0	10	71	72	51	53	53	54	56
Duty for airways security	0	0	0	28	56	30	0	0	0	0
Tax on gambling stakes - gains	0	0	0	171	166	176	0	0	0	0
Flight Charge	0	0	0	0	0	0	107	98	100	109
Financial Institutions Stability Fee	0	0	0	0	0	0	583	588	586	753
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	34	-3	4	8	4	-4	4
Levy on sugar	..	..	..	34	-3	4	8	4	-4	4
5130 Unallocable between 5110 and 5120	0	26	66	38	3	4	3	2	0	4
Fines related to tax offenses	..	26	66	38	3	4	3	2	0	4
5200 Taxes on use of goods and perform activities	46	373	865	1 881	2 429	2 626	2 883	2 980	3 379	3 431
5210 Recurrent taxes	38	335	757	1 733	2 253	2 416	2 628	2 715	3 071	3 124
5211 Paid by households: motor vehicles	22	156	366	811	1 173	1 293	1 437	1 482	1 768	1 814
5212 Paid by others: motor vehicles	13	41	97	298	370	334	340	352	413	421
5213 Paid in respect of other goods	3	138	294	624	710	789	852	881	890	890
Hunting and fishing duties	1	4	7	10	10	10	17	19	20	22
Dog tax	1	4	6	8	10	11	15	17	18	18
Contribution to promotion of arts	1	3	8	71	120	132	143	147	149	143
Tax on radio and tv - licenses	0	15	46	450	571	636	677	698	703	708
Road transport duty	0	112	226	84	0	0	0	0	0	0
5220 Non-recurrent taxes	8	38	108	147	175	210	255	265	308	307
Certain user fees	8	38	108	147	175	210	255	265	308	307
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**38**	**266**	**714**	**770**	**928**	**1 095**	**958**	**931**	**791**	**753**
Tax on financial institutions	0	0	123	-3	0	0	0	0	0	0
Administration duties	4	17	32	278	366	521	551	517	370	302
Stamp fees	7	46	76	135	92	84	88	27	30	32
Contributions of interested persons	0	0	130	0	0	0	0	0	0	0
Parking duty	0	0	6	0	0	0	0	0	0	0
Contrbutions to students' associations	0	0	0	4	8	11	11	12	13	11
Duty on contribution to political parties	0	0	0	0	-1	1	1	0	0	0
Other fees, taxes on production n.e.c.	0	0	0	272	346	353	161	227	228	252
Embossing fee	0	0	0	0	1	1	1	1	1	1
Other taxes	28	202	347	83	115	125	145	146	149	154
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	**..**	**..**	**..**	**356**	**397**	**339**	**344**	**328**	**369**	**415**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	650	650	650	560	570	560	540
Tax expenditure component	..	..	..	590	450	422	330	341	315	295
Transfer component	..	..	..	60	200	228	230	229	245	245
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**6 210**	**29 759**	**54 040**	**90 299**	**115 045**	**120 735**	**132 860**	**137 970**	**142 178**	**147 983**
Total tax revenue on accrual basis	**..**	**..**	**..**	**90 324**	**115 146**	**121 192**	**133 091**	**138 099**	**142 251**	**148 417**

Table 5.2. **Austria** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
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	..	..	..	590	450	422	330	341	315	295
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	206	256	339	310	299	311	321
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	91 120	115 853	121 953	133 730	138 739	142 877	149 033
Imputed social contributions	..	..	..	2 485	2 177	2 106	2 025	1 972	1 913	1 910
National Accounts: Taxes and all social contributions	..	..	..	93 605	118 030	124 060	135 755	140 711	144 790	150 943

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.

Table 5.3. **Belgium**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**6 421**	**37 443**	**70 408**	**112 423**	**147 266**	**155 614**	**171 186**	**176 923**	**180 330**	**183 844**
Total tax revenue exclusive of custom duties	..	..	..	**111 463**	**145 878**	**154 380**	**169 939**	**175 739**	**179 080**	**182 480**
1000 Taxes on income, profits and capital gains	**1 774**	**15 379**	**25 983**	**43 421**	**52 805**	**53 246**	**59 301**	**62 729**	**64 566**	**65 663**
1100 Of individuals	1 317	13 626	22 538	35 260	40 971	43 960	47 647	50 486	51 925	52 051
1110 On income and profits	1 317	13 626	22 538	35 260	40 971	43 960	47 647	50 486	51 925	52 051
Immovable income withholding tax	148	532	1 053	1 857	0	0	0	0	0	0
Movable income withholding tax	119	1 062	3 014	1 737	2 351	2 426	3 377	4 314	4 620	4 212
Earned income withholding tax	740	9 119	15 422	27 738	35 969	39 758	43 353	44 639	45 556	45 626
Advance payments PIT	125	1 776	2 144	1 959	1 747	1 611	1 412	1 508	1 497	1 547
Non residents tax	0	-2	4	585	796	814	830	856	952	906
Assessments PIT	183	1 128	878	774	-915	-1 697	-2 448	-1 988	-1 848	-1 394
Special social contributions	0	0	19	602	957	1 032	1 094	1 117	1 116	1 106
Other income taxes	0	12	2	8	65	17	30	41	33	48
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	397	1 744	3 405	8 083	11 749	9 249	11 624	12 193	12 586	13 560
1210 On profits	397	1 744	3 405	8 083	11 749	9 249	11 624	12 193	12 586	13 560
Immovable income withholding tax (corporate)	33	0	0	0	0	0	0	0	0	0
Movable income withholding tax (corporate)	41	367	1 206	544	686	315	362	478	355	358
Advance payments (corporate)	262	1 273	2 735	7 112	9 733	7 691	7 918	7 930	8 465	8 538
Assessments (corporate)	60	79	-553	404	1 270	1 196	3 211	3 662	3 750	4 466
Non residents tax (corporate)	0	-6	18	17	41	43	120	113	9	179
Other income taxes (corporate)	0	32	-2	5	19	4	12	10	7	19
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	61	9	40	78	85	38	30	50	56	51
Former income taxes	51	0	0	0	0	0	0	0	0	0
Penalties	3	0	0	0	0	0	0	0	0	0
Other	7	9	40	78	85	38	30	50	56	51
2000 Social security contributions	**2 018**	**10 798**	**23 386**	**34 636**	**45 659**	**50 447**	**55 117**	**56 355**	**57 084**	**58 610**
2100 Employees	569	3 130	7 152	10 936	13 851	14 998	16 244	16 481	16 682	16 963
2110 On a payroll basis	..	3 130	7 152	10 936	13 851	14 998	16 244	16 481	16 682	16 963
On gross wages	..	3 130	7 062	10 936	13 851	14 998	16 244	16 481	16 682	16 963
On social benefits	..	0	89	0	0	0	0	0	0	0
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	1 320	6 791	14 689	20 794	27 943	30 811	34 011	34 807	35 250	36 188
2210 On a payroll basis	..	6 791	14 689	20 794	27 943	30 811	34 011	34 807	35 250	36 188
Contributions by government	..	1 059	1 769	3 105	4 493	5 261	6 160	6 535	6 637	7 437
Contributions by other sectors	..	5 732	12 920	17 689	23 450	25 550	27 851	28 273	28 613	28 751
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	129	877	1 546	2 906	3 866	4 637	4 863	5 066	5 152	5 459
Self-employed	..	803	1 230	2 053	2 678	3 342	3 539	3 703	3 726	3 975
Unemployed	..	0	0	0	0	0	0	0	0	0
Retired	..	29	198	709	1 012	1 134	1 218	1 254	1 312	1 371
Other	..	45	118	144	176	161	106	109	115	113
2310 On a payroll basis	..	877	1 546	2 906	3 866	4 637	4 863	5 066	5 152	5 459
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**	**0**	**6**	**7**	**8**	**8**	**8**	**8**
Levy on public mandates	..	..	..	..	6	7	8	8	8	8
4000 Taxes on property	**240**	**1 161**	**2 679**	**5 282**	**10 550**	**11 252**	**12 645**	**13 805**	**14 257**	**14 407**
4100 Recurrent taxes on immovable property	2	210	599	1 164	4 146	4 632	4 899	5 187	5 343	5 433
4110 Households	0	26	63	102	2 779	3 115	3 289	3 478	3 590	3 651
4120 Others	2	184	536	1 063	1 367	1 517	1 610	1 710	1 753	1 782
Tax on non profit institutions	2	7	17	41	32	33	36	38	39	41
Immovable income withholding tax (corporate)	0	177	519	929	1 269	1 416	1 499	1 584	1 626	1 651
Regional tax (Brussels)	0	0	0	94	66	68	76	88	88	90
4200 Recurrent taxes on net wealth	0	0	0	92	253	237	328	451	625	661
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	92	253	237	328	451	625	661
4300 Estate, inheritance and gift taxes	75	309	504	1 101	2 053	2 269	2 728	3 096	2 809	3 002
4310 Estate and inheritance taxes	69	281	475	1 042	1 702	1 939	2 332	2 634	2 313	2 510
4320 Gift taxes	6	29	29	59	351	330	397	463	495	492
4400 Taxes on financial and capital transactions	163	633	1 478	2 669	3 704	3 493	3 782	3 886	4 081	4 358
Registration duties	153	527	1 213	1 967	3 325	3 210	3 467	3 542	3 724	3 899
Mortgage duties	2	10	29	37	76	75	74	72	78	93
Court duties	2	8	29	38	31	34	35	37	36	41
Economic expansion fund	0	0	0	0	0	0	0	0	0	0
Tax on stock exchange transactions	4	31	92	386	234	134	164	193	201	287
Tax on stock exchange listings	2	4	21	0	0	0	0	0	0	0
Tax on bearer securities	0	0	0	79	3	0	4	6	2	0
Stamp duties	0	53	94	161	35	40	39	36	40	38

Table 5.3. **Belgium** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4500 Non-recurrent taxes	0	0	0	74	163	328	590	877	1 091	635
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	74	163	328	590	877	1 091	635
Tax on long term savings	..	..	..	74	163	194	400	207	211	413
Voluntary disclosure tax	..	..	..	0	0	0	0	0	0	0
Voluntary disclosure tax (Diamond)	..	..	..	0	0	0	0	0	0	0
Voluntary disclosure tax (bis)	..	..	..	0	0	134	74	614	575	145
Voluntary disclosure tax (ter)	..	..	..	0	0	0	0	54	305	78
Special contribution on credit associations	..	..	..	0	0	0	116	2	0	0
4600 Other recurrent taxes on property	0	8	99	182	232	294	318	309	309	318
5000 Taxes on goods and services	**2 386**	**10 105**	**18 360**	**28 125**	**36 798**	**39 393**	**42 824**	**42 795**	**43 122**	**43 753**
5100 Taxes on production, sale, transfer, etc.	2 187	9 606	17 387	26 021	34 427	37 004	40 385	40 365	40 659	41 262
5110 General taxes	1 355	6 321	11 570	18 240	24 135	25 515	27 070	27 491	27 743	27 765
5111 Value added taxes	0	6 321	11 547	18 114	23 864	25 262	26 844	27 250	27 518	27 547
VAT	..	6 293	11 491	18 114	23 864	25 262	26 844	27 250	27 518	27 547
Vehicle immatriculation tax	..	28	56	0	0	0	0	0	0	0
5112 Sales tax	0	0	23	126	271	253	226	241	225	219
5113 Other	1 355	0	0	0	0	0	0	0	0	0
Taxes assimilated to stamp duties	1 355	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	832	3 285	5 818	7 781	10 292	11 489	13 315	12 875	12 916	13 496
5121 Excise duties	531	1 997	3 478	5 690	7 367	7 783	7 947	8 036	8 212	8 649
Mineral oil	278	1 109	2 017	3 392	3 891	4 148	4 209	4 072	4 309	4 556
Liquified gases and benzol	0	4	0	0	0	0	0	0	0	0
Tobacco	132	501	868	1 342	1 821	1 885	1 909	2 197	2 184	2 262
Spirits	23	123	191	206	225	235	249	272	292	318
Consumption tax on alcohol and spirits	26	54	0	0	0	0	0	0	0	0
Fermented sparkling beverages	1	7	11	24	39	57	66	77	85	92
Fermented fruit beverages	18	57	88	101	115	116	115	132	140	148
Beer	38	93	170	208	191	188	181	183	197	194
Non-alcoholic beverages	10	44	113	148	49	54	54	58	57	56
Coffee, sugar and syrup	5	5	22	13	12	13	14	15	15	14
Levy on energy	0	0	0	193	341	383	328	337	325	343
Intermediate alcoholic products	0	0	0	32	28	26	24	26	26	26
Inspection fee on domestic fuel oil	0	0	0	29	43	51	39	41	32	36
Ecotax	0	0	0	2	1	0	2	1	0	0
Levy on packaging	0	0	0	0	296	320	318	332	331	336
Federal contribution on electricity and natural gas	0	0	0	0	311	292	426	281	208	269
Environmental charge	0	0	0	0	5	15	14	14	13	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	272	627	809	0	0	0	0	0	0	0
Import duties	206	0	0	..	..	..	..	..	..	..
Levies on agricultural products	63	0	0	..	..	..	..	..	..	..
ECSC levies	2	0	0	..	..	..	..	..	..	..
EU levies, import duties	0	383	716	..	..	..	..	..	..	..
EU levies on agricultural products	0	244	93	..	..	..	..	..	..	..
5124 Taxes on exports	0	1	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	29	452	937	1 365	2 044	2 455	3 528	3 137	2 914	3 211
Gambling and betting tax	9	47	51	45	64	77	63	73	76	80
Insurance levy	19	404	885	1 282	1 930	2 123	2 223	2 285	2 263	2 307
Bill-posting tax	0	0	1	1	3	3	3	3	3	3
Deposit insurance	0	0	0	36	48	252	1 000	609	438	441
Resolution fund	0	0	0	0	0	0	238	167	135	380
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	208	593	726	881	1 252	1 840	1 701	1 790	1 636
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	199	496	966	2 096	2 363	2 384	2 431	2 420	2 456	2 482
5210 Recurrent taxes	199	496	966	1 887	2 032	2 005	2 061	2 023	1 973	2 032
Traffic tax	100	368	712	1 413	1 693	1 702	1 791	1 830	1 814	1 851
5211 Paid by households: motor vehicles	0	204	458	889	1 051	1 054	1 121	1 148	1 127	1 163
5212 Paid by others: motor vehicles	0	164	254	525	642	648	670	683	687	689
5213 Paid in respect of other goods	99	127	254	474	338	303	270	193	159	181
Tax on entertainment devices	6	20	20	71	56	58	47	74	55	56
Tax on pubs	1	5	24	18	0	0	0	0	0	0
Hunting tax	2	0	0	0	0	0	0	0	0	0
Local taxes	90	15	19	38	99	112	113	10	13	22
Radio and television licence fees	0	87	191	347	184	133	111	108	91	103
5220 Non-recurrent taxes	0	0	0	209	332	379	371	397	483	451
Vehicle registration tax	..	..	..	209	332	379	371	360	326	349
Vehicle registration tax (households)	..	..	..	139	221	252	247	240	217	233
Vehicle registration tax (others)	..	..	..	70	111	126	124	120	109	116
Emission permits	..	..	..	0	0	0	0	36	157	101

Table 5.3. **Belgium** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5300 Unallocable between 5100 and 5200	0	3	7	7	7	6	7	10	6	9
6000 Other taxes	**2**	**0**	**0**	**0**	**61**	**36**	**45**	**46**	**43**	**40**
6100 Paid solely by business	0	..	..	..	0	0	0	0	0	0
6200 Other	2	..	..	..	61	36	45	46	43	40
Fines and interest	2	..	..	..	0	0	0	0	0	0
Custom duties collected for the EU	**..**	**..**	**..**	**960**	**1 388**	**1 234**	**1 247**	**1 185**	**1 250**	**1 363**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	348	1 037	1 761	1 492	1 052	717
Tax expenditure component	..	..	..	..	78	588	1 293	1 077	735	437
Transfer component	..	..	..	..	270	449	468	415	317	280
Non-wastable tax credits against 1210	..	..	..	..	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**6 421**	**37 438**	**70 268**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**37 443**	**70 408**	**112 423**	**147 266**	**155 614**	**171 186**	**176 923**	**180 330**	**183 844**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	107	447	1 300	1 387	1 646	1 618	1 578	1 617	1 653
National lottery profits	..	107	262	279	225	243	242	215	206	206
Water levies	..	0	66	378	119	137	122	122	112	104
Sanitel levy	..	0	0	14	13	15	14	14	14	6
Levy on industrial waste	..	0	27	74	68	54	53	46	51	55
Levy on manure	..	0	0	11	11	5	5	5	3	1
Levy on household waste	..	0	0	20	0	0	0	0	0	0
Earned income withholding tax (EU)	..	0	93	174	270	345	335	336	354	370
Social contributions (EU)	..	0	0	136	250	340	331	330	345	359
Imputed social contributions (EU)	..	0	0	213	431	508	517	511	532	552
Taxes excluded from National Accounts	..	0	0	0	0	0	0	0	0	0
Deposit insurance	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	0	0	0	78	588	1 293	1 077	735	437
Capital transfer for uncollected revenue	..	0	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	41	52	54	55	62	71	74	73	72
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
Reallocation national levels of government	..	..	..	..	..	..	..	..	..	..
Reallocation EU	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	37 590	70 907	113 564	148 354	157 403	173 651	179 141	182 223	185 453
Imputed social contributions	..	1 497	2 886	5 377	7 568	8 713	9 667	10 071	10 141	9 797
National Accounts: Taxes and all social contributions	..	39 087	73 793	118 940	155 922	166 116	183 318	189 212	192 365	195 251

Note: Year ending 31st December. From 1970, data are on accrual basis
Source: Federal Ministry of Finance.

Table 5.4. **Canada**

Million CAD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**15 318**	**101 015**	**244 152**	**390 234**	**512 663**	**516 591**	**569 675**	**592 110**	**619 987**	**637 919**
1000 Taxes on income, profits and capital gains	**5 910**	**47 064**	**118 566**	**195 320**	**251 198**	**240 961**	**270 359**	**281 787**	**298 781**	**305 247**
1100 Of individuals	3 464	34 451	99 722	143 652	190 025	180 894	207 452	214 054	226 203	235 214
1110 On income and profits	3 464	34 451	99 722	143 652	190 025	180 894	207 452	214 054	226 203	235 214
Taxes federal government	2 635	21 231	60 252	90 694	116 395	109 341	124 064	127 655	134 654	139 527
Taxes on individuals - province	829	13 220	39 470	52 958	73 630	71 553	83 388	86 399	91 549	95 687
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	2 276	11 741	17 190	47 643	54 272	54 101	57 907	62 359	65 941	63 289
1210 On profits	2 276	11 741	17 190	47 643	54 272	54 101	57 907	62 359	65 941	63 289
Taxes federal government	1 752	8 110	11 726	31 570	37 093	33 419	35 599	38 142	41 186	39 402
Taxes on corporations - province	524	3 631	5 464	16 073	17 179	20 682	22 308	24 217	24 755	23 887
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	170	872	1 654	4 025	6 901	5 966	5 000	5 374	6 637	6 744
Non-resident withhold taxes - federal	170	872	1 654	4 025	6 901	5 966	5 000	5 374	6 637	6 744
2000 Social security contributions	**854**	**10 649**	**29 653**	**53 109**	**73 722**	**76 787**	**85 866**	**90 299**	**93 405**	**96 220**
2100 Employees	318	3 756	10 634	21 361	29 361	30 626	34 027	36 017	37 388	38 656
Canada pension plan	47	1 265	3 745	9 401	16 194	16 852	19 105	20 021	20 748	21 491
Quebec pension plan	15	431	1 108	2 897	4 124	5 450	5 690	5 815	6 095	6 249
Employment insurance	164	1 393	5 284	7 782	7 084	7 388	8 271	9 158	9 478	9 792
Hospital insurance premiums	92	667	496	1 281	1 959	937	960	1 023	1 067	1 124
2110 On a payroll basis	..	..	10 634	20 976	28 654	29 689	33 067	34 994	36 321	37 532
2120 On an income tax basis	536	6 697	18 449	30 307	41 922	43 525	48 892	51 206	52 823	54 261
Canada pension plan	48	1 266	3 745	9 401	16 194	16 852	19 105	20 021	20 748	21 491
Quebec pension plan	15	432	1 108	2 897	4 124	5 450	5 690	5 815	6 095	6 249
Employment insurance	164	2 006	7 398	10 894	9 917	10 343	11 580	12 822	13 270	13 709
Hospital insurance premiums	92	1 270	496	897	1 252	0	0	0	0	0
Social insurance levies	217	1 723	5 702	6 218	10 434	10 881	12 517	12 548	12 710	12 812
2210 On a payroll basis	..	..	18 449	30 307	41 922	43 525	48 892	51 206	52 823	54 261
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	196	570	1 442	2 440	2 636	2 947	3 076	3 194	3 303
Canada pension plan	..	153	478	1 200	2 096	2 181	2 472	2 591	2 685	2 781
Quebec pension plan	..	43	92	242	344	455	475	486	509	522
2310 On a payroll basis	..	196	570	1 442	2 440	2 636	2 947	3 076	3 194	3 303
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**	**5 499**	**8 013**	**10 038**	**10 760**	**11 903**	**12 482**	**12 758**	**13 036**
4000 Taxes on property	**2 186**	**9 195**	**24 467**	**37 157**	**54 507**	**63 735**	**67 694**	**70 450**	**72 822**	**75 564**
4100 Recurrent taxes on immovable property	1 830	8 315	20 189	30 242	44 567	51 702	55 719	57 769	59 695	61 057
On property provincial government	11	133	1 645	3 078	3 164	4 476	4 728	4 946	5 153	5 049
Personal property local government	17	0	18 544	27 165	41 403	47 226	50 991	52 823	54 542	56 008
Real property local government	1 802	8 182	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	25	512	1 911	4 171	2 970	1 523	632	414	369	363
4210 Individual	0	0	0	0	0	0	0	0	0	0
4220 Corporate	25	512	1 911	4 171	2 970	1 523	632	414	369	363
4300 Estate, inheritance and gift taxes	223	75	3	2	0	178	197	221	225	268
4310 Estate and inheritance taxes	216	75	3	2	..	178	197	221	225	268
On inheritances federal government	108	0	0	0	..	0	0	0	0	0
Succession duties provincial government	108	75	3	2	..	178	197	221	225	268
4320 Gift taxes	7	0	0	0	..	0	0	0	0	0
On gifts federal government	7	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	2 868	3 077	3 387	3 646	4 059	4 981
4500 Non-recurrent taxes	108	293	2 365	2 742	4 102	7 254	7 759	8 400	8 474	8 895
4510 On net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	108	293	2 365	2 742	4 102	7 254	7 759	8 400	8 474	8 895
Special assessments and charges local govt.	108	293	2 365	2 742	4 102	7 254	7 759	8 400	8 474	8 895
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**6 202**	**32 909**	**63 092**	**94 468**	**122 855**	**123 752**	**133 170**	**136 396**	**141 524**	**147 141**
5100 Taxes on production, sale, transfer, etc.	5 310	24 808	59 627	88 879	114 701	116 160	125 239	128 554	132 975	138 416
5110 General taxes	2 730	11 658	34 475	55 313	71 242	72 130	79 393	81 452	84 383	87 449
5111 Value added taxes	0	0	0	35 884	46 072	70 712	77 936	78 292	81 595	84 165
5112 Sales tax	2 730	11 658	34 475	19 429	25 170	1 418	1 457	3 160	2 788	3 284
Sales taxes federal government	813	5 429	16 866	0	0	0	0	0	0	0
Sales taxes provincial, local govt.	1 917	6 229	17 609	19 429	25 170	1 418	1 457	3 160	2 788	3 284
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 580	13 150	25 153	33 565	43 459	44 030	45 846	47 102	48 593	50 966

Table 5.4. **Canada** *(cont.)*

Million CAD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5121 Excise duties	1 499	6 805	14 473	18 417	22 759	23 281	23 660	24 470	25 584	26 368
Excises federal government	740	3 850	6 405	8 377	9 249	10 244	10 003	10 261	11 030	10 861
Liquor	..	..	926	1 103	1 224	1 554	1 595	1 488	1 650	1 639
Tobacco	..	..	2 247	2 176	2 466	3 025	2 821	3 019	3 438	3 160
Gasoline and motive fuel	..	..	2 472	4 807	5 272	5 306	5 355	5 460	5 649	5 765
Remitted gaming profits	..	..	45	0	0	0	0	0	0	0
Miscellaneous consumption taxes	..	..	715	291	287	358	232	294	293	297
Excises provincial government	759	2 955	8 067	10 039	13 510	13 037	13 657	14 209	14 553	15 507
Motor fuel	680	1 863	4 674	7 031	8 065	8 198	8 827	9 094	9 195	9 541
Tobacco	53	772	2 776	2 279	4 181	4 620	4 648	4 879	4 951	5 072
Other	26	320	617	730	1 264	219	182	236	407	894
5122 Profits of fiscal monopolies	294	1 406	3 758	8 756	11 565	11 565	11 903	12 059	12 105	12 711
Own enterprises contributions	294	1 406	3 758	8 756	11 565	11 565	11 903	12 059	12 105	12 711
5123 Customs and import duties	686	3 199	4 021	2 824	3 829	3 441	4 016	4 193	4 515	5 172
Customs and import duties federal govt.	686	3 199	4 021	2 824	3 829	3 441	4 016	4 193	4 515	5 172
5124 Taxes on exports	0	842	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	84	575	2 385	2 524	4 088	4 489	4 882	5 087	5 079	5 234
Tax on insurance premiums, provincial govt.	45	261	1 141	1 740	2 796	3 305	3 722	3 901	3 863	3 960
Tax on insurance premiums, federal govt.	0	1	1	1	11	28	10	13	10	10
Amusement and admission taxes	4	25	126	538	537	322	289	280	277	319
Air transportation taxes	0	166	488	0	403	600	636	662	696	722
Racetrack betting	35	122	155	55	36	36	34	32	33	33
Tax on meals and hotels	0	0	473	191	305	198	191	199	200	190
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	17	323	517	1 045	1 217	1 255	1 384	1 292	1 310	1 481
Other taxes federal government	0	98	272	758	762	557	512	439	398	544
Other taxes provincial government	17	225	245	287	455	698	872	853	912	937
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	892	8 101	3 465	5 589	8 154	7 592	7 931	7 842	8 549	8 725
5210 Recurrent taxes	306	1 500	2 393	3 644	4 368	4 452	4 725	5 017	5 280	5 595
5211 Paid by households: motor vehicles	103	666	1 056	1 696	2 241	1 986	2 139	2 237	2 341	2 543
5212 Paid by others: motor vehicles	141	509	697	1 039	1 242	1 153	1 224	1 343	1 440	1 493
5213 Paid in respect of other goods	62	325	640	909	885	1 313	1 362	1 437	1 499	1 559
5220 Non-recurrent taxes	586	6 601	1 072	1 945	3 786	3 140	3 206	2 825	3 269	3 130
Licences and permits local govt.	36	132	317	499	889	807	944	952	1 017	1 025
Licences and permits provincial govt.	550	6 469	755	1 446	2 897	2 333	2 262	1 873	2 252	2 105
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**166**	**1 198**	**2 875**	**2 167**	**342**	**596**	**683**	**696**	**696**	**711**
6100 Paid solely by business	139	943	2 386	1 280	0	0	0	0	0	0
6200 Other	27	255	489	887	342	596	683	696	696	711
Poll tax local government	5	0	0	0	0	0	0	0	0	0
Miscellaneous local government	11	358	489	887	342	596	683	696	696	711
Other federal government	11	-103	0	0	0	0	0	0	0	0
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	1 633	5 550	6 415	6 950	7 326	7 612	7 524
Tax expenditure component	..	..	..	276	824	875	921	965	976	980
Transfer component	..	..	..	1 357	4 726	5 540	6 029	6 361	6 636	6 544
Non-wastable tax credits against 1210	..	..	..	1 758	3 445	4 726	3 589	3 754	3 591	3 581
Tax expenditure component	..	..	..	20	12	19	14	17	17	14
Transfer component	..	..	..	1 738	3 433	4 707	3 575	3 737	3 574	3 567
Total tax revenue on cash basis	**15 318**	**101 015**	**244 152**	**388 833**	**527 734**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**390 234**	**512 663**	**516 591**	**569 675**	**592 110**	**619 987**	**637 919**
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	..	..	..	296	836	894	935	982	993	994
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	390 234	512 663	516 591	569 675	593 092	620 980	638 913
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	390 234	512 663	516 591	569 675	593 092	620 980	638 913

Table 5.4. **Canada** *(cont.)*

Note: From 2001, all data are for the year ending 31st December. For 2000 and earlier years, data for the Federal, Provincial and Territorial governments and Social security funds 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 penalities 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, Unemployement 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.

Table 5.5. **Chile**

Million CLP

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	**1 777 218**	**7 901 998**	**20 598 963**	**21 845 693**	**27 714 772**	**27 381 686**	**29 145 219**	**32 532 354**
1000 Taxes on income, profits and capital gains	..	..	**412 974**	**1 841 630**	**9 412 056**	**8 329 060**	**10 803 031**	**9 520 709**	**9 628 037**	**11 840 521**
1100 Of individuals	..	..	99 154	604 100	989 348	1 492 837	1 893 620	1 964 172	2 114 296	3 199 876
Second category tax	..	..	65 552	490 980	993 129	1 449 099	1 917 675	1 981 699	2 140 345	2 350 120
Global complementary tax	..	..	33 603	113 120	-3 781	43 738	-24 055	-17 527	-26 050	-36 757
Other	..	..	0	0	0	0	0	0	0	886 513
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	219 586	882 896	6 054 487	4 448 745	7 560 906	6 041 089	6 196 077	6 839 133
First category tax	..	..	200 891	815 747	5 084 996	3 913 870	6 770 329	5 473 355	5 182 214	6 183 830
Surtax on state owned enterprises	..	..	16 074	47 634	113 334	194 203	80 084	124 220	100 851	132 352
Mining tax	..	..	0	0	835 452	298 558	619 150	324 577	801 647	323 507
Other	..	..	2 621	19 516	20 705	42 114	91 343	118 937	111 365	199 444
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	94 233	354 634	2 368 221	2 387 478	1 348 506	1 515 449	1 317 664	1 801 512
Additional tax	..	..	59 082	350 301	1 462 715	1 414 057	1 178 917	1 337 721	1 454 847	1 429 758
Other	..	..	35 151	4 332	905 507	973 421	169 589	177 727	-137 183	371 755
2000 Social security contributions	..	..	**159 559**	**576 758**	**1 148 647**	**1 493 987**	**1 802 468**	**1 968 973**	**2 110 087**	**2 252 489**
2100 Employees	..	..	154 021	553 937	1 098 620	1 433 159	1 742 526	1 906 340	2 044 356	2 188 575
2110 On a payroll basis	..	..	154 021	553 937	1 098 620	1 433 159	1 742 526	1 906 340	2 044 356	2 188 575
2120 On an income tax basis	..	..	5 538	22 821	50 027	60 828	59 942	62 633	65 731	63 914
2210 On a payroll basis	..	..	5 538	22 821	50 027	60 828	59 942	62 633	65 731	63 914
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	..	..	**109 319**	**554 037**	**1 013 571**	**898 607**	**1 180 307**	**1 133 765**	**1 228 961**	**1 421 274**
4100 Recurrent taxes on immovable property	..	..	59 968	302 244	496 311	662 368	788 919	840 842	924 062	1 056 920
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	3 444	10 906	28 501	39 338	66 719	45 550	31 340	92 236
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	45 907	240 886	488 759	196 901	324 669	247 373	273 559	272 118
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	..	..	**1 118 722**	**5 041 769**	**9 023 666**	**11 185 156**	**13 873 611**	**14 779 915**	**16 127 855**	**17 597 378**
5100 Taxes on production, sale, transfer, etc.	..	..	1 074 009	4 789 827	8 578 636	10 532 904	13 052 989	13 869 529	15 131 675	16 515 485
5110 General taxes	..	..	664 421	3 306 350	6 781 501	8 399 926	10 447 374	11 170 794	12 133 710	13 273 958
5111 Value added taxes	..	..	664 421	3 306 350	6 781 501	8 399 926	10 447 374	11 170 794	12 133 710	13 273 958
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	409 588	1 483 477	1 797 135	2 132 978	2 605 615	2 698 735	2 997 965	3 241 527
5121 Excise duties	..	..	166 050	816 160	1 299 844	1 561 205	1 892 713	1 987 475	2 224 223	2 412 773
Cigarettes and tobacco	..	..	60 604	283 275	455 595	647 637	783 995	815 991	856 595	981 422
Gasolene and diesel	..	..	105 445	532 885	844 249	913 568	1 108 718	1 171 483	1 361 724	1 388 218
Oil stabilisation fund	..	..	0	0	0	0	0	0	0	0
Fisheries Law Extraction Rights	..	..	0	0	0	0	0	0	5 890	8 558
Additional tax on new motor vehicles	..	..	0	0	0	0	0	0	14	34 575
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	222 486	548 571	300 416	267 331	314 441	303 393	337 839	343 491
5124 Taxes on exports	..	..	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	21 052	118 746	196 875	304 442	398 461	407 867	435 903	485 263
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	44 714	251 942	445 030	652 252	820 622	910 386	996 180	1 081 893
5210 Recurrent taxes	..	..	44 714	251 942	445 030	652 252	820 622	910 386	996 180	1 081 893
Motor vehicles	..	..	24 469	93 880	155 158	218 219	301 895	330 754	365 316	397 608
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0

Table 5.5. **Chile** *(cont.)*

Million CLP

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5213 Paid in respect of other goods	..	..	20 245	158 062	289 872	434 033	518 727	579 632	630 864	684 285
Municipal permits	..	..	18 401	136 138	263 996	396 944	468 938	527 955	578 671	630 943
Mining patents	..	..	3 374	34 730	25 184	36 213	47 899	50 094	50 448	51 767
Other	..	..	-1 530	-12 806	692	876	1 890	1 583	1 745	1 575
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	**..**	**..**	**-23 356**	**-112 195**	**1 023**	**-61 117**	**55 355**	**-21 676**	**50 279**	**-579 308**
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	-23 356	-112 195	1 023	-61 117	55 355	-21 676	50 279	-579 308
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	0	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1210	..	..	0	0	0	0	0	0	184 300	175 468
Tax expenditure component	..	..	..	..	..	..	..	..	43 667	45 774
Transfer component	..	..	..	..	..	..	..	..	140 633	129 694
Total tax revenue on cash basis	**..**	**..**	**1 777 218**	**7 901 998**	**20 598 963**	**21 845 693**	**27 714 772**	**27 381 686**	**29 145 219**	**32 532 354**
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).

Table 5.6. **Czech Republic**

Million CZK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**771 596**	**1 313 753**	**1 286 861**	**1 367 270**	**1 396 543**	**1 427 643**	**1 532 512**
Total tax revenue exclusive of custom duties	..	..	..	..	**1 307 310**	**1 280 288**	**1 361 098**	**1 390 999**	**1 420 675**	**1 524 653**
1000 Taxes on income, profits and capital gains	..	..	..	**175 846**	**325 328**	**259 934**	**280 058**	**290 263**	**305 712**	**329 768**
1100 Of individuals	..	..	..	99 668	153 374	131 706	144 831	149 831	153 763	164 678
1110 On income and profits	..	..	..	99 668	153 374	131 706	144 831	149 831	153 763	164 678
Wages and salaries withholding	..	..	..	73 474	126 736	115 755	124 005	129 793	135 717	139 888
Of unincorporated individuals	..	..	..	17 254	17 825	5 747	7 767	7 437	3 712	9 100
Withheld on interest and dividends paid to individuals	..	..	..	8 940	8 813	10 204	13 059	12 602	14 334	15 691
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	76 178	171 954	128 228	135 227	140 432	151 950	165 090
1210 On profits	..	..	..	76 178	171 954	128 228	135 227	140 432	151 950	165 090
Profit tax	..	..	..	68 945	164 016	118 248	119 978	124 820	135 158	147 157
Withheld on interest and dividends paid to corporations	..	..	..	7 233	7 162	9 156	7 503	7 736	9 249	9 415
Levy on lottery revenue	..	..	..	0	776	824	7 747	7 876	7 543	8 518
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	..	..	..	**341 544**	**573 417**	**576 029**	**596 841**	**603 072**	**625 508**	**659 743**
2100 Employees	..	..	..	77 272	127 662	116 818	121 892	123 353	126 894	133 878
2110 On a payroll basis	..	..	..	77 272	127 662	116 818	121 892	123 353	126 894	133 878
Retirement	..	..	..	40 489	66 644	69 272	71 647	71 871	74 040	78 120
State employment policy	..	..	..	2 492	4 101	0	0	0	0	0
Sick leave	..	..	..	6 852	11 279	0	0	0	0	0
Health insurance	..	..	..	27 439	45 638	47 546	50 245	51 482	52 854	55 758
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	220 207	359 493	363 074	377 834	382 498	395 998	417 778
2210 On a payroll basis	..	..	..	220 207	359 493	363 074	377 834	382 498	395 998	417 778
Retirement	..	..	..	121 547	220 591	229 450	237 277	239 248	248 198	261 786
State employment policy	..	..	..	19 933	12 303	12 756	13 236	13 345	13 856	14 604
Sick leave	..	..	..	20 555	33 834	24 332	25 234	25 454	26 396	27 851
Health insurance	..	..	..	54 879	91 275	95 095	100 491	102 964	105 709	111 517
Penalties	..	..	..	3 293	1 490	1 441	1 596	1 487	1 839	2 020
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	44 065	86 262	96 137	97 114	97 221	102 616	108 088
2310 On a payroll basis	..	..	..	44 065	86 262	96 137	97 114	97 221	102 616	108 088
Retirement	..	..	..	7 819	19 508	20 510	22 334	21 262	21 006	22 472
State employment policy	..	..	..	1 082	1 114	1 173	957	911	900	962
Sick leave	..	..	..	0	0	0	0	0	0	0
Health insurance	..	..	..	34 992	65 483	74 299	73 671	74 908	80 537	84 460
Self-employed	..	..	..	7 328	15 921	17 603	18 352	18 732	18 148	20 748
Non-employed	..	..	..	200	2 103	3 996	2 451	2 500	2 522	2 768
Government	..	..	..	27 464	47 459	52 700	52 867	53 676	59 867	60 944
Penalties	..	..	..	172	157	155	153	140	174	193
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	..	..	..	**10 890**	**15 495**	**16 364**	**20 554**	**19 210**	**19 537**	**21 920**
4100 Recurrent taxes on immovable property	..	..	..	4 469	5 126	8 752	9 546	9 852	9 930	10 333
4110 Households	..	..	..	1 452	2 228	4 302	4 837	4 993	5 128	5 433
Real property tax	..	..	..	1 452	2 228	4 302	4 837	4 993	5 128	5 433
4120 Others	..	..	..	3 017	2 898	4 450	4 708	4 859	4 802	4 900
Levy collected by Winery Fund	..	..	..	0	2	5	5	5	21	20
Real property tax	..	..	..	3 017	2 895	4 445	4 703	4 855	4 782	4 880
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	587	460	218	3 392	215	0	20
4310 Estate and inheritance taxes	..	..	..	112	115	78	76	76	..	10
Inheritance tax	..	..	..	112	115	78	76	76	..	10
4320 Gift taxes	..	..	..	475	345	140	3 316	139	..	10
Gift tax	..	..	..	475	345	140	3 316	139	..	10
4400 Taxes on financial and capital transactions	..	..	..	5 834	9 909	7 394	7 617	9 143	9 606	11 566
Real property transfer tax	..	..	..	5 834	9 909	7 394	7 617	9 143	9 606	11 566
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	..	..	..	**242 960**	**393 041**	**427 813**	**463 459**	**478 386**	**469 826**	**512 835**
5100 Taxes on production, sale, transfer, etc.	..	..	..	226 354	365 998	402 072	438 090	453 863	444 660	487 378
5110 General taxes	..	..	..	141 235	232 288	263 457	286 116	303 822	319 485	333 274
5111 Value added taxes	..	..	..	141 235	232 288	263 457	286 116	303 822	319 485	333 274

Table 5.6. **Czech Republic** *(cont.)*

Million CZK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
Previous turnover tax	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	85 119	133 710	138 615	151 975	150 041	125 175	154 105
5121 Excise duties	..	..	..	71 404	133 492	138 401	151 719	149 760	124 870	153 785
On mineral oils	..	..	..	46 998	81 661	80 508	77 991	77 160	80 245	83 460
On alcohol and liquor	..	..	..	5 629	7 201	5 820	5 998	6 658	6 794	7 203
On beer	..	..	..	3 410	3 564	4 396	4 611	4 545	4 605	4 648
On wine	..	..	..	350	342	317	308	288	302	332
On tobacco products	..	..	..	14 984	40 713	44 062	53 334	52 193	28 091	53 380
Duty on CFC	..	..	..	33	0	0	0	0	0	0
Levy collected by Winery Fund	..	..	..	0	11	24	29	21	0	0
On electricity	..	..	..	0	0	1 433	1 342	1 305	1 146	1 229
On natural gas	..	..	..	0	0	1 347	1 261	1 256	1 192	1 146
On solid fuels	..	..	..	0	0	495	447	469	623	415
Fee on electricity from solar radiation	..	..	..	0	0	0	6 397	5 866	1 873	1 972
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	13 572	0	0	0	0	0	0
Customs duties	..	..	..	13 572	..	..	..	..	..	..
Previous import surcharge	..	..	..	0	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	143	218	214	256	281	305	320
Fees on entry tickets	..	..	..	65	61	53	58	56	55	53
Fees on recreational units (based on capacity)	..	..	..	69	144	147	188	213	224	240
Fees on advertising facilities	..	..	..	0	0	0	0	0	0	0
Restaurant sale alcoh. beverages and tobac. products	..	..	..	0	0	0	0	0	0	0
Fees collected by the cinematography EBF	..	..	..	9	13	14	11	12	26	27
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	16 606	27 043	25 740	25 368	24 523	25 167	25 456
5210 Recurrent taxes	..	..	..	10 788	18 100	18 461	18 342	18 176	18 724	19 023
Highway fee	..	..	..	1 753	2 429	3 061	3 872	3 803	4 138	4 397
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	5 456	5 882	5 138	5 224	5 323	5 598	5 868
Road tax (commercial)	..	..	..	5 456	5 882	5 138	5 224	5 323	5 598	5 868
5213 Paid in respect of other goods	..	..	..	3 579	9 790	10 262	9 246	9 050	8 988	8 758
Resort and recreation fees on visitors	..	..	..	232	312	284	304	301	304	327
Dog fees	..	..	..	191	277	281	286	281	277	277
Motor vehicle entry fees	..	..	..	32	25	23	13	14	11	13
Water pollution fee	..	..	..	520	404	202	215	208	212	173
Air pollution fee	..	..	..	685	525	399	408	268	322	283
Waste deposit fee	..	..	..	454	5 728	5 948	5 864	6 162	6 318	6 218
Levy on temp. withdrawal of land from agriculture	..	..	..	94	40	34	51	52	39	39
Radioactive waste fee	..	..	..	642	1 310	1 430	1 543	1 563	1 462	1 393
Fees on operated gambling machines	..	..	..	722	1 145	927	188	131	0	0
Fees on registration and recording of packaging	..	..	..	0	17	17	17	16	17	18
Levy on temp. withdrawal of land from forestry	..	..	..	7	6	6	5	6	6	7
Other environmental fees	..	..	..	0	0	710	353	47	19	11
5220 Non-recurrent taxes	..	..	..	5 818	8 943	7 280	7 027	6 348	6 442	6 433
Levy on withdrawal of land from agriculture	..	..	..	532	361	306	457	469	294	348
Levy on withdrawal of land from forestry	..	..	..	40	57	57	49	55	57	59
Tax on use of public space	..	..	..	645	639	626	655	629	640	632
Misc. licence and permit fees	..	..	..	4 601	7 881	6 279	5 855	5 187	5 441	5 382
Land betterment fee	..	..	..	0	4	11	10	7	10	11
Licence for lorry transport	..	..	..	0	1	1	1	0	1	1
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**..**	**356**	**29**	**149**	**187**	**67**	**92**	**387**
Unallocated previous taxes and levies	..	..	..	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	356	29	149	187	67	92	387
Other taxes, fees and related payments	..	..	..	356	29	149	187	67	92	387
Custom duties collected for the EU	**..**	**..**	**..**	**..**	**6 443**	**6 573**	**6 172**	**5 544**	**6 968**	**7 859**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	0	16 022	28 476	28 379	29 493	28 969	32 070
Tax expenditure component	..	..	..	..	13 416	20 671	19 862	21 000	20 711	23 187
Transfer component	..	..	..	..	2 606	7 805	8 517	8 493	8 258	8 883
Total tax revenue on cash basis	**..**	**..**	**..**	**772 272**	**1 310 618**	**1 273 676**	**1 342 342**	**1 353 469**	**1 408 574**	**1 470 551**
Total tax revenue on accrual basis	**..**	**..**	**..**	**771 596**	**1 313 753**	**1 286 861**	**1 367 270**	**1 396 543**	**1 427 643**	**1 532 512**

Table 5.6. **Czech Republic** *(cont.)*

Million CZK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	2 837	5 757	6 094	6 408	6 424	6 482	0
Compulsory injury insurance	..	..	..	2 837	5 757	6 094	6 408	6 424	6 482	0
Driving licence fees	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-9 488	-17 797	-20 096	-19 143	-18 893	-19 829	-20 314
Tax on use of public space	..	..	..	-645	-639	-632	-655	-629	-640	-632
Waste deposit fee	..	..	..	-454	-5 728	-5 948	-5 864	-6 162	-6 318	-6 218
Misc. licence and permit fees	..	..	..	-2 301	-3 940	-3 139	-2 928	-2 593	-2 721	-2 691
Radioactive waste fee	..	..	..	-642	-1 310	-1 430	-1 543	-1 563	-1 462	-1 393
Health insurance: non-employed	..	..	..	-200	-2 103	-3 996	-2 451	-2 500	-2 522	-2 768
Health insurance: government	..	..	..	0	0	0	0	0	0	0
Soc. Security contr. employers: Penalties	..	..	..	-3 293	-1 490	-1 441	-1 596	-1 487	-1 839	-2 020
Soc. Security contr. Self-employed or non-employed: Penalties	..	..	..	-200	-157	-155	-153	-140	-174	-193
Licence for lorry transport	..	..	..	0	-1	-1	-1	0	-1	-1
Highway fee	..	..	..	-1 753	-2 429	-3 061	-3 872	-3 803	-4 138	-4 397
Other environmental fees	..	..	..	0	0	-105	-19	-14	-15	0
Levy on loterry revenue	..	..	..	0	0	-187	-63	0	0	0
Value added taxes	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	127	-451	-702	778	251	-118
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	1 099	974	661	313	337	358	386
Miscellaneous differences	..	..	..	2 162	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	768 206	1 302 815	1 273 070	1 354 146	1 385 190	1 414 905	1 512 466
Imputed social contributions	..	..	..	423	299	600	632	654	733	1 027
National Accounts: Taxes and all social contributions	..	..	..	768 629	1 303 114	1 273 670	1 354 778	1 385 844	1 415 638	1 513 493

Note: Year ending 31st December.
From 1995 data are on accrual basis.
Source: Ministry of Finance, Economic Department.

Table 5.7. **Denmark**

Million DKK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**20 821**	**166 358**	**382 232**	**623 911**	**809 988**	**813 972**	**866 284**	**901 001**	**978 661**	**949 888**
Total tax revenue exclusive of custom duties	..	..	..	**621 586**	**806 707**	**810 730**	**863 322**	**898 177**	**975 661**	**946 603**
1000 Taxes on income, profits and capital gains	**9 712**	**92 404**	**233 739**	**383 244**	**486 845**	**500 276**	**536 098**	**564 937**	**638 325**	**599 810**
1100 Of individuals	8 758	86 958	206 478	328 532	427 412	422 685	443 072	490 887	529 460	523 903
1110 On income and profits	8 758	86 909	206 335	328 305	427 070	422 364	442 771	490 627	529 212	523 615
Central government income tax	5 020	33 351	91 638	77 491	155 540	124 943	133 588	141 399	145 001	167 867
County income tax	0	10 742	31 361	56 135	0	0	0	0	0	0
Municipality income tax	2 948	33 555	77 571	121 975	173 114	193 111	203 629	209 303	214 017	220 891
Seaman's income tax	66	457	0	0	0	0	0	0	0	0
Old-age pension fund contributions	592	2 163	0	0	0	0	0	0	0	0
Social pension fund contributions	0	3 340	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	0	1 804	0	0	0	0	0	0	0	0
Pension schemes and annuity insurance	22	355	2 627	6 923	8 948	9 842	9 269	42 974	71 086	22 842
Special income tax	101	1 054	2 810	0	0	0	0	0	0	0
Duty on canceled pension schemes	9	82	0	0	0	0	0	0	0	0
Duty on feed rent increases	0	8	5	0	0	0	0	0	0	0
Duty on employees' remuneration compens. fund releases	0	0	325	654	1 144	982	1 224	1 129	1 014	11 177
Duty on interest on consumer loans	0	0	0	0	0	0	0	0	0	0
Labour market contributions	0	0	0	56 729	76 609	80 863	82 048	82 599	84 705	87 241
Imputed income from owner-occupied dwelling	0	0	0	8 399	11 716	12 623	13 014	13 223	13 390	13 597
1120 On capital gains	0	49	144	226	343	321	301	260	248	289
Tax on winnings from lotteries, pools, etc.	0	49	144	226	343	321	301	260	248	289
1200 Corporate	954	5 446	14 660	42 279	54 871	41 057	49 474	54 066	55 784	53 080
1210 On profits	954	5 446	14 660	42 279	54 871	41 057	49 474	54 066	55 784	53 080
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	12 601	12 434	4 562	36 535	43 552	19 984	53 081	22 827
2000 Social security contributions	**690**	**710**	**101**	**8 453**	**1 286**	**1 815**	**1 824**	**1 618**	**1 451**	**1 378**
2100 Employees	567	1	98	8 209	1 057	900	1 078	879	714	826
Sickness benefit fund contributions	30	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, ordinary	534	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, special	3	0	0	0	0	0	0	0	0	0
Contribution to merchant marine's welf. board	0	1	1	0	0	0	0	0	0	0
Special pension scheme savings	0	0	0	6 846	0	0	0	0	0	0
Contr. to pension funds from officials in companies	0	0	0	879	555	450	644	476	440	438
Contr. to pension funds from officials in non-profit institutions	0	0	96	485	502	450	434	403	274	388
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	123	709	3	244	229	914	746	739	737	552
Unemployment insurance contributions	41	598	0	0	0	0	0	0	0	0
Disablement insurance contributions	21	58	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	61	0	0	0	0	0	0	0	0	0
Contribution to employee's wage guarantee fund	0	50	0	241	227	908	733	731	724	542
Contribution to merchant marine's welf. board	0	1	1	0	0	0	0	0	0	0
Shipping owners contr. sickness assist. seamen	0	1	2	3	2	6	13	8	13	10
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**	**2 494**	**2 258**	**3 975**	**4 160**	**5 547**	**6 130**	**6 343**	**5 894**
4000 Taxes on property	**1 691**	**9 806**	**16 269**	**20 738**	**31 556**	**33 533**	**33 772**	**34 995**	**36 291**	**39 169**
4100 Recurrent taxes on immovable property	1 029	5 676	8 891	13 565	18 996	24 161	24 821	26 370	27 156	28 085
Central government land tax	130	264	0	0	0	0	0	0	0	0
County land tax	169	2 315	2 915	4 070	0	0	0	0	0	0
Municipal land tax	408	2 257	4 123	7 049	15 601	19 645	20 947	22 580	23 671	24 707
Centr. Govt. fixed tax on real property	32	11	0	0	0	0	0	0	0	0
County fixed tax on real property	45	0	0	0	0	0	0	0	0	0
Municipal fixed tax on real property	190	91	0	0	0	0	0	0	0	0
County duty on land (public property)	4	22	22	25	0	0	0	0	0	0
County duty on buildings (public property)	0	53	88	97	0	0	0	0	0	0
Municipal duty on land (public property)	26	103	244	383	393	434	360	359	359	364
Municipal duty on buildings (residential)	0	195	335	381	757	814	664	641	594	599
Municipal duty on buildings (business)	25	366	1 165	1 560	2 244	3 269	2 851	2 789	2 532	2 416
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	306	963	934	0	0	0	0	0	0	0
4210 Individual	306	963	934	..	..	..	..	..	..	..
4220 Corporate	0	0	0	..	..	..	..	..	..	..

Table 5.7. **Denmark** *(cont.)*

Million DKK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4300 Estate, inheritance and gift taxes	137	738	2 197	2 863	3 896	3 646	4 042	3 940	3 848	5 177
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	219	2 313	4 166	4 171	8 659	5 726	4 910	4 685	5 253	5 907
Stamp duties	214	2 243	2 829	4 125	8 574	5 695	4 883	4 664	5 228	5 879
Duty on share capital creation	0	32	500	0	0	0	0	0	0	0
Duty to land registry office	5	38	28	46	85	30	27	21	25	28
Duty on transfers of shares	0	0	809	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	116	81	140	6	0	0	0	34	0
4510 On net wealth	..	0	0	0	0	0	0	..	0	..
4520 Other non-recurrent taxes	..	116	81	140	6	0	0	..	34	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**8 727**	**63 437**	**129 630**	**206 502**	**282 855**	**270 741**	**285 889**	**290 347**	**293 031**	**300 032**
5100 Taxes on production, sale, transfer, etc.	8 239	60 545	123 645	195 666	264 043	251 061	265 047	267 670	270 204	276 319
5110 General taxes	2 139	37 727	80 650	121 955	174 639	171 583	181 618	181 378	185 995	189 974
5111 Value added taxes	2 139	37 727	72 120	121 955	174 639	171 583	181 618	181 378	185 995	189 974
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	8 530	0	0	0	0	0	0	0
Labour market contrib. concerning imports	..	..	4 903	..	..	..	..	..	..	..
Labour market contrib. concerning value added	..	..	3 627	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	6 100	22 817	42 995	73 711	89 405	79 479	83 429	86 292	84 209	86 345
5121 Excise duties	5 466	20 473	38 339	68 977	82 861	74 032	78 796	81 894	79 841	81 893
Duty on petrol	1 016	3 713	5 637	10 005	9 154	8 029	7 392	7 286	7 315	7 348
Motor vehicle registration duty	818	2 989	7 917	13 858	24 289	13 586	13 075	15 218	15 967	17 988
Cigarettes and tobacco duties	1 469	4 472	6 516	7 489	7 201	8 283	8 163	8 417	7 090	7 658
Duties on cigars, cheroots and cigarillos	234	220	128	80	40	32	52	47	55	113
Sale of revenue labels	0	3	10	13	13	5	3	4	4	4
Sales duties on chocolate and sugar	254	331	801	1 205	1 289	1 470	1 735	2 020	1 992	2 156
Raw material duty on chocolate and sugar	11	14	54	60	93	144	193	180	204	187
Special tax on chocolate and sugar	0	2	13	76	46	51	91	68	87	103
Duty on ice-cream	33	58	135	168	180	201	265	297	301	297
Duty on coffee	5	249	224	266	250	243	259	271	259	280
Duty on mineral water	68	195	466	505	418	383	505	374	0	0
Duty on beer	622	1 983	3 100	1 510	1 080	895	1 037	977	937	916
Duty on wine	122	611	1 448	1 166	1 032	1 071	1 519	1 674	1 688	1 764
Duty on spirits	412	1 432	1 982	1 756	1 213	1 028	1 074	1 127	1 154	1 201
Duty on restaurant sales of alcoholic bev.	150	0	0	0	0	0	0	0	0	0
Duty on wireless sets	55	67	0	0	0	0	0	0	0	0
Duty on television sets	0	93	-18	0	0	0	0	0	0	0
Duty on video recorders	0	17	-15	0	0	0	0	0	0	0
Duty on major household appliances	0	199	-10	0	0	0	0	0	0	0
Duty on grammophone records	10	46	84	0	0	0	0	0	0	0
Duty on playing cards	1	2	0	0	0	0	0	0	0	0
Duty on matches	5	3	-1	0	0	0	0	0	0	0
Duty on lighters	1	8	-4	0	0	0	0	0	0	0
Duty on electric bulbs	36	67	152	176	211	117	103	95	98	86
Duty on perfumery and toilet articles	91	214	506	0	0	0	0	0	0	0
Duty on almanacs	3	0	0	0	0	0	0	0	0	0
Duty on salmon	0	1	0	0	0	0	0	0	0	0
Duty on paper and cardboard	45	0	0	0	0	0	0	0	0	0
Duty on sugar	0	174	-8	0	0	0	0	0	0	0
Duty on tea	0	12	10	8	8	8	8	8	8	8
Duty on electricity	0	1 222	4 317	7 430	8 665	10 195	11 167	10 013	11 951	11 501
Duty on certain oil products	0	1 719	2 938	6 757	8 549	8 623	9 231	9 306	9 281	9 347
Duty on certain retail containers	0	100	397	594	727	706	690	715	307	316
Duty on gas	0	56	47	0	0	0	0	0	0	0
Duty on extraction and import of raw materials	0	16	129	172	220	119	133	132	136	148
Duty on disposable tableware	0	0	72	65	126	120	121	121	127	138
Duty on insecticides, herbicides, etc.	0	0	13	366	449	466	553	656	446	598
Duty on videotapes	0	0	0	0	0	0	0	0	0	0
Duty on coal, etc.	0	0	849	1 217	1 450	2 587	2 583	2 991	2 739	2 255
Other duties on goods and services	5	186	20	53	147	189	51	-13	180	186
Duty on waste	0	0	404	1 025	1 225	51	164	167	166	130
Duty on CFC	0	0	27	0	53	56	72	82	73	65
Duty on CO2	0	0	0	4 883	5 108	5 822	5 709	5 762	3 524	3 652
Duty on cigarette paper	0	0	0	68	32	28	35	36	38	38
Duty on rechargeable Ni-Cd batteries	0	0	0	21	17	4	1	3	2	2
Duty on piped water	0	0	0	1 357	1 371	1 334	1 516	1 584	1 603	1 688
Duty on carrier bags made of paper, plastic, etc.	0	0	0	178	210	201	194	186	185	208
Duty on tires	0	0	0	29	45	62	49	50	49	57
Duty on sulpher	0	0	0	165	108	48	44	51	41	42
Duty on chlorinated solvents	0	0	0	2	0	0	0	0	0	0

Table 5.7. **Denmark** *(cont.)*

Million DKK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Duty on natural gas	0	0	0	2 532	3 375	4 524	4 033	5 255	4 090	3 160
Duty on nitrogen	0	0	0	30	27	26	13	21	16	17
Duty on specific growth stimulants	0	0	0	0	0	0	0	0	0	0
Duty on PVC-film	0	0	0	7	12	11	10	10	10	11
Duty on PVC and phathalates	0	0	0	31	42	23	21	18	19	19
Duty on lead accumulators	0	0	0	14	0	0	0	0	0	0
Duty on mineral phosphorus	0	0	0	0	51	51	47	49	52	52
Surcharge on alcoholic soft drinks	0	0	0	0	17	26	37	33	34	33
Duty on nitrogen oxides	0	0	0	0	0	212	505	870	743	820
Duty on saturated fat	0	0	0	0	0	0	1 223	0	0	0
Duty on PSO (Public Service Obligations)	0	0	0	3 641	4 319	3 004	5 121	5 734	6 874	7 302
5122 Profits of fiscal monopolies	16	183	404	1 402	1 648	1 481	1 413	1 339	1 221	1 230
5123 Customs and import duties	556	1 113	1 849	0	0	0	0	0	0	0
Customs duties	0	1 032	1 779	..	..	..	..	..	..	..
Temporary import surcharge	556	0	0	..	..	..	..	..	..	..
Import duties on agricultural produce	0	81	70	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	62	771	1 567	3 019	4 525	3 932	3 187	3 008	3 114	3 189
Sales tax on gambling stakes races	17	28	20	12	18	16	16	15	14	14
Tax on football pools	31	152	284	942	1 143	1 071	39	0	0	0
Tax on cinema tickets	14	0	0	0	0	0	0	0	0	0
Duty on motor vehicle compl. insurance	0	470	923	1 327	2 104	1 854	1 732	1 598	1 578	1 529
Duty on insurance on pleasure boats	0	13	57	66	100	122	102	127	130	126
Duty on charter flight	0	109	283	0	0	0	0	0	0	0
Turnover tax on 6-win horse race betting	0	0	0	0	0	0	0	0	0	0
Duty on casinos	0	0	0	180	261	173	197	192	187	200
Passenger duty	0	0	0	477	6	0	0	0	0	0
Duty on the Danish State Lottery	0	0	0	16	35	41	42	42	45	44
Duty on slot machines	0	0	0	0	858	656	651	545	590	618
Duty on gambling	0	0	0	0	0	0	235	288	355	397
Duty on online casinos	0	0	0	0	0	0	173	202	215	261
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	277	837	312	370	33	33	51	33	33
Duty paid to ECSC	..	4	5	0	0	0	0	0	0	0
Sugar storing duty	..	83	113	62	0	0	0	0	0	0
Duty on the production of sugar	..	81	145	249	-26	33	33	51	33	33
Duty on milk co-reponsibility levy	..	109	255	0	0	0	0	0	0	0
Grain co-reponsibility levy	..	0	319	0	0	0	0	0	0	0
Restructuring scheme for EU sugar system	..	0	0	0	397	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	488	2 893	4 410	7 468	14 088	14 731	15 010	16 180	15 972	16 536
5210 Recurrent taxes	488	2 893	4 410	7 468	14 088	14 731	15 010	15 966	15 771	16 171
5211 Paid by households: motor vehicles	199	1 874	2 922	5 485	7 105	7 614	7 568	8 094	8 021	8 299
Weight duty automobiles	199	1 874	2 922	5 318	6 954	7 467	7 424	7 936	7 787	8 022
Recycling fee on cars	0	0	0	167	151	147	144	158	234	277
5212 Paid by others: motor vehicles	287	1 014	1 441	1 919	3 125	2 980	3 028	3 336	3 220	3 320
Weight duty automobiles	287	1 014	1 441	1 612	2 652	2 611	2 651	2 952	2 839	2 925
Road charges	0	0	0	307	473	370	378	383	381	395
5213 Paid in respect of other goods	2	5	47	64	3 858	4 137	4 414	4 537	4 530	4 552
5220 Non-recurrent taxes	0	0	0	0	0	0	0	214	201	365
5300 Unallocable between 5100 and 5200	0	0	1 575	3 368	4 724	4 948	5 831	6 497	6 855	7 177
6000 Other taxes	**0**	**0**	**0**	**391**	**190**	**206**	**193**	**152**	**220**	**320**
6100 Paid solely by business	..	..	..	391	190	206	193	152	220	320
6200 Other	..	..	..	0	0	0	0	0	0	0
Custom duties collected for the EU	**..**	**..**	**..**	**2 325**	**3 282**	**3 242**	**2 962**	**2 824**	**3 001**	**3 285**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	4 960	4 875	5 515	5 540	4 197
Tax expenditure component	..	..	..	..	..	4 712	4 631	5 240	5 263	3 987
Transfer component	..	..	..	..	..	248	244	276	277	210
Non-wastable tax credits against 1210	..	..	..	..	..	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**20 821**	**166 358**	**382 232**	**623 911**	**809 988**	**813 972**	**866 284**	**901 001**	**978 661**	**949 888**
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	4 712	4 632	5 240	5 263	3 987
Capital transfer for uncollected revenue	0	-1 374	-2 387	-1 917	-2 726	-3 475	-3 837	-15 512	-18 058	-19 331
Voluntary social security contributions	0	1 673	8 087	16 633	17 061	17 192	16 320	14 655	14 718	14 721
Miscellaneous differences	0	0	0	0	0	0	0	0	0	0

Table 5.7. **Denmark** *(cont.)*

Million DKK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
National Accounts: Taxes and actual social contributions	20 821	166 657	387 932	638 626	824 324	832 401	883 399	905 384	980 584	949 265
Imputed social contributions	0	5 958	4 592	6 223	5 693	5 356	4 842	4 520	4 199	4 096
National Accounts: Taxes and all social contributions	20 821	172 615	392 525	644 849	830 017	837 757	888 242	909 904	984 783	953 361

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.

Table 5.8. **Estonia**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**1 919**	**5 082**	**4 894**	**5 680**	**5 988**	**6 473**	**6 859**
Total tax revenue exclusive of customs duties	..	..	..	..	**5 047**	**4 870**	**5 650**	**5 960**	**6 443**	**6 825**
1000 Taxes on income, profits and capital gains	..	..	..	**476**	**1 197**	**970**	**1 184**	**1 357**	**1 479**	**1 607**
1100 Of individuals	..	..	..	421	936	776	931	1 031	1 134	1 182
1110 On income and profits	..	..	..	421	936	776	931	1 031	1 134	1 182
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	55	261	194	252	327	345	424
1210 On profits	..	..	..	55	65	35	56	62	69	38
1220 On capital gains	..	..	..	0	196	159	197	265	276	386
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	**674**	**1 683**	**1 879**	**2 000**	**2 077**	**2 178**	**2 290**
2100 Employees	..	..	..	0	28	116	137	109	114	99
2110 On a payroll basis	..	..	..	..	28	116	137	109	114	99
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	..	..	..	662	1 635	1 742	1 845	1 949	2 045	2 171
2210 On a payroll basis	..	..	..	662	1 635	1 742	1 845	1 949	2 045	2 171
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	12	21	21	18	19	20	20
2310 On a payroll basis	..	..	..	12	21	21	18	19	20	20
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	..	..	..	**24**	**35**	**51**	**59**	**57**	**59**	**58**
4100 Recurrent taxes on immovable property	..	..	..	24	35	51	59	57	59	58
Land tax	..	..	..	24	35	51	59	57	59	58
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	..	..	..	**745**	**2 131**	**1 969**	**2 408**	**2 468**	**2 727**	**2 870**
5100 Taxes on production, sale, transfer, etc.	..	..	..	723	2 064	1 914	2 349	2 402	2 602	2 794
5110 General taxes	..	..	..	521	1 423	1 263	1 513	1 558	1 711	1 872
5111 Value added taxes	..	..	..	520	1 423	1 257	1 508	1 558	1 711	1 872
5112 Sales tax	..	..	..	0	0	6	5	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	202	640	651	836	844	891	922
5121 Excise duties	..	..	..	183	577	619	791	796	844	869
Alcohol	..	..	..	62	153	154	204	212	233	207
Tobacco	..	..	..	36	134	91	160	169	171	183
Fuel	..	..	..	76	290	343	394	383	406	444
Motor vehicle	..	..	..	9	0	0	0	0	0	0
Package	..	..	..	0	0	0	0	0	0	1
Fur	..	..	..	0	0	0	0	0	0	0
Electricity	..	..	..	0	0	31	33	33	33	34
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	2	0	0	0	0	0	0
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	17	64	33	45	48	47	53
Gambling tax	..	..	..	7	30	21	21	22	23	23
Advertising tax	..	..	..	1	3	2	3	4	4	4
Postal service payment	..	..	..	0	0	0	0	0	0	0
Liquid fuel stockpiling fee	..	..	..	0	2	5	5	6	6	5
Contributions to the Guarantee Fund	..	..	..	9	29	5	16	17	13	20
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	22	68	55	59	65	125	75
5210 Recurrent taxes	..	..	..	22	68	55	59	65	107	75
Car registration fee	..	..	..	2	5	4	7	7	7	7
Heavy vehicle tax	..	..	..	0	4	4	4	4	4	5

Table 5.8. **Estonia** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	20	58	47	48	55	96	63
Business and professional licenses	..	..	..	3	2	1	1	1	1	1
Pollution fee	..	..	..	10	44	31	31	37	44	44
Specific use of water	..	..	..	4	9	13	13	14	12	8
Fees for closure of roads, streets and squares	..	..	..	0	1	1	1	1	1	2
Fishing fees	..	..	..	1	1	1	2	2	2	2
Tax on motor vehicle	..	..	..	2	0	0	0	0	0	0
Boat tax	..	..	..	0	0	0	0	0	0	0
Animal tax	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	18	0
Revenue from the sale of emission permits	..	..	..	..	..	..	..	..	18	7
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	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	**..**	**..**	**..**	**..**	**35**	**24**	**29**	**29**	**30**	**34**
Total tax revenue on cash basis	**..**	**..**	**..**	**1 907**	**5 003**	**4 921**	**5 640**	**5 964**	**6 402**	**6 833**
Total tax revenue on accrual basis	**..**	**..**	**..**	**1 919**	**5 082**	**4 894**	**5 680**	**5 988**	**6 473**	**6 859**
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	..	..	..	1 919	5 082	4 894	5 680	5 988	6 473	6 859
Imputed social contributions	..	..	..	4	20	30	35	38	44	49
National Accounts: Taxes and all social contributions	..	..	..	1 922	5 102	4 924	5 715	6 026	6 517	6 908

Note: Year ending 31st December.
Data on an accrual basis.
Source: Statistics Estonia.

Table 5.9. **Finland**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**1 362**	**11 895**	**39 050**	**62 435**	**77 447**	**76 315**	**85 269**	**88 688**	**90 027**	**92 074**
Total tax revenue exclusive of custom duties	**..**	**..**	**..**	**62 306**	**77 248**	**76 164**	**85 085**	**88 522**	**89 857**	**91 909**
1000 Taxes on income, profits and capital gains	**564**	**4 654**	**15 323**	**26 911**	**30 358**	**27 104**	**29 202**	**30 797**	**31 479**	**32 371**
1100 Of individuals	453	4 248	13 562	19 118	23 396	22 545	24 989	25 998	27 523	27 824
1110 On income and profits	453	4 234	13 521	19 118	23 396	22 545	24 989	25 998	27 523	27 824
Tax on income	125	1 827	5 918	9 036	9 086	6 465	7 890	7 903	9 148	9 138
The final withdrawal tax on interest income	0	0	0	92	254	205	237	207	142	110
Communal tax	279	2 376	7 603	9 990	14 056	15 875	16 862	17 888	18 233	18 576
Seaman's tax	3	31	0	0	0	0	0	0	0	0
National pension contributions	32	0	0	0	0	0	0	0	0	0
National health insurance contributions	15	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	14	42	0	0	0	0	0	0	0
Tax on lottery prizes	..	14	42	..	..	..	..	..	..	..
1200 Corporate	111	405	1 761	7 792	6 962	4 559	4 213	4 799	3 956	4 547
1210 On profits	111	405	1 761	7 792	6 962	4 559	4 213	4 799	3 956	4 547
Tax on income	72	202	1 001	4 758	5 298	2 972	2 906	3 227	2 433	2 761
Communal tax	36	187	699	2 900	1 541	1 471	1 208	1 456	1 412	1 668
Church tax	3	16	61	134	123	116	99	116	111	118
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**	**2 776**	**10 012**	**15 756**	**21 384**	**22 648**	**25 261**	**25 632**	**26 011**	**26 639**
2100 Employees	1	394	1 152	2 926	4 050	4 710	5 724	5 811	6 101	6 364
For employment pension schemes	1	10	23	2 120	2 950	3 386	4 190	4 235	4 545	4 714
For unemployment schemes	0	0	0	435	369	267	459	457	378	489
2110 On a payroll basis	..	10	23	2 565	3 319	3 653	4 649	4 692	4 923	5 203
2120 On an income tax basis	..	384	1 129	361	731	1 057	1 075	1 119	1 178	1 161
National pension contributions	..	251	502	2	0	0	0	0	0	0
National health insurance contributions	..	133	627	359	731	1 057	1 075	1 119	1 178	1 161
2200 Employers	93	2 230	8 127	11 571	15 715	16 041	17 674	17 888	17 885	18 232
For national pension schemes	29	685	1 502	1 566	1 331	0	0	0	0	0
For national health insurance	10	244	792	839	1 142	1 590	1 658	1 612	1 696	1 662
For unemployment schemes	3	106	206	1 143	1 346	1 377	1 736	1 775	1 579	1 676
For employment pension schemes	50	1 195	5 627	8 023	11 896	13 074	14 280	14 501	14 610	14 894
For accident and group life insurance premiums	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	2 230	8 127	11 571	15 715	16 041	17 674	17 888	17 885	18 232
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	152	733	1 259	1 619	1 897	1 863	1 933	2 025	2 043
For employment pension schemes	..	84	394	576	817	932	1 147	1 187	1 240	1 269
2310 On a payroll basis	..	84	394	576	817	932	1 147	1 187	1 240	1 269
2320 On an income tax basis	..	68	339	683	802	965	716	746	785	774
National pension contributions	..	43	151	5	0	0	0	0	0	0
National health insurance contributions	..	25	188	678	802	965	716	746	785	774
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**	**22**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Soc. Sec. contr. for children allowance	70	22	..	..	..	..	..	..	..	..
4000 Taxes on property	**54**	**221**	**956**	**1 518**	**2 012**	**2 087**	**2 361**	**2 599**	**2 719**	**3 017**
4100 Recurrent taxes on immovable property	0	0	76	569	855	1 169	1 270	1 363	1 512	1 603
4110 Households	..	..	46	273	405	576	628	623	691	733
4120 Others	..	..	30	296	450	593	642	740	821	870
4200 Recurrent taxes on net wealth	24	24	26	179	0	0	0	0	0	0
4210 Individual	11	23	25	175	..	..	..	..	..	..
4220 Corporate	13	2	1	4	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	26	146	368	459	387	509	646	499	631
4310 Estate and inheritance taxes	3	21	121	307	384	324	426	541	418	528
4320 Gift taxes	1	5	25	61	75	63	83	105	81	103
4400 Taxes on financial and capital transactions	27	170	707	401	698	531	582	590	708	783
Stamp duty excluded entertainment	27	170	688	-20	0	0	0	0	0	0
Credit tax	0	0	19	0	0	0	0	0	0	0
Transfer tax	0	0	0	421	698	531	582	590	708	783
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**	**4 202**	**12 710**	**18 091**	**23 425**	**24 256**	**28 186**	**29 430**	**29 572**	**29 801**
5100 Taxes on production, sale, transfer, etc.	570	4 158	12 553	17 651	22 754	23 491	27 355	28 496	28 522	28 744
5110 General taxes	251	2 062	7 519	10 869	15 207	15 533	17 987	18 888	18 948	18 974
5111 Value added taxes	251	2 062	7 519	10 869	15 207	15 533	17 987	18 888	18 948	18 974
Value added taxes	251	2 062	7 519	9 616	13 657	13 691	15 814	16 561	16 638	16 680
VAT repayments of local government	0	0	0	849	1 550	1 842	2 173	2 327	2 310	2 294
Social Insur. Institutions' part of VAT revenue	0	0	0	404	0	0	0	0	0	0

Table 5.9. **Finland** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
Suppl. sales tax on consumer durables	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	319	2 096	5 034	6 782	7 547	7 958	9 368	9 608	9 574	9 770
5121 Excise duties	183	1 615	3 811	5 613	6 013	6 286	7 514	7 511	7 431	7 678
Excise on tobacco products	52	206	473	561	622	655	749	852	788	885
Excise on sweetments	6	23	26	0	0	0	0	0	0	0
Excise on medium, strong beer	3	109	419	0	0	0	0	0	0	0
Excise on non-alcoholic beverages	2	17	22	32	35	37	197	204	257	250
Excise on certain foodstuffs	3	218	36	0	0	0	0	0	0	0
Excise on liquid fuels	58	504	983	2 582	2 907	3 167	3 956	3 925	3 846	4 054
Excise on motor cars	28	238	697	1 059	1 217	941	1 006	931	916	882
Tax on alcoholic beverages	29	353	813	1 239	1 016	1 279	1 374	1 355	1 381	1 356
Levies on pharmacy	2	16	46	86	113	122	145	153	158	165
Levies for price reduction on butter	0	3	0	0	0	0	0	0	0	0
Levies for marketing of milk	0	12	58	0	0	0	0	0	0	0
Excise on margarines	0	18	55	0	0	0	0	0	0	0
Stock-building levies on liquid fuels	0	15	44	46	50	48	44	45	43	43
Excise on sugar products	0	18	34	0	0	0	0	0	0	0
Excise on feeding stuffs	0	0	0	0	0	0	0	0	0	0
Excise on fertilizers	0	21	21	0	0	0	0	0	0	0
Excise on oil-based concentrated feed	0	1	0	0	0	0	0	0	0	0
Excise on protein feed	0	0	0	0	0	0	0	0	0	0
Equalization fee agricultural products	0	8	29	0	0	0	0	0	0	0
Excise on albumen	0	0	30	0	0	0	0	0	0	0
Tax on electricity	0	65	0	0	0	0	0	0	0	0
Oil damage levy	0	0	7	5	8	20	24	27	25	24
Oil waste levy	0	0	4	3	4	4	4	4	3	4
Price difference compensations	0	-231	0	0	0	0	0	0	0	0
The milk quota charge	0	0	6	0	0	0	0	0	0	0
Levies for marketing of special agric. prod.	0	0	0	0	0	0	0	0	0	0
Excise on phosphorous fertilizers	0	0	7	0	0	0	0	0	0	0
Excise on certain beverage packages	0	0	0	0	41	13	15	15	14	15
5122 Profits of fiscal monopolies	38	86	202	0	0	0	0	0	0	0
Excess profits on alcohol	38	86	202	..	..	..	..	..	..	..
5123 Customs and import duties	88	235	423	0	0	0	0	0	0	0
Import duties	62	126	232	..	..	..	..	..	..	..
Import levies on agricultural products	26	6	12	..	..	..	..	..	..	..
Local import duties (Town dues)	1	0	0	..	..	..	..	..	..	..
Import levies price stabilisation fund	0	3	0	..	..	..	..	..	..	..
Custom duties and levies on agricultural goods	0	0	0	..	..	..	..	..	..	..
Equalization tax	0	100	179	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Export duties	..	..	..	..	..	..	..	..	..	..
Levies on export	..	..	..	..	..	..	..	..	..	..
Counter-cyclical tax exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
Investment tax on buildings	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	9	161	599	1 160	1 533	1 671	1 853	2 096	2 142	2 091
Net revenue of betting	8	94	329	703	807	874	901	948	963	967
Tax on motion pictures	0	0	0	0	0	0	0	0	0	0
Stamp duties on entertainment	2	5	0	0	0	0	0	0	0	0
Fire protection levy	0	3	7	6	8	9	10	10	11	11
Tax on waste	0	0	0	33	56	42	56	56	44	32
Rail tax	0	0	0	0	18	18	16	19	18	6
Tax on insurance premiums	0	58	263	337	509	584	660	712	750	777
Tax on lottery prizes	0	0	0	80	135	144	210	217	218	222
Tax on telecommunications	0	0	0	0	0	0	0	0	0	0
Bank tax	0	0	0	0	0	0	0	134	138	0
Contributions to the Resolution Fund	0	0	0	0	0	0	0	0	0	76
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Tax on charter flights	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	9	1	1	1	1	1	1
Sugar levy	..	..	..	9	1	1	1	1	1	1
Steel and coal levy	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	8	44	157	440	671	765	831	934	1 050	1 057
5210 Recurrent taxes	8	44	157	423	637	725	791	897	910	960
5211 Paid by households: motor vehicles	0	2	5	165	486	541	615	696	706	748
5212 Paid by others: motor vehicles	7	32	135	235	126	150	143	170	171	182

Table 5.9. **Finland** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5213 Paid in respect of other goods	1	10	17	22	25	34	33	31	33	30
Dog licenses	1	2	4	5	3	2	2	2	1	1
Hunting and fishing licenses	1	7	13	17	17	24	23	23	23	22
Seamens welfare and rescue levy	0	0	0	1	1	1	1	1	1	0
Nuclear energy research levy	0	0	0	0	4	7	7	5	8	7
5220 Non-recurrent taxes	0	0	0	17	34	40	40	37	140	97
Vehicle registration tax	..	..	..	17	34	40	40	37	36	36
Income from auction of emission allowances	..	..	..	0	0	0	0	0	104	61
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**2**	**21**	**50**	**30**	**69**	**69**	**75**	**64**	**76**	**81**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	21	50	30	69	69	75	64	76	81
Custom duties collected for the EU	**..**	**..**	**..**	**129**	**199**	**151**	**184**	**166**	**170**	**165**
Total tax revenue on cash basis	**1 362**	**11 895**	**39 398**	**61 639**	**77 110**	**76 214**	**85 244**	**88 416**	**89 907**	**91 917**
Total tax revenue on accrual basis	**..**	**..**	**39 050**	**62 435**	**77 447**	**76 315**	**85 269**	**88 688**	**90 027**	**92 074**
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	..	262	632	235	228	254	267	270	277	303
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	12 157	39 682	62 671	77 675	76 569	85 536	88 958	90 304	92 377
Imputed social contributions	..	513	688	30	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	12 670	40 370	62 701	77 675	76 569	85 536	88 958	90 304	92 377

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 requited (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.

Table 5.10. **France**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**25 776**	**178 576**	**433 771**	**643 309**	**828 971**	**843 575**	**929 943**	**963 951**	**980 492**	**997 702**
Total tax revenue exclusive of custom duties	**..**	**..**	**..**	**641 796**	**827 314**	**841 823**	**928 060**	**962 109**	**978 665**	**995 771**
1000 Taxes on income, profits and capital gains	**4 095**	**30 019**	**69 649**	**160 363**	**197 939**	**191 085**	**223 128**	**235 964**	**233 696**	**234 532**
1100 Of individuals	2 736	20 734	46 272	115 885	141 405	144 165	168 780	179 715	183 706	188 355
1110 On income and profits	2 723	20 674	46 252	115 884	141 405	144 165	168 780	179 715	183 706	188 355
Tax on individual income	..	18 207	39 237	49 548	48 597	49 575	61 308	70 098	72 181	72 748
Tax on non business profits	..	51	189	293	559	446	621	598	646	927
Tax on financial assets	..	2 333	3 971	0	0	0	0	0	0	0
CSG, FSV, CRDS	..	0	0	65 953	92 204	93 972	106 123	108 247	109 071	110 626
Flat-rate tax on precious metals	..	70	58	47	37	52	100	69	67	71
Tax on multiple wages	..	7	20	38	0	0	0	0	0	0
Social solidarity contribution	..	0	2 207	5	0	82	386	381	0	2 439
Others	..	6	571	0	8	38	242	322	1 741	1 544
1120 On capital gains	14	59	20	1	0	0	0	0	0	0
On capital gains	..	0	0	0	..	..	..	..	..	..
Levies on construction profits	..	59	20	1	..	..	..	..	..	..
1200 Corporate	1 358	9 158	23 117	44 478	56 534	46 920	54 348	56 249	49 990	46 177
1210 On profits	1 358	9 158	23 117	44 478	56 534	46 920	54 348	56 249	49 990	46 177
Corporations' tax (excluding tax credits to reduce or remove the taxation)	..	8 524	20 804	39 755	51 063	39 095	44 554	46 474	42 733	39 581
3% tax on dividends	..	0	0	0	0	0	193	1 943	1 927	2 165
Tax on financial assets	..	487	1 333	1 460	3 492	5 952	8 057	5 894	4 294	3 325
Precount on distributed profits (exceptional levy of 25% since 2005)	..	36	247	1 135	88	28	1	-6	60	4
Exceptional levies on temporary work corporations	..	0	0	0	0	0	0	0	0	0
Social contribution on corporation profits	..	0	0	589	158	842	769	1 160	887	971
Annual flat-rate tax	..	111	658	1 484	1 656	599	662	680	15	4
Exceptionnal levies on insurances	..	0	61	55	64	94	112	104	74	127
Other taxes	..	0	14	0	13	310	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	127	260	0	0	0	0	0	0	0
2000 Social security contributions	**8 804**	**76 235**	**191 141**	**231 875**	**307 663**	**323 816**	**346 137**	**356 934**	**366 338**	**369 936**
2100 Employees	1 701	19 851	57 347	57 686	76 815	78 268	83 669	88 097	91 057	93 621
Actual cotisations	..	19 851	57 347	57 686	76 815	78 268	83 669	88 097	91 057	93 621
2110 On a payroll basis	..	..	..	57 686	76 815	78 268	83 669	88 097	91 057	93 621
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	6 525	50 742	118 079	159 476	208 688	219 687	235 530	240 672	246 351	247 880
Actual cotisations	..	50 742	118 079	159 476	208 688	219 687	235 530	240 672	246 351	247 880
2210 On a payroll basis	..	..	..	159 476	208 688	219 687	235 530	240 672	246 351	247 880
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	578	5 642	15 714	14 713	22 160	25 861	26 938	28 165	28 930	28 435
Actual cotisations	..	5 642	15 714	14 713	22 160	25 861	26 938	28 165	28 930	28 435
2310 On a payroll basis	..	..	..	14 713	22 160	25 861	26 938	28 165	28 930	28 435
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**1 189**	**3 935**	**8 254**	**14 916**	**22 874**	**26 926**	**29 707**	**33 595**	**34 434**	**34 574**
Tax on wages	..	2 413	5 208	7 583	10 272	11 440	12 094	13 127	13 109	13 166
Corporate social contributions	..	0	0	0	0	657	2 716	4 654	4 925	5 019
Apprenticeship tax	..	172	101	102	964	430	515	554	601	29
Tax benefitting the wage garantee scheme (AGS)	..	263	379	551	736	1 759	1 418	1 435	1 461	1 479
Tax on vocational training	..	236	30	97	19	13	17	17	20	17
Taxes benefitting the national housing fund (FNAL)	..	120	754	1 506	2 412	2 465	2 663	3 123	3 008	2 929
Tax benefitting the transports union	..	731	1 600	3 786	5 738	7 044	7 780	8 089	8 487	9 249
Payment benefitting the UNEDIC	..	0	23	24	0	0	0	0	0	0
Tax on re-employed pensioners income	..	0	0	0	0	0	0	0	0	0
Providence contribution	..	0	0	415	773	1 120	470	496	387	415
Others	..	0	159	851	100	81	20	49	41	26
Taxes benefitting the national solidarity fund for autonomy (CNSA)	..	0	0	0	1 860	1 917	2 014	2 051	2 085	1 891
Employers' contribution to the early retirement of asbestos workers regime (FCAATA)	..	0	0	0	0	0	0	0	0	0
Exceptional levy on high wages	..	0	0	0	0	0	0	0	310	354
4000 Taxes on property	**1 105**	**8 591**	**27 434**	**44 070**	**65 318**	**70 613**	**78 882**	**81 343**	**83 890**	**89 311**
4100 Recurrent taxes on immovable property	506	5 358	14 808	27 340	39 875	47 589	52 184	54 545	55 492	57 432

Table 5.10. **France** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4110 Households	198	4 454	11 493	20 186	30 584	36 480	39 964	41 818	42 412	43 862
Council tax	..	2 306	5 100	8 366	12 433	15 254	16 780	17 470	17 790	18 424
Tax on real-estate properties	..	1 034	4 040	8 460	11 983	14 403	15 868	16 539	17 003	17 558
Waste collection tax	..	534	1 219	3 103	5 117	5 699	6 101	6 552	6 369	6 567
Tax on non-developped land	..	506	979	172	851	919	933	955	961	980
Chamber of Agriculture tax	..	0	0	53	59	61	62	62	63	61
Street-cleaning tax	..	0	0	68	74	75	109	109	109	109
Other taxes	..	74	156	-36	67	69	111	131	117	163
4120 Others	308	904	3 315	7 154	9 291	11 109	12 220	12 727	13 080	13 570
Tax on real-estate properties	..	759	3 032	6 256	9 054	10 865	11 971	12 477	12 826	13 246
Tax on non-developped land	..	127	245	688	0	0	0	0	0	0
Chamber of Agriculture tax	..	18	39	210	237	244	249	250	254	242
Other taxes	..	0	0	0	0	0	0	0	0	82
4200 Recurrent taxes on net wealth	0	0	2 615	2 440	4 390	4 461	5 030	4 372	5 377	5 225
4210 Individual	..	..	938	2 440	4 390	4 461	5 030	4 372	5 377	5 225
4220 Corporate	..	..	1 677	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	145	1 010	4 124	6 907	8 910	7 738	9 616	10 456	10 375	12 317
4310 Estate and inheritance taxes	140	875	3 490	5 508	7 853	6 862	8 225	9 368	8 925	10 690
Inheritance taxes	..	861	3 453	5 428	7 794	6 806	7 596	8 433	8 850	10 540
Various receipts and tax fines	..	14	37	80	59	56	629	935	75	150
4320 Gift taxes	5	135	634	1 399	1 057	876	1 391	1 088	1 450	1 627
Donations	..	113	568	1 399	1 057	876	1 391	1 088	1 450	1 627
Various receipts and tax fines	..	0	0	0	0	0	0	0	0	0
Other taxes	..	22	66	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	447	2 224	5 886	7 383	12 143	10 825	12 052	11 970	12 646	14 337
Debts, annuities, officies	..	30	209	279	443	279	384	359	304	335
Business assets	..	253	518	199	268	154	159	135	133	132
Tangible movable assets	..	14	18	0	0	1	1	0	0	1
Properties and real property rights	..	63	4	2	2	3	0	1	1	1
Conventions and civil transactions between corporations	..	95	218	4	5	8	7	6	7	7
Various receipts and tax fines	..	35	60	367	179	253	54	4	3	6
Judicial and extra-judicial documents	..	6	10	0	0	0	0	0	0	0
Land registration tax	..	781	38	68	130	140	161	703	710	770
Various stamps and fees	..	94	242	0	0	0	0	0	0	0
Taxes on stock exchange transactions	..	168	525	407	271	0	0	0	0	0
Tax on financial transactions	..	0	0	0	0	0	245	697	770	917
Additional registration taxes	..	679	4 002	5 339	10 396	9 567	10 489	9 538	10 143	11 616
Other taxes and receipts	..	5	44	718	449	420	552	527	575	552
4500 Non-recurrent taxes	8	0	0	0	0	0	0	0	0	0
4510 On net wealth	8	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**9 902**	**54 317**	**123 235**	**166 608**	**206 293**	**210 067**	**227 362**	**231 413**	**236 543**	**242 871**
5100 Taxes on production, sale, transfer, etc.	9 676	52 719	119 201	162 007	200 452	203 746	220 156	224 764	229 692	235 923
5110 General taxes	5 994	37 760	81 341	110 296	142 033	141 219	148 768	150 935	154 739	156 886
5111 Value added taxes	5 173	37 282	79 972	107 511	137 137	136 129	143 168	145 264	149 286	152 496
VAT (general budget)	..	36 895	78 902	103 054	136 927	135 578	142 527	144 490	148 454	151 622
VAT (BAPSA)	..	62	101	4 111	0	0	0	0	0	0
Other VAT	..	325	969	0	0	0	0	0	0	0
Sub-compensations of agricultural VAT	..	0	0	346	138	330	406	462	367	385
Value added taxes on subsidies	..	0	0	0	72	221	235	312	465	489
5112 Sales tax	822	0	0	0	0	0	0	0	0	0
5113 Other	0	477	1 369	2 784	4 896	5 090	5 600	5 671	5 453	4 390
Social solidarity contribution	..	477	1 369	2 784	4 896	5 090	5 600	5 671	5 453	4 390
5120 Taxes on specific goods and services	3 682	14 960	37 860	51 712	58 419	62 527	71 388	73 829	74 953	79 037

Table 5.10. **France** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5121 Excise duties	2 775	11 013	26 834	39 850	44 013	45 770	49 656	52 343	53 070	56 672
Domestic duty on energy products	..	7 136	17 476	23 493	24 318	23 577	23 564	23 693	23 794	26 238
Exceptional levies on oil product corporations	..	0	0	0	0	0	0	0	0	0
Taxes on wines, ciders and meads	..	97	174	0	121	121	281	486	489	501
Taxes on alcohol	..	1 238	1 593	3 025	484	2 482	2 625	2 950	2 954	2 956
Taxes on beer and mineral water	..	58	91	20	409	538	413	803	971	931
Other taxes and receipts	..	136	38	19	2 169	100	103	90	101	110
Taxes on tobaccos and matches	..	1 188	2 989	7 965	9 659	11 083	12 149	12 227	12 101	12 319
Fines and confiscations	..	2	1	0	0	0	0	0	0	0
Gold and silver warranty	..	6	19	29	2	0	0	0	0	0
ANDA taxes	..	84	147	89	0	0	0	0	0	0
Tax on health protection and meats market organisation	..	0	0	48	46	43	40	41	41	43
Tax on cereals	..	147	275	19	19	24	17	18	18	16
Fees on tobacco stores	..	0	0	0	0	0	0	0	0	0
Fees on potash salt	..	0	0	0	0	0	0	0	0	0
Tax on flour	..	0	0	38	0	0	0	0	0	0
Fees included in fuel price	..	36	32	453	485	495	482	499	487	493
National Book Fund tax	..	7	17	0	0	0	0	0	0	0
Tax on logging products	..	11	0	0	0	0	0	0	0	0
Mining fees	..	16	59	43	23	25	23	22	19	20
Tax on electricity and heating	..	426	1 340	1 061	2 990	3 717	5 573	7 253	7 684	8 706
Surtax on appetizers	..	12	17	0	0	0	0	0	0	0
Pharmaceutical taxes	..	4	559	0	0	0	0	0	0	0
Tax on beet, sugar and alcohol	..	22	400	0	0	0	0	0	0	0
Solidarity tax on oil seeds	..	8	41	0	0	0	0	0	0	0
Tax on food fats	..	32	89	99	0	0	0	0	0	0
National Literature Fund tax	..	23	0	0	0	0	0	0	0	0
Tax on water consumption	..	34	51	74	5	11	1	1	2	2
Tax on meat	..	25	36	0	19	1	278	1	0	0
Tax on pollution, distribution, collection and extraction of water	..	217	609	1 624	1 821	1 763	2 212	2 175	2 302	2 270
Sugar market fund tax	..	0	0	0	0	0	0	0	0	0
Exceptional contribution on pharmacies and laboratories	..	16	0	522	0	0	0	0	0	0
Local tax	..	5	8	241	247	325	138	127	128	126
Contribution of low voltage electric energy suppliers	..	0	0	183	322	324	349	374	376	375
ADEME tax	..	0	0	80	212	489	491	499	449	449
Dock dues	..	0	0	449	544	581	378	386	415	422
General tax on polluting activities	..	0	0	6	16	16	123	205	186	117
Tax on oil products	..	0	0	0	0	0	354	367	393	379
Other taxes	..	30	772	78	102	55	62	126	160	199
French petrol institute (IFP) tax	..	0	0	193	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	471	966	1 669	297	386	428	655	763	726	733
Import duties (State)	..	0	0	0	0	0	0	0	0	0
Import duties (UE)	..	873	1 623	0	0	0	0	0	0	0
Dock dues	..	0	0	267	327	361	607	627	668	678
Other taxes	..	94	46	30	59	67	48	136	58	55
5124 Taxes on exports	0	75	15	0	0	0	0	0	0	0
Agricultural levies (State part)	..	0	0	..	..	..	..	..	..	..
Agricultural levies (EU part)	..	75	15	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.10. **France** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5126 Taxes on specific services	431	2 690	8 373	11 204	14 007	16 274	21 019	20 656	21 093	21 578
Levies on horse-race bets	..	446	545	502	719	626	429	434	452	446
Levies on gambling casinos	..	0	0	727	1 022	748	742	708	689	691
Levies on the French national lottery	..	200	702	1 305	1 982	1 800	2 050	1 941	2 109	2 117
Exceptionnal levies on banks and lending institutions	..	0	0	0	0	0	0	0	0	0
Tax on insurance policies	..	1 292	4 782	5 097	6 571	7 099	9 826	9 973	10 219	10 385
Tax on leases	..	264	633	573	29	-5	0	-1	0	0
Taxes on funerals	..	11	32	14	11	12	11	12	12	12
Stamp taxes for transportation contracts	..	9	77	10	0	0	0	0	0	0
Tax on expertise and technical checks	..	0	0	0	0	0	0	0	0	0
ANAEM tax	..	0	0	33	58	129	149	145	143	146
Tax on the use of inland waterways	..	0	0	104	157	169	187	192	187	183
Other various taxes	..	98	272	273	449	1 007	905	547	418	796
Taxes on entertainment	..	75	195	274	372	425	808	799	754	785
Insurances contributions to the guarantee funds	..	32	135	223	274	323	372	387	440	450
Tax on automobile insurance	..	0	0	55	0	0	0	0	0	0
Additional contribution on insurance contracts to the FNGCA	..	0	0	261	96	101	114	120	123	125
National fund for housing improvement, 5% levy	..	114	258	678	604	604	663	726	725	932
Movie-making corporations contributions to the CNC	..	52	207	397	144	766	733	735	707	695
Agricultural insurances fund tax on food	..	0	0	0	0	0	0	0	0	0
National Sports Fund tax	..	3	0	0	0	0	0	0	0	0
Annuities and pensions upgrading fund tax	..	15	0	0	0	0	0	0	0	0
Annual tax on outstanding loans	..	0	0	0	0	0	0	0	0	0
Tax on advertisement	..	0	26	52	38	156	205	219	225	232
Levies on mortgage recording officers wages	..	67	188	0	0	0	0	0	0	0
Tax on safety and security	..	0	0	220	353	459	521	521	560	574
Tax on systemic risk	..	0	0	0	0	0	1 026	899	979	590
CMU tax on mutual insurances	..	0	0	247	560	1 637	1 862	1 851	1 916	1 906
Major natural disasters prevention fund (FPRNM) tax	..	0	0	0	0	0	193	197	201	206
Other taxes	..	10	320	159	568	218	223	251	234	307
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	5	215	970	360	13	55	58	67	64	54
Co-responsibility tax on milk	..	48	119	0	0	0	0	0	0	0
Co-responsibility tax on cereals	..	0	520	0	0	0	0	0	0	0
European Coal and Steel Community levy	..	14	0	0	0	0	0	0	0	0
Collector of customs	..	9	24	0	0	0	0	0	0	0
Various taxes (local government)	..	0	0	0	0	0	0	0	0	0
Contributions on sugar	..	68	185	270	0	42	45	54	51	41
Sugar market fund tax	..	76	120	76	0	0	0	0	0	0
Other taxes	..	0	2	14	13	13	13	13	13	13
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	226	1 598	4 034	4 601	5 841	6 321	7 206	6 649	6 851	6 948
5210 Recurrent taxes	178	1 226	3 024	2 810	3 009	2 866	3 139	2 849	2 884	2 669
5211 Paid by households: motor vehicles	27	545	1 236	126	0	0	0	0	0	0
Tax differential (central and local government)	..	545	1 236	126	..	..	..	..	..	..
5212 Paid by others: motor vehicles	79	545	1 086	1 280	1 559	1 269	1 255	1 181	1 112	1 028
Tax on corporation vehicles	..	197	345	644	891	992	983	876	827	753
Tax on vehicles (central and local government)	..	348	741	636	668	277	272	305	285	275
5213 Paid in respect of other goods	72	136	702	1 404	1 450	1 597	1 884	1 668	1 772	1 641
Special tax on use of roads	..	0	0	420	526	539	570	573	590	574
Weighing tax	..	17	14	0	0	0	0	0	0	0
Various taxes (local government)	..	7	33	0	0	0	0	0	0	0
Tax on video recorders	..	0	0	0	0	0	0	0	0	0
Fee on nuclear power plants monitoring	..	8	41	0	0	0	0	0	0	0
Tax on use of slaughterhouses	..	19	13	0	0	0	0	0	0	0
Corporation contributions on medicines preparation	..	0	20	238	0	379	318	213	298	255
Tax on electric pylons	..	1	66	128	183	213	233	244	214	231
Beverage licences	..	8	22	23	0	0	0	0	0	0
Gallicisation and navigation annual right (DAFN)	..	0	0	0	0	39	37	37	37	37
Fees on radio frequencies use	..	0	0	191	280	275	325	262	291	187
Other taxes	..	75	493	404	461	152	401	339	342	357
5220 Non-recurrent taxes	47	372	1 010	1 791	2 832	3 455	4 067	3 800	3 967	4 279
Entry into service receipt	..	75	0	0	0	0	0	0	0	0
Beverage taxes and licences	..	0	0	3	0	0	0	0	0	0
Fee for the right to build	..	79	53	72	0	18	18	18	18	18
Local tax on the equipement	..	146	263	305	848	1 252	1 614	1 381	1 455	1 791
Car registration tax	..	0	0	1 373	1 939	1 917	2 117	2 042	2 077	2 086
Tax on exceeding the density legal ceiling	..	38	270	38	45	82	82	82	82	82
Additional tax on car registration	..	0	0	0	0	186	236	277	335	302
Other taxes	..	35	423	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0

Table 5.10. **France** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
6000 Other taxes	**681**	**5 480**	**14 060**	**23 964**	**27 227**	**19 316**	**22 844**	**22 860**	**23 764**	**24 547**
6100 Paid solely by business	678	5 480	14 060	22 278	27 219	19 310	22 838	22 854	23 758	24 541
National Institute of intellectual property (INPI) tax on services	..	43	67	115	156	165	171	180	189	194
Tax on general charges	..	0	0	0	0	0	0	0	0	0
Tax on the use of fixed assets	..	5 152	13 381	19 641	22 035	0	0	0	0	0
Tax on union benefits (local government)	..	36	197	293	0	0	0	0	0	0
Various taxes (central government)	..	0	0	61	236	255	293	478	647	649
Annual tax on outstanding loans	..	110	0	0	0	0	0	0	0	0
Exceptionnal levies on insurance corporations	..	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	..	36	125	155	203	275	205	233	246	243
Industrial corporation tax to the FNE	..	4	240	204	33	10	4	3	1	0
Other taxes	..	98	50	1 007	3 721	807	1 182	775	979	1 484
(ANDA) and (ADAR) tax	..	0	0	32	0	0	0	0	0	0
Property contributions of the corporations	..	0	0	0	0	4 941	5 465	5 908	6 162	6 354
Contributions on the value added of the corporations	..	0	0	0	0	10 346	12 584	12 168	12 842	12 973
Flat-rate tax on network corporations	..	0	0	0	0	1 223	1 142	1 206	1 272	1 296
Exit tax on insurance	..	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	..	0	0	770	835	1 103	1 328	1 323	1 014	458
Employers' contribution on stock options	..	0	0	0	0	185	309	380	406	490
Tax on railway companies profit	..	0	0	0	0	0	155	200	0	400
6200 Other	3	0	0	1 686	8	6	6	6	6	6
Other taxes	..	..	..	1 686	8	6	6	6	6	6
Sectors accounts differential	..	..	..	0	0	0	0	0	0	0
Customs duties collected for EU	**..**	**..**	**..**	**1 513**	**1 657**	**1 752**	**1 883**	**1 842**	**1 827**	**1 931**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	0	7 663	10 761	9 030	8 214	7 875	8 041
Tax component	..	..	..	..	..	8 234	7 236	6 755	5 767	5 669
Transfer component	..	..	..	..	..	2 527	1 794	1 459	2 108	2 372
Non-wastable tax credits against 1210	..	..	..	457	1 860	6 655	5 563	5 466	13 395	17 753
Tax component	..	..	..	..	..	1 277	3 319	3 572	7 128	9 695
Transfer component	..	..	..	..	..	5 378	2 244	1 894	6 267	8 058
Total tax revenue on cash basis	**25 776**	**178 576**	**433 771**	**639 427**	**824 688**	**838 819**	**924 946**	**956 812**	**973 717**	**992 133**
Total tax revenue on accrual basis	**..**	**..**	**..**	**643 309**	**828 971**	**843 575**	**929 943**	**963 951**	**980 492**	**997 702**
Conciliation with National Accounts										
Additional taxes included in national accounts	..	..	..	0	0	0	0	0	0	0
Tax excluded from national accounts	..	..	..	-3 171	-5 191	-5 774	-6 210	-6 661	-6 478	-6 676
Waste collection tax	..	..	..	-3 103	-5 117	-5 699	-6 101	-6 552	-6 369	-6 567
Tax on electric pylons	..	..	..	0	0	0	0	0	0	0
Street-cleaning tax	..	..	..	-68	-74	-75	-109	-109	-109	-109
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	-3 882	-4 283	-4 756	-4 997	-7 139	-6 775	-5 569
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	..	..	..	636 256	819 497	833 045	918 736	950 151	958 864	975 027
Imputed social contributions	..	..	..	25 875	33 510	38 028	40 980	41 947	42 464	42 655
National Accounts: taxes and all social contributions	..	..	..	662 131	853 007	871 073	959 716	992 098	1 001 328	1 017 682

Note: Calendar year ending on December 31st.

From 1992, the data are on an accrual basis.

From 1970, figures were calculated according to the new System of National Accounts and are not, therefore, comparable to those of the previous years.

The section 2000 includes certain voluntary contributions.

The section 4220 corresponds to the remuneration for the guarantee of the State given to savings banks.

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

Table 5.11. **Germany**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**74 190**	**287 252**	**454 764**	**767 045**	**876 839**	**903 213**	**1 003 734**	**1 038 832**	**1 078 595**	**1 128 353**
Total tax revenue exclusive of customs duties	..	..	..	**763 651**	**872 867**	**898 979**	**999 317**	**1 034 581**	**1 073 987**	**1 123 158**
1000 Taxes on income, profits and capital gains	**25 059**	**100 821**	**147 257**	**231 249**	**273 596**	**257 817**	**305 823**	**320 244**	**333 609**	**352 271**
1100 Of individuals	19 254	85 134	125 296	194 173	218 848	219 387	258 564	269 930	282 843	299 568
1110 On income and profits	19 254	85 134	125 296	194 173	218 848	219 387	258 564	269 930	282 843	299 568
Taxes on wages and salaries	8 558	57 039	90 801	135 733	146 365	145 202	166 348	174 830	184 272	194 610
Assessed income tax	7 567	18 813	18 672	12 225	25 341	31 346	37 777	42 586	45 911	48 944
Withholding tax on dividends	691	2 135	5 538	13 515	13 572	12 982	20 060	17 258	17 424	18 200
Supplementary tax	0	0	0	10 347	10 907	10 706	12 479	13 085	13 694	14 557
Enterprise tax	2 438	7 147	10 285	16 486	14 630	13 709	16 472	16 738	17 022	17 965
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	5 867	8 033	5 442	5 428	5 433	4 520	5 292
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	5 806	15 686	21 961	37 076	54 748	38 430	47 259	50 314	50 766	52 703
1210 On profits	5 806	15 686	21 961	37 076	54 748	38 430	47 259	50 314	50 766	52 703
Corporation tax	4 177	10 902	15 385	23 575	23 386	12 516	17 250	19 762	20 246	20 228
Supplementary tax	0	20	1	1 494	1 550	982	1 215	1 337	1 352	1 409
Sacrifice for Berlin	3	0	0	0	0	0	0	0	0	0
Enterprise tax	1 625	4 765	6 576	10 540	25 486	22 002	25 872	26 289	26 734	28 218
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	1 467	4 326	2 930	2 922	2 926	2 434	2 848
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**	**98 659**	**170 449**	**299 440**	**320 594**	**353 955**	**383 489**	**392 291**	**407 679**	**424 612**
2100 Employees	8 723	43 833	73 580	131 610	141 079	155 283	170 564	174 333	181 611	188 938
Payments by employees total	8 723	43 833	73 580	131 610	141 079	155 283	170 564	174 333	181 611	188 938
2110 On a payroll basis	..	..	..	131 610	141 079	155 283	170 564	174 333	181 611	188 938
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	10 693	52 985	86 659	147 410	152 198	167 206	179 852	184 215	191 370	199 164
Payments by employers total	10 693	52 985	86 659	147 410	152 198	167 206	179 852	184 215	191 370	199 164
2210 On a payroll basis	..	..	..	147 410	152 198	167 206	179 852	184 215	191 370	199 164
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	460	1 841	10 210	20 420	27 317	31 466	33 073	33 743	34 698	36 510
Payments total	460	1 841	10 210	20 420	27 317	31 466	33 073	33 743	34 698	36 510
2310 On a payroll basis	..	..	..	20 420	27 317	31 466	33 073	33 743	34 698	36 510
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**477**	**445**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Payroll tax	477	445	..	..	..	..	..	..	..	..
4000 Taxes on property	**4 313**	**9 414**	**15 321**	**17 505**	**21 873**	**21 012**	**24 580**	**26 105**	**28 163**	**32 660**
4100 Recurrent taxes on immovable property	1 079	2 968	4 461	8 849	10 713	11 315	12 017	12 377	12 690	13 215
4110 Households	644	1 187	1 784	3 540	4 285	4 526	4 807	4 951	5 076	5 286
4120 Others	435	1 780	2 676	5 309	6 428	6 789	7 210	7 426	7 614	7 929
4200 Recurrent taxes on net wealth	2 530	4 362	6 213	433	5	2	869	701	682	1 906
4210 Individual	973	977	1 425	191	2	1	0	0	-1	-1
General wealth tax	471	954	1 425	191	2	1	..	..	-1	-1
Equalization of war burden	502	23	0	0	0	0	..	..	0	0
4220 Corporate	1 557	3 385	4 788	242	3	1	869	701	683	1 907
General wealth tax	490	1 431	1 813	242	3	1	-1	0	-1	-1
Equalization of war burden	350	15	0	0	0	0	0	0	0	0
Enterprise tax	717	1 939	2 975	0	0	0	0	0	0	0
Bank levy	0	0	0	0	0	0	694	521	516	1 584
Contribution to Deposit Protection Fund	0	0	0	0	0	0	176	180	168	324
4300 Estate, inheritance and gift taxes	162	520	1 545	2 982	4 203	4 405	4 305	4 633	5 452	6 290
4310 Estate and inheritance taxes	134	416	1 359	2 624	3 699	3 876	3 788	4 077	4 798	5 535
4320 Gift taxes	28	104	186	358	504	529	517	556	654	755
4400 Taxes on financial and capital transactions	542	1 564	3 103	5 241	6 952	5 290	7 389	8 394	9 339	11 249
Real property transfer tax	150	521	1 999	5 081	6 952	5 290	7 389	8 394	9 339	11 249
Additional real property transfer	198	680	148	160	0	0	0	0	0	0
Capital transfer tax	111	200	807	0	0	0	0	0	0	0
Bill of exchange tax	83	163	149	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**24 462**	**77 863**	**121 577**	**215 292**	**256 708**	**266 095**	**285 306**	**295 813**	**304 364**	**313 399**
5100 Taxes on production, sale, transfer, etc.	23 079	74 406	117 209	208 050	247 547	256 940	274 303	277 725	285 387	294 250
5110 General taxes	12 235	47 779	75 459	140 871	170 387	180 533	194 353	197 326	203 401	211 936
5111 Value added taxes	0	47 779	75 459	140 871	170 387	180 533	194 353	197 326	203 401	211 936
5112 Sales tax	0	0	0	0	0	0	0	0	0	0

Table 5.11. **Germany** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5113 Other	12 235	0	0	0	0	0	0	0	0	0
Turnover tax old	11 028	..	..	..	..	..	..	..	..	..
Old turnover tax on import	1 208	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	10 844	26 627	41 750	67 179	76 808	76 067	79 666	80 111	81 702	82 034
5121 Excise duties	8 213	20 566	31 158	57 224	63 811	63 452	64 868	64 624	65 103	65 320
Duty on mineral oils	3 798	10 917	17 701	37 826	38 877	39 601	39 351	39 260	39 829	39 605
Duty on power	0	0	0	3 356	6 439	6 167	6 970	6 987	6 741	6 560
Duty on tobacco	2 402	5 771	8 898	11 443	14 108	13 453	14 249	14 131	14 332	14 963
Duty on alcohol	771	1 986	2 162	2 151	2 169	2 049	2 097	2 098	2 070	2 073
Duty on beer	501	645	693	843	750	708	690	675	684	679
Duty on coffee	488	756	986	1 087	1 016	1 012	1 046	1 033	1 019	1 024
Duty on sugar	59	72	79	0	0	0	0	0	0	0
Duty on tea	16	32	31	0	0	0	0	0	0	0
Duty on salt	20	20	23	0	0	0	0	0	0	0
Duty on electric lamps	34	63	83	0	0	0	0	0	0	0
Duty on playing cards	2	4	0	0	0	0	0	0	0	0
Duty on beverages	46	22	8	6	1	0	0	0	0	0
Duty on acetic acid	3	2	0	0	0	0	0	0	0	0
Duty on champagne	69	274	494	512	451	462	465	440	428	416
Duty on matches	5	2	0	0	0	0	0	0	0	0
Duty on ice cream	1	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	8	2	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 658	3 125	3 847	0	0	0	0	0	0	0
Monetary compensation accounts	0	368	1	..	..	..	..	..	..	..
Customs (mainly EU)	1 294	2 353	3 662	..	..	..	..	..	..	..
Agricultural levies EU	364	404	184	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	942	2 689	6 443	9 599	13 025	12 583	14 747	15 421	16 648	16 674
Duty transport goods on residents	0	0	0	0	0	0	0	0	0	0
Transport tax	452	0	0	0	0	0	0	0	0	0
Insurance tax	198	910	2 266	7 243	10 410	10 261	11 165	11 588	12 663	12 415
Fire insurance tax	33	124	200	288	319	326	380	392	409	413
Entertainment tax	55	44	140	267	210	376	617	708	784	881
Taxes on betting and gambling	204	655	1 046	1 801	1 702	1 412	1 432	1 635	1 673	1 711
Tax on electricity bills	0	956	2 792	0	0	0	0	0	0	0
Aviation tax	0	0	0	0	0	0	954	955	988	1 027
Gaming casinos levy	0	0	0	0	384	208	199	143	131	227
5127 Other taxes on internat. trade and transactions	0	0	4	5	1	2	2	2	2	2
5128 Other taxes	24	244	298	351	-29	30	49	64	-51	38
Levies CECA	24	56	36	0	0	0	0	0	0	0
Cotisation sugar EU	0	112	224	351	-29	30	49	64	-51	38
Levy on milk	0	75	38	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	352	340	284	288	284	280
Contributions to the German National Petroleum Stockpiling Agency	..	..	..	..	352	340	284	288	284	280
5200 Taxes on use of goods and perform activities	1 383	3 457	4 368	7 242	9 161	9 155	11 003	18 088	18 977	19 149
5210 Recurrent taxes	1 369	3 454	4 368	7 239	9 161	8 765	10 475	17 766	18 204	18 286
5211 Paid by households: motor vehicles	614	1 892	2 950	5 177	6 823	6 447	6 405	6 393	6 316	6 542
5212 Paid by others: motor vehicles	728	1 475	1 300	1 838	2 075	2 041	2 038	2 097	2 185	2 263
5213 Paid in respect of other goods	27	87	118	224	263	277	2 032	9 276	9 703	9 481
Dog taxes	24	75	101	198	240	258	288	299	309	322
Hunting and fishing taxes	4	13	17	26	23	19	13	10	10	10
Nuclear fuel tax	0	0	0	0	0	0	1 731	1 285	1 060	1 018
Licence fee (private households)	0	0	0	0	0	0	0	6 975	7 558	7 383
Licence fee (companies)	0	0	0	0	0	0	0	707	766	748
5220 Non-recurrent taxes	14	3	1	3	0	390	528	322	773	863
Non-recurrent taxes	..	..	..	..	..	0	0	0	0	0
CO2 emission certificates	..	..	..	..	..	390	528	322	773	863
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**4**	**51**	**160**	**165**	**96**	**100**	**119**	**128**	**172**	**216**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4	51	160	165	96	100	119	128	172	216
Custom duties collected for the EU	**..**	**..**	**..**	**3 394**	**3 972**	**4 234**	**4 417**	**4 251**	**4 608**	**5 195**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	38 356	43 602	45 475	42 802	41 890	41 162	41 951
Tax expenditure component	..	..	..	..	29 499	28 268	26 325	25 955	25 602	26 322
Transfer component	..	..	..	..	14 104	17 207	16 478	15 934	15 560	15 628
Non-wastable tax credits against 1210	..	..	..	962	804	802	540	426	352	200
Tax expenditure component	..	..	..	..	348	326	224	172	150	120
Transfer component	..	..	..	..	456	474	316	254	202	80
Total tax revenue on cash basis	**74 190**	**287 252**	**454 764**	**767 045**	**874 109**	**903 192**	**1 002 481**	**1 037 534**	**1 077 386**	**1 126 348**

Table 5.11. **Germany** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue on accrual basis	..	..	..	..	**876 839**	**903 213**	**1 003 734**	**1 038 832**	**1 078 595**	**1 128 353**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	2 348	2 009	2 352	2 412	2 619	2 841
Several duties, administrative fees and other revenues	..	..	..	..	2 348	2 009	2 352	2 412	2 619	2 841
Taxes excluded from National Accounts	..	..	..	..	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	..	12 623	9 230	6 708	5 988	5 207	5 184
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	20 930	6 442	6 913	7 353	7 744	8 210
Miscellaneous differences	..	..	..	..	33 538	33 056	31 057	31 872	32 460	33 381
National Accounts: Taxes and actual social contributions	..	..	..	..	946 278	953 950	1 050 764	1 086 457	1 126 625	1 177 969
Imputed social contributions	..	..	..	..	29 424	32 584	32 937	33 440	34 074	34 508
National Accounts: Taxes and all social contributions	..	..	..	..	975 702	986 534	1 083 701	1 119 897	1 160 699	1 212 477

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.

Table 5.12. **Greece**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**116**	**1 475**	**11 472**	**47 178**	**72 565**	**72 383**	**67 881**	**64 053**	**63 847**	**63 957**
Total tax revenue exclusive of custom duties	**..**	**..**	**..**	**46 968**	**72 258**	**72 105**	**67 719**	**63 905**	**63 684**	**63 776**
1000 Taxes on income, profits and capital gains	**11**	**286**	**2 283**	**12 664**	**16 890**	**15 923**	**16 229**	**14 015**	**15 148**	**14 361**
1100 Of individuals	8	220	1 619	6 827	10 821	8 985	13 314	10 780	10 550	9 612
1110 On income and profits	8	220	1 619	6 802	10 767	8 918	13 242	10 698	10 472	9 504
Personal income tax	..	..	1 414	6 802	..	..	..	..	..	..
Receipts from previous years	..	..	62	0	..	..	..	..	..	..
Agricultural social security fund	..	..	143	0	..	..	..	..	..	..
1120 On capital gains	0	0	0	25	54	67	72	82	78	108
1200 Corporate	2	56	631	5 642	5 704	5 717	2 088	2 071	3 349	3 800
1210 On profits	2	56	631	5 642	5 704	5 717	2 088	2 071	3 349	3 800
Corporation income tax	2	39	553	5 642	..	..	..	..	..	..
Receipts from previous years	0	8	33	0	..	..	..	..	..	..
Agricultural social security fund	0	9	46	0	..	..	..	..	..	..
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1	10	32	195	365	1 221	827	1 164	1 249	949
Extraordinary taxes	0	10	32	0	..	..	..	..	..	..
Other taxes on income and profits	1	0	0	195	..	..	..	..	..	..
2000 Social security contributions	**37**	**485**	**3 466**	**14 299**	**24 941**	**24 748**	**20 932**	**19 354**	**18 575**	**18 807**
2100 Employees	15	214	1 735	5 608	9 428	13 292	11 662	10 881	10 590	11 095
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14	213	1 728	6 664	11 516	11 456	9 270	8 473	7 985	7 712
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	3	2 027	3 997	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	7	58	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**1**	**27**	**79**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**11**	**68**	**532**	**2 875**	**3 861**	**3 740**	**5 173**	**5 698**	**5 133**	**5 414**
4100 Recurrent taxes on immovable property	0	4	22	236	367	553	2 814	2 619	3 326	3 591
4110 Households	0	3	22	..	..	..	..	..	..	..
4120 Others	0	1	0	..	..	..	..	..	..	..
Taxes on immovable property	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	65	488	1 272	1 222	1 084	1 007	1 080
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	18	141	372	224	165	92	99	111	133
4310 Estate and inheritance taxes	1	13	85	..	..	..	..	..	..	..
4320 Gift taxes	0	4	55	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	44	368	2 049	2 550	1 146	733	615	559	547
Stamp and transaction taxes	10	41	368	2 049	2 550	1 146	733	615	559	547
Receipts from previous years	0	3	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	2	1	0	0	0	0	0	0	0
4510 On net wealth	0	0	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	2	1	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	153	232	604	312	1 281	130	63
5000 Taxes on goods and services	**57**	**608**	**5 109**	**17 130**	**26 566**	**27 694**	**25 385**	**24 838**	**24 828**	**25 194**
5100 Taxes on production, sale, transfer, etc.	51	564	4 881	15 576	24 332	25 227	22 326	21 388	21 344	21 319
5110 General taxes	12	194	3 040	10 128	17 253	16 755	14 357	13 277	13 335	13 397
5111 Value added taxes	0	0	2 821	9 824	16 611	15 958	13 713	12 593	12 676	12 885
5112 Sales tax	9	185	123	36	147	251	155	177	104	207
5113 Other	2	9	96	268	495	546	489	507	555	305
Other taxes on goods and services	1	9	34	268	495	546	489	507	555	305
Receipts from previous years	1	0	62	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	39	370	1 789	5 405	6 972	8 393	7 885	8 002	7 905	7 822
5121 Excise duties	20	165	1 372	4 178	5 748	7 316	7 020	6 820	6 756	6 722
Duty on tobacco products	8	45	357	1 764	2 650	2 703	2 444	2 500	2 399	2 350
Duty on alcohol and spirits	1	7	50	252	353	499	418	417	399	392
Duty on mineral oil	7	75	637	2 151	2 739	4 004	3 974	3 725	3 782	3 782
Duty on sugar	3	6	0	0	0	0	0	0	0	0
Duty on coton and other products	0	30	328	11	6	110	184	178	176	198
5122 Profits of fiscal monopolies	2	6	0	0	0	0	0	0	0	0
5123 Customs and import duties	12	94	112	-7	7	1	0	5	5	0
Import duties	11	90	111	-7	7	1	..	5	5	..
Agricultural social security fund	1	5	1	0	0	0	..	0	0	..
5124 Taxes on exports	0	1	1	5	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	47	293	1 229	1 217	1 076	865	1 177	1 144	1 100

Table 5.12. **Greece** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	4	58	10	0	0	0	0	0	0	0
Agricultural social security fund	2	..	..	..	..	..	..	..	..	..
Other taxes	2	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	52	43	107	79	84	109	104	100
5200 Taxes on use of goods and perform activities	6	44	228	1 254	2 146	1 682	2 378	2 954	3 036	3 218
5210 Recurrent taxes	5	24	219	1 254	2 146	1 682	2 378	2 954	3 036	3 218
Motor vehicle tax	5	0	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	23	210	227	606	825	817	781	770	780
5212 Paid by others: motor vehicles	..	0	8	750	1 190	272	106	120	178	207
5213 Paid in respect of other goods	0	1	1	277	350	585	1 455	2 053	2 088	2 231
Taxes on boats/ships	0	0	1	..	..	..	..	..	..	..
5220 Non-recurrent taxes	1	20	9	0	0	0	0	0	0	0
Exceptional tax on construction of buildings	0	..	9	..	..	..	..	..	..	..
Building permits	0	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	300	88	785	681	496	448	657
6000 Other taxes	**0**	**1**	**3**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	..	..	..	..	..	..	..
6200 Other	..	1	3	..	..	..	..	..	..	..
Custom duties collected for the EU	**..**	**..**	**..**	**210**	**307**	**278**	**162**	**148**	**163**	**181**
Total tax revenue on cash basis	**116**	**1 475**	**11 472**	**46 548**	**72 311**	**73 083**	**67 187**	**62 632**	**63 024**	**63 217**
Total tax revenue on accrual basis	**..**	**..**	**..**	**47 178**	**72 565**	**72 383**	**67 881**	**64 053**	**63 847**	**63 957**
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	..	..	..	-61	0	0	0	0	0	0
Tax (Employer's actual social contributions)	..	..	..	-30	..	..	..	..	..	..
Tax (Employee's actual social contributions)	..	..	..	-31	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	47 117	72 565	72 383	67 881	64 053	63 847	63 957
Imputed social contributions	..	..	..	2 690	4 021	4 952	5 689	5 101	5 513	5 615
National Accounts: Taxes and all social contributions	..	..	..	49 807	76 586	77 335	73 570	69 154	69 360	69 572

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.

Table 5.13. **Hungary**

Million HUF

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**5 140 592**	**10 114 322**	**10 145 488**	**11 043 097**	**11 470 387**	**12 364 507**	**13 261 894**
Total tax revenue exclusive of custom duties	..	..	..	..	**10 086 341**	**10 120 484**	**11 015 891**	**11 444 049**	**12 332 560**	**13 222 934**
1000 Taxes on income, profits and capital gains	..	..	..	**1 247 420**	**2 539 389**	**2 098 578**	**1 990 265**	**2 026 518**	**2 239 764**	**2 428 430**
1100 Of individuals	..	..	..	954 698	1 838 563	1 768 830	1 622 030	1 610 329	1 705 112	1 814 908
1110 On income and profits	..	..	..	954 698	1 838 563	1 768 830	1 622 030	1 610 329	1 705 112	1 814 908
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	292 722	700 826	329 748	368 235	416 189	534 652	613 522
Corporate income tax	..	..	..	292 722	510 781	323 370	342 305	322 467	457 538	539 777
Research and development fund levy	..	..	..	0	0	0	0	0	0	0
Credit institutions' special tax	..	..	..	0	10 890	21 618	19 783	27 686	29 703	19 995
Separate tax for companies	..	..	..	0	178 598	-32 390	0	0	0	0
Medicine tax	..	..	..	0	558	163	537	111	1	0
Energy corporations' special tax	..	..	..	0	0	16 987	5 610	54 060	34 959	41 608
Small business tax	..	..	..	0	0	0	0	11 865	12 451	12 142
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
Interest withholding	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	**1 506 755**	**3 402 194**	**3 184 209**	**3 607 882**	**3 745 638**	**4 025 298**	**4 293 731**
2100 Employees	..	..	..	275 323	941 682	1 069 050	1 521 230	1 593 836	1 660 500	1 784 485
Pensions	..	..	..	150 585	336 855	488 670	852 117	875 707	909 607	983 459
Health	..	..	..	81 874	513 633	472 561	551 446	591 729	615 272	656 158
Unemployment	..	..	..	42 864	91 194	107 819	117 667	126 400	135 621	144 868
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	1 213 190	2 402 941	2 047 626	2 057 218	2 126 488	2 337 141	2 480 101
Pensions	..	..	..	734 456	1 508 490	1 857 334	1 798 618	2 101 798	2 203 428	2 087 117
Health	..	..	..	385 019	693 705	116 587	187 561	24 690	113 725	389 808
Unemployment	..	..	..	93 715	200 746	73 705	71 039	0	19 988	3 176
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	873	2 534	21 232	0	0	0	0
Pensions: of which	..	..	..	0	0	0	..	..	..	..
Self-employed	..	..	..	..	..	..	..	..	..	..
Unemployed	..	..	..	..	..	..	..	..	..	..
Retired	..	..	..	..	..	..	..	..	..	..
Other	..	..	..	..	..	..	..	..	..	..
Health: of which	..	..	..	873	2 534	21 232	..	..	..	..
Self-employed	..	..	..	873	2 534	21 232	..	..	..	..
Unemployed	..	..	..	0	0	0	..	..	..	..
Retired	..	..	..	0	0	0	..	..	..	..
Other	..	..	..	0	0	0	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	17 368	55 037	46 301	29 434	25 314	27 657	29 145
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	**183 430**	**82 068**	**115 951**	**156 392**	**168 749**	**180 464**	**199 334**
Rehabilitation contribution	..	..	..	2 184	13 559	56 004	63 409	64 400	66 166	67 460
Training levy	..	..	..	13 186	36 612	47 083	80 157	63 536	61 416	66 153
Wage guarantee contribution	..	..	..	0	0	0	0	0	0	0
Communal tax on enterprises	..	..	..	1 192	1 261	1 170	16	2	0	0
Health contribution	..	..	..	166 869	20 427	2 262	0	0	0	0
Medicine tax	..	..	..	0	10 209	9 431	12 799	9 547	9 749	10 283
Tax on home-workers	..	..	..	0	0	1	11	23	26	29
Lump sum tax for small taxpayers	..	..	..	0	0	0	0	31 241	43 107	55 409
4000 Taxes on property	..	..	..	**89 024**	**202 711**	**312 058**	**351 136**	**388 824**	**417 379**	**438 398**
4100 Recurrent taxes on immovable property	..	..	..	30 810	72 071	92 525	127 032	190 249	191 180	201 354
Land tax	..	..	..	0	0	0	0	0	0	0
Building tax	..	..	..	22 262	54 556	71 025	96 318	102 719	105 022	112 419
Development land tax	..	..	..	3 099	6 900	9 861	17 523	19 395	17 937	19 102
Communal tax on recreational howes	..	..	..	893	1 412	1 515	30	21	198	26
Communal tax on households	..	..	..	4 557	9 069	10 124	13 161	13 175	13 002	13 443
Luxury tax	..	..	..	0	134	0	0	0	0	0
Public utility tax	..	..	..	0	0	0	0	54 939	55 021	55 906
Community tax	..	..	..	0	0	0	0	0	0	458
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	135 652	138 581	128 560	138 141	136 282
Surtax payable by financial institutions	..	..	..	..	..	135 652	138 581	128 560	138 141	136 282
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..

Table 5.13. **Hungary** *(cont.)*

Million HUF

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4300 Estate, inheritance and gift taxes	..	..	..	5 460	13 175	6 264	5 654	5 307	6 179	7 373
4310 Estate and inheritance taxes	..	..	..	4 020	10 775	4 242	4 591	4 097	4 983	6 230
Inheritance tax-local	..	..	..	2 010	4 658	1 858	616	0	0	0
Inheritance tax-central	..	..	..	2 010	6 117	2 385	3 975	4 097	4 983	6 230
4320 Gift taxes	..	..	..	1 440	2 400	2 021	1 063	1 210	1 196	1 143
Gift tax-local	..	..	..	720	1 038	885	143	0	0	0
Gift tax-central	..	..	..	720	1 363	1 136	920	1 210	1 196	1 143
4400 Taxes on financial and capital transactions	..	..	..	52 754	117 465	77 618	79 869	64 708	81 879	93 389
Property transfer tax-local	..	..	..	26 349	50 783	33 990	10 720	0	0	0
Property transfer tax-central	..	..	..	26 405	66 682	43 628	69 149	64 708	81 879	93 389
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	**..**	**..**	**..**	**2 081 107**	**3 803 630**	**4 350 310**	**4 858 734**	**5 038 155**	**5 408 814**	**5 806 217**
5100 Taxes on production, sale, transfer, etc.	..	..	..	2 052 380	3 722 487	4 238 757	4 741 036	4 915 359	5 282 154	5 670 405
5110 General taxes	..	..	..	1 340 572	2 622 027	3 010 781	3 353 969	3 414 342	3 748 164	4 097 498
5111 Value added taxes	..	..	..	1 153 750	2 013 271	2 325 608	2 627 571	2 693 555	3 011 162	3 307 312
5112 Sales tax	..	..	..	0	0	37 795	55 040	47 927	48 145	50 635
Public health product tax	..	..	..	..	..	0	19 208	19 090	20 390	29 882
Hydrocarbons stockholding fee	..	..	..	..	..	37 795	35 832	28 837	27 755	20 753
5113 Other	..	..	..	186 823	608 756	647 378	671 358	672 860	688 857	739 551
Local tax on company sales	..	..	..	186 823	427 134	443 093	471 031	500 868	523 125	584 365
Simplified business tax	..	..	..	0	152 812	181 880	146 531	110 021	96 829	89 406
Research and development contribution	..	..	..	0	28 810	22 405	53 796	61 971	68 903	65 780
5120 Taxes on specific goods and services	..	..	..	711 808	1 100 461	1 227 976	1 387 067	1 501 017	1 533 990	1 572 907
5121 Excise duties	..	..	..	533 502	969 730	929 881	1 022 624	992 270	1 027 609	1 119 189
Road fund petrol tax	..	..	..	0	0	0	0	0	0	0
Alcohol production duty	..	..	..	3 848	5 621	3 021	183	196	444	8 007
Water fund tax	..	..	..	6 017	13 171	14 444	13 640	13 164	12 482	12 305
Forestry fund tax	..	..	..	2 858	3 353	284	319	0	331	0
Environment petrol tax	..	..	..	14 837	19 447	17 274	55 031	46 711	48 094	65 534
Budget excises (central budget)	..	..	..	505 942	916 869	877 778	937 288	915 547	951 458	1 015 555
Coffee	..	..	..	3 200	0	0	0	0	0	0
Alcohol	..	..	..	53 500	88 600	83 078	85 974	85 487	98 409	87 369
Tobacco	..	..	..	107 000	252 400	251 778	339 845	312 509	292 647	321 922
Petrol	..	..	..	156 000	218 200	216 728	189 984	189 755	197 747	206 220
Diesel	..	..	..	157 000	256 600	293 588	302 561	308 736	340 165	375 026
Other oil	..	..	..	6 000	2 200	2 567	5 253	3 451	3 679	3 608
Other budget excises	..	..	..	30 343	93 442	30 039	13 671	15 608	18 810	21 410
Energy tax	..	..	..	0	11 269	17 080	16 163	16 652	14 801	17 788
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	137 730	9 193	8 425	8 999	8 970	10 966	13 392
Customs duties	..	..	..	137 730	9 193	8 425	8 999	8 970	10 966	13 392
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	40 576	105 879	289 020	354 640	498 897	494 590	439 561
Gambling tax	..	..	..	27 935	71 804	62 718	61 452	41 316	45 830	44 972
Tourism tax	..	..	..	4 379	0	0	0	0	0	0
Communal tourism tax	..	..	..	2 943	4 935	5 798	7 682	8 411	9 126	10 475
Cultural contribution	..	..	..	4 387	8 432	1 096	207	105	146	127
Pork slaughterhouse tax	..	..	..	32	0	0	0	0	0	0
Breeding contribution	..	..	..	899	919	0	0	0	0	0
Medicine tax	..	..	..	0	19 789	28 104	41 441	40 496	42 263	45 529
Surtax payable by financial institutions	..	..	..	0	0	39 611	33 964	1 217	1 293	3 441
Specific sectors' surtax	..	..	..	0	0	151 693	165 645	9 815	-970	285
Telecommunication services tax	..	..	..	0	0	0	18 322	50 176	55 841	54 516
Accident tax	..	..	..	0	0	0	25 927	23 313	23 902	27 694
Insurance tax	..	..	..	0	0	0	0	28 088	28 746	30 108
Financial transaction levy	..	..	..	0	0	0	0	289 321	274 535	205 616
Waste dumping contribution	..	..	..	0	0	0	0	6 639	9 796	11 123
Advertising tax	..	..	..	0	0	0	0	0	4 082	5 675
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
Previous differential producer's turnover tax	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	..	..	0	15 659	650	804	881	825	765
Sugar duty	..	..	..	..	15 659	650	804	881	825	765
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	28 727	81 143	111 553	117 698	122 796	126 660	135 812

Table 5.13. **Hungary** *(cont.)*

Million HUF

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5210 Recurrent taxes	..	..	..	25 454	74 268	106 903	113 675	119 226	121 450	126 849
Tax on domestically registered vehicles-local	..	..	..	12 622	62 432	71 112	70 660	69 248	70 786	73 247
Tax on domestically registered vehicles-extra budget	..	..	..	0	0	0	0	0	0	0
Tax on domestically registered vehicles-central	..	..	..	8 250	0	79	0	0	0	0
Tax on foreign registered vehicles extra budget fund	..	..	..	0	0	0	0	0	0	0
Tax on foreign registered vehicles-central	..	..	..	3 078	1 655	1 397	0	0	0	0
Company car tax	..	..	..	0	0	25 867	34 293	32 935	31 539	31 570
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	1 504	10 181	8 448	8 722	17 043	19 125	22 032
Environmental protection fee	..	..	..	5	13	27	0	0	0	0
Fishing development contribution	..	..	..	40	104	0	0	0	0	0
Environmental protection charge	..	..	..	0	8 785	7 653	8 272	7 861	6 735	6 680
Air pollution levy	..	..	..	751	610	53	0	0	0	0
Water pollution levy	..	..	..	225	186	0	0	0	0	0
Toxic waste levy	..	..	..	65	42	130	0	0	0	0
Noise abatement levy	..	..	..	13	8	19	0	0	0	0
Unidentified environmental protection levies paid to local governments	..	..	..	404	433	566	450	521	361	265
Sale of emission allowances	..	..	..	0	0	0	0	8 661	12 029	15 087
5220 Non-recurrent taxes	..	..	..	3 273	6 875	4 650	4 023	3 570	5 210	8 963
Land protection levy	..	..	..	1 640	3 777	2 488	1 856	1 881	3 367	3 609
Vehicle weight fee	..	..	..	805	1 288	820	1 161	624	646	1 065
Game protection contribution	..	..	..	178	176	1	-1	0	0	0
Casino license fee	..	..	..	650	1 635	1 341	1 007	1 065	1 197	4 289
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**..**	**32 857**	**56 348**	**59 378**	**51 482**	**76 165**	**60 840**	**56 824**
Unallocable tax penalties	..	..	..	23 546	33 321	36 250	32 153	56 836	39 546	35 530
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
Nuclear contribution	..	..	..	..	..	..	..	..	..	..
Medicine tax	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	**..**	**..**	**..**	**..**	**27 981**	**25 004**	**27 206**	**26 337**	**31 947**	**38 960**
Total tax revenue on cash basis	**..**	**..**	**..**	**5 140 592**	**10 020 734**	**10 051 249**	**11 017 202**	**11 451 047**	**12 262 390**	**13 176 365**
Total tax revenue on accrual basis	**..**	**..**	**..**	**..**	**10 114 322**	**10 145 488**	**11 043 097**	**11 470 387**	**12 364 507**	**13 261 894**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	45 120	37 453	36 337	67 094	80 092	85 586
Social security contributions	..	..	..	..	0	71	40	29 592	45 896	49 911
Duty for state procedures	..	..	..	..	45 084	37 331	36 234	37 417	34 172	35 653
Other taxes	..	..	..	..	36	51	63	85	24	22
Taxes excluded from National Accounts	..	..	..	..	-49 439	-53 707	-47 415	-71 167	-52 090	-49 936
Water fund tax	..	..	..	..	-13 171	-14 444	-13 640	-13 164	-12 482	-12 305
Tax on foreign registered vehicles	..	..	..	..	-1 655	-1 397	0	0	0	0
Environmental protection fee	..	..	..	..	-446	-593	-450	-520	-361	-265
Air pollution levy	..	..	..	..	-610	-53	0	0	0	0
Water pollution levy	..	..	..	..	-186	0	0	0	0	0
Toxic waste levy	..	..	..	..	-42	-130	0	0	0	0
Noise abatement levy	..	..	..	..	-8	-19	0	0	0	0
Vehicle weight fee	..	..	..	..	0	-820	-1 161	-624	-646	-1 065
Unallocable tax penalties	..	..	..	..	-33 320	-36 250	-32 153	-56 836	-39 546	-35 530
Tax on home-workers	..	..	..	..	0	-1	-11	-23	-26	-29
Specific sectors' surtax correction	..	..	..	..	0	0	0	0	970	-285
Community tax	..	..	..	..	0	0	0	0	0	-457
Difference in treatment of tax credits	..	..	..	..	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	1 762	1 585	1 590	1 503	1 335	1 229
Miscellaneous differences	..	..	..	..	-2 687	-10	1	-2	0	-1
Inheritance tax	..	..	..	..	0	0	0	0	0	0
Gift tax	..	..	..	..	0	0	0	0	0	0
Property transfer tax	..	..	..	..	0	0	0	0	0	0
Rounding	..	..	..	..	4	-1	1	-2	0	-1
Taxes on income and profits	..	..	..	..	-2 087	0	0	0	0	0
Corporate income tax	..	..	..	..	0	0	0	0	0	0
Customs duties	..	..	..	..	-603	-9	0	0	0	0
Vehicle weight fee	..	..	..	..	0	0	0	0	0	0
Environment petrol tax	..	..	..	..	0	0	0	0	0	0
Social security contributions	..	..	..	..	0	0	0	0	0	0
Credit institutions' special tax	..	..	..	..	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	..	10 109 078	10 130 809	11 033 610	11 467 815	12 393 843	13 298 771
Imputed social contributions	..	..	..	..	21 113	24 841	20 664	21 669	24 486	27 881
National Accounts: Taxes and all social contributions	..	..	..	..	10 130 191	10 155 650	11 054 274	11 489 484	12 418 329	13 326 652

Table 5.13. **Hungary** *(cont.)*

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.

Table 5.14. **Iceland**

Million ISK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**60**	**4 731**	**114 932**	**254 556**	**531 760**	**540 276**	**626 450**	**676 142**	**774 263**	**812 002**
1000 Taxes on income, profits and capital gains	**13**	**1 211**	**34 106**	**101 473**	**241 378**	**239 664**	**283 238**	**315 577**	**360 474**	**380 979**
1100 Of individuals	12	1 092	30 908	88 492	180 070	197 318	234 475	258 623	270 583	297 979
1110 On income and profits	..	..	..	88 492	180 070	197 318	234 475	258 623	270 583	297 979
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	1	119	3 198	8 356	32 555	14 609	33 980	40 479	66 803	52 544
1210 On profits	..	..	..	8 356	32 555	14 609	33 980	40 479	66 803	52 544
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	4 625	28 754	27 737	14 784	16 475	23 088	30 457
2000 Social security contributions	**5**	**102**	**3 607**	**19 680**	**39 594**	**63 599**	**64 882**	**69 899**	**73 432**	**79 707**
2100 Employees	0	0	315	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	5	102	3 292	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	19 680	39 594	63 599	64 882	69 899	73 432	79 707
2410 On a payroll basis	..	..	..	19 680	39 594	63 599	64 882	69 899	73 432	79 707
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**1**	**180**	**4 071**	**184**	**1 519**	**2 827**	**5 402**	**6 534**	**6 994**	**6 638**
4000 Taxes on property	**2**	**297**	**9 689**	**19 983**	**32 523**	**38 068**	**44 304**	**46 493**	**49 634**	**43 487**
4100 Recurrent taxes on immovable property	1	138	4 131	10 107	20 567	28 542	29 129	30 664	32 344	34 879
4110 Households	0	50	1 862	..	..	..	..	..	..	..
4120 Others	1	88	2 269	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	69	2 402	5 173	-8	3 849	9 396	8 886	10 751	657
4210 Individual	..	29	1 476	..	..	..	..	..	..	..
4220 Corporate	..	40	926	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	6	235	765	1 663	2 613	1 916	2 437	2 507	2 919
4310 Estate and inheritance taxes	0	6	235	765	1 663	2 613	1 916	2 437	2 507	2 919
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1	84	2 921	3 143	9 484	2 656	3 352	3 973	3 485	4 327
4500 Non-recurrent taxes	0	0	0	113	460	146	227	233	237	362
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	113	460	146	227	233	237	362
4600 Other recurrent taxes on property	0	0	0	681	356	263	284	299	311	343
5000 Taxes on goods and services	**37**	**2 834**	**58 943**	**112 245**	**214 988**	**190 131**	**218 630**	**226 619**	**239 915**	**262 828**
5100 Taxes on production, sale, transfer, etc.	37	2 778	56 564	100 669	191 957	178 995	208 704	215 271	228 715	250 095
5110 General taxes	10	1 368	37 084	72 667	137 593	122 393	142 814	149 828	160 871	183 674
5111 Value added taxes	0	0	32 698	72 667	137 593	122 393	142 814	149 828	160 871	183 674
5112 Sales tax	10	1 368	4 386	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	27	1 410	19 480	28 002	54 364	56 603	65 890	65 444	67 844	66 421
5121 Excise duties	1	311	2 346	23 585	45 891	46 711	53 930	55 171	57 521	56 909
5122 Profits of fiscal monopolies	5	263	5 986	0	0	0	0	0	0	0
5123 Customs and import duties	20	715	9 181	2 702	5 446	5 950	7 682	5 815	6 058	4 989
5124 Taxes on exports	1	2	0	1	0	2	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	69	1 404	1 715	3 026	3 940	4 278	4 457	4 265	4 523
5127 Other taxes on internat. trade and transactions	0	50	563	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	1	56	2 379	11 576	23 032	11 135	9 926	11 347	11 199	12 733
5210 Recurrent taxes	1	56	2 379	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	0	10	970	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	0	41	1 331	..	..	..	..	..	..	..
5213 Paid in respect of other goods	0	5	78	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**2**	**107**	**4 516**	**991**	**1 758**	**5 988**	**9 993**	**11 020**	**43 814**	**38 364**
6100 Paid solely by business	2	107	4 145	418	628	763	4 383	5 255	37 762	32 477
6200 Other	0	0	371	573	1 130	5 225	5 610	5 766	6 052	5 887
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	..	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1210	..	..	..	..	..	..	834	1 025	1 162	1 190
Tax expenditure component	..	..	..	..	..	..	71	127	162	173
Transfer component	..	..	..	..	..	..	764	898	1 000	1 017
Total tax revenue on cash basis	**60**	**4 731**	**114 932**	**..**	**..**	**..**	**..**	**..**	**..**	**..**

Table 5.14. **Iceland** *(cont.)*

Million ISK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue on accrual basis	..	..	..	**254 556**	**531 760**	**540 276**	**626 450**	**676 142**	**774 263**	**812 002**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-765	-1 663	-2 613	-1 916	-2 437	-2 507	-2 919
Estate and inheritance taxes (4310)	..	..	..	-765	-1 663	-2 613	-1 916	-2 437	-2 507	-2 919
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	253 791	530 097	537 662	624 534	673 704	771 756	809 084
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	253 791	530 097	537 662	624 534	673 704	771 756	809 084

Note: Year ending 31st December.
From 1998 data are on accrual basis.
Source: Ministry of Finance, Economic Department.

Table 5.15. **Ireland**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**317**	**4 046**	**12 260**	**33 337**	**59 921**	**45 288**	**48 259**	**50 782**	**55 470**	**60 589**
Total tax revenue exclusive of custom duties	**..**	**..**	**..**	**33 130**	**59 648**	**45 059**	**48 017**	**50 535**	**55 196**	**60 263**
1000 Taxes on income, profits and capital gains	**82**	**1 478**	**4 662**	**14 551**	**24 521**	**17 544**	**19 613**	**20 482**	**22 349**	**26 044**
1100 Of individuals	53	1 294	4 059	10 650	18 127	13 592	15 643	16 204	17 727	19 167
1110 On income and profits	53	1 286	4 023	9 876	15 029	13 247	15 230	15 836	17 187	18 498
Income tax	66	1 286	4 023	9 876	15 029	13 247	15 230	15 836	17 187	18 498
Surtax	3	0	0	0	0	0	0	0	0	0
Income tax paid by corporations	-17	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	8	36	774	3 097	345	413	369	539	669
1200 Corporate	29	184	603	3 900	6 395	3 945	3 965	4 273	4 618	6 873
1210 On profits	29	184	603	3 900	6 395	3 945	3 965	4 273	4 618	6 873
Corporation profits tax	12	2	0	0	0	0	0	0	0	0
Corporation tax	0	176	603	3 885	6 393	3 944	3 964	4 272	4 617	6 872
Income tax paid by corporation	17	0	0	0	0	0	0	0	0	0
Agricultural produce duty	0	6	0	14	1	1	1	1	1	1
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	2	0	7	4	4	4	4
2000 Social security contributions	**21**	**578**	**1 729**	**3 941**	**8 118**	**8 432**	**8 482**	**9 020**	**9 581**	**10 206**
2100 Employees	10	190	570	937	1 901	3 170	3 150	3 290	3 357	3 535
2110 On a payroll basis	..	..	570	937	1 901	3 170	3 150	3 290	3 357	3 535
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	10	380	1 092	2 814	5 796	4 932	5 008	5 326	5 817	6 211
2210 On a payroll basis	..	..	1 092	2 814	5 796	4 932	5 008	5 326	5 817	6 211
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	8	67	190	421	331	324	403	406	460
2310 On a payroll basis	..	..	67	190	421	331	324	403	406	460
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**9**	**159**	**15**	**411**	**310**	**295**	**314**	**338**	**357**
4000 Taxes on property	**48**	**213**	**569**	**1 902**	**4 789**	**2 389**	**3 075**	**3 633**	**4 242**	**3 878**
4100 Recurrent taxes on immovable property	39	139	312	587	1 233	1 322	1 478	1 724	1 895	1 822
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1	0	0	0	0	483	536	743	169
4210 Individual	..	..	..	..	..	..	0	0	0	0
4220 Corporate	..	..	..	..	..	..	483	536	743	169
4300 Estate, inheritance and gift taxes	6	14	48	225	405	235	282	278	359	401
4310 Estate and inheritance taxes	6	14	45	210	337	192	256	259	334	365
Estate duty	5	..	..	..	..	..	..	..	..	..
Legacy duty	1	..	..	..	..	..	..	..	..	..
Succession duty	0	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	0	3	15	68	43	26	20	24	36
4400 Taxes on financial and capital transactions	3	59	209	1 090	3 151	832	832	1 094	1 245	1 485
Stamp duty	3	59	209	1 090	3 151	832	832	1 094	1 245	1 485
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**	**1 769**	**5 141**	**12 721**	**21 809**	**16 377**	**16 542**	**17 063**	**18 666**	**19 766**
5100 Taxes on production, sale, transfer, etc.	155	1 741	4 940	12 166	20 710	15 091	15 169	15 546	17 028	17 831
5110 General taxes	18	597	2 500	7 643	14 355	10 067	10 219	10 372	11 521	11 955
5111 Value added taxes	0	597	2 500	7 643	14 355	10 067	10 219	10 372	11 521	11 955
Value added tax	..	597	2 500	7 643	14 355	10 067	10 219	10 372	11 521	11 955
5112 Sales tax	18	0	0	0	0	0	0	0	0	0
Turnover tax	18	..	..	..	..	..	..	..	..	..
Wholesale tax	0	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	137	1 143	2 440	4 523	6 354	5 024	4 949	5 174	5 507	5 876
5121 Excise duties	124	1 045	2 084	4 402	6 103	4 862	4 774	5 013	5 178	5 478
Beer	19	192	356	475	459	316	309	363	428	418
Oils	31	330	745	1 491	2 204	2 099	2 035	2 035	2 043	2 120
Spirits	16	148	153	241	363	244	263	282	296	313
Table waters	0	11	23	0	0	0	0	0	0	0
Tobacco	50	187	419	1 035	1 192	1 160	1 072	1 064	990	1 055
Wine, cider, perry	1	18	46	154	297	266	280	354	416	414
Motor vehicle (incl. tyres)	7	148	331	985	1 554	395	384	459	572	702
Others	1	11	11	20	34	382	431	457	432	455
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	10	62	147	0	0	0	0	0	0	0

Table 5.15. **Ireland** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
UE agriculture levies	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	21	171	122	252	162	176	161	329	398
Duty on betting	2	19	37	59	36	30	27	26	27	37
Sweepstakes duty	1	1	0	0	0	0	0	0	0	0
Bank levy	0	0	46	61	66	-70	-32	-23	128	190
Other	0	1	88	2	150	202	181	159	174	171
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	14	37	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	11	28	201	555	1 100	1 286	1 374	1 517	1 638	1 934
5210 Recurrent taxes	11	28	201	555	1 100	1 286	1 374	1 517	1 638	1 934
5211 Paid by households: motor vehicles	6	14	100	373	723	768	791	885	911	890
5212 Paid by others: motor vehicles	5	11	82	124	239	256	264	284	290	281
5213 Paid in respect of other goods	0	3	20	58	138	262	319	348	437	764
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**	**6**	**10**	**23**	**21**	**12**
6100 Paid solely by business	..	..	..	..	..	0	0	0	0	0
6200 Other	..	..	..	..	..	6	10	23	21	12
Custom duties collected for the EU	**..**	**..**	**..**	**208**	**273**	**229**	**242**	**247**	**275**	**327**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	843	1 073	1 224	816	667	544
Tax expenditure component	..	..	..	..	843	1 073	1 224	816	667	544
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**317**	**4 046**	**12 260**	**33 055**	**60 810**	**46 392**	**48 339**	**50 636**	**54 938**	**60 356**
Total tax revenue on accrual basis	**..**	**..**	**..**	**33 337**	**59 921**	**45 288**	**48 259**	**50 782**	**55 470**	**60 589**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	192	185	184	184	185
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	843	1 073	1 224	816	667	544
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	33 337	60 764	46 553	49 667	51 782	56 322	61 319
Imputed social contributions	..	..	..	1 366	2 579	1 053	1 393	1 390	1 403	1 182
National Accounts: Taxes and all social contributions	..	..	..	34 704	63 343	47 605	51 060	53 172	57 725	62 500

Note: The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

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 penalities and interest charge tax. It resulted in payments of 631 millons of euros spread across the main tax headings.

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

Table 5.16. **Israel**

Million ILS

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**188 276**	**251 292**	**268 549**	**297 902**	**325 334**	**343 760**	**364 053**
1000 Taxes on income, profits and capital gains	..	..	..	**74 551**	**91 522**	**78 278**	**90 739**	**101 879**	**105 047**	**113 711**
1100 Of individuals	..	..	..	54 753	56 426	48 227	53 530	57 709	62 810	70 630
1110 On income and profits	..	..	..	53 698	55 205	47 563	52 791	56 279	60 560	67 950
On wages – deduction at source	..	..	..	45 278	45 507	40 172	43 415	46 856	50 137	53 832
On self employement income – deduction at source	..	..	..	2 655	3 676	3 135	3 372	3 891	3 786	4 880
On self employement income – other	..	..	..	5 764	6 022	4 256	6 004	5 532	6 637	9 238
1120 On capital gains	..	..	..	1 055	1 221	664	739	1 430	2 250	2 680
1200 Corporate	..	..	..	18 001	30 210	23 113	27 054	36 639	34 967	34 676
1210 On profits	..	..	..	16 109	27 582	22 291	26 083	33 939	31 967	33 676
deduction at source	..	..	..	1 991	2 550	2 271	2 423	2 611	2 586	3 075
In lieu of VAT on the profits of Financial Institutions	..	..	..	1 290	2 200	1 920	2 080	2 240	2 330	2 420
Other	..	..	..	12 828	22 832	18 100	21 580	29 088	27 051	28 181
1220 On capital gains	..	..	..	1 892	2 628	822	971	2 700	3 000	1 000
1300 Unallocable between 1100 and 1200	..	..	..	1 797	4 886	6 938	10 155	7 531	7 270	8 405
Tax deducted at the source on the capital market	..	..	..	1 797	4 886	6 938	10 155	7 531	7 270	8 405
2000 Social security contributions	..	..	..	**27 565**	**37 909**	**45 343**	**50 296**	**53 364**	**56 130**	**59 561**
2100 Employees	..	..	..	15 771	23 093	27 788	30 483	31 537	32 791	34 692
2110 On a payroll basis	..	..	..	15 771	23 093	27 788	30 483	31 537	32 791	34 692
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	8 182	9 960	11 427	13 313	15 026	16 163	17 247
2210 On a payroll basis	..	..	..	8 182	9 960	11 427	13 313	15 026	16 163	17 247
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	3 612	4 856	6 128	6 500	6 802	7 176	7 622
2310 On a payroll basis	..	..	..	3 612	4 856	6 128	6 500	6 802	7 176	7 622
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	..	..	..	**6 850**	**9 920**	**10 260**	**11 530**	**12 274**	**13 556**	**13 800**
Employers tax on the the non-profit sector other than govt	..	..	..	1 250	1 500	300	400	392	379	419
In lieu of VAT on the wage-bill in the non-profit sector	..	..	..	4 260	6 580	7 650	8 550	9 012	10 571	10 268
In lieu VAT on the wage-bill in Financial Institutions	..	..	..	1 340	1 840	2 310	2 580	2 870	2 606	3 113
4000 Taxes on property	..	..	..	**16 935**	**24 282**	**28 817**	**29 961**	**32 680**	**34 461**	**38 715**
4100 Recurrent taxes on immovable property	..	..	..	11 311	16 156	18 768	20 752	21 541	22 511	23 676
Land tax	..	..	..	442	52	48	57	59	95	44
4110 Households	..	..	..	0	0	0	0	0	0	0
4120 Others	..	..	..	10 869	16 104	18 720	20 695	21 483	22 416	23 632
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	3 181	3 555	4 071	3 726	4 532	4 975	6 732
Transaction tax on the buyer of real estate	..	..	..	1 972	3 084	4 024	3 722	4 513	4 966	6 731
Transaction tax on the seller of real estate	..	..	..	206	404	27	2	19	10	1
Stamp tax	..	..	..	1 003	67	20	1	0	0	0
4500 Non-recurrent taxes	..	..	..	2 443	4 572	5 979	5 484	6 607	6 975	8 307
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	2 443	4 572	5 979	5 484	6 607	6 975	8 307
Capital gains tax on real estate	..	..	..	2 443	4 572	5 979	5 484	6 607	6 975	8 307
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	..	..	**62 375**	**87 659**	**105 851**	**115 376**	**125 137**	**134 566**	**138 265**
5100 Taxes on production, sale, transfer, etc.	..	..	..	57 887	81 109	98 093	107 155	116 335	125 577	128 277
5110 General taxes	..	..	..	49 876	67 571	79 947	88 167	97 357	105 700	107 765
5111 Value added taxes	..	..	..	39 805	53 984	65 510	72 777	81 524	87 812	90 824
5112 Sales tax	..	..	..	10 071	13 587	14 437	15 390	15 833	17 888	16 941
On domestic production	..	..	..	662	287	291	305	457	394	450
On imports	..	..	..	9 409	13 300	14 146	15 085	15 376	17 494	16 491
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	8 011	13 538	18 146	18 988	18 978	19 877	20 512
5121 Excise duties	..	..	..	6 595	11 323	15 457	16 445	16 680	17 101	17 642
On domestically refined fuel	..	..	..	5 666	10 590	14 637	15 628	15 876	16 362	17 008
On domestically processed tobacco products	..	..	..	929	733	820	817	804	739	634
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	1 417	2 215	2 689	2 543	2 298	2 776	2 870
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

Table 5.16. **Israel** *(cont.)*

Million ILS

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	4 488	6 551	7 758	8 221	8 803	8 989	9 989
5210 Recurrent taxes	..	..	..	4 488	6 551	7 758	8 221	8 803	8 989	9 989
5211 Paid by households: motor vehicles	..	..	..	1 436	1 895	2 274	2 533	2 872	3 041	3 179
5212 Paid by others: motor vehicles	..	..	..	479	632	758	844	957	1 014	1 060
5213 Paid in respect of other goods	..	..	..	2 574	4 025	4 726	4 843	4 973	4 934	5 751
Licences collected by the Ministry of Transportation	..	..	..	257	535	350	345	132	132	132
Licences collected by the Ministry of Communication	..	..	..	151	332	274	269	299	247	338
Licences collected by other ministries	..	..	..	1 587	2 273	2 990	2 971	3 227	3 194	3 844
Business and professional licences paid locally	..	..	..	528	799	1 011	1 148	1 190	1 242	1 313
Other local authority fees	..	..	..	51	86	101	110	125	120	124
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	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	0	0	87	196	911	625	1 415
Tax expenditure component	..	..	..	..	..	3	8	32	38	67
Transfer component	..	..	..	..	..	84	188	879	587	1 348
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**..**	**..**	**..**	**188 276**	**251 292**	**268 549**	**297 902**	**325 334**	**343 760**	**364 053**
Total tax revenue on accrual basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
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	..	..	..	188 276	251 292	268 549	297 902	325 334	343 760	364 053
Imputed social contributions	..	..	..	6 073	6 913	7 924	8 473	8 735	8 798	8 771
National Accounts: Taxes and all social contributions	..	..	..	194 348	258 205	276 473	306 375	334 069	352 558	372 823

Note: Year ending 31st December.
Data are on a cash basis.
The statistical data for Israel are supplied by and under the resposibility 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.

Table 5.17. **Italy**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**5 505**	**60 422**	**265 116**	**503 096**	**671 189**	**671 628**	**708 166**	**706 829**	**704 816**	**712 273**
Total tax revenue exclusive of custom duties	..	..	..	**501 560**	**668 928**	**669 403**	**706 089**	**704 939**	**702 794**	**710 027**
1000 Taxes on income, profits and capital gains	**982**	**18 821**	**96 707**	**166 912**	**226 498**	**219 263**	**230 829**	**233 294**	**224 979**	**226 637**
1100 Of individuals	603	13 940	69 654	124 918	172 136	180 228	187 298	185 996	182 077	185 235
1110 On income and profits	603	13 796	68 786	124 233	172 122	180 221	187 293	185 991	182 072	185 232
Personal income tax	0	11 538	57 318	121 211	162 644	173 707	178 265	175 921	171 694	173 625
Local income tax paid by households	0	829	4 492	67	0	0	0	0	0	0
Tax on income from investiments (60%)	319	55	15	0	0	0	8	11	22	80
10% Surcharge on income	94	37	5	0	0	0	0	0	0	0
10% proportional surcharge	1	0	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by households	23	51	496	110	542	393	644	564	976	875
Law 1177 proportional surcharge (60%)	39	0	1	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (60%)	0	8	72	0	0	0	0	0	0	0
Additional Treasury increase (60%)	23	6	1	0	0	0	0	0	0	0
Decree 1132 revenues (60%)	0	0	0	0	0	0	0	0	0	0
Tax on households	65	7	0	0	0	0	0	0	0	0
Rental value tax	2	0	0	0	0	0	0	0	0	0
Driving licence tax	1	0	0	0	0	0	0	0	0	0
Municipal surcharge on buildings (40%)	37	5	0	22	0	0	0	0	0	0
Withholding tax on income from deposits paid by households	0	1 206	6 223	2 823	8 402	5 440	7 865	8 994	8 896	10 071
Direct taxes refund (60%)	0	0	41	0	0	0	0	0	0	0
Other	0	53	123	0	534	681	511	501	484	581
1120 On capital gains	0	144	867	685	14	7	5	5	5	3
Tax on capital gains on land	..	0	0	0	0	0	0	0	0	0
Municipal capital gains tax on buildings paid by households (60%)	..	144	867	685	14	7	5	5	5	3
1200 Corporate	379	4 710	26 605	34 699	50 529	36 740	38 611	41 194	35 249	33 620
1210 On profits	379	4 494	26 027	34 242	50 520	36 736	38 608	41 190	35 246	33 618
Corporation tax	0	1 245	9 042	28 877	47 192	34 841	36 537	39 160	31 150	32 018
Municipal surcharge on buildings (60%)	37	8	0	32	0	0	0	0	0	0
Tax on income from investments (40%)	213	37	10	0	0	0	5	8	15	54
Company franchise and liabilities tax	88	12	2	0	0	0	0	0	0	0
Law 1177 proportional surcharge (40%)	26	0	0	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (40%)	0	20	48	0	0	0	0	0	0	0
Decree 1132 revenues (40%)	0	0	0	0	0	0	0	0	0	0
Additional Treasury increase (40%)	15	4	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by firms	0	77	745	166	0	0	0	0	0	0
Withholding tax on income from deposits paid by firms	0	1 810	9 334	4 235	2 370	605	1 280	1 464	1 100	759
Local income tax paid by firms	0	1 245	6 738	100	15	13	15	12	16	11
Direct taxes refund (40%)	0	0	27	0	0	0	0	0	0	0
Other	0	36	82	832	943	1 277	771	546	2 965	776
1220 On capital gains	0	216	578	457	9	4	3	4	3	2
Municipal capital gains tax on buildings paid by firms (40%)	..	216	578	457	9	4	3	4	3	2
1300 Unallocable between 1100 and 1200	0	171	448	7 295	3 833	2 295	4 920	6 104	7 653	7 782
Refunds tax on income	..	-240	-1 768	-5 175	0	0	0	0	0	0
Other	..	412	2 216	12 470	3 833	2 295	4 920	6 104	7 653	7 782
2000 Social security contributions	**1 881**	**22 976**	**87 256**	**143 629**	**200 772**	**209 122**	**210 897**	**210 462**	**209 694**	**214 410**
2100 Employees	..	4 171	16 753	27 333	35 715	37 598	36 689	39 284	38 638	39 813
2110 On a payroll basis	..	..	..	27 333	35 715	37 598	36 689	39 284	38 638	39 813
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	17 152	62 540	99 904	137 924	144 281	143 324	141 629	141 151	143 264
2210 On a payroll basis	..	..	..	99 904	137 924	144 281	143 324	141 629	141 151	143 264
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	1 654	7 962	16 392	27 133	27 243	30 884	29 549	29 905	31 333
2310 On a payroll basis	..	..	..	16 392	27 133	27 243	30 884	29 549	29 905	31 333
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	1 881	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**	**387**	**890**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Contributions to GESCAL	..	387	890	..	..	..	..	..	..	..
4000 Taxes on property	**397**	**2 248**	**5 983**	**23 360**	**32 646**	**32 441**	**43 643**	**43 883**	**46 862**	**46 211**

Table 5.17. **Italy** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4100 Recurrent taxes on immovable property	96	7	1	9 354	12 778	9 663	23 942	20 748	25 201	25 556
Income tax on landowners	2	0	0	0	0	0	0	0	0	0
Income tax on buildings	12	2	1	0	0	0	0	0	0	0
Income tax on luxury buildings	1	0	0	0	0	0	0	0	0	0
Surcharge on land (provincial)	16	0	0	0	0	0	0	0	0	0
Surcharge on land (municipal)	18	0	0	0	0	0	0	0	0	0
Surcharge on buildings (provincial)	26	2	0	0	0	0	0	0	0	0
Surcharge on buildings (municipal)	21	3	0	0	0	0	0	0	0	0
Municipal real estate tax	0	0	0	9 354	12 778	9 663	23 942	20 748	20 555	20 796
Tax on indivisible services (TASI)	0	0	0	0	0	0	0	0	4 646	4 760
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	14	1	2 118	778	2 547	829	231
4210 Individual	..	..	..	5	0	0	0	0	0	0
4220 Corporate	..	..	..	9	1	2 118	778	2 547	829	231
4300 Estate, inheritance and gift taxes	47	128	376	1 005	149	483	592	622	622	674
Inheritance and gift duty	33	119	376	1 005	149	483	592	622	622	674
Estate duty	11	9	0	0	0	0	0	0	0	0
Proportional surcharge and premium	3	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	255	2 113	5 606	12 320	18 256	17 365	15 317	17 092	18 007	17 397
Registration tax	120	1 048	2 421	6 794	9 410	9 019	7 557	7 353	7 649	7 747
Mortgage taxes and land registry duties	22	190	469	1 067	2 525	2 071	1 854	1 841	1 515	1 527
5% proportional surcharge	6	0	0	0	0	0	0	0	0	0
Additional surcharge	4	0	0	0	0	0	0	0	0	0
Stamp duties and surcharges accruing on cadastral acts	104	751	2 185	4 459	6 321	6 275	5 906	7 898	8 435	7 631
Other	0	123	530	0	0	0	0	0	408	492
4500 Non-recurrent taxes	0	0	0	98	151	916	154	985	131	312
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	98	151	916	154	985	131	312
4600 Other recurrent taxes on property	0	0	0	569	1 311	1 896	2 860	1 889	2 072	2 041
5000 Taxes on goods and services	**2 173**	**15 990**	**74 280**	**140 316**	**169 608**	**176 638**	**187 524**	**185 320**	**190 882**	**194 675**
5100 Taxes on production, sale, transfer, etc.	2 037	15 251	67 083	125 745	152 930	158 550	167 312	162 707	168 241	172 320
Direct taxes refund	0	-73	-86	0	0	0	0	0	0	0
5110 General taxes	710	9 438	38 940	77 473	95 623	97 586	96 170	93 921	97 071	101 034
5111 Value added taxes	0	9 438	38 940	77 473	95 623	97 586	96 170	93 921	97 071	101 034
VAT	..	9 438	38 940	77 473	95 623	97 586	96 170	93 921	97 071	101 034
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	710	0	0	0	0	0	0	0	0	0
General tax on receipts	662	..	..	..	..	..	..	..	..	..
Compensation tax on imported products	48	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 327	5 886	28 048	48 272	57 307	60 964	71 142	68 786	71 170	71 286
5121 Excise duties	816	4 088	20 304	31 479	32 904	36 414	46 796	45 720	48 731	46 176
Duty on mineral oils	465	3 462	15 928	22 172	23 252	22 884	27 680	26 332	25 737	25 707
Duty on spirits	27	87	206	486	595	570	545	571	674	599
Duty on beer	12	54	172	242	489	476	494	532	642	633
Duty on sugars	22	25	68	120	0	5	7	10	-2	5
Duty on electricity	20	51	2 018	3 079	3 034	7 152	13 099	13 542	16 251	15 240
Duty on bananas	9	53	97	0	0	0	0	0	0	0
Duty on coffee	31	60	74	0	0	0	0	0	0	0
Duty on cocoa	3	4	7	0	0	0	0	0	0	0
Duty on olive oil	0	0	0	0	0	0	0	0	0	0
Other duty	44	190	1 037	5 201	5 385	5 268	4 910	4 659	5 364	3 895
Alcohol, spirits, liquor	5	0	0	0	0	0	0	0	0	0
On matches and flints	13	22	47	0	0	0	0	0	0	0
Meat	26	0	0	0	0	0	0	0	0	0
In-bond surcharge	0	81	650	174	143	54	54	67	59	90
Combustible materials	39	0	0	0	0	0	0	0	0	0
Construction materials	30	0	0	0	0	0	0	0	0	0
Excise duty on sound and video	3	0	0	0	0	0	0	0	0	0
Tax on phonograph records	1	0	0	0	0	0	0	0	0	0
Stamp duty on playing cards	1	0	0	0	0	0	0	0	0	0
Other	66	0	0	5	6	5	7	7	6	7
5122 Profits of fiscal monopolies	303	1 033	3 248	7 718	10 440	10 983	11 362	10 683	10 417	10 763
Duty on tobacco	292	1 033	3 248	7 712	10 436	10 978	11 358	10 679	10 414	10 762
On salt	10	0	0	0	0	0	0	0	0	0
Duty on products of Monopoli di Stato	1	0	0	6	4	5	4	4	3	1

Table 5.17. **Italy** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5123 Customs and import duties	142	261	1 164	0	0	0	0	0	0	0
Common Customs tariff (CEE)	0	0	836	..	..	..	..	..	..	..
Customs and shipping duties	115	14	0	..	..	..	..	..	..	..
Administrative services duties	11	0	0	..	..	..	..	..	..	..
Tax on agriculture	15	228	207	..	..	..	..	..	..	..
Other duties	0	9	68	..	..	..	..	..	..	..
Compensatory amounts	0	9	53	..	..	..	..	..	..	..
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	67	483	3 141	9 029	13 932	13 567	12 984	12 383	12 022	14 347
Entertainment tax	20	59	167	118	68	58	44	42	44	40
Stamp duty	6	0	0	0	0	0	0	0	0	0
Tax on advertisements	6	56	168	389	392	384	424	424	391	403
Tax on lotto, lotteries, betting and Totocalcio game	3	123	617	4 164	7 144	7 983	7 477	7 088	7 427	7 488
Casino takings, special duties, etc.	0	0	0	158	152	192	191	130	134	112
Single tax on games of skill and betting-levied indirectly	9	74	476	487	405	242	144	85	95	115
Aerotaxi passengers tax	0	0	0	0	0	0	5	7	8	8
Local tax (including insurance)	23	171	1 714	3 713	5 771	4 708	4 699	4 607	3 923	3 835
Bank levy for the National Resolution Fund	0	0	0	0	0	0	0	0	0	2 346
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Special Duty on foreign payments and currency selling	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	21	192	46	31	0	0	0	0	0
ECSC taxes and contributions on sugar and other levies	..	21	121	0	0	..	..	..	..	..
Other	..	0	70	46	31	..	..	..	..	..
Bank cont. to the unique European Resolution Fund	..	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	180	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	136	456	4 474	8 479	10 550	10 531	11 185	11 352	11 416	11 183
5210 Recurrent taxes	136	456	4 474	8 479	10 550	10 531	11 185	11 352	11 416	11 183
Public motor vehicle register tax	64	152	967	1 034	1 326	1 155	1 368	1 359	1 420	1 652
Tax on vehicles 5% proportional surcharge	3	13	450	0	0	0	0	0	0	0
Surcharge on diesel cars	0	66	683	0	0	0	0	0	0	0
Surcharge on gas cars	0	0	171	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	3 433	4 652	4 628	4 803	4 487	4 758	4 711
5212 Paid by others: motor vehicles	..	..	..	1 006	1 332	1 300	1 382	1 395	1 391	1 445
Motor vehicle duty paid by firms	..	..	..	1 006	1 332	1 300	1 382	1 395	1 391	1 445
5213 Paid in respect of other goods	67	225	2 203	3 006	3 240	3 448	3 632	4 111	3 847	3 375
Law 1177 proportional surcharge	22	0	0	0	0	0	0	0	0	0
Taxes on signs	2	4	0	0	0	0	0	0	0	0
Tax on dog tags	0	7	12	0	0	0	0	0	0	0
Tax on hunting and fishing	0	0	0	0	0	0	0	0	0	0
Duty on official franchises	43	215	2 191	3 006	3 240	3 448	3 632	4 111	3 847	3 375
Television tax (households)	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles, airplanes	..	..	..	..	..	..	..	..	..	..
Pro-Friuli tax on vehicles	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	283	2 724	6 092	6 128	7 557	9 027	11 261	11 225	11 172
Indirect taxes refund	..	0	160	288	616	693	769	477	579	614
Other	..	283	2 564	5 804	5 512	6 864	8 258	10 784	10 646	10 558
6000 Other taxes	**72**	**0**	**0**	**27 343**	**39 404**	**31 939**	**33 196**	**31 980**	**30 377**	**28 094**
6100 Paid solely by business	0	..	..	27 343	39 404	31 939	33 196	31 980	30 377	28 094
6200 Other	72	..	..	0	0	0	0	0	0	0
Capital levies	2	..	..	..	..	..	..	..	..	..
Other taxes	71	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	**..**	**..**	**..**	**1 536**	**2 261**	**2 225**	**2 077**	**1 890**	**2 022**	**2 246**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	0	284	337	357	6 292	9 793
Tax expenditure component	..	..	..	..	..	175	206	206	5 027	8 615
Transfer component	..	..	..	..	..	109	132	151	1 266	1 178
Non-wastable tax credits against 1210	..	..	..	..	0	0	4 240	2 401	6 319	4 866
Tax expenditure component	..	..	..	..	..	..	0	0	0	0
Transfer component	..	..	..	..	..	..	4 240	2 401	6 319	4 866
Total tax revenue on cash basis	**5 505**	**60 422**	**265 116**	**488 738**	**653 836**	**659 704**	**694 614**	**689 299**	**694 440**	**711 779**
Total tax revenue on accrual basis	**..**	**..**	**..**	**503 096**	**671 189**	**671 628**	**708 166**	**706 829**	**704 816**	**712 273**

Table 5.17. **Italy** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-5 416	-5 470	-6 538	-7 997	-9 786	-9 883	-10 172
The tax for the urban solid waste disposal (TARSU)	..	..	..	-4 387	-4 443	-5 519	-6 802	-8 363	-8 572	-8 873
Other	..	..	..	-1 029	-1 027	-1 019	-1 195	-1 423	-1 311	-1 299
Difference in treatment of tax credits	..	..	..	0	0	175	206	206	5 027	8 615
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	464	567	561	836	738	720	724
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	498 144	666 286	665 826	701 211	697 987	700 680	711 440
Imputed social contributions	..	..	..	3 884	3 980	3 984	4 089	4 093	3 927	3 936
National Accounts: Taxes and all social contributions	..	..	..	502 028	670 266	669 810	705 300	702 080	704 607	715 376

Note: The tax year ends in December 31th.

As from 2000, revenues data are computed on accrual basis.

As from 1997, revenues data are based on data provided to the European Union as for the Treaty of Maastricht excessive deficit procedure.

Section 6000: Regional Tax on Productive Activities (IRAP); it is a tax on the value of production therefore its taxable base is different from other groups tax bases.

Regarding the section "Taxes excluded National Accounts" the item "Others" includes: tax on the public areas utilization and tax on the collection and disposal of waste water.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

Table 5.18. **Japan**

Billion JPY

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**6 172**	**62 443**	**130 843**	**136 236**	**146 248**	**132 484**	**139 598**	**146 405**	**156 886**	**163 545**
1000 Taxes on income, profits and capital gains	**2 708**	**28 800**	**65 682**	**47 398**	**53 174**	**40 034**	**43 352**	**47 534**	**49 939**	**50 969**
1100 Of individuals	1 338	15 180	36 394	28 677	28 600	24 663	25 946	28 150	29 655	30 862
1110 On income and profits	1 338	15 180	36 394	28 677	28 600	24 663	25 946	28 150	29 655	30 862
Income tax	970	10 800	25 996	18 789	16 080	12 984	14 044	15 865	17 139	18 178
Prefectural inhabitants tax	123	1 415	3 675	3 621	5 008	4 699	4 783	5 090	5 215	5 267
Municipal inhabitants tax	220	2 890	6 475	6 044	7 294	6 795	6 942	7 015	7 114	7 224
Enterprise tax	25	75	249	223	218	184	178	181	186	194
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	1 370	13 620	29 288	18 721	24 573	15 372	17 406	19 384	20 284	20 106
1210 On profits	1 370	13 620	29 288	18 721	24 573	15 372	17 406	19 384	20 284	20 106
Corporation tax	927	8 923	18 384	11 747	14 744	8 968	10 408	11 698	11 464	10 832
Prefectural inhabitants tax	53	557	1 414	879	1 206	777	846	854	963	843
Municipal inhabitants tax	85	1 297	3 198	2 176	3 015	1 954	2 129	2 157	2 445	2 324
Enterprise tax	305	2 843	6 293	3 918	5 608	2 253	2 354	2 674	3 017	3 510
Local special corporate tax	0	0	0	0	0	1 420	1 670	2 001	2 395	2 081
Local corporate tax	0	0	0	0	0	0	0	0	1	516
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**	**18 178**	**34 613**	**47 968**	**53 325**	**54 461**	**58 088**	**59 803**	**62 252**	**64 477**
2100 Employees	446	6 393	13 895	19 830	21 975	23 593	25 192	25 984	27 168	28 216
2110 On a payroll basis	..	..	13 895	19 830	21 975	23 593	25 192	25 984	27 168	28 216
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	588	9 267	16 649	22 456	24 243	24 674	26 343	27 143	28 374	29 528
2210 On a payroll basis	..	..	16 649	22 456	24 243	24 674	26 343	27 143	28 374	29 528
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	107	2 518	4 069	5 683	7 108	6 194	6 553	6 676	6 710	6 733
2310 On a payroll basis	..	..	4 069	5 683	7 108	6 194	6 553	6 676	6 710	6 733
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	203	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**498**	**5 114**	**12 296**	**14 294**	**13 138**	**12 878**	**12 716**	**12 940**	**13 306**	**13 400**
4100 Recurrent taxes on immovable property	319	3 326	7 099	10 414	9 949	10 225	9 799	9 882	10 016	10 005
Prefectural property tax	4	8	15	11	14	5	2	2	2	2
Municipal property tax	296	2 784	6 023	9 041	8 729	8 961	8 580	8 653	8 769	8 755
City planning tax	19	469	942	1 318	1 202	1 256	1 216	1 227	1 244	1 244
Special landholding tax	0	65	118	43	4	3	1	1	2	3
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	0	0	0	1	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	44	441	1 918	1 782	1 503	1 250	1 504	1 574	1 883	1 968
4310 Estate and inheritance taxes	34	375	..	..	..	..	..	..	..	..
Inheritance tax	34	375	..	..	..	..	..	..	..	..
4320 Gift taxes	10	65	..	..	..	..	..	..	..	..
Tax on gifts	10	65	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	1 347	3 280	2 099	1 686	1 403	1 413	1 483	1 407	1 426
Bourse tax	3	15	41	0	0	0	0	0	0	0
Securities transaction	8	209	748	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	83	841	1 894	1 532	1 202	1 024	1 078	1 126	1 035	1 050
Real property acquisition tax	41	282	596	567	485	379	336	357	372	377
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**	**10 200**	**17 917**	**26 227**	**26 256**	**24 730**	**25 056**	**25 744**	**30 991**	**34 286**
5100 Taxes on production, sale, transfer, etc.	1 544	8 822	15 647	23 180	23 241	22 160	22 592	23 313	28 587	31 871
5110 General taxes	0	0	5 778	12 350	12 841	12 675	12 902	13 479	19 135	22 400
5111 Value added taxes	..	..	5 778	12 350	12 841	12 675	12 902	13 479	19 135	22 400
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 544	8 822	9 868	10 830	10 400	9 485	9 690	9 834	9 452	9 470

Table 5.18. **Japan** *(cont.)*

Billion JPY

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5121 Excise duties	1 062	6 674	8 637	9 837	9 374	8 622	8 721	8 728	8 308	8 351
Liquor tax	353	1 424	1 935	1 816	1 524	1 389	1 350	1 371	1 328	1 338
Sugar excises	29	43	0	0	0	0	0	0	0	0
Local gasoline tax	46	278	361	296	302	294	281	275	266	264
Gasoline tax	254	1 547	2 007	2 769	2 820	2 750	2 622	2 574	2 486	2 465
Liquefied petroleum gas tax	0	30	31	28	27	24	21	21	19	18
Aviation fuel tax	0	58	76	104	104	89	64	67	67	66
Commodity tax	138	1 038	5	0	0	0	0	0	0	0
Playing-card tax	1	1	0	0	0	0	0	0	0	0
Prefectural tobacco tax	44	229	361	282	278	256	289	173	155	153
Municipal tobacco tax	73	402	636	865	853	788	887	983	950	936
Timber delivery tax	3	3	0	0	0	0	0	0	0	0
Mineral product tax	2	5	3	2	2	2	2	2	2	2
Electricity and gas tax	54	386	0	0	0	0	0	0	0	0
Diesel oil tax	65	447	834	1 208	1 034	918	925	943	936	925
Vehicle acquisition tax	0	270	613	464	425	192	210	193	86	137
Promotion of power resources development tax	0	109	295	375	352	349	328	328	321	316
Petroleum and coal tax	0	404	487	489	513	502	567	600	631	630
Tobacco tax	0	0	996	876	925	908	1 018	1 038	919	954
Special tobacco tax	0	0	0	264	214	163	158	161	142	148
5122 Profits of fiscal monopolies	179	808	0	0	0	0	0	0	0	0
Monopoly profits	179	808	..	..	..	..	..	..	..	..
5123 Customs and import duties	222	786	928	877	941	786	897	1 034	1 073	1 049
Customs duty	222	786	928	877	941	786	897	1 034	1 073	1 049
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	81	554	303	116	85	77	73	71	70	70
Travel tax	4	64	0	0	0	0	0	0	0	0
Admission tax	10	5	0	0	0	0	0	0	0	0
Local entertainment tax	10	74	0	0	0	0	0	0	0	0
Golf course utilization tax	0	0	90	81	60	55	51	49	48	48
Meal and lodging tax	56	398	0	0	0	0	0	0	0	0
Special local consumption tax	0	0	195	12	0	0	0	0	0	0
Bathing tax	1	13	18	23	25	22	22	22	22	23
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	76	1 378	2 270	3 047	3 015	2 570	2 464	2 431	2 404	2 416
5210 Recurrent taxes	69	1 358	2 250	3 027	2 993	2 548	2 442	2 409	2 382	2 393
Automobile tax	55	781	1 276	1 765	1 717	1 616	1 586	1 574	1 556	1 543
Light vehicle tax	13	43	88	125	164	178	184	189	195	200
Motor vehicle tonnage tax	0	527	881	1 134	1 110	753	669	643	629	649
Hunter licence tax	0	3	2	2	0	0	0	0	0	0
Hunting tax	0	3	2	1	2	2	2	2	2	1
Mine lot tax	1	1	1	1	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	7	20	20	20	22	21	22	22	23	22
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**2**	**151**	**335**	**348**	**356**	**381**	**386**	**384**	**399**	**413**
6100 Paid solely by business	0	139	288	324	313	330	350	348	356	361
Business office tax	..	139	288	324	313	330	350	348	356	361
6200 Other	2	12	47	24	43	52	36	36	43	52
Taxes not in local tax law	2	12	47	24	43	52	36	36	43	52
Other	0	0	0	0	0	0	0	0	0	0
Total tax revenue on cash basis	**6 172**	**62 443**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**130 843**	**136 236**	**146 248**	**132 484**	**139 598**	**146 405**	**156 886**	**163 545**
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	..	..	..	..	..	..	..	..	..	..

Table 5.18. **Japan** *(cont.)*

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 contibutions 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.

Table 5.19. **Korea**

Billion KRW

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	**6 687**	**37 262**	**136 295**	**258 571**	**295 968**	**341 336**	**347 332**	**365 428**	**393 559**
1000 Taxes on income, profits and capital gains	..	**1 704**	**12 203**	**39 254**	**82 239**	**82 905**	**101 944**	**101 792**	**106 353**	**119 151**
1100 Of individuals	..	766	7 440	19 950	43 276	42 098	51 185	53 311	59 457	67 600
1110 On income and profits	..	766	6 327	18 569	31 984	33 935	43 730	46 654	51 410	55 744
Income tax	..	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	..	0	0	0	4 682	4 425	5 152	4 889	4 628	4 561
Wages and salaries income tax	..	0	0	0	14 124	15 517	19 627	21 931	25 359	27 055
Other income tax	..	0	0	0	2 607	2 986	3 595	3 432	3 805	4 467
Global income tax	..	661	4 723	16 128	6 151	6 369	9 938	10 901	11 486	12 784
Defence tax on income tax	..	105	938	0	0	0	0	0	0	0
Education tax on income tax	..	0	325	0	0	0	0	0	0	0
Rural dev. tax on interest, bus. Inc. & cap. gains relief	..	0	0	156	160	179	125	124	115	105
Inhabitant tax on income tax (local)	..	0	341	2 285	4 260	4 459	5 293	5 377	6 017	6 772
1120 On capital gains	..	0	1 113	1 381	11 292	8 163	7 455	6 657	8 047	11 856
Capital gains tax	..	..	1 113	1 381	11 292	8 163	7 455	6 657	8 047	11 856
1200 Corporate	..	738	4 757	19 271	38 963	40 807	50 759	48 481	46 896	51 551
Corporation tax - withholding	..	..	677	8 577	8 360	9 095	11 516	12 176	12 172	12 317
Corporation tax - final returns	..	..	2 549	9 302	27 057	28 173	34 416	31 679	30 478	32 713
Defence tax on corporation tax	..	..	1 323	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	..	..	207	1 142	3 152	3 094	4 258	4 118	3 882	6 217
Rural development tax corporate income	..	..	0	251	394	445	569	508	364	304
1210 On profits	..	738	4 757	19 271	38 963	40 807	50 759	48 481	46 896	51 551
Excess profit tax	..	0	0	0	0	0	0	0	0	0
1220 On capital gains	..	0	0	0	0	0	0	0	0	0
Capital gains tax	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	199	6	33	0	0	0	0	0	0
Business income tax	..	0	0	0	..	..	..	..	..	..
Real estate income tax	..	0	0	0	..	..	..	..	..	..
Defence tax on real estate & business income	..	0	0	0	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	..	0	0	30	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	..	117	0	0	..	..	..	..	..	..
Farm land tax (local)	..	83	6	3	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	..	0	0	0	..	..	..	..	..	..
2000 Social security contributions	..	**73**	**3 760**	**22 759**	**53 588**	**69 090**	**84 380**	**91 596**	**98 184**	**104 693**
2100 Employees	..	0	1 464	8 578	21 773	28 213	35 670	38 396	41 355	44 281
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Unemployment assurance	..	0	0	598	1 164	1 358	2 138	2 418	2 866	3 076
National welfare pension fund	..	0	429	4 325	9 338	11 004	12 867	13 890	14 823	15 821
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	483	2 066	8 180	11 783	15 718	17 128	18 492	19 868
Teachers' pensions	..	0	86	279	581	868	1 229	1 077	1 081	1 125
Government employees pensions	..	0	406	1 144	2 202	2 878	3 345	3 435	3 593	3 876
Military personal pensions	..	0	60	166	308	322	373	448	500	515
2110 On a payroll basis	..	..	..	8 578	21 773	28 213	35 670	38 396	41 355	44 281
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	73	1 694	9 409	23 557	30 856	36 911	41 518	44 806	47 846
Ind. works' insurance fund	..	73	550	1 876	4 431	4 632	5 508	5 436	5 797	6 062
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	..	0	0	0	0	0	0	0	0	0
Unemployment insurance	..	0	0	1 449	2 474	2 860	4 166	4 545	5 150	5 499
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
National welfare pension fund	..	0	430	4 340	9 383	11 052	12 930	13 958	14 909	15 895
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	658	1 547	6 844	11 718	13 576	16 826	18 133	19 493
Teachers' pensions	..	0	56	197	425	594	731	753	0	0
Government employees pensions	..	0	0	0	0	0	0	0	817	897
2210 On a payroll basis	..	..	..	9 409	23 557	30 856	36 911	41 518	44 806	47 846
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	0	602	4 772	8 258	10 021	11 799	11 682	12 023	12 566
2310 On a payroll basis	..	..	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	..	602	4 772	8 258	10 021	11 799	11 682	12 023	12 566
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	**34**	**153**	**258**	**619**	**714**	**868**	**981**	**1 042**	**1 122**
Workshop tax on workforce (local)	..	31	124	258	619	714	868	981	1 042	1 122
Vocational training promotion fund	..	3	29	0	0	0	0	0	0	0
4000 Taxes on property	..	**537**	**4 389**	**16 846**	**33 109**	**33 516**	**36 213**	**35 847**	**40 305**	**48 625**

Table 5.19. **Korea** *(cont.)*

Billion KRW

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4100 Recurrent taxes on immovable property	..	183	980	3 385	9 196	9 270	10 315	10 809	11 654	12 486
Property tax (local)	..	119	227	728	3 755	4 817	8 049	8 267	8 780	9 294
City planning tax on urban real estate (local)	..	51	244	815	1 883	2 465	3	0	0	0
Community facilities tax (local)	..	13	86	341	543	650	766	912	1 138	1 351
Tax on excessive land holdings (local)	..	0	1	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	..	0	400	1 282	5	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	..	0	0	81	1	0	0	0	0	0
Tax on excessively increased land value	..	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	..	0	0	0	2 414	1 029	1 131	1 224	1 307	1 399
Rural dev. tax on comprehensive real estate tax	..	0	0	0	483	208	228	250	265	267
4110 Households	..	..	0	0	0	0	0	0	0	0
4120 Others	..	..	22	138	112	101	138	156	164	175
Workshop tax on property (local)	..	..	22	138	112	101	138	156	164	175
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	12	354	989	2 842	3 076	4 021	4 290	4 625	5 044
4310 Estate and inheritance taxes	..	5	85	449	1 059	1 203	1 719	1 587	1 696	1 944
Inheritance tax	..	3	71	449	1 059	1 203	1 719	1 587	1 696	1 944
Defence tax on inheritance tax	..	2	14	0	0	0	0	0	0	0
4320 Gift taxes	..	7	269	540	1 783	1 873	2 302	2 703	2 929	3 100
Gift tax	..	7	225	540	1 783	1 873	2 302	2 703	2 929	3 100
Defence tax on gift tax	..	0	44	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	319	2 960	11 935	21 071	21 170	21 877	20 748	24 026	31 095
Registration tax (local)	..	122	1 378	4 528	7 254	7 370	7 645	1 312	1 485	1 831
Registration tax	..	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	..	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	..	0	0	246	627	632	853	874	843	969
Rural dev. tax on local registration tax	..	0	0	66	143	144	2	1	1	1
Securities transactions tax	..	0	224	2 736	3 469	3 667	3 681	3 077	3 121	4 670
Rural dev. tax on securities transaction tax	..	0	0	823	1 729	2 010	1 769	1 529	1 459	1 861
Acquisition tax (local)	..	163	1 165	3 148	7 261	6 825	7 326	13 318	16 391	20 810
Stamp tax	..	34	193	388	588	522	601	637	726	953
4500 Non-recurrent taxes	..	22	95	537	0	0	0	0	0	0
Asset revaluation tax	..	22	95	537	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**..**	**4 190**	**16 497**	**52 271**	**80 861**	**99 769**	**106 402**	**106 717**	**109 451**	**110 326**
5100 Taxes on production, sale, transfer, etc.	..	4 114	16 024	50 023	78 414	96 573	99 731	99 970	102 531	103 254
5110 General taxes	..	1 471	6 964	23 212	40 942	51 800	58 702	59 105	62 975	60 162
5111 Value added taxes	..	1 471	6 964	23 212	40 942	51 800	58 702	59 105	62 975	60 162
Value added tax	..	1 471	6 964	23 212	40 942	51 800	58 702	59 105	62 975	60 162
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
Business tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	2 643	9 059	26 811	37 472	44 773	41 029	40 865	39 556	43 092
5121 Excise duties	..	1 029	4 924	18 155	27 880	31 340	28 410	27 661	28 226	31 857
Commodity tax	..	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	..	0	0	0	0	0	0	0	0	0
Liquor tax	..	298	1 022	1 963	2 268	2 878	2 999	2 947	2 852	3 228
Defence tax on liquor tax	..	78	0	0	0	0	0	0	0	0
Education tax on liquor tax	..	0	81	516	580	724	774	764	728	808
Textile tax	..	0	0	0	0	0	0	0	0	0
Petroleum tax	..	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	..	0	0	8 404	11 464	13 970	13 809	13 248	13 440	14 055
Education tax on transport tax	..	0	0	1 247	1 715	2 133	2 030	1 895	2 074	2 154
Electricity and gas tax	..	0	0	0	0	0	0	0	0	0
Special excise tax	..	583	1 912	2 985	5 161	5 066	5 336	5 484	5 624	8 001
Defence tax on special excise tax	..	70	337	0	0	0	0	0	0	0
Education tax on special excise tax	..	0	0	498	607	501	525	485	495	515
Rural development on special excise tax	..	0	0	37	54	24	56	56	60	61
Tobacco sales tax (local)	..	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	..	0	1 572	2 251	2 761	2 875	2 881	2 782	2 953	3 035
Motor fuel tax (local)	..	0	0	254	3 270	3 169	0	0	0	0
5122 Profits of fiscal monopolies	..	510	0	0	0	0	0	0	0	0
Monopoly profit	..	510	..	..	..	..	..	..	..	..

Table 5.19. **Korea** *(cont.)*

Billion KRW

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5123 Customs and import duties	..	1 014	3 692	5 936	7 690	11 046	10 220	11 012	9 132	8 907
Customs duties	..	762	2 765	5 800	7 411	10 666	9 816	10 562	8 721	8 495
Defence tax on customs duties	..	248	919	0	0	0	0	0	0	0
Special customs duties	..	0	0	0	0	0	0	0	0	0
Tonnage tax	..	0	0	0	0	0	0	0	0	0
Education tax on imports	..	0	7	99	234	336	375	429	390	390
Rural dev. tax on customs exemptions	..	0	0	37	45	44	29	21	21	22
Previous year receipts	..	4	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	90	444	2 720	1 902	2 387	2 399	2 192	2 198	2 328
Telephone tax	..	50	262	1 457	0	0	0	0	0	0
Defence tax on telephone tax	..	33	0	0	0	0	0	0	0	0
Entertainment tax	..	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	..	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	..	0	0	0	0	0	0	0	0	0
Travel tax	..	0	0	0	0	0	0	0	0	0
Admission tax	..	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	..	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	..	0	108	473	721	951	932	938	920	1 004
Horse race tax (local)	..	3	56	566	864	1 068	1 129	1 042	1 073	1 089
Rural dev. tax on horse race tax	..	0	0	84	165	215	221	212	205	235
Butchery tax (local)	..	5	18	51	52	58	0	0	0	0
Regional development tax (local)	..	0	0	89	100	95	117	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	75	474	2 248	2 447	3 196	6 671	6 747	6 920	7 072
5210 Recurrent taxes	..	75	474	2 248	2 447	3 196	6 671	6 747	6 920	7 072
License tax (local)	..	18	48	241	77	76	78	0	0	0
Automobile tax (local)	..	57	426	2 007	2 370	3 120	6 593	6 747	6 920	7 072
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	**..**	**150**	**259**	**4 907**	**8 155**	**9 974**	**11 529**	**10 399**	**10 093**	**9 642**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	150	259	4 907	8 155	9 974	11 529	10 399	10 093	9 642
Unallocable tax revenue	..	143	0	0	0	0	0	0	0	0
Previous year tax	..	0	213	1 474	2 965	4 449	5 768	4 774	4 049	3 435
Previous year tax (local)	..	6	47	474	672	654	680	601	589	392
Unallocable defence tax	..	0	0	-3	0	0	0	0	0	0
Education tax on local taxes	..	0	0	2 962	4 518	4 871	5 081	5 024	5 455	5 815
Total tax revenue on cash basis	**..**	**6 687**	**37 262**	**136 295**	**258 571**	**295 968**	**341 336**	**347 332**	**365 428**	**393 559**
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.
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.

Table 5.20. **Latvia**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**1 995**	**6 350**	**5 037**	**6 214**	**6 494**	**6 808**	**7 070**
Total tax revenue exclusive of customs duties	..	..	..	**1 995**	**6 314**	**5 013**	**6 182**	**6 466**	**6 772**	**7 030**
1000 Taxes on income, profits and capital gains	..	..	..	**480**	**1 857**	**1 292**	**1 612**	**1 690**	**1 761**	**1 833**
1100 Of individuals	..	..	..	376	1 287	1 116	1 258	1 320	1 397	1 445
1110 On income and profits	..	..	..	376	1 287	1 116	1 258	1 320	1 397	1 445
Personal income tax	..	..	..	376	1 287	1 116	1 258	1 320	1 397	1 445
Solidarity tax	..	..	..	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	105	570	175	354	370	364	389
1210 On profits	..	..	..	105	570	175	354	370	364	389
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	..	..	..	**669**	**1 774**	**1 554**	**1 903**	**1 933**	**1 982**	**2 030**
2100 Employees	..	..	..	167	479	389	563	531	592	585
2110 On a payroll basis	..	..	..	167	479	389	563	531	592	585
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	501	1 283	1 155	1 328	1 391	1 378	1 432
2210 On a payroll basis	..	..	..	501	1 283	1 155	1 328	1 391	1 378	1 432
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	1	12	9	11	11	12	12
2310 On a payroll basis	..	..	..	1	12	9	11	11	12	12
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**	**4**	**3**	**3**	**3**	**3**	**3**
Risk duty of business	..	..	..	..	4	3	3	3	3	3
4000 Taxes on property	..	..	..	**76**	**195**	**156**	**209**	**218**	**243**	**241**
4100 Recurrent taxes on immovable property	..	..	..	63	106	128	167	173	191	197
4110 Households	..	..	..	0	0	0	21	22	23	24
4120 Others	..	..	..	63	106	128	146	151	168	173
Tax on property	..	..	..	63	106	128	146	151	168	173
Tax on land	..	..	..	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	3	2	2	2	2	3
4310 Estate and inheritance taxes	..	..	..	..	3	2	2	2	2	3
Duty for legacies and donations	..	..	..	..	0	0	0	0	0	0
Stamp duty for transactions made in Land Register in relation to legacies and donations	..	..	..	..	1	0	0	0	0	1
Duty for consolidation of ownership and legal cliens in Land Register anent legacies and donations	..	..	..	..	2	2	2	2	2	2
4320 Gift taxes	..	..	..	..	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	..	..	13	86	26	40	43	49	42
Duties on transactions with privatization vouchers	..	..	..	0	0	0	0	0	0	0
Stamp duty for transactions made in Land Register, which have been collected from juridical persons, except legacies and donations	..	..	..	0	1	1	1	1	1	1
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from juridical persons, except legacies and donations	..	..	..	4	27	13	19	17	21	18
Stamp duty for transactions made in Land Register, which have been collected from physical persons, except legacies and donations	..	..	..	1	8	1	2	2	2	2
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from physical persons, except legacies and donations	..	..	..	7	51	11	18	23	25	20
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	..	..	..	**770**	**2 484**	**2 009**	**2 455**	**2 623**	**2 783**	**2 922**
5100 Taxes on production, sale, transfer, etc.	..	..	..	739	2 428	1 883	2 321	2 469	2 616	2 752
5110 General taxes	..	..	..	476	1 727	1 202	1 570	1 690	1 818	1 907
5111 Value added taxes	..	..	..	476	1 727	1 202	1 570	1 690	1 787	1 876
5112 Sales tax	..	..	..	0	0	0	0	0	30	31
Subsidised electricity tax	..	..	..	..	..	..	..	..	30	31
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	262	701	681	751	779	798	845

Table 5.20. **Latvia** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5121 Excise duties	..	..	..	232	626	645	717	742	762	807
Excise duty on alcoholic beverages	..	..	..	63	127	111	120	124	127	128
Excise duty on beer	..	..	..	4	15	25	24	24	25	27
Excise duty on oil products	..	..	..	124	359	360	379	388	403	428
Excise duty on tobacco	..	..	..	27	92	130	150	160	160	178
Excise duty on other products	..	..	..	14	32	18	22	24	25	25
Excise duty on coffee and non alcoholic beverages	..	..	..	6	8	13	13	14	14	14
Excise duty / Tax on cars and motorcycles	..	..	..	8	24	5	9	10	11	11
Excise duty on natural gas	..	..	..	0	0	1	21	22	20	20
Tax on electricity	..	..	..	0	1	1	1	1	2	2
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	21	33	14	1	2	2	2
Customs duties	..	..	..	21	3	0	0	0	0	0
Levies on imported agricultural products	..	..	..	0	2	0	0	0	0	0
Excise duty of imported goods for omission for free turnover	..	..	..	0	28	14	1	2	2	3
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	..	..	..	10	42	22	33	35	34	36
Taxes on lotteries and gambling	..	..	..	7	42	22	28	29	30	32
Financial stability fee	..	..	..	0	0	0	5	5	4	4
Passenger departure duty	..	..	..	3	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	..	..	..	32	57	126	134	154	167	170
5210 Recurrent taxes	..	..	..	32	57	73	126	140	140	142
5211 Paid by households: motor vehicles	..	..	..	12	16	34	44	48	50	54
Vehicle tax for vehicles which have been registered on physical persons	..	..	..	0	0	0	44	48	50	54
Annual vehicle duty for vehicles which have been registered on physical persons	..	..	..	12	16	34	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	20	22	40	45	43	46
Tax on cars belonging to enterprises	..	..	..	..	0	0	17	21	19	20
Vehicle tax for vehicles which have been registered on judical persons	..	..	..	..	0	0	23	24	24	26
Annual vehicle duty for vehicles which have been registered on judical persons	..	..	..	..	20	22	0	0	0	0
5213 Paid in respect of other goods	..	..	..	20	21	17	42	47	47	42
Duty for keeping animals	..	..	..	0	0	0	0	0	0	0
Income from lease of reservoirs and fishing rights and non-production use of fishing rights (fishing cards)	..	..	..	0	0	0	0	1	1	1
Business and professional licences	..	..	..	5	6	4	24	27	26	20
State duties and payments for issue of special permits (licences) and registration of documents that commensurate correspondence of professional qualification	..	..	..	1	0	0	0	0	0	0
Lottery and gambling state duty	..	..	..	1	4	2	2	2	3	2
Gambling equipment marking duty	..	..	..	0	1	1	0	0	0	0
Payment for rental of commercial fishing rights	..	..	..	0	0	0	0	0	0	1
Lottery of goods and services organization duty	..	..	..	2	0	0	0	0	0	0
State duty for using numerative rights	..	..	..	0	0	0	0	0	0	0
State duty for keeping oil products` security reserves	..	..	..	0	0	0	20	24	22	16
Tax on natural resources	..	..	..	15	15	12	17	19	20	22
5220 Non-recurrent taxes	..	..	..	0	0	53	8	14	27	28
Revenue from state-owned greenhouse gas emission unit trade	..	..	..	..	..	53	8	14	0	0
Payment for emission quota trading	..	..	..	..	..	0	0	0	17	11
The fee for the appeal of procurement	..	..	..	..	..	0	0	0	0	0
Toll for the use of motorways	..	..	..	..	..	0	0	0	10	17
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	**..**	**..**	**..**	**..**	**37**	**25**	**32**	**28**	**36**	**40**
Total tax revenue on cash basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**1 995**	**6 350**	**5 037**	**6 214**	**6 494**	**6 808**	**7 070**

Table 5.20. **Latvia** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	14	1	1	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	..	..	..	2 009	6 351	5 038	6 214	6 494	6 808	7 070
Imputed social contributions	..	..	..	12	51	36	45	59	71	80
National Accounts: Taxes and all social contributions	..	..	..	2 022	6 402	5 074	6 259	6 553	6 879	7 151

Note: Year ending 31st December.
Data on accrual basis.
Source: Ministry of Finance.

Table 5.21. **Luxembourg**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**266**	**1 543**	**3 671**	**8 521**	**13 416**	**15 025**	**16 935**	**17 799**	**18 701**	**19 277**
Total tax revenue exclusive of custom duties	..	..	..	**8 494**	**13 393**	**15 008**	**16 921**	**17 783**	**18 678**	**19 253**
1000 Taxes on income, profits and capital gains	**95**	**667**	**1 476**	**3 107**	**4 655**	**5 467**	**5 956**	**6 275**	**6 468**	**7 012**
1100 Of individuals	66	417	884	1 573	2 678	3 157	3 699	4 062	4 329	4 717
1110 On income and profits	66	417	884	1 573	2 678	3 157	3 699	4 062	4 329	4 717
Personal income tax - fixed by assessment	27	106	184	258	389	540	609	666	660	721
Supplementary solidarity income tax	0	10	41	37	59	74	148	268	287	305
Tax on wages and salaries	36	287	601	1 178	1 910	2 136	2 504	2 797	3 033	3 228
Withholding tax on income from capital	2	11	52	88	188	315	315	223	251	313
Special tax on company directors fees	1	2	5	11	20	26	38	38	48	44
Tax on certain income of non-residents	0	1	1	2	1	1	1	1	1	1
Tax withheld on savings income (non-residents)	0	0	0	0	51	33	47	40	24	0
Withholding tax on interest	0	0	0	0	60	31	37	28	24	20
Crisis tax	0	0	0	0	0	0	0	0	0	85
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
Tax on betting gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	29	250	592	1 533	1 977	2 311	2 257	2 213	2 140	2 295
1210 On profits	29	250	592	1 533	1 977	2 311	2 257	2 213	2 140	2 295
Corporation tax	18	168	376	1 031	1 381	1 646	1 557	1 530	1 483	1 569
Supplementary solidarity corporation tax	0	2	8	43	58	61	83	113	111	120
Trade tax	0	80	209	460	538	603	617	569	546	606
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	**86**	**443**	**1 011**	**2 223**	**3 704**	**4 352**	**4 952**	**5 178**	**5 332**	**5 588**
2100 Employees	32	175	388	993	1 690	2 007	2 273	2 378	2 444	2 567
2110 On a payroll basis	..	175	388	993	1 690	2 007	2 273	2 378	2 444	2 567
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	49	243	494	963	1 577	1 875	2 112	2 200	2 261	2 376
2210 On a payroll basis	..	243	494	963	1 577	1 875	2 112	2 200	2 261	2 376
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	5	25	129	266	437	471	566	601	627	645
2310 On a payroll basis	..	25	129	266	437	471	566	601	627	645
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	**2**	**10**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Payroll tax	2	10	..	..	..	..	..	..	..	..
4000 Taxes on property	**16**	**87**	**309**	**910**	**1 294**	**1 062**	**1 191**	**1 296**	**1 455**	**1 715**
4100 Recurrent taxes on immovable property	4	9	14	21	27	29	33	33	34	36
Taxes on ownership of lands and buildings	4	9	14	21	27	29	33	33	34	36
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	7	44	172	633	878	831	898	980	1 077	1 318
4210 Individual	0	0	0	0	0	0	0	0	0	0
Wealth tax	..	..	..	..	..	..	..	..	..	..
4220 Corporate	7	44	172	633	878	831	898	980	1 077	1 318
Wealth tax	2	15	58	152	172	208	267	269	274	385
Holding tax	3	29	114	481	706	622	630	710	803	933
4300 Estate, inheritance and gift taxes	1	5	11	23	47	50	71	72	74	74
4310 Estate and inheritance taxes	1	5	11	23	47	50	71	72	74	74
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	4	30	112	232	343	152	189	212	270	287
Registration taxes	4	26	94	208	288	116	145	164	208	221
Mortgage taxes	1	3	9	12	29	21	26	28	34	39
Stamp duties	0	2	2	5	7	5	5	7	5	8
Tax on contruction in dense sectors	0	0	0	0	1	1	2	1	2	2
Tax on sale of real estate	0	0	6	7	17	8	10	10	19	16
Mortgage tax on salaries	0	0	1	1	1	1	1	1	1	1
Building permits	0	0	0	0	0	0	0	0	0	0
Infrastructure tax	0	0	0	0	0	0	0	0	0	0
Authorisation taxes on oil tanks	0	0	0	0	0	0	0	0	0	0
Tax on secondary residence	0	0	0	0	0	1	1	0	1	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	**66**	**336**	**866**	**2 243**	**3 726**	**4 104**	**4 796**	**5 011**	**5 403**	**4 909**
5100 Taxes on production, sale, transfer, etc.	62	327	846	2 213	3 651	4 030	4 725	4 933	5 323	4 830
5110 General taxes	33	179	443	1 138	2 196	2 559	3 124	3 379	3 691	3 386
5111 Value added taxes	0	179	443	1 138	2 196	2 559	3 124	3 379	3 691	3 386
VAT own resources	..	18	75	92	50	41	44	49	41	45

Table 5.21. **Luxembourg** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	33	0	0	0	0	0	0	0	0	0
Turnover tax	33	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	30	148	403	1 075	1 455	1 470	1 601	1 554	1 632	1 443
5121 Excise duties	26	134	365	1 036	1 394	1 401	1 530	1 484	1 563	1 374
Excise duties on mineral oils	1	1	10	100	135	145	200	197	192	184
Excise duties on tobacco (part on national production)	..	0	8	24	66	70	83	85	108	81
Autonomous excise duties on mineral oils	..	76	173	414	559	536	558	530	515	495
Tax on the consumption of national alcoholic beverages and spirits	1	5	19	20	21	20	22	25	27	28
Excise duties on tobacco	..	40	141	407	418	422	454	445	523	394
Supplementary tax on fuel	..	0	0	59	145	132	134	126	122	117
Tax on control of domestic fuel	..	0	0	2	3	3	2	2	2	2
Excise duty on liquefied petroleum	..	0	0	0	0	0	0	0	0	0
Excise duty on benzol	..	0	0	1	1	1	1	1	1	1
Excise duties on imported alcoholic beverages	..	3	5	5	6	5	6	7	7	8
Excise duties on beers (national production)	..	4	2	3	4	4	4	4	4	5
Excise duty on fermented fruit beverages	..	2	3	0	0	0	0	0	0	0
Excise duties on fermented sparkling beverages	..	0	1	0	0	0	0	0	0	0
Excise duty on sugar	..	0	1	0	0	0	0	0	0	0
Excise UEBL	..	0	0	0	0	0	0	0	0	0
Excise duties on nationally produced alcoholic beverages	..	1	1	0	0	0	0	0	0	0
Excise duty on Kyoto	..	0	0	0	37	62	65	62	60	58
Excise duty on alcopops	..	0	0	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	1	5	11	0	1	0	1	0	0	0
Levies on imported agricultural products	1	0	0	0	1	0	1	0	0	..
Customs duty	0	0	0	0	0	0	0	0	0	..
Customs duty + mobiles + C.E.C.A. + anti-dumping	0	4	11	0	0	0	0	0	0	..
Agricultural compensatory amounts	0	0	0	0	0	0	0	0	0	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	6	22	39	60	69	71	70	68	69
Tax on betting stakes	0	0	0	0	0	0	0	0	0	0
Tax on insurance	1	5	15	23	32	40	42	45	45	46
Tax on transport	1	0	0	0	0	0	0	0	0	0
Tourist tax	0	0	1	1	2	2	2	2	2	3
Tax on national lottery	0	0	3	4	3	3	3	0	0	0
Tax on casino gambling	0	0	3	9	21	23	22	21	19	19
Tax on bank notes	0	0	0	0	0	0	0	0	0	0
Entertainment tax	0	1	1	2	2	1	2	2	2	2
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	4	4	0	0	0	0	0	0	0
C.E.C.A.	..	3	4	..	..	..	..	..	..	..
Co-responsibility tax on milk	..	1	0	..	..	..	..	..	..	..
Co-responsibility tax on cereals	..	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	3	9	20	30	75	75	72	78	80	79
5210 Recurrent taxes	3	8	18	28	68	68	64	72	72	71
5211 Paid by households: motor vehicles	2	4	9	16	39	39	36	40	41	41
5212 Paid by others: motor vehicles	1	4	7	11	26	26	25	27	28	28
5213 Paid in respect of other goods	0	0	1	2	2	3	3	4	3	3
Tax on licenced premises	0	0	0	0	1	1	1	1	1	1
Ship registration tax	0	0	0	1	1	1	1	2	1	1
Dog tax	0	0	1	1	1	1	1	1	1	1
Tax on peddling	0	0	0	0	0	0	0	0	0	0
Tax on ships	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	2	2	7	7	8	6	9	8
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**8**	**12**	**14**	**22**	**25**	**23**	**19**	**28**
6100 Paid solely by business	..	0	6	11	13	21	24	21	18	27
Supplementary tax on electricity	..	0	0	2	2	2	2	2	2	2
Tax on distribution of electricity	..	0	3	4	1	1	1	1	1	1
Tax on production of electricity	..	0	2	2	1	1	1	1	0	0
Tax on natural gas consumption	..	0	0	0	3	9	13	11	10	19
Tax on enterprise register	..	0	1	1	0	0	0	0	0	0
Tax concerning foreign affairs departments	..	0	0	0	2	5	5	5	4	4
Chancellery stamps	..	0	1	2	4	3	3	2	1	1
VAT reclassified as tax on production	..	0	0	1	1	1	1	1	1	1
Under-compensation of VAT (flat rate system)	..	0	2	0	0	0	0	0	0	0
6200 Other	..	0	0	0	0	0	0	0	0	0
Custom duties collected for the EU	**..**	**..**	**..**	**27**	**23**	**18**	**15**	**15**	**24**	**24**

Table 5.21. **Luxembourg** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	..	..	..	217	198
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**266**	**1 543**	**3 722**	**8 624**	**13 393**	**14 726**	**16 808**	**17 826**	**18 656**	**19 446**
Total tax revenue on accrual basis	**..**	**..**	**3 671**	**8 521**	**13 416**	**15 025**	**16 935**	**17 799**	**18 701**	**19 277**
Conciliation with National Accounts										
Additional taxes included in national accounts	..	..	0	0	0	0	0	0	0	0
Tax excluded from national accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	4	18	18	28	33	33	36	39
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: taxes and actual social contributions	..	..	3 674	8 539	13 434	15 053	16 968	17 832	18 738	19 316
Imputed social contributions	..	..	267	287	429	507	572	574	600	627
National Accounts: taxes and all social contributions	..	..	3 941	8 826	13 863	15 560	17 541	18 406	19 337	19 942

Note: The civil year ends December 31st.

From 1990 onwards, data are on an accrual basis.

Under the heading 2000, the difference between the total social security contributions and those collected by the social security parastatals corresponds to the levy for realignment of pensions operated on the remuneration and pensions of employees and former agents of P&T and BCEE; one of these establishments belonging to the "non-corporate and quasi-corporate sector" and the other to the "credit institutions sector".

Source: General account of the State.

Table 5.22. **Mexico**

Million MXN

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	**771**	**102 005**	**804 206**	**1 436 100**	**1 771 992**	**2 046 939**	**2 211 513**	**2 453 028**	**2 953 156**
1000 Taxes on income, profits and capital gains	..	**230**	**34 673**	**276 548**	**554 099**	**683 604**	**803 071**	**957 213**	**979 251**	**1 230 555**
1100 Of individuals	..	..	..	..	238 938	313 473	397 701	425 621	514 208	609 384
Tax on income of individuals	..	..	..	..	238 938	313 473	397 701	425 621	514 208	609 384
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	217 790	246 745	288 360	392 199	441 317	592 443
Tax on income of corporations	..	..	..	..	217 790	246 745	288 360	392 199	441 317	592 443
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	230	34 673	276 548	97 370	123 386	117 010	139 393	23 726	28 728
Tax on income of other individuals and corporations	..	..	..	244 841	54 785	66 937	74 042	89 028	31 076	36 268
Tax on asset	..	..	..	13 913	15 670	-624	-1 192	-1 325	-735	-502
Credit on salary	..	..	..	17 794	23 177	9 708	1 387	1 274	2 423	993
Oil yields tax	..	..	..	0	3 738	2 296	573	3 210	4 669	0
IETU	..	..	..	0	0	45 069	42 199	47 205	-13 707	-11 777
Imposed by activity exploration and extraction of hydrocarbon	..	..	..	0	0	0	0	0	0	3 746
2000 Social security contributions	..	**109**	**17 165**	**138 223**	**236 727**	**277 459**	**330 327**	**351 993**	**378 373**	**409 249**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	109	17 165	138 223	236 727	277 459	330 327	351 993	378 373	409 249
2410 On a payroll basis	..	..	..	138 223	236 727	277 459	330 327	351 993	378 373	409 249
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	**8**	**1 797**	**11 217**	**28 071**	**36 911**	**48 033**	**53 042**	**64 713**	**70 221**
Substitute tax on salary	..	..	..	0	0	0	0	0	0	0
Payroll tax	..	..	..	11 101	20 277	27 813	35 480	41 184	64 581	69 866
Tax on remuneration to the personal work	..	..	..	65	7 578	8 841	12 333	11 645	0	152
Tax on professions and fees	..	..	..	36	68	71	48	50	51	106
Tax on operations by contract	..	..	..	15	148	186	173	163	81	96
4000 Taxes on property	..	**15**	**1 914**	**13 964**	**33 161**	**38 955**	**45 186**	**46 238**	**54 978**	**57 673**
4100 Recurrent taxes on immovable property	..	10	1 036	9 948	19 425	25 724	31 544	31 338	37 751	37 961
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	10	1 036	9 948	19 425	25 724	31 544	31 338	37 751	37 961
Property tax	..	..	..	9 948	19 425	25 724	31 544	31 338	37 751	37 961
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	8	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	8	..	..	..	..	..	..	..
4320 Gift taxes	..	..	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	5	870	4 017	13 736	13 231	13 642	14 900	17 227	19 712
Alienation of immovable property	..	..	..	1 763	1 076	1 122	1 341	1 271	1 308	1 595
Transfer of ownership of real estate	..	..	..	2 236	8 147	5 027	4 575	4 518	5 008	6 671
Purchasing property	..	..	..	18	4 513	7 082	7 725	9 110	10 911	11 447
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	**395**	**44 837**	**356 603**	**567 137**	**707 664**	**783 241**	**761 823**	**938 945**	**1 140 849**
5100 Taxes on production, sale, transfer, etc.	..	388	44 171	310 325	491 928	630 123	720 052	696 150	859 302	1 120 605
5110 General taxes	..	121	26 635	189 606	409 013	504 509	579 988	556 794	667 085	707 213
5111 Value added taxes	..	120	26 635	189 606	409 013	504 509	579 988	556 794	667 085	707 213
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	1	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	265	17 519	120 720	82 915	125 614	140 064	139 356	192 217	413 392
5121 Excise duties	..	45	10 072	86 163	47 008	86 098	98 490	104 111	160 754	361 538
Special tax on production and services	..	..	..	81 544	41 532	81 427	92 620	97 860	154 327	354 294
Tax on new automobiles	..	..	..	4 619	5 476	4 671	5 870	6 252	6 427	7 244
Tax on luxury goods and services	..	..	..	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	45	6 998	33 285	33 344	26 602	31 161	32 324	36 841	45 361
Step customs officer	..	..	..	423	1 156	2 071	3 255	3 065	2 913	1 265
Import taxes	..	..	..	32 861	32 188	24 531	27 906	29 260	33 928	44 096

Table 5.22. **Mexico** *(cont.)*

Million MXN

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5124 Taxes on exports	..	2	75	4	3	0	1	1	1	1
Tax on exports	..	..	..	4	3	0	1	1	1	1
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	8	132	1 042	2 146	10 958	7 169	-967	-7 417	1 763
IDE	..	8	..	0	0	8 022	2 786	-5 988	-12 322	-3 323
Tax on lodging	..	0	..	504	1 059	1 384	1 702	1 890	2 067	2 561
Public entertainment tax	..	0	..	240	365	462	625	566	543	689
Tax on lotteries, raffles and gambling	..	0	..	267	705	923	1 329	1 213	1 218	1 416
Tax on commercials	..	0	..	4	17	166	16	203	216	210
Various indirect taxes	..	0	..	28	0	1	711	1 149	861	209
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	165	242	226	414	1 956	3 243	3 886	2 040	4 730
Mining fees	..	..	..	226	414	1 956	3 243	3 886	2 040	4 730
5130 Unallocable between 5110 and 5120	..	2	17	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	7	666	46 278	75 209	77 541	63 189	65 674	79 643	20 245
5210 Recurrent taxes	..	7	666	46 278	75 209	77 541	63 189	65 674	79 643	20 245
5211 Paid by households: motor vehicles	..	3	567	8 878	20 692	21 319	16 464	19 174	20 370	19 880
Tax on motor vehicules	..	..	..	8 878	20 692	21 319	16 464	19 174	20 370	19 880
5212 Paid by others: motor vehicles	..	0	0	301	275	281	370	357	367	124
Tax on federal auto transport	..	..	..	301	275	281	370	357	367	124
5213 Paid in respect of other goods	..	4	99	37 099	54 242	55 942	46 355	46 143	58 906	240
Sport fishing	..	..	..	40	98	59	55	50	65	62
Sport hunting	..	..	..	3	0	0	0	0	0	0
Tax on commercial activities	..	..	..	63	147	50	42	26	33	64
Trade in books and magazines	..	..	..	0	0	0	0	3	1	1
Tax on industrial activities	..	..	..	2	0	82	145	49	13	93
Mining	..	..	..	0	0	1	0	1	2	21
Fee on use of public assets	..	..	..	36 991	53 997	55 749	46 113	46 013	58 792	0
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	**..**	**14**	**1 619**	**7 651**	**16 905**	**27 398**	**37 080**	**41 204**	**36 767**	**44 608**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	14	1 619	7 651	16 905	27 398	37 080	41 204	36 767	44 608
Accessories	..	..	..	5 504	12 403	22 206	24 077	25 301	23 717	23 211
Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment	..	..	..	374	222	30	2 260	1 618	504	4 168
Additional state and local taxes	..	..	..	1 773	4 280	5 162	10 743	14 285	12 546	17 228
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	59 065	40 344	30 981	41 800	43 716	43 806
Tax expenditure component	..	..	..	..	35 888	30 635	29 594	40 526	41 293	42 813
Transfer component	..	..	..	..	23 177	9 708	1 387	1 274	2 423	993
Total tax revenue on cash basis	**..**	**771**	**102 005**	**804 206**	**1 436 100**	**1 771 992**	**2 046 939**	**2 211 513**	**2 453 028**	**2 953 156**
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.
Data are on cash basis.
Source: Ministry of Finance, Economic Department.

Table 5.23. **Netherlands**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**10 860**	**69 982**	**104 419**	**166 824**	**220 950**	**227 911**	**232 372**	**238 488**	**248 790**	**255 348**
Total tax revenue exclusive of custom duties	**..**	**..**	**..**	**165 514**	**219 271**	**226 179**	**230 592**	**236 732**	**246 744**	**253 082**
1000 Taxes on income, profits and capital gains	**3 884**	**22 998**	**33 689**	**43 256**	**62 463**	**63 581**	**58 869**	**59 085**	**63 671**	**70 849**
1100 Of individuals	3 008	18 383	25 806	25 116	41 414	48 992	45 172	44 830	46 581	52 405
1110 On income and profits	3 007	18 364	25 757	25 057	41 276	48 771	44 943	44 592	46 361	52 167
Income tax	1 359	2 895	2 455	-880	2 294	2 076	-902	-1 337	-190	-2 566
Wage tax	1 466	14 984	22 258	24 433	37 729	46 102	45 207	45 546	45 656	53 953
Dividend tax	123	486	1 044	1 504	1 253	593	638	383	895	780
Directors tax	14	0	0	0	0	0	0	0	0	0
Inhabited house tax	45	0	0	0	0	0	0	0	0	0
1120 On capital gains	1	18	50	59	138	221	229	238	220	238
Tax on games of chance	1	18	50	59	138	221	229	238	220	238
1200 Corporate	876	4 615	7 882	18 140	21 049	14 589	13 697	14 255	17 090	18 444
1210 On profits	876	4 615	7 882	18 140	21 049	14 589	13 697	14 255	17 090	18 444
Corporate income and dividend taxes	876	4 615	7 882	18 140	21 049	14 589	13 697	14 255	17 090	18 444
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**	**26 641**	**39 075**	**64 522**	**77 072**	**82 732**	**94 844**	**97 372**	**98 616**	**96 426**
2100 Employees	1 659	11 018	24 109	35 305	40 918	41 637	49 155	49 327	48 351	48 213
2110 On a payroll basis	..	..	..	35 305	40 918	41 637	49 155	49 327	48 351	48 213
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	1 371	12 465	7 837	18 671	25 925	29 351	32 623	31 603	34 996	34 614
2210 On a payroll basis	..	..	..	18 671	25 925	29 351	32 623	31 603	34 996	34 614
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	311	3 158	7 129	10 546	10 229	11 744	13 066	16 442	15 269	13 599
2310 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2320 On an income tax basis	..	..	..	10 546	10 229	11 744	13 066	16 442	15 269	13 599
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**	**2 509**	**3 816**	**8 797**	**10 363**	**8 770**	**7 061**	**8 084**	**9 607**	**9 768**
4100 Recurrent taxes on immovable property	111	1 021	1 711	3 094	3 488	4 241	4 549	5 249	6 516	6 382
Municipal immovable property tax	-59	821	1 398	..	..	..	..	..	..	..
Other municipal taxes	66	5	18	..	..	..	..	..	..	..
Contributions polder boards	44	195	295	..	..	..	..	..	..	..
Tax on land	59	0	0	..	..	..	..	..	..	..
4110 Households	..	..	..	1 806	1 642	2 058	2 192	2 802	4 002	3 741
Municipal immovable property tax	..	..	..	1 651	1 368	1 553	1 701	1 754	1 806	1 882
Contributions polder boards	..	..	..	155	274	429	466	492	517	514
Levies on social housing corporations	..	..	..	0	0	76	25	556	1 679	1 345
4120 Others	..	..	..	1 288	1 846	2 183	2 357	2 447	2 514	2 641
Municipal immovable property tax	..	..	..	893	1 319	1 488	1 636	1 686	1 736	1 809
Contributions polder boards	..	..	..	395	527	695	721	761	778	832
4200 Recurrent taxes on net wealth	86	517	554	824	30	23	2	1	0	0
4210 Individual	86	517	554	824	30	23	2	1	..	..
Property tax of individuals	86	517	554	824	30	23	2	1	..	..
4220 Corporate	0	0	0	0	0	0	0	0	..	..
4300 Estate, inheritance and gift taxes	117	336	522	1 483	1 877	1 721	1 382	1 730	1 525	1 614
4310 Estate and inheritance taxes	..	304	472	1 303	1 877	1 721	1 382	1 730	1 525	1 614
Estate tax	..	0	0	0	0	0	0	0	0	0
Inheritance tax	..	304	472	1 303	1 877	1 721	1 382	1 730	1 525	1 614
4320 Gift taxes	..	32	50	180	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	162	635	1 030	3 396	4 968	2 785	1 128	1 104	1 566	1 772
Stamp duties	44	0	0	0	0	0	0	0	0	0
Registration duties	118	0	0	0	0	0	0	0	0	0
Tax on legal transactions	0	635	1 030	0	0	0	0	0	0	0
Real estate transfer tax	0	0	0	2 804	4 925	2 785	1 128	1 104	1 566	1 772
Tax on capital formation	0	0	0	592	43	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	**3 110**	**17 675**	**27 585**	**48 162**	**68 405**	**70 134**	**69 211**	**71 068**	**73 617**	**75 623**
5100 Taxes on production, sale, transfer, etc.	2 943	16 204	25 067	43 561	61 994	62 515	61 414	63 274	65 202	67 049
5110 General taxes	1 344	11 081	17 216	28 857	42 884	42 674	41 733	42 459	42 741	44 922
5111 Value added taxes	0	11 081	17 216	28 849	42 873	42 654	41 699	42 424	42 708	44 879
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 344	0	0	8	11	20	34	35	33	43
Turnover tax	1 344	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 600	5 123	7 850	14 704	19 110	19 841	19 681	20 815	22 461	22 127

Table 5.23. **Netherlands** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5121 Excise duties	880	3 789	5 985	13 755	17 724	18 392	17 344	17 309	17 872	18 020
Excise on spirits	129	463	422	397	335	331	348	306	311	314
Excise on beer	34	123	259	263	310	389	387	413	423	451
Excise on sugar	45	9	27	0	0	0	0	0	0	0
Excise on tobacco	307	839	948	1 590	2 136	2 437	2 653	2 228	2 632	2 222
Excise on wine	14	82	91	173	257	304	316	348	357	354
Registration tax on motor vehicles	0	613	1 189	2 875	3 647	2 096	1 500	1 159	1 121	1 462
Excise on soft drinks	0	59	186	216	155	156	158	154	213	207
Levies for nuclear reactor	0	0	0	0	0	0	0	0	0	0
Excise on petrol	310	1 280	1 684	3 151	4 010	4 086	4 007	3 960	4 042	4 109
Excise on other mineral oils	41	295	808	2 139	2 965	3 573	3 578	3 630	3 833	3 757
Levies on air pollution	0	27	304	0	0	0	0	0	0	0
Taxes on pollution/resources	0	0	68	462	456	356	117	141	292	345
Levies on energy	0	0	0	2 387	3 333	4 250	3 896	4 856	4 518	4 679
Other excise duties and consumption taxes	0	0	0	0	0	0	0	0	0	0
Other environmental taxes	0	0	0	34	35	314	298	13	23	14
Strategic stockpile tax on mineral oils	0	0	0	68	85	100	86	101	107	106
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	702	971	1 375	0	0	0	0	0	0	0
Agriculture levy	338	295	168	..	..	..	..	..	..	..
MCA levy	0	9	0	..	..	..	..	..	..	..
Remaining import duties	364	667	1 207	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	77	0	0	0	0	0	0	0	0
Selective investment regulation levy	..	77	..	..	..	..	..	..	..	..
5126 Taxes on specific services	16	222	372	662	1 041	1 213	2 070	3 253	4 219	3 751
Tax on fire insurance	2	0	0	0	0	0	0	0	0	0
Entertainment tax	14	0	0	0	0	0	0	0	0	0
Tax on insurances	0	209	340	512	807	861	1 145	2 343	2 366	2 375
Tourist tax	0	14	32	83	125	131	159	164	180	206
Tax on games of chance	0	0	0	67	109	221	230	239	220	238
Flight tax	0	0	0	0	0	0	0	0	0	0
Bank levies	0	0	0	0	0	0	536	507	1 453	932
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	1	64	118	287	345	236	267	253	370	356
ESCC levy	1	5	0	0	0	0	0	0	0	0
Sugar contribution	0	23	36	0	0	0	0	0	0	0
Milk levy	0	36	82	0	0	0	0	0	0	0
EU levies on food products	0	0	0	273	345	236	267	253	370	356
Sugar storage duty	0	0	0	14	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	167	1 470	2 518	4 601	6 411	7 619	7 797	7 794	8 415	8 574
5210 Recurrent taxes	165	1 470	2 518	4 601	6 411	7 619	7 741	7 751	8 267	8 410
5211 Paid by households: motor vehicles	27	463	799	2 288	3 211	4 084	4 047	4 008	4 386	4 470
Motor vehicle tax	27	427	744	2 288	3 211	4 084	4 047	4 008	4 386	4 470
Motor vehicle licence	0	36	54	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	132	604	1 044	554	760	976	968	959	1 048	1 069
Motor vehicle tax	132	590	1 026	554	760	976	968	959	1 048	1 069
Motor vehicle licence	0	14	18	0	0	0	0	0	0	0
Heavy motor vehicle tax	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	6	404	676	1 759	2 440	2 559	2 726	2 784	2 833	2 871
Dog licences	3	23	27	40	54	59	65	67	67	65
Commuter tax	0	5	5	12	21	25	28	29	28	29
Levies on water pollution	1	372	644	1 003	1 220	1 127	1 161	1 182	1 198	1 212
Permission to sell spirits	2	5	0	0	0	0	0	0	0	0
Sewerage charges	0	0	0	650	1 094	1 304	1 419	1 463	1 497	1 531
Levies on manure surplus	0	0	0	18	-4	2	4	4	4	3
Noise nuisance tax civil aviation	0	0	0	36	55	42	49	39	39	31
5220 Non-recurrent taxes	2	0	0	0	0	0	56	43	148	164
Emission permits	..	..	..	..	..	..	56	43	148	164
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**48**	**159**	**254**	**777**	**968**	**962**	**607**	**1 123**	**1 233**	**416**
6100 Paid solely by business	48	159	254	410	322	326	316	139	33	0
Administrative levies	48	159	254	410	322	326	316	139	33	..
6200 Other	0	0	0	367	646	636	291	984	1 200	416
Wage Tax reductions	..	..	..	331	497	609	165	804	951	208
Other taxes	..	..	..	36	149	27	126	180	249	208
Custom duties collected for the EU	**..**	**..**	**..**	**1 310**	**1 679**	**1 732**	**1 780**	**1 756**	**2 046**	**2 266**
Total tax revenue on cash basis	**10 860**	**69 982**	**104 419**	**165 503**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**166 824**	**220 950**	**227 911**	**232 372**	**238 488**	**248 790**	**255 348**

Table 5.23. **Netherlands** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	1 400	0	0	0	0	0	0
Wage Tax reductions	..	..	..	1 400	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	-70	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	168 154	220 950	227 911	232 372	238 488	248 790	255 348
Imputed social contributions	..	..	..	3 808	3 509	3 545	3 369	3 414	3 315	3 160
National Accounts: Taxes and all social contributions	..	..	..	171 962	224 459	231 456	235 741	241 902	252 105	258 508

Note: Year ending 31st December.

From 1999 data are on accrual basis.

Heading 2000: From 1998 the figures include some violuntary 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.

Table 5.24. **New Zealand**

Million NZD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**1 001**	**7 594**	**27 471**	**39 765**	**64 046**	**62 310**	**70 121**	**73 536**	**77 952**	**82 816**
1000 Taxes on income, profits and capital gains	**606**	**5 299**	**16 370**	**23 861**	**40 308**	**33 494**	**38 876**	**40 764**	**43 161**	**45 977**
1100 Of individuals	394	4 679	13 177	17 126	26 965	23 519	26 426	27 904	30 069	31 551
1110 On income and profits	394	4 679	13 177	17 126	26 965	23 519	26 426	27 904	30 069	31 551
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	207	589	1 780	4 914	9 069	7 609	9 889	10 344	10 250	11 407
1210 On profits	207	589	1 780	4 914	9 069	7 609	9 889	10 344	10 250	11 407
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	5	31	1 413	1 821	4 274	2 366	2 561	2 516	2 842	3 019
NRWT	5	24	277	760	1 506	467	417	427	470	733
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	7	0	0	0	0	0	0	0	0
Interest	0	0	1 028	990	2 699	1 704	1 628	1 643	1 829	1 660
Dividends	0	0	83	71	69	195	516	446	543	626
Other	0	0	25	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**	**602**	**1 880**	**2 112**	**3 417**	**4 119**	**4 386**	**4 585**	**4 793**	**5 070**
4100 Recurrent taxes on immovable property	84	515	1 722	2 049	3 322	4 031	4 302	4 492	4 693	4 986
Local govt rates and services	81	503	1 550	2 049	3 322	4 031	4 302	4 492	4 693	4 986
Land tax	3	12	172	0	0	0	0	0	0	0
4110 Households	..	..	0	..	..	..	..	..	..	..
4120 Others	..	..	172	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	23	39	80	2	3	2	0	0	0	0
4310 Estate and inheritance taxes	21	37	74	0	0	0	..	..	..	..
4320 Gift taxes	2	2	6	2	3	2	..	..	..	..
4400 Taxes on financial and capital transactions	9	48	78	61	92	86	84	93	100	84
Instrument duty	7	40	62	51	85	82	81	91	100	84
Cheque duty	2	8	16	10	7	4	3	2	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	**280**	**1 693**	**9 220**	**13 792**	**20 290**	**24 692**	**26 856**	**28 184**	**29 996**	**31 767**
5100 Taxes on production, sale, transfer, etc.	262	1 624	8 680	12 887	18 832	23 107	25 193	26 344	28 011	29 590
5110 General taxes	77	776	6 163	9 885	15 046	19 143	21 004	22 063	23 306	24 587
5111 Value added taxes	0	0	6 163	9 885	15 046	19 143	21 004	22 063	23 306	24 587
5112 Sales tax	77	776	0	0	0	0	0	0	0	0
Motor vehicles	..	231	..	..	..	..	..	..	..	..
Other sales tax	..	544	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	186	849	2 517	3 002	3 786	3 964	4 189	4 281	4 705	5 003
5121 Excise duties	124	548	1 929	2 148	1 627	1 782	1 866	1 854	2 050	2 286
On alcoholic beverages	37	84	411	436	573	622	664	650	651	672
Beer	33	64	0	201	290	207	251	250	253	262
Wine	0	0	0	100	163	181	220	204	216	216
Spirits	4	20	0	135	120	234	193	196	182	194
Tobacco	33	99	568	764	159	220	281	273	310	362
Motor vehicles	0	0	7	0	0	0	0	0	0	0
Refined sugar	2	0	0	0	0	0	0	0	0	0
CA petroleum fuels	0	140	835	810	819	872	855	865	1 018	1 185
NRF fuel excise	49	121	0	0	0	0	0	0	0	0
Local petroleum fuels	0	18	21	27	30	32	32	31	35	39
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	3	0	0	0	0	0	0	0	0	0
Road user charges	0	68	0	0	0	0	0	0	0	0
Energy resources levy	0	20	87	111	46	36	34	35	36	28

Table 5.24. **New Zealand** *(cont.)*

Million NZD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	49	231	505	648	1 857	1 916	2 056	2 160	2 391	2 442
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	13	57	83	206	302	266	267	267	264	275
Lottery (national)	1	6	26	167	290	253	253	254	249	260
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	46	57	39	12	13	14	13	15	15
Film hire tax	0	1	0	0	0	0	0	0	0	0
Domestic air travel tax	0	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	12	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	0	..	..	..	..	..	..	..	..
Foreign travel tax	..	0	..	..	..	..	..	..	..	..
International departure tax	..	12	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	18	69	539	905	1 458	1 585	1 663	1 840	1 985	2 177
5210 Recurrent taxes	18	69	539	905	1 458	1 585	1 663	1 840	1 985	2 177
Motor vehicle registration	7	47	154	181	226	172	174	187	181	214
Heavy traffic fees	8	0	285	532	851	1 016	1 066	1 205	1 283	1 381
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	3	23	100	192	381	397	423	448	521	582
Local authority fees and charges	3	23	100	192	381	397	423	448	521	582
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**	**1**	**0**	**31**	**5**	**3**	**3**	**2**	**2**
6100 Paid solely by business	..	..	0	..	0	0	0	0	0	0
6200 Other	..	..	1	..	31	5	3	3	2	2
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	1 057	2 568	2 794	2 636	2 582	2 555	2 352
Tax expenditure component	..	..	..	311	873	950	896	878	869	800
Transfer component	..	..	..	746	1 695	1 844	1 740	1 704	1 686	1 552
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**1 001**	**7 594**	**27 471**	**39 276**	**64 273**	**62 053**	**69 162**	**73 172**	**78 589**	**82 544**
Total tax revenue on accrual basis	**..**	**..**	**..**	**39 765**	**64 046**	**62 310**	**70 121**	**73 536**	**77 952**	**82 816**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	0	0	2 596	2 407	2 772	2 296
Taxes excluded from National Accounts	..	..	..	..	0	0	-5 039	-5 031	-5 250	-5 877
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	-526	461	5	-1 602
National Accounts: Taxes and actual social contributions	..	..	..	..	64 046	62 310	67 152	71 373	75 479	77 633
Imputed social contributions	..	..	..	..	0	0	2 483	2 617	2 418	2 063
National Accounts: Taxes and all social contributions	..	..	..	..	64 046	62 310	69 635	73 990	77 897	79 696

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.

Table 5.25. **Norway**

Million NOK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**16 842**	**133 499**	**301 812**	**631 581**	**989 614**	**1 086 663**	**1 230 742**	**1 226 148**	**1 220 658**	**1 194 150**
1000 Taxes on income, profits and capital gains	**7 316**	**55 837**	**106 290**	**284 189**	**474 557**	**512 049**	**594 360**	**558 116**	**517 892**	**470 604**
1100 Of individuals	6 671	38 018	79 068	152 013	219 726	256 544	288 119	304 409	309 592	333 673
1110 On income and profits	6 671	38 018	79 068	152 013	219 726	256 544	288 119	304 409	309 592	333 673
Employee social security contributions	1 305	0	0	0	0	0	0	0	0	0
Income taxes	5 366	38 018	79 068	152 013	219 726	256 544	288 119	304 409	309 592	333 673
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	645	17 819	27 222	132 176	254 831	255 505	306 241	253 707	208 300	136 931
1210 On profits	..	..	..	132 176	254 831	255 505	306 241	253 707	208 300	136 931
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**2 009**	**28 205**	**79 362**	**132 170**	**204 602**	**243 015**	**276 790**	**292 278**	**312 938**	**325 976**
2100 Employees	0	6 639	25 345	45 162	68 518	81 032	93 196	98 124	107 875	113 069
2110 On a payroll basis	..	..	..	45 162	68 518	81 032	93 196	98 124	107 875	113 069
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	1 716	20 454	50 116	79 242	124 307	148 060	167 553	177 275	186 465	191 362
2210 On a payroll basis	..	..	..	79 242	124 307	148 060	167 553	177 275	186 465	191 362
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	293	1 112	3 901	7 766	11 777	13 923	16 041	16 879	18 598	21 545
2310 On a payroll basis	..	..	..	7 766	11 777	13 923	16 041	16 879	18 598	21 545
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**523**	**2 295**	**8 887**	**14 546**	**27 709**	**30 871**	**35 306**	**37 268**	**38 485**	**34 884**
4100 Recurrent taxes on immovable property	100	431	2 216	2 848	6 335	8 482	9 803	10 579	11 162	12 728
4110 Households	..	431	2 216	2 724	5 571	7 109	8 022	3 693	4 167	5 437
4120 Others	..	0	0	124	764	1 373	1 781	6 886	6 995	7 291
4200 Recurrent taxes on net wealth	341	1 450	5 118	7 703	13 244	14 144	16 417	17 134	17 799	13 435
4210 Individual	235	907	3 692	6 869	10 746	12 169	13 329	14 039	13 682	12 058
4220 Corporate	106	543	1 426	834	2 498	1 975	3 088	3 095	4 117	1 377
4300 Estate, inheritance and gift taxes	45	122	446	1 273	2 576	2 377	1 887	2 246	1 880	295
4310 Estate and inheritance taxes	0	122	446	1 273	2 576	2 377	1 887	2 246	1 880	295
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	37	292	1 107	2 722	5 554	5 868	7 199	7 309	7 644	8 426
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**	**47 154**	**107 262**	**200 676**	**282 746**	**300 728**	**324 286**	**338 486**	**351 343**	**362 686**
5100 Taxes on production, sale, transfer, etc.	6 720	45 882	102 901	185 926	266 124	284 948	308 450	321 605	332 637	343 606
5110 General taxes	3 622	24 350	56 656	124 985	189 424	201 802	224 062	235 771	244 769	256 028
5111 Value added taxes	0	24 350	56 656	124 166	188 705	201 184	223 425	234 941	243 800	255 181
Value added tax	..	24 350	56 656	124 166	188 705	201 184	223 425	234 941	243 800	255 181
5112 Sales tax	3 622	0	0	819	719	618	637	830	969	847
Turnover tax	3 622	..	..	819	719	618	637	830	969	847
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 098	21 532	46 245	60 941	76 700	83 146	84 388	85 834	87 868	87 578
5121 Excise duties	2 338	14 914	37 453	54 876	71 047	76 329	77 303	78 514	79 960	79 194
Stamp duty on tobacco	392	1 076	3 750	6 806	6 815	7 768	7 403	6 375	7 891	7 219
Taxes on spirits and wines	449	2 013	3 454	5 217	0	0	0	0	0	0
Excise on beer	162	605	2 195	3 650	0	0	0	0	0	0
Excise on petrol	480	2 310	7 057	14 558	14 556	16 027	15 774	16 923	16 624	15 978
Vehicles transfer tax	395	2 761	4 554	10 956	22 898	21 835	23 409	22 229	20 556	19 355
Chocolate and sweets	123	247	551	789	1 078	1 173	1 223	1 261	1 319	1 324
Sugar	0	0	217	230	192	196	193	201	197	206
Non-alcoholic beverages	38	120	487	1 113	1 024	1 739	1 866	1 803	2 089	1 972
Electric energy	89	1 515	3 414	5 091	7 079	8 110	7 913	8 656	9 108	9 583
Oil and gas products	0	3 703	8 729	88	92	98	102	108	99	103
Sales of radio and tv sets	0	163	220	920	0	0	0	0	0	0
Mineral oil	0	113	1 098	4 015	5 154	6 101	5 650	6 296	6 971	7 950
Cosmetics	0	0	0	159	0	0	0	0	0	0
Recording equipment	0	0	92	35	0	0	0	0	0	0
Others	210	288	1 635	1 249	1 821	1 965	1 923	2 060	2 291	2 535
Taxes on alcoholic beverages	0	0	0	0	10 338	11 317	11 847	12 602	12 815	12 969
5122 Profits of fiscal monopolies	31	395	751	2 534	2 532	3 734	3 780	3 800	4 261	4 615
Profits state wine monopoly	31	30	67	41	32	44	27	36	0	0
Norsk tipping	0	365	684	2 493	2 500	3 690	3 753	3 764	4 261	4 615

Table 5.25. **Norway** *(cont.)*

Million NOK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5123 Customs and import duties	634	697	1 360	1 944	2 170	2 505	2 921	3 111	3 205	3 405
Customs revenue	615	689	1 305	1 944	2 170	2 505	2 921	3 111	3 205	3 405
Loading and lighthouse dues	11	0	0	0	0	0	0	0	0	0
Other import duties	8	8	55	0	0	0	0	0	0	0
5124 Taxes on exports	7	105	227	0	112	151	184	177	206	178
5125 Taxes on investment goods	0	4 274	4 454	0	0	0	0	0	0	0
5126 Taxes on specific services	88	195	1 233	1 386	131	114	144	140	135	138
Excise on race tracks	9	25	15	88	119	114	144	140	135	138
Taxes on specific services	34	49	150	1 298	0	0	0	0	0	0
Pengelotteriet (national lotteries)	45	121	462	0	0	0	0	0	0	0
Excise on lotto games	0	0	606	0	12	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	952	767	201	708	313	56	92	101	48
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	208	1 272	4 361	14 750	16 622	15 780	15 836	16 881	18 706	19 080
5210 Recurrent taxes	208	1 272	4 361	14 750	16 622	14 305	15 165	16 593	18 188	18 511
5211 Paid by households: motor vehicles	88	458	1 789	4 435	6 699	7 157	7 734	8 007	8 239	8 400
5212 Paid by others: motor vehicles	108	696	2 072	1 346	712	539	496	494	408	352
5213 Paid in respect of other goods	12	118	500	8 969	9 211	6 609	6 935	8 092	9 541	9 759
CO2 tax	0	0	0	3 047	3 385	2 166	2 251	3 293	4 576	4 906
Excise on pharmacies	6	32	59	105	153	80	81	78	76	99
Others	6	86	441	5 817	4 466	4 276	4 485	4 656	4 810	4 685
Tax on emissions of NOX	0	0	0	0	1 207	87	118	65	79	69
5220 Non-recurrent taxes	0	0	0	0	0	1 475	671	288	518	569
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**66**	**8**	**11**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	3	2	..	..	..	..	..	..	..
6200 Other	66	5	9	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1210	..	..	..	..	994	1 229	1 397	1 398	2 111	1 655
Tax expenditure component	..	..	..	..	253	270	306	362	485	380
Transfer component	..	..	..	..	741	959	1 091	1 214	1 626	1 275
Total tax revenue on cash basis	**16 842**	**133 499**	**301 812**	**575 989**	**967 171**	**1 044 570**	**1 220 956**	**1 248 965**	**1 242 771**	**1 212 324**
Total tax revenue on accrual basis	**..**	**..**	**..**	**631 581**	**989 614**	**1 086 663**	**1 230 742**	**1 226 148**	**1 220 658**	**1 194 150**
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	253	270	0	0	485	380
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	631 581	989 867	1 086 933	1 230 742	1 226 148	1 221 143	1 194 530
Imputed social contributions	..	..	..	400	656	314	225	243	255	268
National Accounts: Taxes and all social contributions	..	..	..	631 981	990 523	1 087 247	1 230 967	1 226 391	1 221 398	1 194 798

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.

Table 5.26. **Poland**

Million PLN

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**246 039**	**411 126**	**454 044**	**522 664**	**529 259**	**550 031**	**583 700**
Total tax revenue exclusive of custom duties	..	..	..	..	**409 415**	**452 417**	**520 646**	**527 282**	**547 715**	**580 877**
1000 Taxes on income, profits and capital gains	..	..	..	**50 268**	**93 795**	**91 026**	**106 480**	**103 567**	**108 759**	**117 078**
1100 Of individuals	..	..	..	32 415	61 471	62 901	72 617	74 216	78 719	83 974
Individual income tax	..	..	..	32 415	61 403	62 818	72 516	74 124	78 617	83 861
Tax on winnings from lottery or gambling	..	..	..	0	68	83	101	92	102	113
Tax on salaries	..	..	..	0	0	0	0	0	0	0
Tax on salaries-local	..	..	..	0	0	0	0	0	0	0
Presumptive income tax-local	..	..	..	0	0	0	0	0	0	0
Income equalization tax	..	..	..	0	0	0	0	0	0	0
Income equalization tax-local	..	..	..	0	0	0	0	0	0	0
Health contribution	..	..	..	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	17 853	32 324	28 125	33 863	29 351	30 040	33 104
Income from legal entities	..	..	..	..	..	..	..	..	..	..
Income from legal entities-local	..	..	..	..	..	..	..	..	..	..
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	**96 386**	**140 086**	**156 026**	**194 720**	**202 629**	**209 902**	**224 821**
2100 Employees	..	..	..	40 410	55 644	55 723	69 799	72 218	82 030	90 677
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	42 796	56 607	71 802	85 015	86 050	89 901	93 278
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	13 180	27 835	28 501	39 906	44 361	37 971	40 866
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	..	..	..	**1 628**	**3 081**	**3 720**	**4 290**	**3 998**	**4 042**	**4 028**
Tax on wages	..	..	..	0	0	0	0	0	0	0
Tax on wages-local	..	..	..	0	0	0	0	0	0	0
Penalties for excessive payroll increases	..	..	..	0	0	0	0	0	0	0
Excessive wage tax	..	..	..	0	0	0	0	0	0	0
Rehabilitation fund contribution	..	..	..	1 508	2 860	3 370	3 915	3 633	3 652	3 621
Wage guarantee fund contribution	..	..	..	120	221	350	375	365	390	407
4000 Taxes on property	..	..	..	**10 584**	**17 116**	**19 068**	**21 744**	**23 120**	**23 991**	**24 637**
4100 Recurrent taxes on immovable property	..	..	..	8 404	13 515	16 399	19 468	20 747	21 423	22 206
Agricultural tax-local	..	..	..	720	906	969	1 573	1 666	1 651	1 579
Forest tax-local	..	..	..	96	157	165	227	228	209	230
Real estate tax-local	..	..	..	7 588	12 452	15 265	17 668	18 853	19 563	20 397
4110 Households	..	..	..	2 348	3 613	4 555	5 878	6 289	6 444	6 549
4120 Others	..	..	..	6 056	9 902	11 844	13 590	14 458	14 979	15 657
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	172	328	290	293	252	263	246
Inheritance and gift tax-local	..	..	..	172	328	290	293	252	263	246
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	2 008	3 273	2 379	1 983	2 121	2 305	2 185
Tax on public sale of shares	..	..	..	2 008	3 273	2 379	1 983	2 121	2 305	2 185
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	..	..	..	**86 880**	**154 813**	**181 983**	**192 684**	**192 943**	**199 905**	**209 666**
5100 Taxes on production, sale, transfer, etc.	..	..	..	84 885	150 093	174 355	186 032	187 489	192 597	201 685
5110 General taxes	..	..	..	51 615	97 848	109 717	116 265	116 607	122 671	125 836
5111 Value added taxes	..	..	..	51 615	97 848	109 717	116 265	116 607	122 671	125 836
Taxes on goods and services (VAT)	..	..	..	..	..	..	..	..	..	..
VAT on imported goods	..	..	..	..	..	..	..	..	..	..
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
Turnover tax, of which:	..	..	..	..	..	..	..	..	..	..
On spirits	..	..	..	..	..	..	..	..	..	..
On fuels	..	..	..	..	..	..	..	..	..	..
On tobacco	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	0	0	0	0	0	0	0

Table 5.26. **Poland** *(cont.)*

Million PLN

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5120 Taxes on specific goods and services	..	..	..	33 270	52 245	64 638	69 767	70 882	69 926	75 849
5121 Excise duties	..	..	..	27 170	49 376	62 016	66 119	66 310	67 136	70 632
On domestic excise products, of which:	..	..	..	24 213	45 752	58 935	61 756	60 774	60 170	62 442
On spirits	..	..	..	..	..	..	..	..	..	..
On fuels	..	..	..	..	..	..	..	..	..	..
On tobacco	..	..	..	..	..	..	..	..	..	..
On beer	..	..	..	..	..	..	..	..	..	..
On wine	..	..	..	..	..	..	..	..	..	..
On other products	..	..	..	..	..	..	..	..	..	..
On imported excise products, of which:	..	..	..	2 957	3 624	3 081	4 363	5 536	6 966	8 190
On spirits	..	..	..	..	..	..	..	..	..	..
On fuels	..	..	..	..	..	..	..	..	..	..
On tobacco	..	..	..	..	..	..	..	..	..	..
On beer	..	..	..	..	..	..	..	..	..	..
On wine	..	..	..	..	..	..	..	..	..	..
On other products	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	5 038	0	0	0	0	0	0
Customs duties	..	..	..	5 038	..	..	..	..	..	..
Import tax	..	..	..	0	..	..	..	..	..	..
Compensatory fees on agricultural imports	..	..	..	0	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	1 062	1 297	1 912	2 709	3 669	1 930	4 165
Lump sum tax occasional passenger transp. serv.	..	..	..	443	189	313	1 408	2 212	690	2 842
Gambling tax	..	..	..	619	1 108	1 599	1 301	1 457	1 240	1 323
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	1 572	710	939	903	860	1 052
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	1 995	4 720	7 628	6 652	5 454	7 308	7 981
Local fees	..	..	..	..	..	..	..	..	..	..
Tax on means of transportation-local	..	..	..	..	..	..	..	..	..	..
5210 Recurrent taxes	..	..	..	433	2 224	4 519	3 721	3 441	4 043	4 333
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	..	..	..	433	2 224	4 519	3 721	3 441	4 043	4 333
5220 Non-recurrent taxes	..	..	..	1 562	2 496	3 109	2 931	2 013	3 265	3 648
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**..**	**293**	**524**	**594**	**728**	**1 025**	**1 116**	**647**
Abolished taxes	..	..	..	..	..	..	..	..	..	..
Abolished taxes-local	..	..	..	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	293	524	594	728	1 025	1 116	647
Custom duties collected for the EU	**..**	**..**	**..**	**..**	**1 711**	**1 627**	**2 018**	**1 977**	**2 316**	**2 823**
Total tax revenue on cash basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**246 039**	**411 126**	**454 044**	**522 664**	**529 259**	**550 031**	**583 700**
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.

Table 5.27. **Portugal**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**99**	**1 798**	**14 825**	**39 888**	**55 829**	**54 708**	**53 516**	**58 015**	**59 289**	**62 033**
Total tax revenue exclusive of customs duties	**..**	**..**	**..**	**39 684**	**55 644**	**54 530**	**53 360**	**57 871**	**59 140**	**61 874**
1000 Taxes on income, profits and capital gains	**24**	**355**	**3 805**	**11 691**	**15 443**	**14 640**	**14 672**	**18 664**	**18 253**	**18 742**
1100 Of individuals	..	..	2 350	6 947	9 369	9 638	9 791	13 120	13 356	13 128
Individual income tax	..	..	2 350	6 947	9 369	9 638	9 791	13 120	13 356	13 128
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	1 182	4 744	6 073	4 919	4 623	5 545	4 897	5 614
Corporate income tax>	..	..	1 088	4 457	5 760	4 653	4 362	5 327	4 684	5 405
Local corporate income tax ("Derrama")	..	..	84	287	313	266	261	217	212	208
Other	..	..	11	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	24	355	273	0	0	83	258	0	0	0
Tax on wages and professional income	2	93	9	..	..	0	0	..	..	..
Industrial tax	7	108	129	..	..	0	0	..	..	..
Tax on income from movable capital	2	71	1	..	..	0	0	..	..	..
Property income tax	3	23	17	..	..	0	0	..	..	..
Agricultural income tax	0	0	1	..	..	0	0	..	..	..
Complementary income ax	4	43	58	..	..	0	0	..	..	..
Tax on capital gains	0	3	1	..	..	83	0	..	..	..
Taxes abolished by DL 442-A/88 and DL 442-B/88	0	0	0	..	..	0	0	..	..	..
Other	6	15	58	..	..	0	258	..	..	..
2000 Social security contributions	**22**	**531**	**4 026**	**10 168**	**14 274**	**15 457**	**14 621**	**15 139**	**15 576**	**16 202**
2100 Employees	8	203	1 470	4 286	6 344	6 670	6 194	6 403	6 809	6 992
2110 On a payroll basis	8	203	1 470	4 286	6 344	6 670	6 194	6 403	6 809	6 992
Compulsory employee's social contributions	8	203	1 470	..	..	..	..	..	..	..
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	13	318	2 413	5 882	7 930	8 786	8 428	8 736	8 767	9 210
2210 On a payroll basis	13	318	2 413	5 882	7 930	8 786	8 428	8 736	8 767	9 210
Employers' social contributions	13	318	2 413	5 882	7 930	8 786	8 428	8 736	8 767	9 210
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	10	143	0	0	0	0	0	0	0
Compulsory social contributions by self-employed	0	10	143	..	..	..	..	..	..	..
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	**1**	**47**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Contributions for Unemployment Fund	1	47	..	..	..	..	..	..	..	..
Stamp duty on wages and salaries	0	0	..	..	..	..	..	..	..	..
4000 Taxes on property	**5**	**26**	**402**	**1 468**	**2 284**	**1 935**	**1 768**	**1 906**	**2 128**	**2 301**
4100 Recurrent taxes on immovable property	0	0	133	508	1 008	1 101	1 140	1 337	1 445	1 514
Real estate tax	..	..	133	508	1 008	1 101	1 140	1 337	1 445	1 514
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	4	74	103	10	2	0	2	0	0
Inheritance and gift taxes	2	4	74	103	10	2	0	2	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2	21	195	857	1 266	832	628	567	683	787
Real estate transfer tax	2	21	195	674	973	595	417	356	483	569
Stamp duty on registrations and mortgages	0	0	0	34	35	34	32	32	29	32
Stamp duty on the raising of capital	0	0	0	0	10	1	0	0	0	0
Stamp duty on real estate transactions	0	0	0	150	249	202	179	180	171	186
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**	**837**	**6 555**	**16 069**	**23 225**	**22 004**	**21 770**	**21 616**	**22 550**	**23 818**
5100 Taxes on production, sale, transfer, etc.	44	810	6 440	15 634	22 550	21 246	20 921	20 460	21 533	22 798
5110 General taxes	0	290	2 906	9 733	14 333	13 527	13 995	13 710	14 682	15 368
5111 Value added taxes	0	0	2 899	9 733	14 333	13 527	13 995	13 710	14 682	15 368
VAT	..	..	2 899	9 733	14 333	13 527	13 995	13 710	14 682	15 368
5112 Sales tax	0	290	7	0	0	0	0	0	0	0
General sales tax	..	290	7	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	44	519	3 534	5 901	8 217	7 719	6 926	6 750	6 851	7 430

Table 5.27. **Portugal** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5121 Excise duties	15	295	2 052	4 501	5 940	5 665	4 775	4 675	4 824	5 209
Excise duties on tobacco	3	62	362	1 077	1 165	1 496	1 432	1 387	1 372	1 357
Excise duties on beer	1	0	55	90	100	82	75	76	73	75
Tax on motor vehicle sales	1	59	304	1 239	1 221	832	370	360	476	585
Tax on oil products	6	166	1 251	1 969	3 325	3 140	2 790	2 740	2 787	3 069
Excise duties on alcoholic beverages	0	0	23	126	128	114	107	109	114	116
Excise duties on alcohol	0	0	0	1	1	1	0	1	1	1
Other	4	7	59	0	0	0	0	1	1	8
5122 Profits of fiscal monopolies	0	0	0	261	521	420	522	419	431	478
5123 Customs and import duties	21	96	511	1	1	1	1	0	0	0
Import levies	14	36	392	0	1	1	1	0	0	0
Import surtax	0	26	1	0	0	0	0	0	0	0
Other	6	34	119	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Taxes on Oporto wine exports	0	0	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	38	547	1 102	1 712	1 522	1 529	1 557	1 503	1 641
Tax on insurance premiums	0	6	47	131	170	215	208	200	196	215
Stamp duty on bank transactions	1	24	405	330	734	601	534	536	509	555
Stamp duty on debt related operations, interest and leasing of buildings	0	0	22	258	384	309	275	276	262	198
Stamp duty on insurance premiums	0	0	0	248	347	325	288	289	276	300
Bank levies	0	0	0	100	48	46	206	237	244	353
Other	2	8	73	34	29	25	17	19	16	20
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	6	91	424	36	43	111	99	99	94	102
Stamp taxes (miscellaneous)	6	91	424	36	43	111	99	99	94	102
Other	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4	27	115	382	615	718	817	937	990	1 004
5210 Recurrent taxes	4	27	115	382	615	718	817	937	990	1 004
5211 Paid by households: motor vehicles	0	4	15	55	94	114	138	185	178	172
Local tax on vehicles	..	4	15	55	94	114	138	185	178	172
5212 Paid by others: motor vehicles	2	10	20	67	132	204	262	342	361	366
Local tax on vehicles	0	2	6	0	0	0	0	0	0	0
Road taxes	2	8	14	67	132	204	262	342	361	366
5213 Paid in respect of other goods	2	13	80	260	390	400	417	409	451	465
Gambling tax	0	3	72	110	140	143	113	107	103	117
Tax on the use, carrying and possession of weapons	0	0	1	3	6	4	7	7	7	5
Tax on motor vehicles - compensation	2	8	0	0	0	0	0	0	0	0
Hunting and fishery licenses	0	1	4	1	1	1	0	5	11	18
Fee for the use of water resources	0	0	0	0	2	13	24	13	24	20
Other	0	1	2	146	241	239	273	278	306	306
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
Special tax on motor vehicles	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	53	60	39	31	219	27	16
Miscellneous taxes on production	..	..	..	53	60	39	31	219	27	16
6000 Other taxes	**0**	**3**	**37**	**288**	**417**	**495**	**529**	**546**	**634**	**812**
6100 Paid solely by business	0	2	17	107	217	225	223	301	392	559
General services and licenses granted to corporations	0	2	17	107	217	225	223	301	392	559
6200 Other	0	0	20	181	200	270	306	245	241	253
Fees collected by courts of justice	0	0	0	175	189	254	232	219	240	251
Miscellaneous taxes	0	0	20	5	11	17	74	25	2	2
Custom duties collected for the EU	**..**	**..**	**..**	**204**	**185**	**177**	**155**	**144**	**149**	**158**
Import duties	..	..	..	170	156	157	120	119	140	158
Agricultural levies	..	..	..	30	29	20	35	25	9	0
Levy on sugar and isoglucose	..	..	..	4	0	0	0	0	0	0
Total tax revenue on cash basis	**99**	**1 798**	**14 825**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**39 888**	**55 829**	**54 708**	**53 516**	**58 015**	**59 289**	**62 033**
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	..	..	..	39 888	55 829	54 708	53 516	58 015	59 289	62 033
Imputed social contributions	..	..	..	3 292	5 592	5 906	4 521	5 310	4 881	4 573
National Accounts: Taxes and all social contributions	..	..	..	43 181	61 421	60 613	58 037	63 325	64 170	66 606

Table 5.27. **Portugal** *(cont.)*

Note: Fiscal year ending 31 December.
From 1995, data are on accrual basis.
Source: Instituto Nacionale de Estatistica; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autonomos da Administraçao Central; Estatisticas das Financas publicas; Relatorio do Instituto de Gestao Financeira da Seguranta Social, Contas de Gerência das Regioes Autonomas da Madeira e dos Atores.

Table 5.28. **Slovak Republic**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**10 626**	**18 417**	**18 972**	**20 602**	**22 425**	**23 681**	**25 422**
Total tax revenue exclusive of custom duties	..	..	..	..	**18 282**	**18 829**	**20 474**	**22 311**	**23 553**	**25 303**
1000 Taxes on income, profits and capital gains	..	..	..	**2 181**	**3 844**	**3 601**	**4 005**	**4 440**	**4 949**	**5 542**
1100 Of individuals	..	..	..	1 055	1 820	1 790	2 123	2 144	2 275	2 464
1110 On income and profits	..	..	..	1 055	1 820	1 790	2 123	2 144	2 275	2 464
Wages and salaries withholding	..	..	..	..	..	..	..	..	..	..
Of unicorporated individuals	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	813	1 835	1 659	1 715	2 118	2 498	2 917
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	314	189	152	167	178	175	162
2000 Social security contributions	..	..	..	**4 409**	**7 244**	**8 154**	**8 966**	**9 847**	**10 193**	**10 861**
2100 Employees	..	..	..	901	1 700	2 077	2 138	2 238	2 304	2 410
Retirement	..	..	..	..	..	..	..	..	..	..
State employment policy	..	..	..	..	..	..	..	..	..	..
Health insurance	..	..	..	..	..	..	..	..	..	..
Sick leave	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	901	1 700	2 077	2 138	2 238	2 304	2 410
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	2 850	3 914	4 579	4 869	5 556	5 832	6 283
Retirement	..	..	..	..	..	..	..	..	..	..
State employment policy	..	..	..	..	..	..	..	..	..	..
Health insurance	..	..	..	..	..	..	..	..	..	..
Sick leave	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	2 850	3 914	4 579	4 869	5 556	5 832	6 283
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	658	1 631	1 498	1 960	2 054	2 057	2 168
Retirement	..	..	..	..	..	..	..	..	..	..
State employment policy	..	..	..	..	..	..	..	..	..	..
Health insurance	..	..	..	..	..	..	..	..	..	..
Sick leave	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	658	1 631	1 498	1 960	2 054	2 057	2 168
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	..	..	..	**194**	**245**	**277**	**316**	**327**	**331**	**335**
4100 Recurrent taxes on immovable property	..	..	..	143	243	277	316	327	331	335
4110 Households	..	..	..	55	76	88	101	105	106	107
4120 Others	..	..	..	88	168	189	215	223	225	228
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	8	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	3	0	0	0	0	0	0
4320 Gift taxes	..	..	..	5	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	..	..	43	1	0	0	0	0	0
Real property transfer tax	..	..	..	30	1	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	..	..	..	**3 842**	**6 948**	**6 797**	**7 187**	**7 697**	**8 081**	**8 565**
5100 Taxes on production, sale, transfer, etc.	..	..	..	3 621	6 419	6 255	6 612	7 051	7 365	7 874
5110 General taxes	..	..	..	2 168	4 147	4 182	4 328	4 696	5 021	5 420
5111 Value added taxes	..	..	..	2 168	4 147	4 182	4 328	4 696	5 021	5 420
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	1 453	2 271	2 073	2 284	2 355	2 344	2 454
5121 Excise duties	..	..	..	971	2 171	1 931	1 973	1 985	2 015	2 108
On hydrocarbon fuels and lubricants	..	..	..	617	1 118	1 032	1 036	1 045	1 077	1 139
On alcohol and liquers	..	..	..	143	201	197	195	201	202	205
On beer	..	..	..	43	66	56	56	56	55	57
On wine	..	..	..	12	4	4	4	4	4	4
On tobacco products	..	..	..	156	783	602	640	636	640	665
On electricity	..	..	..	0	0	16	17	17	14	13
On coal	..	..	..	0	0	1	1	1	0	0
On natural gas	..	..	..	0	0	24	23	25	22	23
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0

Table 5.28. **Slovak Republic** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5123 Customs and import duties	..	..	..	437	1	0	0	0	0	0
Customs duties	..	..	..	122	0	0	0	0	0	0
Import surcharges	..	..	..	315	0	0	0	0	0	0
Other customs revenues	..	..	..	0	0	0	0	0	0	0
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	6	3	2
5126 Taxes on specific services	..	..	..	45	99	142	311	364	327	343
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	219	424	409	430	495	566	538
5210 Recurrent taxes	..	..	..	219	372	384	400	466	492	470
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	76	124	127	138	153	157	142
5213 Paid in respect of other goods	..	..	..	143	248	257	261	313	335	328
5220 Non-recurrent taxes	..	..	..	0	53	25	30	29	74	68
5300 Unallocable between 5100 and 5200	..	..	..	2	105	134	145	151	150	153
6000 Other taxes	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	**..**	**..**	**..**	**..**	**136**	**143**	**129**	**115**	**127**	**119**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	252	276	264	265	263	261
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1210	..	..	..	..	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**..**	**..**	**..**	**10 821**	**17 993**	**18 322**	**20 126**	**21 903**	**22 669**	**25 589**
Total tax revenue on accrual basis	**..**	**..**	**..**	**10 626**	**18 417**	**18 972**	**20 602**	**22 425**	**23 681**	**25 422**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	53	33	47	25	0	32	9
Taxes excluded from National Accounts	..	..	..	0	-103	-131	-142	-148	-146	-149
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	22	31	22	17	13	11
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	10 679	18 370	18 919	20 507	22 295	23 580	25 292
Imputed social contributions	..	..	..	19	80	139	120	142	153	171
National Accounts: Taxes and all social contributions	..	..	..	10 699	18 449	19 058	20 628	22 437	23 733	25 463

Note: Year ending 31st December.
Data are on accrual basis.
Source: Ministry of Finance.

Table 5.29. **Slovenia**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	..	..	..	**6 924**	**13 030**	**13 376**	**13 275**	**13 199**	**13 613**	**14 104**
Total tax revenue exclusive of customs duties	..	..	..	..	**12 945**	**13 317**	**13 221**	**13 147**	**13 560**	**14 052**
1000 Taxes on income, profits and capital gains	..	..	..	**1 280**	**3 041**	**2 692**	**2 494**	**2 285**	**2 437**	**2 547**
1100 Of individuals	..	..	..	1 041	1 919	2 020	2 045	1 849	1 907	1 977
1110 On income and profits	..	..	..	1 039	1 916	2 017	2 040	1 847	1 896	1 974
Personal income tax	..	..	..	1 039	1 916	2 017	2 040	1 847	1 896	1 974
Special contribution for the reconstruction of the Posocje region	..	..	..	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	2	3	3	4	3	11	3
Taxes on winnings from lottery and gambling	..	..	..	2	3	3	4	3	11	3
1200 Corporate	..	..	..	216	1 116	668	446	433	529	568
1210 On profits	..	..	..	216	1 116	668	446	433	529	568
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	24	5	4	4	3	2	2
Tax on income - copy rights, patents and trademarks	..	..	..	24	5	4	3	2	2	2
Tax on profits due to changes in land use	..	..	..	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	**2 631**	**4 724**	**5 382**	**5 365**	**5 269**	**5 368**	**5 606**
2100 Employees	..	..	..	1 446	2 488	2 778	2 698	2 637	2 777	2 910
2110 On a payroll basis	..	..	..	1 446	2 488	2 778	2 698	2 637	2 777	2 910
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	1 008	1 844	2 063	2 054	2 022	2 026	2 135
2210 On a payroll basis	..	..	..	1 008	1 844	2 063	2 054	2 022	2 026	2 135
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	177	392	541	614	610	565	561
2310 On a payroll basis	..	..	..	177	392	541	614	610	565	561
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	..	..	..	**289**	**418**	**28**	**26**	**23**	**20**	**20**
Payroll tax	..	..	..	272	391	0	0	0	0	0
Tax on work contracts	..	..	..	18	27	28	26	23	20	20
4000 Taxes on property	..	..	..	**120**	**206**	**222**	**227**	**232**	**233**	**241**
4100 Recurrent taxes on immovable property	..	..	..	81	140	173	188	199	193	199
4110 Households	..	..	..	17	38	46	54	61	56	56
Property tax on weekend cottages	..	..	..	1	1	1	1	1	1	1
Compensation on the use of building ground - paid by individuals	..	..	..	16	37	45	52	48	54	56
Tax on immovable property of higher value	..	..	..	0	0	0	1	13	2	0
4120 Others	..	..	..	65	102	127	135	138	137	142
Property tax on buildings	..	..	..	2	3	3	4	4	2	4
Compensation on the use of building ground - paid by legal entities	..	..	..	63	100	124	131	134	135	139
4200 Recurrent taxes on net wealth	..	..	..	4	0	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	..	..	..	2	9	14	9	8	7	8
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	23	57	32	27	23	25	29
Taxes on the sale of immovable property - from legal entities	..	..	..	11	19	7	5	5	5	7
Taxes on the sale of immovable property - from individuals	..	..	..	12	38	25	21	18	21	23
4500 Non-recurrent taxes	..	..	..	10	0	2	2	1	7	4
4510 On net wealth	..	..	..	0	..	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	10	..	2	2	1	7	4
Payments for the change of use of agricultural and forest land	..	..	..	10	..	0	0	1	3	2
Granting of easements and the creation of building rights	..	..	..	0	..	2	2	1	5	3
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	..	..	..	**2 602**	**4 556**	**4 994**	**5 109**	**5 337**	**5 501**	**5 638**
5100 Taxes on production, sale, transfer, etc.	..	..	..	2 481	4 341	4 779	4 853	4 996	5 152	5 261
5110 General taxes	..	..	..	1 641	2 916	2 927	2 889	3 048	3 158	3 223
5111 Value added taxes	..	..	..	1 610	2 916	2 927	2 889	3 048	3 158	3 223
Value added tax	..	..	..	1 598	2 898	2 924	2 886	3 044	3 153	3 218
Negative compensation of farmers in a VAT flat rate system	..	..	..	12	18	3	3	4	5	5

Table 5.29. **Slovenia** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5112 Sales tax	..	..	..	31	0	0	0	0	0	0
Turnover tax on goods	..	..	..	11	..	..	..	..	..	..
Turnover tax on services	..	..	..	12	..	..	..	..	..	..
Special turnover tax on alcohol	..	..	..	0	..	..	..	..	..	..
Customs duties paid by individuals	..	..	..	1	..	..	..	..	..	..
Special import duties and customs charges	..	..	..	7	..	..	..	..	..	..
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	841	1 425	1 851	1 964	1 948	1 994	2 038
5121 Excise duties	..	..	..	581	1 196	1 555	1 637	1 579	1 598	1 626
Alcohol and alcoholic drinks	..	..	..	39	71	89	93	96	102	108
Mineral oil and gas	..	..	..	405	758	1 016	1 035	998	1 015	1 033
Tobacco	..	..	..	97	301	391	442	425	420	419
Duty free shops - alcohol and alcoholic drinks	..	..	..	3	0	0	0	0	0	0
Duty free shops - tobacco	..	..	..	17	0	0	0	0	0	0
Electric power and coal	..	..	..	0	4	19	33	31	34	34
Tax on the sales of new motor vehicles	..	..	..	18	60	40	34	26	23	26
Tax on the sales of used motor vehicles	..	..	..	2	2	0	0	0	0	0
Additional tax on motor vehicles	..	..	..	0	0	0	1	3	4	6
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	158	0	0	0	0	0	0
Import duties	..	..	..	151	..	..	..	..	..	..
Levies on imported agricultural products	..	..	..	7	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	102	230	296	327	369	396	412
Tax on special gambling (gambling in casinos)	..	..	..	25	64	53	45	41	43	48
Tax on classical gambling (lottery...)	..	..	..	1	3	3	4	3	3	3
Special tax on slot machines	..	..	..	4	0	0	0	0	0	0
Tax on insurance services	..	..	..	37	65	69	70	65	63	82
Sojourn tax	..	..	..	3	7	7	8	8	8	11
Concessions	..	..	..	1	29	40	60	90	83	79
Concessions duties on special gambling (in casinos)	..	..	..	26	55	47	41	38	37	37
Fire protection tax	..	..	..	4	6	7	8	8	8	8
Tax on lottery tickets	..	..	..	0	0	0	0	3	17	17
Tax on financial services	..	..	..	0	0	0	0	32	44	57
FIHO, FSO	..	..	..	0	0	25	37	26	26	27
SOS	..	..	..	0	0	23	17	10	12	11
Tax on balance wealth paid by banks	..	..	..	0	0	0	7	18	26	2
Commodity reserve fund	..	..	..	0	0	21	31	27	27	32
Deposit guarantee Fund	..	..	..	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
Sugar levy	..	..	..	..	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	121	215	216	256	342	349	378
5210 Recurrent taxes	..	..	..	121	215	216	245	323	332	354
5211 Paid by households: motor vehicles	..	..	..	49	87	86	88	109	117	118
Registration fees on motor vehicles, boats and airplanes paid by individuals	..	..	..	49	87	86	88	109	117	118
5212 Paid by others: motor vehicles	..	..	..	12	21	20	20	24	26	27
Registration fees on motor vehicles, boats and airplanes paid by legal entities	..	..	..	12	21	20	20	24	26	27
Registration fees on tractors	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	59	107	110	137	189	189	209
Charges on the use of water	..	..	..	4	22	23	26	29	29	32
Taxes on waste pollution	..	..	..	7	10	3	4	4	2	3
Taxes on air pollution - caused by gas and hard fuels	..	..	..	3	8	10	8	10	12	13
Cont. of nuclear power plant to finance its de-composition	..	..	..	16	8	8	8	8	9	8
Indemnity for the restricted use of area on the territory of nuclear power plant	..	..	..	0	7	10	11	11	12	12
Taxes on air pollution	..	..	..	29	21	23	49	98	98	114
Special water tax	..	..	..	0	30	33	30	29	28	27
5220 Non-recurrent taxes	..	..	..	0	0	0	10	19	17	24
Emission permits	..	..	..	..	..	..	10	19	17	24
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**	**59**	**54**	**52**	**52**	**52**
Total tax revenue on cash basis	**..**	**..**	**..**	**6 990**	**12 937**	**13 350**	**13 614**	**13 129**	**13 702**	**14 245**
Total tax revenue on accrual basis	**..**	**..**	**..**	**6 924**	**13 030**	**13 376**	**13 275**	**13 199**	**13 613**	**14 104**

Table 5.29. **Slovenia** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	87	92	90	93	94
Radio and television licence fee	..	..	..	..	..	87	92	90	93	94
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	6 924	13 030	13 463	13 367	13 290	13 706	14 197
Imputed social contributions	..	..	..	39	80	99	122	117	117	119
National Accounts: Taxes and all social contributions	..	..	..	6 962	13 110	13 562	13 489	13 407	13 823	14 316

Note: Year ending 31st December.
Data are on accrual basis.
Source: Statistical Office of the Republic of Slovenia.

Table 5.30. **Spain**

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**1 238**	**22 002**	**103 662**	**218 194**	**397 792**	**345 926**	**343 148**	**346 311**	**354 153**	**368 533**
Total tax revenue exclusive of custom duties	**..**	**..**	**..**	**217 223**	**396 070**	**344 417**	**341 712**	**344 996**	**352 641**	**366 779**
1000 Taxes on income, profits and capital gains	**304**	**5 714**	**31 763**	**61 769**	**132 899**	**97 242**	**102 453**	**100 551**	**101 236**	**104 319**
1100 Of individuals	177	4 481	22 527	41 851	81 257	75 746	78 962	78 348	79 402	78 386
Personal income tax	..	..	22 527	40 969	80 504	75 159	78 574	78 044	79 126	78 073
Income tax of non-residents	..	..	0	882	753	587	388	304	276	313
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	114	1 119	9 146	19 918	51 642	21 496	23 491	22 203	21 834	25 933
Corporate income tax	..	..	9 146	19 616	49 750	19 369	22 098	21 079	20 695	24 659
Income tax of non-residents	..	..	0	302	1 892	2 127	1 393	1 124	1 139	1 274
1210 On profits	..	..	..	..	..	..	..	..	..	..
Tax on commercial activity	..	..	..	..	..	..	..	..	..	..
Special tax 4 percent	..	..	..	..	..	..	..	..	..	..
Taxes on profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	13	114	91	0	0	0	0	0	0	0
Local taxes	13	114	0	..	..	..	..	..	..	..
Other taxes	0	0	91	..	..	..	..	..	..	..
2000 Social security contributions	**350**	**10 682**	**36 722**	**76 046**	**128 715**	**129 733**	**123 325**	**120 138**	**122 154**	**124 543**
2100 Employees	81	2 376	5 976	12 336	20 582	20 512	19 393	18 821	19 353	19 963
2110 On a payroll basis	..	..	5 976	12 336	20 582	20 512	19 393	18 821	19 353	19 963
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	269	8 306	26 385	54 767	93 702	90 708	85 145	82 954	85 401	88 275
2210 On a payroll basis	..	..	26 385	54 767	93 702	90 708	85 145	82 954	85 401	88 275
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	4 361	8 943	14 431	18 513	18 787	18 363	17 400	16 305
Self-employment	..	..	2 492	6 985	10 280	10 461	10 626	10 559	10 990	11 113
Unemployment	..	..	1 869	1 958	4 151	8 052	8 161	7 804	6 410	5 192
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**	**1 004**	**5 718**	**14 033**	**32 537**	**22 841**	**22 333**	**24 676**	**26 356**	**28 414**
4100 Recurrent taxes on immovable property	6	41	1 478	3 990	7 302	9 685	11 216	11 845	12 394	12 850
Real State tax (IBI)/Real State tax surcharge	..	41	1 478	3 982	7 267	9 657	11 175	11 755	12 328	12 807
Special Real State tax for non-residents	..	0	0	8	7	7	7	8	7	4
Other taxes on property, land or building use	..	0	0	0	3	0	0	1	2	0
4110 Households	..	..	..	..	0	0	0	0	0	0
4120 Others	..	..	..	..	25	21	34	81	57	39
Tax on large commercial establishments	..	..	..	..	25	21	34	81	57	39
4200 Recurrent taxes on net wealth	0	107	637	1 414	2 484	694	1 460	2 080	1 913	1 958
4210 Individual	..	107	637	1 414	2 484	694	1 460	2 080	1 913	1 958
Wealth tax	..	..	637	1 200	2 059	110	784	1 370	1 168	1 184
Real State tax (unoccupied dwellings)	..	..	0	214	425	584	676	710	745	774
4220 Corporate	..	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	13	90	440	1 381	2 905	2 425	2 285	2 515	2 701	2 779
Inheritance and gift tax	..	..	440	1 381	2 905	2 425	2 285	2 515	2 701	2 779
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	60	767	2 478	6 140	17 399	8 228	5 777	5 657	6 384	7 255
Taxes on property transactions	60	767	2 478	6 140	17 399	8 228	5 777	5 657	6 384	7 255
4500 Non-recurrent taxes	0	0	646	1 108	2 447	1 809	1 595	2 579	2 964	3 572
Levy on "Revaluation of Reserve Account" Law 16/2012	..	..	..	..	..	..	..	386	6	..
4510 On net wealth	..	..	467	0	495	192	94	325	781	1 009
Tax on land holding gains	..	..	467	..	495	192	94	325	781	1 009
Urban use tax	..	..	..	..	495	192	94	90	79	76
Extraordinary resource of FGD	..	..	..	..	0	0	0	235	702	933
4520 Other non-recurrent taxes	..	..	179	1 108	1 952	1 617	1 501	1 868	2 177	2 563
Special duties	..	..	179	180	168	129	94	84	70	67
Land development contributions	..	..	0	223	368	225	119	71	49	57
Tax on the increase in value of urban terrains	..	..	0	705	1 416	1 263	1 288	1 711	2 057	2 439
Others	..	..	0	0	0	0	0	2	1	0
4600 Other recurrent taxes on property	0	0	38	0	0	0	0	0	0	0
5000 Taxes on goods and services	**506**	**4 553**	**29 437**	**65 372**	**101 907**	**94 078**	**93 587**	**99 555**	**102 703**	**109 326**
5100 Taxes on production, sale, transfer, etc.	503	4 552	26 732	59 278	93 343	86 720	86 454	91 643	94 687	101 140
5110 General taxes	275	2 234	16 611	38 561	63 978	58 769	57 807	62 232	65 060	70 153
5111 Value added taxes	0	0	16 304	38 546	63 943	58 458	57 584	62 058	64 909	69 970
Value added tax (VAT)	..	..	16 304	37 806	62 672	57 649	56 652	60 951	63 643	68 589
Canary Islands general indirect tax	..	..	0	740	1 271	809	932	1 107	1 266	1 381

Table 5.30. **Spain** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5112 Sales tax	0	0	0	15	35	311	223	174	151	183
Fees for RTVE (since 2010)	..	..	..	0	0	278	200	174	151	183
Fees from Nat. Commission of Telecomms. Market	..	..	..	15	35	33	23	0	0	0
5113 Other	275	2 234	307	0	0	0	0	0	0	0
Cascade tax	118	1 483	197	..	..	..	..	..	..	..
Excises on luxury expenditure	96	939	15	..	..	..	..	..	..	..
Other import duties	94	832	128	..	..	..	..	..	..	..
Refund of internal taxes	-33	-1 020	-33	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	228	2 317	10 120	20 717	29 365	27 951	28 647	29 411	29 627	30 987
5121 Excise duties	69	1 239	6 048	18 013	25 608	24 439	22 610	24 602	24 736	25 994
Special excises	69	1 239	10	0	0	0	0	0	0	0
On beer	0	0	87	202	307	302	303	302	310	317
On wine	0	0	0	0	0	0	0	0	0	0
On alcohol	0	0	481	821	1 032	881	827	779	820	887
On hydrocarbon	0	0	4 222	9 997	11 785	10 904	9 460	11 918	12 042	12 489
On tobacco	0	0	1 123	4 505	7 250	8 028	7 737	7 126	7 287	7 211
On electricity bills	0	0	0	703	1 153	1 483	1 632	1 560	1 487	1 456
On carbon	0	0	0	0	0	0	0	148	268	308
Tax on retail sales of specific hydrocarbons	0	0	0	0	1 356	1 238	1 489	499	7	0
Tax on oil derived fuels	0	0	120	237	263	220	240	267	286	316
Petrol tax	0	0	0	6	5	5	4	13	19	22
Production and storage of electricity	0	0	0	0	0	0	0	1 278	1 490	1 607
Tax Greenhouse Effect Flourinated	0	0	0	0	0	0	0	0	30	99
Other taxes	0	0	5	18	23	18	18	19	21	18
Canary Islands taxes on national products	0	0	0	51	86	71	72	75	95	85
Taxes on national products in Ceuta and Melilla	0	0	0	108	110	105	73	103	112	115
Fees from the National Energy Commission	0	0	0	13	27	35	35	0	0	0
Contribution to the National Energy Efficiency Fund	0	0	0	0	0	366	250	150	104	207
Special tax on certain means of transport	0	0	0	1 323	2 159	736	426	325	318	358
Fee for use of continental waters for electricity production	0	0	0	0	0	0	0	0	0	453
Special duties and other taxes on imported products	0	0	0	29	52	47	44	40	40	46
5122 Profits of fiscal monopolies	66	132	546	0	0	0	0	0	0	0
Tobacco	21	77	0	..	..	..	..	..	..	..
Petroleum	45	55	546	..	..	..	..	..	..	..
5123 Customs and import duties	87	561	2 078	74	93	84	74	84	102	96
Import duties	87	561	1 394	0	0	0	0	0	0	0
Canary Islands taxes on imported products	0	0	137	33	51	44	46	45	60	53
Taxes on imported products in Ceuta and Melilla	0	0	36	41	42	40	28	39	42	43
Customs duties paid to EU	0	0	511	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	7	385	1 427	2 548	3 658	3 216	5 757	4 511	4 569	4 679
Taxes on betting and gambling	0	232	1 307	1 699	2 062	1 663	1 495	1 282	1 227	1 171
Taxes on other specific services	6	153	120	0	0	0	0	0	0	0
Taxes on insurance premiums	0	0	0	849	1 581	1 530	1 473	1 417	1 407	1 446
Tax on deposits of credit institution	0	0	0	0	15	23	272	236	296	418
Ordinary resource DGF	0	0	0	0	0	0	2 517	1 576	1 639	1 644
Tourist tax	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	22	82	6	212	206	214	220	218
Cotisation sugar EU and other levies	..	..	22	77	0	35	10	7	2	15
Others	..	..	0	5	6	8	14	20	34	32
Resource CORES	..	..	0	0	0	169	182	187	184	171
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	1	2 633	6 094	8 564	7 358	7 133	7 912	8 016	8 186
5210 Recurrent taxes	3	1	1 616	4 301	5 355	5 762	6 001	6 469	6 400	6 382
Other taxes on luxury expenses	..	..	..	2	7	4	3	3	3	3
5211 Paid by households: motor vehicles	..	0	461	1 129	1 698	1 810	1 805	1 876	1 769	1 724
Car registration tax	..	..	461	1 129	1 698	1 810	1 805	1 876	1 769	1 724
5212 Paid by others: motor vehicles	..	0	117	286	430	458	457	475	462	464
Car registration tax	..	..	117	286	430	458	457	475	462	464

Table 5.30. **Spain** *(cont.)*

Million EUR

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5213 Paid in respect of other goods	..	1	1 038	2 884	3 220	3 490	3 736	4 115	4 166	4 191
Hunting and fishing taxes	..	..	0	28	28	34	30	34	30	33
Economic activity tax	..	..	925	1 934	1 635	1 785	1 764	1 701	1 857	1 783
Economic activity tax. surchage	..	..	0	0	0	0	0	0	0	0
Advertising	..	..	27	0	0	0	0	0	0	0
Tax on environment and pollution	..	..	0	0	0	0	0	0	0	0
Other taxes on environment	..	..	0	42	131	142	233	625	491	605
Tax on effluent, use of hydrocarbon and mines	..	..	0	45	82	47	93	126	135	132
Other fees paid by households for licences	..	..	0	179	264	228	198	206	228	258
Compensation for local taxes	..	..	86	140	176	165	144	129	122	120
Vehicle inspection duty	..	..	0	6	18	17	16	20	20	25
Municipal fees for private use of public space	..	..	0	510	886	1 072	1 258	1 274	1 283	1 235
5220 Non-recurrent taxes	0	0	1 017	1 793	3 209	1 596	1 132	1 443	1 616	1 804
Tax and building permits	..	..	327	1 117	2 227	859	500	519	521	537
Urban licenses	..	..	0	451	490	260	165	157	175	202
Greenhouse gas emission trading	..	..	0	0	0	0	0	138	248	411
Parafiscal taxes	..	..	690	225	492	477	467	629	672	654
5300 Unallocable between 5100 and 5200	0	0	72	0	0	0	0	0	0	0
6000 Other taxes	**0**	**49**	**22**	**3**	**12**	**523**	**14**	**76**	**192**	**177**
6100 Paid solely by business	..	49	0	0	0	0	0	0	0	0
6200 Other	..	0	22	3	12	523	14	76	192	177
Fees on guarantees	..	..	..	0	0	515	0	0	0	0
Other taxes on production	..	..	..	3	12	8	14	76	192	177
Custom duties collected for the EU	**..**	**..**	**..**	**971**	**1 722**	**1 509**	**1 436**	**1 315**	**1 512**	**1 754**
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	0	1 323	1 897	805	774	768	994
Tax expenditure component	..	..	..	..	522	729	442	432	430	803
Transfer component	..	..	..	..	801	1 168	363	342	338	191
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	46
Tax expenditure component	..	..	..	..	..	..	..	..	..	12
Transfer component	..	..	..	..	..	..	..	..	..	34
Total tax revenue on cash basis	**1 238**	**22 002**	**103 662**	**213 976**	**391 946**	**337 383**	**335 849**	**342 417**	**351 570**	**365 898**
Total tax revenue on accrual basis	**..**	**..**	**..**	**218 194**	**397 792**	**345 926**	**343 148**	**346 311**	**354 153**	**368 533**
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	522	729	442	432	430	815
Capital transfer for uncollected revenue	..	..	..	-3 454	-4 837	-8 558	-7 955	-6 501	-4 307	-4 859
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	..	..	..	215 711	395 199	339 606	337 071	341 557	351 788	366 243
Imputed social contributions	..	..	..	5 379	7 702	8 916	8 534	8 079	7 898	7 747
National Accounts: Taxes and all social contributions	..	..	..	221 090	402 901	348 522	345 605	349 636	359 686	373 990

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 professionales' 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 Estatistica 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.

Table 5.31. **Sweden**

Million SEK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**40 003**	**259 216**	**755 953**	**1 166 006**	**1 482 649**	**1 521 442**	**1 568 247**	**1 617 799**	**1 676 380**	**1 809 579**
Total tax revenue exclusive of custom duties	..	..	..	**1 162 556**	**1 477 550**	**1 516 030**	**1 563 252**	**1 612 823**	**1 670 643**	**1 803 336**
1000 Taxes on income, profits and capital gains	**21 956**	**112 730**	**314 797**	**475 304**	**573 698**	**539 715**	**534 404**	**559 026**	**585 570**	**649 989**
1100 Of individuals	19 500	106 376	291 146	387 531	457 760	423 915	439 623	459 078	479 463	525 768
1110 On income and profits	19 390	105 866	289 598	353 106	408 054	389 372	411 899	426 777	431 484	456 704
Coupon tax	9	44	233	2 040	6 306	3 047	3 722	4 108	4 189	4 615
Duties on foreign artists	4	3	3	50	86	89	6	-1	0	2
National income tax individual	8 676	31 682	70 755	32 486	44 326	42 595	44 080	44 664	47 766	52 347
Local income tax individual	9 294	78 134	220 072	336 304	479 068	522 850	560 766	581 934	602 652	635 719
Tax reduction individual	0	-3 997	-1 465	-18 872	-122 029	-179 890	-197 423	-204 632	-223 791	-236 613
Other	1 407	0	0	1 098	296	681	748	704	669	635
1120 On capital gains	110	510	1 548	34 425	49 707	34 543	27 724	32 301	47 979	69 064
Lottery prize tax	110	510	1 548	60	0	0	0	0	0	0
1200 Corporate	2 456	6 354	23 651	87 772	115 937	115 800	94 781	99 948	106 107	124 221
1210 On profits	2 456	6 354	23 651	87 772	115 937	115 800	94 781	99 948	106 107	124 221
Tax on profits not distributed	1	10	3	0	0	0	0	0	0	0
National income tax b.c. list	1 425	2 078	19 774	74 501	103 150	103 944	84 635	93 097	95 858	115 850
Local income tax b.c. list	1 030	4 266	0	0	0	0	0	0	0	0
Special tax on profits	0	0	3 874	0	0	0	0	0	0	0
Taxes on pension insurance savings	0	0	0	13 271	12 787	11 856	10 146	6 850	10 249	8 371
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**	**74 647**	**205 867**	**306 974**	**388 505**	**384 668**	**375 628**	**376 684**	**388 651**	**404 851**
2100 Employees	743	254	823	63 074	81 088	89 175	97 561	100 861	103 955	108 356
Health insurance fees	743	9	5	0	0	0	0	0	0	0
Unemployment insurance fees	0	245	818	0	0	0	0	0	0	0
Pension fees	0	0	0	63 074	81 088	89 175	97 561	100 861	103 955	108 356
2110 On a payroll basis	..	..	..	63 074	81 088	89 175	97 561	100 861	103 955	108 356
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	3 568	71 602	196 905	237 527	300 010	288 426	272 511	271 449	280 085	291 646
Survivors pension fees	0	20 343	44 181	14 847	19 611	20 362	15 250	15 693	16 216	17 305
Health insurance fees	717	26 005	58 334	74 097	100 979	71 292	65 434	58 365	60 287	64 332
Unemployment insurance fees	0	0	0	0	0	0	0	0	0	0
Labour market fees	0	982	12 516	45 975	48 471	55 443	37 919	39 007	39 366	37 926
Industrial injury insurance fees	132	1 201	4 663	12 030	7 844	8 146	3 914	4 022	4 151	4 431
Seamen's pension fees	0	10	26	30	0	0	0	0	0	0
Part pension fees	0	1 119	2 897	0	0	0	0	0	0	0
Supplementary pension fees	2 719	21 458	73 129	71 335	97 748	106 828	116 116	119 508	124 027	129 204
Parent insurance fees	0	484	1 159	19 215	25 356	26 355	33 878	34 854	36 038	38 448
2210 On a payroll basis	..	..	..	237 527	300 010	288 426	272 511	271 449	280 085	291 646
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	540	2 791	8 139	5 618	8 391	7 468	5 881	5 607	5 038	5 058
Survivors pension fees	0	943	1 580	451	662	687	452	442	443	443
Health insurance fees	260	992	1 702	1 988	3 297	2 082	751	550	290	256
Industrial injury insurance fees	0	64	191	365	264	275	116	113	104	84
Parent insurance fees	0	58	106	573	856	888	1 008	960	597	603
Supplementary pension fees	280	734	4 560	2 241	3 312	3 536	3 554	3 542	3 604	3 672
Reduction	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	5 618	8 391	7 468	5 881	5 607	5 038	5 058
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	756	-984	-401	-324	-1 233	-427	-209
2410 On a payroll basis	..	..	..	756	-984	-401	-324	-1 233	-427	-209
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**13**	**6 759**	**18 686**	**50 106**	**83 279**	**107 515**	**160 326**	**172 170**	**177 412**	**194 121**
Special wage tax	0	61	0	22 391	30 225	33 090	37 400	36 832	37 022	40 283
Child care fees	0	4 740	13 080	0	0	0	0	0	0	0
Adult education fees	0	614	1 555	0	0	0	0	0	0	0
Building research fees	13	105	0	0	0	0	0	0	0	0
Labour welfare fees	0	257	2 033	0	0	0	0	0	0	0
Labour education fees	0	982	0	0	0	0	0	0	0	0
Labour market fees	0	0	0	112	156	219	2	7	6	-1
General wage fees	0	0	2 018	27 603	52 898	74 207	122 924	135 331	140 384	153 839
4000 Taxes on property	**712**	**2 424**	**26 630**	**39 890**	**36 228**	**36 509**	**37 558**	**41 182**	**41 935**	**43 852**
4100 Recurrent taxes on immovable property	10	16	8 946	23 286	25 899	26 402	28 743	31 596	32 005	32 444
4110 Households	0	0	3 877	13 321	13 474	11 593	13 071	13 422	13 048	13 320
Special tax on real estate	..	..	3 877	13 321	13 474	11 593	13 071	13 422	13 048	13 320
4120 Others	10	16	5 069	9 965	12 424	14 809	15 672	18 174	18 957	19 124
Forestry levy	10	16	423	22	34	18	51	37	21	19
Special tax on real estate	0	0	4 646	9 943	12 390	14 791	15 621	18 137	18 935	19 105
4200 Recurrent taxes on net wealth	366	717	3 200	8 223	0	0	0	0	0	0
4210 Individual	361	702	3 135	8 043	..	..	..	..	..	..
4220 Corporate	5	15	65	180	..	..	..	..	..	..

Table 5.31. **Sweden** *(cont.)*

Million SEK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4300 Estate, inheritance and gift taxes	155	545	1 433	2 549	23	9	-5	-4	1	0
4310 Estate and inheritance taxes	143	495	1 118	2 088	15	9	-5	-4	1	0
4320 Gift taxes	12	50	315	460	8	0	0	0	0	0
4400 Taxes on financial and capital transactions	181	1 146	13 051	5 833	10 305	10 097	8 819	9 590	9 929	11 408
Taxes on financial and capital transactions	181	1 146	6 946	4 878	9 414	8 968	7 961	8 913	9 261	10 895
Turnover tax on securities	0	0	6 105	0	0	0	0	0	0	0
Tax on life group insurances	0	0	0	955	891	1 129	859	678	667	513
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**	**62 234**	**188 709**	**288 803**	**394 073**	**446 202**	**453 503**	**461 955**	**475 716**	**509 168**
5100 Taxes on production, sale, transfer, etc.	11 808	58 474	181 587	281 370	380 990	429 802	437 900	445 453	458 909	490 415
5110 General taxes	4 147	34 643	112 399	199 606	286 211	326 685	333 342	341 952	357 385	382 712
5111 Value added taxes	0	34 643	112 399	197 483	282 586	322 603	329 311	337 822	353 439	378 830
5112 Sales tax	4 147	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	2 123	3 625	4 082	4 031	4 130	3 946	3 882
5120 Taxes on specific goods and services	7 661	23 831	69 188	81 764	94 779	103 117	104 558	103 500	101 524	107 703
5121 Excise duties	5 953	19 941	55 332	70 313	84 818	91 601	89 772	88 485	86 879	91 588
Taxes on petrol and fuel	1 420	4 229	17 171	39 011	44 501	47 426	45 099	43 869	42 603	44 906
Special sales tax	390	585	1 098	0	0	0	0	0	0	0
Sales tax on motor vehicles	325	553	1 983	195	3	0	0	0	0	0
Tobacco tax	1 150	3 087	5 636	7 747	9 742	10 588	11 799	11 136	11 376	11 825
Tax on spirits	1 548	4 431	6 205	4 902	4 249	4 324	4 328	4 001	4 092	4 208
Tax on wine	149	930	2 922	3 567	4 001	4 589	4 767	4 887	5 197	5 654
Tax on beer and soft drinks	242	964	2 532	2 355	2 773	3 219	3 237	3 329	3 509	3 895
Tax on energy consumption	729	5 162	16 352	11 451	18 939	21 166	20 343	21 144	19 962	20 803
Taxes on electricity from certain sources	0	0	1 018	0	0	0	0	0	0	0
Tax on wastes	0	0	0	1 085	609	289	198	119	140	297
Tax on cassette tapes	0	0	194	0	0	0	0	0	0	0
Tax on videorecorders	0	0	221	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	72	204	332	3 641	3 952	5 068	5 227	5 385	5 013	5 001
Alcohol monopoly wholesale	23	116	98	0	0	0	0	0	0	0
Alcohol monopoly retailing	49	88	234	80	296	302	90	116	251	198
Gaming monopoly retailing	0	0	0	3 561	3 657	4 766	5 137	5 269	4 762	4 803
5123 Customs and import duties	1 419	2 433	8 308	0	0	0	0	0	0	0
Customs	1 080	1 300	3 115	..	..	..	..	..	..	..
Agricultural levies	339	1 133	5 193	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	40	0	0	0	0	0	0	0
Investment tax	..	..	40	..	..	..	..	..	..	..
5126 Taxes on specific services	217	1 253	5 176	6 472	4 341	5 745	8 915	9 072	9 200	10 587
Betting tax	79	223	616	0	0	0	0	0	0	0
Advertisement tax	0	202	1 073	1 116	657	335	290	244	225	200
Tax on gambling	0	69	88	1 245	1 315	1 378	1 335	1 309	1 320	1 353
Other specific services	138	656	2 938	4 111	2 369	4 031	7 291	7 520	7 655	9 034
Tax on charter travelling	0	103	461	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	1 339	1 668	703	644	559	432	527
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	663	3 760	7 122	7 433	13 083	16 400	15 603	16 502	16 807	18 752
5210 Recurrent taxes	663	3 760	7 122	7 433	13 083	16 400	15 603	16 502	16 807	18 752
5211 Paid by households: motor vehicles	336	1 241	2 003	4 969	7 451	8 550	8 058	8 275	9 493	10 897
5212 Paid by others: motor vehicles	313	2 476	5 055	2 464	5 632	7 850	7 545	8 227	7 314	7 855
5213 Paid in respect of other goods	14	43	64	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**422**	**1 264**	**1 479**	**1 768**	**1 421**	**1 832**	**1 806**	**1 360**	**1 356**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	422	1 264	1 479	1 768	1 421	1 832	1 806	1 360	1 356
Custom duties collected for the EU	**..**	**..**	**..**	**3 450**	**5 099**	**5 412**	**4 995**	**4 976**	**5 737**	**6 243**
Total tax revenue on cash basis	**40 003**	**259 216**	**755 953**	**1 144 233**	**1 465 382**	**1 496 374**	**1 584 780**	**1 611 798**	**1 661 413**	**1 768 413**
Total tax revenue on accrual basis	**..**	**..**	**..**	**1 166 006**	**1 482 649**	**1 521 442**	**1 568 247**	**1 617 799**	**1 676 380**	**1 809 579**

Table 5.31. **Sweden** *(cont.)*

Million SEK

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
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	..	..	..	14 336	24 420	27 668	28 803	30 013	31 228	32 553
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	1 180 342	1 507 069	1 549 110	1 597 050	1 647 812	1 707 608	1 842 132
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	1 180 342	1 507 069	1 549 110	1 597 050	1 647 812	1 707 608	1 842 132

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.

Table 5.32. **Switzerland**

Million CHF

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**11 237**	**46 385**	**84 401**	**125 916**	**149 750**	**160 414**	**167 067**	**170 659**	**173 603**	**178 669**
1000 Taxes on income, profits and capital gains	**4 616**	**21 022**	**39 998**	**55 819**	**69 184**	**73 209**	**75 837**	**77 789**	**79 256**	**83 032**
1100 Of individuals	3 748	18 056	27 661	37 467	47 445	51 187	52 796	53 205	53 754	55 613
1110 On income and profits	3 547	17 622	27 661	37 467	47 445	51 187	52 796	53 205	53 754	55 613
Direct federal tax	245	2 525	4 432	5 713	8 529	9 880	9 754	9 655	9 487	10 394
Military service exemption tax	35	103	135	163	138	155	161	163	174	173
Cantonal tax individuals	1 473	7 510	12 773	17 308	22 792	24 511	25 718	25 918	26 295	26 841
Municipal tax individuals	1 322	6 235	10 321	14 283	15 986	16 640	17 164	17 469	17 798	18 206
Withholding tax	358	1 249	0	0	0	0	0	0	0	0
Coupons	114	0	0	0	0	0	0	0	0	0
1120 On capital gains	201	434	0	0	0	0	0	0	0	0
Cantonal tax individuals	84	229	..	..	..	..	..	..	..	..
Municipal tax individuals	112	190	..	..	..	..	..	..	..	..
Direct federal tax	5	15	..	..	..	..	..	..	..	..
1200 Corporate	868	2 966	6 272	11 226	16 102	16 236	17 340	17 688	18 003	19 349
1210 On profits	801	2 818	6 272	11 226	16 102	16 236	17 340	17 688	18 003	19 349
Direct federal tax	153	781	2 214	4 928	6 860	8 006	8 588	8 698	8 488	9 731
Corporate cantonal tax	363	1 230	2 559	3 925	6 018	5 347	5 664	5 908	6 194	6 221
Corporate municipal tax	285	807	1 498	2 373	3 225	2 883	3 088	3 082	3 321	3 397
Withholding tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	67	148	0	0	0	0	0	0	0	0
Corporate tax on gains	2	7	..	..	..	..	..	..	..	..
Corporate cantonal tax	28	77	..	..	..	..	..	..	..	..
Corporate municipal tax	37	64	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	6 066	7 126	5 636	5 787	5 701	6 896	7 499	8 069
Withholding tax	..	..	4 044	6 202	4 230	4 323	3 835	5 119	5 469	6 043
Property gains tax	..	..	2 021	924	1 406	1 478	1 883	2 006	1 981	2 029
Other	..	..	0	0	0	-15	-17	-229	49	-2
2000 Social security contributions	**1 670**	**10 844**	**19 862**	**30 628**	**34 841**	**38 261**	**41 801**	**42 518**	**43 152**	**43 927**
2100 Employees	716	4 833	9 305	14 350	16 322	17 542	19 363	19 672	19 991	20 488
2110 On a payroll basis	716	4 833	9 305	14 350	16 322	17 542	19 363	19 672	19 991	20 488
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	747	4 897	9 313	14 363	16 336	17 569	19 393	19 705	20 024	20 327
2210 On a payroll basis	747	4 897	9 313	14 363	16 336	17 569	19 393	19 705	20 024	20 327
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	208	1 046	1 245	1 915	2 183	3 150	3 046	3 141	3 137	3 112
2310 On a payroll basis	209	1 046	1 245	1 915	2 183	3 150	3 046	3 141	3 137	3 112
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	68	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	68	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**1 108**	**3 830**	**6 856**	**11 390**	**11 812**	**11 290**	**10 447**	**10 912**	**11 478**	**12 005**
4100 Recurrent taxes on immovable property	78	304	447	735	895	968	1 027	1 052	1 044	1 146
4110 Households	78	304	447	735	895	968	1 027	1 052	1 044	1 146
Cantonal tax on buildings	20	71	125	187	265	286	315	303	264	349
Municipal tax on buildings	58	233	322	548	630	682	712	748	780	797
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	692	2 201	3 382	5 254	7 002	7 100	7 004	7 403	7 771	8 060
4210 Individual	420	1 383	2 194	3 972	5 309	5 572	5 540	5 785	6 312	6 584
Cantonal wealth tax	206	739	1 232	2 241	3 145	3 324	3 397	3 532	3 829	4 044
Municipal wealth tax	214	644	962	1 731	2 164	2 248	2 144	2 253	2 483	2 539
4220 Corporate	272	818	1 188	1 282	1 693	1 528	1 463	1 617	1 459	1 476
Direct federal tax on capital	21	92	0	0	0	0	0	0	0	0
Cantonal tax on capital	142	436	760	821	1 107	969	957	1 032	943	947
Municipal tax on capital	109	290	428	461	586	559	506	585	517	529
4300 Estate, inheritance and gift taxes	142	393	890	1 196	858	957	885	952	1 163	1 056
4310 Estate and inheritance taxes	142	393	890	1 196	858	957	885	952	1 163	1 056
Cantonal inheritance tax	128	361	815	1 100	764	870	772	842	1 061	952
Municipal inheritance tax	14	32	75	96	95	87	114	110	102	104
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	196	932	2 137	4 205	3 057	2 266	1 531	1 505	1 501	1 742
Cantonal transfer tax	48	245	34	43	55	55	56	55	52	53
Municipal transfer tax	21	103	12	16	13	15	15	16	15	16
Securities issuance	99	175	0	0	0	779	353	182	177	360
Securities trading	19	409	0	0	0	1 417	1 107	1 253	1 256	1 314
Currency effects	9	0	0	0	0	0	0	0	0	0
Securities issuance and trading	0	0	2 091	4 146	2 990	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

Table 5.32. **Switzerland** *(cont.)*

Million CHF

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5000 Taxes on goods and services	**3 843**	**10 689**	**17 546**	**27 864**	**33 664**	**37 063**	**38 375**	**38 777**	**38 941**	**38 918**
5100 Taxes on production, sale, transfer, etc.	3 582	9 863	15 975	25 302	29 613	32 117	33 319	33 712	33 750	33 590
5110 General taxes	1 191	4 772	9 871	16 917	19 830	20 888	22 214	22 717	22 728	22 628
5111 Value added taxes	0	0	9 871	16 594	19 472	20 515	21 802	22 348	22 375	22 235
5112 Sales tax	1 191	4 772	0	323	358	373	412	369	354	393
Automobile duty	..	..	..	323	358	373	412	369	354	393
Other sales taxes	..	..	..	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	2 391	5 091	6 058	8 337	9 739	11 191	11 063	10 936	10 963	10 902
5121 Excise duties	1 016	3 427	1 538	6 810	7 525	8 295	8 233	8 099	8 097	8 056
Beer tax	26	33	0	0	0	112	113	113	113	114
Excises on tobacco	190	634	15	32	60	2 417	2 459	2 354	2 315	2 255
Other price supplements	104	542	1 503	6 736	7 383	0	0	0	3	3
Fuel tax	467	955	12	25	48	3 110	3 051	3 034	3 017	2 864
Additional fuel tax	229	1 263	8	17	32	2 082	2 038	2 025	2 013	1 905
Road tax	0	0	0	0	0	0	0	0	0	0
Mineral oil tax on combustibles	0	0	0	0	0	20	20	23	17	19
Automobile duty	0	0	0	0	0	0	0	0	0	0
Tax on distilled spirits	0	0	0	1	1	296	296	292	285	279
Electricity consumption tax	0	0	0	0	0	259	256	258	334	617
5122 Profits of fiscal monopolies	158	472	0	0	0	0	0	0	0	0
Alcohol monopoly	111	354	..	..	..	..	..	..	..	..
Salt monopoly	16	25	..	..	..	..	..	..	..	..
Water monopoly	30	90	..	..	..	..	..	..	..	..
Other	1	3	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 104	953	4 267	1 096	1 040	1 079	1 044	1 059	1 068	1 056
Import duties	972	923	4 267	1 096	1 040	1 079	1 044	1 059	1 068	1 056
Tobacco duty	114	6	0	0	0	0	0	0	0	0
Additional duties	18	24	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	113	239	253	431	1 173	1 816	1 786	1 778	1 798	1 790
Games in B casinos Confederation	2	2	2	37	449	381	329	308	285	272
Cantonal entertainment tax	17	37	23	27	39	101	87	73	68	67
Municipal entertainment tax	11	19	46	26	18	17	15	15	16	16
Other cantonal expenditure taxes	24	63	0	0	0	0	0	0	0	0
Other municipal expenditure taxes	19	6	0	0	0	0	0	0	0	0
Premium stamp duty	40	112	0	0	0	659	675	700	711	715
Lottery taxes	0	0	181	320	474	459	462	466	478	517
Other	0	0	0	20	193	199	217	216	239	204
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	46	47	44	38	43	59	59	60
5200 Taxes on use of goods and perform activities	261	826	1 570	2 562	4 050	4 946	5 056	5 065	5 190	5 328
5210 Recurrent taxes	261	826	1 570	2 562	4 050	4 946	5 056	5 065	5 190	5 323
5211 Paid by households: motor vehicles	152	501	1 075	1 573	1 845	1 953	2 030	1 977	2 025	2 074
Paid by households in respect of motor vehicles	..	..	921	1 336	1 580	1 667	1 741	1 685	1 726	1 768
Paid by households in respect of motorway tax sticker	..	..	154	237	265	286	289	292	299	306
5212 Paid by others: motor vehicles	76	251	431	799	1 895	2 085	2 114	2 089	2 076	2 050
Paid by others in respect of motor vehicles	..	..	367	686	1 722	417	435	421	432	442
Paid by others in respect of motorway tax sticker	..	..	39	59	66	72	72	73	75	77
Paid by others in respect of heavy vehicle charge	..	..	25	54	107	1 596	1 607	1 594	1 570	1 531
5213 Paid in respect of other goods	33	74	64	190	311	909	912	999	1 089	1 199
Hunting and fishing	9	20	0	0	0	0	0	0	0	0
Cantonal dog license	3	9	6	9	8	8	9	10	9	9
Municipal dog license	2	8	14	21	25	30	31	33	34	35
Cantonal inns	12	24	0	0	0	0	0	0	0	0
Cantonal royalties	5	12	0	0	0	0	0	0	0	0
Other	2	1	0	33	47	30	30	31	23	24
Environmental incentive fees	0	0	3	73	166	755	730	833	931	1 036
Royalties and concessions	0	0	42	53	64	85	111	93	91	95
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	5
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**140**	**215**	**249**	**590**	**606**	**663**	**776**	**788**
6100 Paid solely by business	..	..	0	0	0	194	202	218	247	262
6200 Other	..	..	140	215	249	396	404	445	528	527
Exemption tax	..	..	140	215	249	266	253	271	271	272
Other	..	..	0	0	0	130	151	173	258	255
Total tax revenue on cash basis	**11 237**	**46 385**	**84 401**	**125 916**	**149 750**	**160 414**	**167 067**	**170 659**	**173 603**	**178 669**
Total tax revenue on accrual basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**

Table 5.32. **Switzerland** *(cont.)*

Million CHF

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Conciliation with National Accounts										
Additional taxes included in national accounts	..	..	0	0	0	0	0	0	0	0
Tax excluded from national accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	0	0	0	0	0	0	0	0
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: taxes and actual social contributions	..	..	84 401	125 916	149 750	160 414	167 067	170 659	173 603	178 669
Imputed social contributions	..	..	398	503	555	493	575	589	363	362
National Accounts: taxes and all social contributions	..	..	84 800	126 419	150 305	160 907	167 642	171 249	173 966	179 031

Note: Calendar year ending on 31 December.
The data is on an accrual basis.
The pre-1970 figures are not strictly comparable with those from the following years which were revised slightly.
"Parish taxes" are not reported in these statistics from 1985 onward.
In section 1100: payments made in consideration for exemption from military service could be classed under nontax receipts.
Section 2000 (Social security contributions) has been revised from 1985 onward to take account of the sectoring of government units adopted when switching to the ESA 95 system of accounts (currently ESA 2010). Consequently, health insurance contributions and those to the Swiss National Accident Insurance Fund are now excluded from section 2000.
Source: Financial Statistics, Federal Finance Administration.

Table 5.33. **Turkey**

Million TRY

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**0**	**1**	**79**	**40 263**	**203 053**	**287 873**	**391 572**	**458 698**	**502 571**	**586 722**
1000 Taxes on income, profits and capital gains	**0**	**0**	**26**	**11 890**	**48 197**	**61 317**	**85 511**	**92 749**	**106 207**	**119 144**
1100 Of individuals	0	0	21	8 954	34 447	40 392	56 494	63 761	73 902	85 756
1110 On income and profits	0	0	21	8 954	34 447	40 392	56 494	63 761	73 902	85 756
Income tax	0	0	21	8 954	34 447	40 392	56 494	63 761	73 902	85 756
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	5	2 935	13 751	20 925	29 017	28 988	32 305	33 388
1210 On profits	0	0	5	2 935	13 751	20 925	29 017	28 988	32 305	33 388
Corporation tax	0	0	5	2 935	13 751	20 925	29 017	28 988	32 305	33 388
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**	**15**	**7 543**	**44 052**	**71 696**	**106 405**	**125 871**	**143 400**	**170 282**
2100 Employees	0	0	6	2 712	17 867	26 934	40 714	49 831	54 281	64 214
2110 On a payroll basis	..	..	..	2 712	17 867	26 934	40 714	49 831	54 281	64 214
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	0	0	9	3 619	20 442	39 363	58 272	71 184	80 028	95 067
2210 On a payroll basis	..	..	..	3 619	20 442	39 363	58 272	71 184	80 028	95 067
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	1	1 211	5 743	5 399	7 419	4 856	9 091	11 001
2310 On a payroll basis	..	..	..	1 211	5 743	5 399	7 419	4 856	9 091	11 001
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**0**	**2**	**1 272**	**7 621**	**11 684**	**16 511**	**21 280**	**24 473**	**28 582**
4100 Recurrent taxes on immovable property	0	0	0	191	1 464	2 669	3 528	3 847	4 993	5 882
Real estate tax	0	0	..	191	1 464	2 669	3 528	3 847	4 993	5 882
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	15	125	215	293	340	428	435
Gift and inheritance tax	0	0	0	15	125	215	293	340	428	435
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	2	1 065	6 032	8 800	12 690	17 093	19 052	22 265
Stamp tax	0	0	2	818	3 642	5 083	7 360	9 416	10 325	12 045
Real estate purchase tax	0	0	0	0	0	0	0	0	0	0
Title deed fees	0	0	0	207	2 000	3 329	4 844	7 072	8 066	9 530
Notary fees	0	0	0	40	389	388	486	606	661	690
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	**0**	**0**	**22**	**16 901**	**96 766**	**137 252**	**176 305**	**211 257**	**221 642**	**259 964**
5100 Taxes on production, sale, transfer, etc.	0	0	22	16 328	92 605	131 878	169 226	203 364	213 257	250 261
5110 General taxes	0	0	16	9 735	43 285	62 533	81 572	100 723	102 533	121 070
5111 Value added taxes	..	..	14	9 735	43 285	62 533	81 572	100 723	102 533	121 070
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	1	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	6	6 593	49 320	69 345	87 653	102 641	110 725	129 191
5121 Excise duties	0	0	1	4 718	39 111	57 285	71 706	85 462	91 095	105 922
Sales taxes	0	0	0	0	0	0	0	0	0	0
Domestic production tax	0	0	0	0	0	0	0	0	0	0
Domestic production tax on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on monopoly goods	0	0	0	0	0	0	0	0	0	0
Sugar consumption taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles purchase tax (Total)	0	0	1	916	4 293	6 193	8 409	10 565	12 851	17 027
Motor vehicles purchase tax	0	0	0	498	4 293	6 193	8 409	10 565	12 851	17 027
Additional motor vehicle purchase tax	0	0	0	418	0	0	0	0	0	0
Revenue from other excises	0	0	0	533	12 765	19 395	27 362	29 739	32 616	38 066
Petroleum consumption tax	0	0	0	3 269	22 052	31 697	35 935	45 158	45 628	50 830
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.33. **Turkey** *(cont.)*

Million TRY

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5123 Customs and import duties	0	0	4	462	2 478	3 319	5 310	5 542	6 733	8 521
Customs duty	0	0	1	449	2 441	3 240	5 195	5 409	6 543	8 280
Customs duty on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on imports	0	0	0	0	0	0	0	0	0	0
Production tax on petrol imports	0	0	0	0	0	0	0	0	0	0
Stamp duty on imports	0	0	2	0	0	0	0	0	0	0
Wharf duty	0	0	1	0	0	0	0	0	0	0
Other	0	0	0	13	37	80	115	133	190	240
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1	997	7 686	4 005	6 086	6 853	8 255	10 014
Bank, insurance transaction tax	0	0	1	997	3 149	3 571	5 471	6 160	7 487	9 172
Transportation tax	0	0	0	0	0	0	0	0	0	0
PTT service tax	0	0	0	0	4 211	0	0	0	0	0
Tax on football pool	0	0	0	0	0	0	0	0	0	0
Lottery tax	0	0	0	0	327	434	616	692	768	842
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign travel expenditures tax	0	0	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	416	46	4 736	4 551	4 785	4 643	4 734
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	572	4 161	5 374	7 079	7 894	8 385	9 703
5210 Recurrent taxes	0	0	0	359	4 161	5 374	7 079	7 894	8 385	9 703
Motor vehicles tax	0	0	0	359	0	5 374	7 079	7 894	8 385	9 703
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	359	4 161	5 374	7 079	7 894	8 385	9 703
Motor vehicles tax	..	..	..	302	3 521	5 033	6 716	7 353	7 787	8 949
Traffic fees	..	..	..	58	640	341	363	540	598	754
5213 Paid in respect of other goods	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	213	0	0	0	0	0	0
Building construction tax	..	0	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**13**	**2 658**	**6 417**	**5 924**	**6 840**	**7 541**	**6 849**	**8 750**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	13	2 658	6 417	5 924	6 840	7 541	6 849	8 750
Funds	..	..	..	1 938	0	0	0	0	0	0
Vocatial Train Pro.F.	..	..	..	67	0	0	0	0	0	0
Tax penalties and fines	..	..	..	548	4 191	2 689	3 119	3 175	2 551	3 779
Municipalities revenue	..	..	..	106	2 227	3 235	3 722	4 366	4 299	4 971
Total tax revenue on cash basis	**0**	**1**	**79**	**40 263**	**203 053**	**287 873**	**391 572**	**458 698**	**502 571**	**586 722**
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.

Table 5.34. **United Kingdom**

Million GBP

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**10 945**	**81 153**	**202 414**	**358 554**	**508 091**	**512 489**	**548 667**	**566 648**	**586 395**	**609 185**
Total tax revenue exclusive of custom duties	**..**	**..**	**..**	**356 754**	**506 017**	**509 556**	**545 782**	**563 734**	**583 446**	**606 108**
1000 Taxes on income, profits and capital gains	**4 050**	**30 651**	**79 576**	**142 197**	**202 063**	**192 603**	**195 879**	**201 534**	**205 699**	**214 818**
1100 Of individuals	3 618	23 868	59 506	104 136	151 157	147 019	150 808	156 570	160 101	168 873
1110 On income and profits	3 615	23 376	57 614	101 925	147 309	144 502	146 474	152 668	156 187	163 291
Income tax	..	23 370	57 614	101 925	147 309	144 502	146 474	152 668	156 187	163 291
Surtax	..	6	0	0	0	0	0	0	0	0
1120 On capital gains	3	492	1 892	2 211	3 848	2 517	4 334	3 902	3 914	5 582
1200 Corporate	484	6 783	20 070	38 061	50 906	45 584	45 071	44 964	45 598	45 945
1210 On profits	484	6 510	18 994	35 693	47 543	44 241	43 718	42 647	42 769	42 813
Petroleum revenue tax	..	1 799	941	1 540	1 387	1 349	2 106	1 296	568	-552
Supplementary petroleum duty	..	0	0	0	0	0	0	0	0	0
Corporation tax	..	4 712	18 053	34 153	45 442	42 249	40 985	40 684	41 622	42 745
Corporation tax overspill relief	..	-1	0	0	0	0	0	0	0	0
Profits tax	..	0	0	0	0	0	0	0	0	0
Windfall tax	..	0	0	0	0	0	0	0	0	0
Betting tax	..	0	0	0	590	568	565	605	532	595
Non fossil fuel obligation levy	..	0	0	0	124	75	62	62	47	25
1220 On capital gains	0	273	1 076	2 368	3 363	1 343	1 353	2 317	2 829	3 132
1300 Unallocable between 1100 and 1200	-52	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**1 685**	**13 531**	**34 457**	**60 252**	**93 210**	**97 346**	**104 319**	**106 085**	**109 120**	**114 067**
2100 Employees	770	5 228	13 296	24 175	36 585	38 703	41 159	41 588	42 604	44 454
2110 On a payroll basis	..	..	13 296	24 175	36 585	38 703	41 159	41 588	42 604	44 454
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	831	8 210	19 984	34 028	53 765	55 887	60 600	61 912	63 844	66 491
2210 On a payroll basis	..	..	19 984	34 028	53 765	55 887	60 600	61 912	63 844	66 491
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	75	317	1 177	2 049	2 860	2 756	2 560	2 585	2 672	3 122
2310 On a payroll basis	..	..	1 177	2 049	2 860	2 756	2 560	2 585	2 672	3 122
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	9	-224	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**3 498**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Selective employment tax	..	0	..	..	..	..	..	..	..	..
National insurance surcharge	..	3 498	..	..	..	..	..	..	..	..
4000 Taxes on property	**1 591**	**9 774**	**16 538**	**41 134**	**63 378**	**61 666**	**65 075**	**69 861**	**74 315**	**76 638**
4100 Recurrent taxes on immovable property	1 228	8 665	13 462	30 552	44 877	49 926	53 024	54 904	56 258	58 257
4110 Households	539	3 687	2 373	14 205	23 609	25 910	26 625	27 630	28 513	29 357
Northern Ireland rates paid to CG	..	37	113	141	265	335	416	409	404	385
Council tax	..	0	0	13 991	23 217	25 429	26 045	27 051	27 933	28 778
Rates paid to LA	..	3 650	2 260	73	127	146	164	170	176	194
4120 Others	689	4 978	11 089	16 347	21 268	24 016	26 399	27 274	27 745	28 900
National non-domestic rates	..	0	7 542	14 966	19 344	21 509	23 514	24 386	24 826	25 911
Rates paid to LA	..	4 925	2 869	149	267	497	577	567	571	601
Northern Ireland rates paid to CG	..	53	115	207	353	361	366	373	378	397
London Regional Transport levy	..	0	47	0	0	0	0	0	0	0
LA payments of NNDR	..	0	469	889	1 111	1 236	1 389	1 389	1 389	1 389
NPISH payments of NNDR	..	0	47	136	193	245	320	342	363	378
Crossrail Business rates supplement	..	0	0	0	0	168	233	217	218	224
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	287	479	1 321	2 215	3 867	2 642	3 129	3 379	3 886	4 442
4310 Estate and inheritance taxes	287	479	1 321	2 215	3 867	2 642	3 129	3 379	3 886	4 442
Death duties	..	423	1 278	2 156	3 764	2 592	3 041	3 293	3 702	4 359
Development land tax	..	42	6	0	0	0	0	0	0	0
Taxes on other capital transfers	..	14	37	59	50	50	50	50	50	50
Special tax on bank deposits	..	0	0	0	0	0	0	0	0	0
Betterment duty	..	0	0	0	0	0	0	0	0	0
Special charges	..	0	0	0	0	0	0	0	0	0
Special contribution	..	0	0	0	0	0	0	0	0	0
Equal pay on capital transfers	..	0	0	0	53	0	38	36	134	33
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	76	630	1 755	8 367	14 634	9 098	8 918	11 540	14 067	13 789
Stamp duties	..	630	1 755	8 367	14 634	9 098	8 918	11 540	14 067	13 789
4500 Non-recurrent taxes	0	0	0	0	0	0	4	38	104	150
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	4	38	104	150
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**3 619**	**23 699**	**62 826**	**113 171**	**147 366**	**157 941**	**180 509**	**186 254**	**194 312**	**200 585**
5100 Taxes on production, sale, transfer, etc.	3 406	22 677	59 425	108 188	141 400	150 971	173 471	179 008	187 125	193 491

Table 5.34. **United Kingdom** *(cont.)*

Million GBP

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5110 General taxes	647	11 897	34 136	64 202	92 025	95 946	113 862	118 044	124 211	129 293
5111 Value added taxes	0	11 897	34 136	64 202	92 025	95 946	113 862	118 044	124 211	129 293
Value added tax	..	11 893	33 620	64 202	92 025	95 865	113 859	118 234	124 211	129 177
Adj. to VAT contribution	..	4	516	0	0	81	3	-190	0	116
Purchase tax	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	647	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 759	10 780	25 289	43 986	49 375	55 025	59 609	60 964	62 914	64 198
5121 Excise duties	2 383	8 616	19 707	37 271	40 424	45 442	46 800	46 576	47 113	47 284
Beer	..	1 029	2 220	2 813	3 042	3 278	3 425	3 337	3 337	3 294
Wines, spirits, cider and perry	..	1 513	2 627	3 751	5 008	6 075	6 775	7 063	7 246	7 385
Tobacco	..	2 735	5 541	7 666	7 862	9 076	9 897	9 479	9 436	9 190
Hydrocarbon oil	..	3 327	9 302	23 041	24 512	27 013	26 703	26 697	27 094	27 415
Other excise duties	..	12	17	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	343	1 109	1 837	286	519	258	259	204	313	150
Custom duties	..	0	0	0	0	0	0	0	0	0
Import duties	..	855	1 722	0	0	0	0	0	0	0
Agricultural levies	..	254	115	286	338	0	0	0	0	0
Temporary charges of import	..	0	0	0	0	0	0	0	0	0
British Transport Police	..	0	0	0	181	258	259	204	313	150
5124 Taxes on exports	0	-1	36	0	0	0	0	0	0	0
Levies on exports	..	-1	36	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	33	456	1 022	5 826	6 523	7 292	10 555	11 601	12 486	13 620
Betting and gaming	..	456	1 022	1 522	959	1 092	1 207	1 538	1 708	2 053
National Lottery contributions to fund	..	0	0	1 590	1 310	1 625	1 832	1 644	1 721	1 713
Air passenger duty	..	0	0	940	1 883	2 094	2 766	2 960	3 154	3 119
Insurance premium tax	..	0	0	1 707	2 306	2 401	3 022	3 018	2 964	3 294
Bank Levy - Stability Fee Scheme	..	0	0	0	0	0	1 641	2 352	2 853	3 363
Light Dues	..	0	0	67	65	80	87	89	86	78
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	600	2 687	603	1 909	2 033	1 995	2 583	3 002	3 144
Fossil fuel levy	..	0	875	56	0	0	0	0	0	0
Sugar levy	..	21	46	44	3	12	13	12	11	10
European coal and steel levy	..	12	11	0	0	0	0	0	0	0
Gas levy	..	83	291	0	0	0	0	0	0	0
Car tax	..	484	1 464	0	0	0	0	0	0	0
Landfill tax	..	0	0	461	877	1 065	1 094	1 191	1 143	1 028
Climate change levy	..	0	0	0	690	666	624	1 098	1 506	1 752
Aggregates levy	..	0	0	0	339	290	264	282	342	354
Hydro benefit	..	0	0	42	0	0	0	0	0	0
Renewable energy obligations	..	0	0	0	0	0	0	0	0	0
Channel 4 advertising formula	..	0	0	0	0	0	0	0	0	0
Milk super levy	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	212	1 378	3 401	4 983	5 966	6 970	7 038	7 246	7 187	7 094
5210 Recurrent taxes	212	1 378	3 401	4 983	5 966	6 970	7 038	7 246	7 187	7 094
5211 Paid by households: motor vehicles	118	729	1 841	3 195	4 506	4 903	4 933	5 124	4 900	4 787
Motor vehicle duty	..	726	1 837	3 191	4 506	4 903	4 933	5 124	4 900	4 787
Boat licences	..	3	4	4	0	0	0	0	0	0
5212 Paid by others: motor vehicles	74	588	1 134	1 415	878	937	940	977	1 075	1 112
Motor vehicle levy	..	588	1 134	1 415	878	937	940	977	1 075	1 112
5213 Paid in respect of other goods	20	61	426	373	582	1 130	1 165	1 145	1 212	1 195
IBA levy	..	..	134	0	0	0	0	0	0	0
Telecommunications regulator fees	..	..	7	12	17	12	3	0	0	0
Gas regulator fees	..	..	2	0	0	0	0	0	0	0
Electricity regulator fees	..	..	5	0	0	0	0	0	0	0
Water regulator fees	..	..	6	11	11	12	24	24	33	27
Rail regulator fees	..	..	0	14	12	12	12	12	12	12
Company registration surplus fees	..	..	12	0	0	0	0	0	0	0
Consumer and credit act fees	..	..	163	119	281	480	480	480	480	480
Levy funded bodies	..	..	97	217	261	569	600	585	630	621
1936 Tithe Act payments	..	..	0	0	0	0	0	0	0	0
Air travel organiser license fees	..	0	0	0	0	45	46	44	57	55
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	1	-356	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**9 017**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other	..	..	9 017	..	..	..	..	..	..	..
Community charge	..	..	9 017	..	..	..	..	..	..	..
Custom duties collected for the EU	**..**	**..**	**..**	**1 800**	**2 074**	**2 933**	**2 885**	**2 914**	**2 949**	**3 077**

Table 5.34. **United Kingdom** *(cont.)*

Million GBP

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	7 454	4 651	20 031	28 880	29 888	29 710	29 732	28 539
Tax expenditure component	..	..	6 973	1 233	4 414	5 542	2 984	2 538	2 678	2 571
Transfer component	..	..	481	3 418	15 617	23 338	26 904	27 172	27 054	25 968
Non-wastable tax credits against 1210	..	..	0	1	762	1 260	1 349	1 470	1 872	2 226
Tax expenditure component	..	..	..	0	549	947	869	979	941	800
Transfer component	..	..	..	1	213	313	480	491	931	1 426
Total tax revenue on cash basis	**10 945**	**81 153**	**202 400**	**355 384**	**512 204**	**511 733**	**542 929**	**561 798**	**579 253**	**601 215**
Total tax revenue on accrual basis	**..**	**..**	**202 414**	**358 554**	**508 091**	**512 489**	**548 667**	**566 648**	**586 395**	**609 185**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	1 323	2 062	4 072	4 731	5 321	5 816	6 441	7 261
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	6 973	1 233	4 963	6 489	3 853	3 517	3 619	3 371
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	3 288	5 305	13 645	15 316	16 763	18 420	19 135	19 985
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	213 998	367 154	530 771	539 025	574 604	594 401	615 590	639 802
Imputed social contributions	..	..	3 966	8 360	8 499	10 365	9 580	9 558	9 710	11 230
National Accounts: Taxes and all social contributions	..	..	217 964	375 514	539 270	549 390	584 184	603 959	625 300	651 032

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 ach 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 ration 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.

Table 5.35. **United States**

Million USD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Total tax revenue	**167 022**	**730 672**	**1 552 413**	**2 900 519**	**3 867 405**	**3 515 773**	**3 888 470**	**4 281 928**	**4 518 356**	**4 752 409**
1000 Taxes on income, profits and capital gains	**80 284**	**364 137**	**701 731**	**1 453 865**	**1 867 486**	**1 491 530**	**1 824 353**	**2 018 075**	**2 172 965**	**2 331 132**
1100 Of individuals	52 894	285 513	584 733	1 224 538	1 481 367	1 224 480	1 497 167	1 664 190	1 774 706	1 926 140
1110 On income and profits	50 401	272 879	552 859	1 088 967	1 328 809	1 154 323	1 392 359	1 556 252	1 617 346	1 768 589
Individual income tax federal	46 492	233 269	449 239	895 677	1 062 955	902 480	1 100 079	1 235 656	1 297 555	1 427 550
Individual income tax state and local govt.	3 909	39 610	103 620	193 290	265 854	251 843	292 280	320 596	319 791	341 039
1120 On capital gains	2 493	12 634	31 874	135 571	152 558	70 157	104 808	107 938	157 360	157 551
Capital gains federal	2 300	10 800	25 900	111 507	122 036	54 851	82 807	85 702	126 246	127 170
Capital gains tax state and local govt.	193	1 834	5 974	24 064	30 522	15 306	22 001	22 236	31 114	30 381
1200 Corporate	27 390	78 624	116 998	229 327	386 119	267 050	327 186	353 885	398 259	404 992
1210 On profits	26 745	73 586	106 134	170 835	330 596	240 757	288 000	314 516	348 668	357 289
Corporate income tax federal	24 861	60 525	85 736	144 590	281 040	197 787	241 800	265 231	297 405	304 089
Corporate income tax state and local govt.	1 884	13 061	20 398	26 245	49 556	42 970	46 200	49 285	51 263	53 200
1220 On capital gains	645	5 038	10 864	58 492	55 523	26 293	39 186	39 369	49 591	47 703
Capital gains tax corp. federal	600	4 143	8 776	49 506	47 200	21 600	32 900	33 200	42 300	40 600
Capital gains tax corp. state and local govt.	45	895	2 088	8 986	8 323	4 693	6 286	6 169	7 291	7 103
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**22 192**	**159 763**	**396 972**	**683 104**	**907 433**	**917 772**	**881 327**	**1 030 421**	**1 078 019**	**1 124 028**
2100 Employees	8 459	67 022	173 860	305 555	400 940	406 404	327 794	456 552	479 084	502 383
Federal insurance contribution Act tax	8 084	66 221	..	..	..	..	..	..	..	..
Less refund federal	-192	-507	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	322	590	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Unemployment state tax federal	20	127	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	225	480	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	12 703	87 019	204 102	343 184	456 655	462 063	506 386	519 543	539 967	560 375
Federal insurance contributions act tax	7 802	64 768	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	314	1 722	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Military service credit federal	14	652	..	..	..	..	..	..	..	..
Old-age dis. hosp. insur. fed. employer contr.	282	1 453	..	..	..	..	..	..	..	..
Unemployment state tax federal	3 032	11 788	..	..	..	..	..	..	..	..
Federal unemployment tax Act	615	3 246	..	..	..	..	..	..	..	..
Railroad unempl. insurance Act tax federal	152	175	..	..	..	..	..	..	..	..
Workmen's compensation state and local	484	3 039	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	8	65	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	1 030	5 722	19 010	34 365	49 838	49 305	47 147	54 326	58 968	61 270
Federal old-age survivors trust	0	4 250	..	..	..	..	..	..	..	..
Federal disability insurance trust	1 030	733	..	..	..	..	..	..	..	..
Federal hospital insurance trust	0	739	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**26 529**	**77 913**	**180 260**	**295 157**	**442 276**	**462 086**	**468 495**	**482 460**	**485 280**	**489 953**
4100 Recurrent taxes on immovable property	22 918	68 499	161 533	254 669	403 828	435 042	442 198	448 766	453 553	456 554
4110 Households	8 548	28 975	..	..	..	..	..	..	..	..
Property tax state and local	8 548	28 975	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4120 Others	14 370	39 524	..	..	..	..	..	..	..	..
Property tax state and local	14 370	39 524	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 447	8 425	15 755	35 640	31 509	19 525	18 995	26 129	24 062	25 622
4310 Estate and inheritance taxes	3 080	8 149	..	..	..	..	..	..	..	..
Estate tax less refund federal	2 427	6 181	..	..	..	..	..	..	..	..
Estate tax state and local govt.	653	1 968	..	..	..	..	..	..	..	..
4320 Gift taxes	367	276	..	..	..	..	..	..	..	..
Gift tax less refund federal	289	209	..	..	..	..	..	..	..	..
Gift tax calculate state and local govt.	78	67	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	164	989	0	0	0	0	0	0	0	0
Interest equalisation tax federal	15	0	..	..	..	..	..	..	..	..
Document and stock transfer state and local	149	989	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0

Table 5.35. **United States** *(cont.)*

Million USD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	2 972	4 848	6 939	7 519	7 302	7 565	7 665	7 777
5000 Taxes on goods and services	**38 017**	**128 844**	**273 450**	**468 393**	**650 209**	**644 385**	**714 295**	**750 972**	**782 093**	**807 297**
5100 Taxes on production, sale, transfer, etc.	33 300	111 810	235 203	404 065	542 829	542 066	597 263	629 335	657 668	681 483
5110 General taxes	8 016	51 328	125 575	221 358	305 524	294 445	319 663	337 341	352 810	367 217
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	8 016	51 328	125 575	221 358	305 524	294 445	319 663	337 341	352 810	367 217
General sales - general receipts state and local	7 981	51 328	125 575	221 358	305 524	294 445	319 663	337 341	352 810	367 217
Other state and local	35	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	25 284	60 482	109 628	182 707	237 305	247 621	277 600	291 994	304 858	314 266
5121 Excise duties	21 209	45 471	64 953	108 600	137 346	145 304	154 131	153 187	154 521	154 718
Alcohol taxes federal govt.	3 689	5 601	5 228	7 281	8 571	8 848	9 423	9 024	9 977	9 513
Tobacco taxes federal govt.	2 142	2 443	4 217	6 741	8 377	17 487	16 592	15 830	15 030	13 855
Airport, airway, highway federal	3 559	6 411	0	0	0	0	0	0	0	0
Manufacturer's excise taxes federal govt.	2 867	6 122	0	0	0	0	0	0	0	0
Sugar tax federal govt.	97	0	0	0	0	0	0	0	0	0
Other taxes excise federal govt.	889	2	0	0	0	0	0	0	0	0
Undistributed tax deposits federal government	-11	152	0	0	0	0	0	0	0	0
Other taxes excise and undist. fed.govt. -	0	0	13 316	32 005	31 747	26 913	33 767	33 712	34 299	35 393
Less special tax liquor occupations federal	-22	-21	0	0	0	0	0	0	0	0
Other federal (refunds)	-7	-32	0	0	0	0	0	0	0	0
Alcohol taxes state and local govt.	949	2 642	3 577	4 485	5 677	6 179	6 580	6 751	6 955	7 086
Tobacco taxes state and local govt.	1 386	3 874	6 009	8 726	16 435	17 625	17 585	17 430	17 326	17 223
Public utilities state and local govt.	871	5 888	11 814	17 989	27 863	28 667	28 512	28 231	27 625	27 211
Motor fuel taxes state and local govt.	4 331	9 822	20 792	31 373	38 676	39 585	41 672	42 209	43 309	44 437
Other state and local taxes	469	2 295	0	0	0	0	0	0	0	0
Coal tonnage tax federal govt.	0	272	0	0	0	0	0	0	0	0
Hazardous substances tax federal	0	0	0	0	0	0	0	0	0	0
Transportation fuels tax federal	0	0	0	0	0	0	0	0	0	0
Boat fuels and equipment tax federal	0	0	0	0	0	0	0	0	0	0
Waste site deposits tax federal	0	0	0	0	0	0	0	0	0	0
Leaking underground storage federal	0	0	0	0	0	0	0	0	0	0
Vaccine injury compens. federal	0	0	0	0	0	0	0	0	0	0
Ozone depletion tax federal	0	0	0	0	0	0	0	0	0	0
Oil spill liability federal	0	0	0	0	0	0	0	0	0	0
Luxury tax federal govt.	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	275	608	0	0	0	0	0	0	0	0
Liquor store revenue state and local govt.	1 447	3 200	..	..	..	..	..	..	..	..
Liquor store expend. state and local govt.	-1 172	-2 592	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 442	7 436	17 490	21 123	28 773	28 580	33 481	35 456	37 364	38 123
Custom duties federal	1 442	7 436	17 490	21 123	28 773	28 580	33 481	35 456	37 364	38 123
Petroleum import fees federal govt.	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 358	6 967	7 535	9 835	15 472	15 619	16 802	17 976	19 812	21 411
Amusements state and local govt.	23	234	0	0	0	0	0	0	0	0
Parimutuels state and local govt.	386	731	0	0	0	0	0	0	0	0
Transportation of persons federal	126	1 601	0	0	0	0	0	0	0	0
Transport of property	0	92	0	0	0	0	0	0	0	0
General and toll telephone federal	1 079	1 118	0	0	0	0	0	0	0	0
Foreign insurance policies federal	0	75	0	0	0	0	0	0	0	0
Insurance state and local govt.	744	3 113	7 535	9 835	15 472	15 619	16 802	17 976	19 812	21 411
Employee pension plans federal	0	3	0	0	0	0	0	0	0	0
Inland waterway tax federal	0	0	0	0	0	0	0	0	0	0
Ship departure tax federal	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	19 650	43 149	55 714	58 118	73 186	85 375	93 161	100 014
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4 717	17 034	38 247	64 328	107 380	102 319	117 032	121 637	124 425	125 814
5210 Recurrent taxes	3 490	9 501	30 655	55 139	86 725	83 077	92 446	95 724	98 860	103 558
5211 Paid by households: motor vehicles	1 211	3 370	8 104	11 408	14 990	16 321	17 763	17 896	18 219	18 637
Motor vehicle regis. license st. and loc.	1 056	2 981	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	152	389	..	..	..	..	..	..	..	..
Other motor vehicle	3	0	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	937	2 343	3 564	6 689	8 478	9 118	10 016	10 152	10 385	10 663
Motor vehicle regis. license st. and loc.	937	2 343	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	0	0	..	..	..	..	..	..	..	..

Table 5.35. **United States** *(cont.)*

Million USD

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
5213 Paid in respect of other goods	1 342	3 788	18 987	37 042	63 257	57 638	64 667	67 676	70 256	74 258
Misc. fees permit license federal	19	0	0	0	0	0	0	0	0	0
Special tax liquor occupations federal	22	21	0	0	0	0	0	0	0	0
Use tax of certain vehicles federal	99	277	0	0	0	0	0	0	0	0
Use of internat. travel facilities federal	0	92	0	0	0	0	0	0	0	0
Use tax of aircraft federal	0	21	0	0	0	0	0	0	0	0
Corporation in general license st. and loc.	528	1 388	0	0	0	0	0	0	0	0
Alcoholic beverage license tax st. and loc.	133	179	0	0	0	0	0	0	0	0
Public utilities license tax st. and loc.	30	130	0	0	0	0	0	0	0	0
Amusements license taxes st. and loc.	7	69	0	0	0	0	0	0	0	0
Occupation and business license st. and loc.	349	1 113	0	0	0	0	0	0	0	0
Wagering occupation tax federal	7	12	0	0	0	0	0	0	0	0
Other license taxes st. and loc.	10	69	18 987	37 042	63 257	57 638	64 667	67 676	70 256	74 258
Hunting and fishing license taxes st. and loc.	138	417	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	1 227	7 533	7 592	9 189	20 655	19 242	24 586	25 913	25 565	22 256
Severance state and local govt.	503	4 167	5 224	5 285	12 898	11 824	17 086	18 235	17 579	13 984
Poll taxes state and local govt.	9	0	0	0	0	0	0	0	0	0
Other taxes state and local govt.	715	3 366	2 368	3 904	7 757	7 418	7 500	7 678	7 986	8 272
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**15**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	15	..	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	6 155	36 511	90 439	171 630	124 532	158 160	144 200	156 656
Tax expenditure component	..	..	1 800	9 602	35 910	69 870	40 392	41 560	44 440	42 826
Transfer component	..	..	4 355	26 909	54 529	101 760	84 140	116 600	99 760	113 830
Non-wastable tax credits against 1210	..	..	0	0	0	250	7 720	630	440	577
Tax expenditure component	..	..	..	..	..	240	7 700	610	390	527
Transfer component	..	..	..	..	..	10	20	20	50	50
Unallocable transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**167 022**	**730 672**	**1 518 943**	**2 870 276**	**3 839 516**	**3 380 954**	**3 765 763**	**4 153 174**	**4 416 139**	**4 674 337**
Total tax revenue on accrual basis	**..**	**..**	**1 552 413**	**2 900 519**	**3 867 405**	**3 515 773**	**3 888 470**	**4 281 928**	**4 518 356**	**4 752 409**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	23 608	25 344	34 598	79 268	88 418	79 633	96 902	110 443
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	11 719	22 562	51 617	61 833	64 680	69 903	72 466	75 035
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	1 564 132	2 923 081	3 919 022	3 577 606	3 953 150	4 351 831	4 590 822	4 827 444
Imputed social contributions	..	..	3 384	3 727	7 077	9 428	10 179	9 438	9 537	9 518
National Accounts: Taxes and all social contributions	..	..	1 567 516	2 926 808	3 926 099	3 587 034	3 963 329	4 361 269	4 600 359	4 836 962

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.

5.2. Memorandum tables

Table 5.36 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 5.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 5.37 shows 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.

Table 5.36. **Financing social benefits**

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
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	9 200	17 763	30 510	38 453	41 423	44 917	46 845	48 308	49 916
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	32	135	141	206	256	339	310	299	311	321
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**1 580**	**9 335**	**17 904**	**30 716**	**38 709**	**41 762**	**45 227**	**47 144**	**48 620**	**50 237**
Belgium, million EUR										
Contribution under 2000 heading	2 018	10 798	23 386	34 636	45 659	50 447	55 117	56 355	57 084	58 610
Other taxes	0	171	644	5 375	13 659	16 772	18 009	18 390	18 881	12 347
Voluntary contributions to government	0	41	52	54	55	62	71	74	73	72
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**2 018**	**11 009**	**24 082**	**40 065**	**59 372**	**67 281**	**73 197**	**74 819**	**76 039**	**71 028**
Canada, million CAD										
Contribution under 2000 heading	854	10 649	29 653	53 109	73 722	76 787	85 866	90 299	93 405	96 220
Other taxes	1 199	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**2 053**	**10 649**	**29 653**	**53 109**	**73 722**	**76 787**	**85 866**	**90 299**	**93 405**	**96 220**
Chile, million CLP										
Contribution under 2000 heading	..	..	159 559	576 758	1 148 647	1 493 987	1 802 468	1 968 973	2 110 087	2 252 489
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	328 102	2 021 631	3 808 658	5 408 703	6 843 561	7 583 251	8 195 259	8 917 587
Total	**..**	**..**	**487 661**	**2 598 389**	**4 957 305**	**6 902 690**	**8 646 029**	**9 552 224**	**10 305 346**	**11 170 076**
Czech Republic, million CZK										
Contribution under 2000 heading	..	..	..	341 544	573 417	576 029	596 841	603 072	625 508	659 743
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	1 099	974	661	313	337	358	386
Compulsory contributions to private sector	..	..	..	2 837	5 757	6 094	6 408	6 424	6 482	6 741
Total	**..**	**..**	**..**	**345 480**	**580 148**	**582 784**	**603 562**	**609 833**	**632 348**	**666 871**
Denmark, million DKK										
Contribution under 2000 heading	690	710	101	8 453	1 286	1 815	1 824	1 618	1 451	1 378
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	1 673	8 087	16 633	17 061	17 192	16 320	14 655	14 718	14 721
Compulsory contributions to private sector	145	554	1 278	1 445	4 526	3 847	3 458	3 068	2 994	2 964
Total	**835**	**2 937**	**9 466**	**26 531**	**22 873**	**22 854**	**21 602**	**19 341**	**19 163**	**19 063**
Estonia, million EUR										
Contribution under 2000 heading	..	..	..	674	1 683	1 879	2 000	2 077	2 178	2 290
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	341	38	238	268	355	389
Total	**..**	**..**	**..**	**674**	**2 024**	**1 918**	**2 238**	**2 346**	**2 533**	**2 679**
Finland, million EUR										
Contribution under 2000 heading	93	2 776	10 012	15 756	21 384	22 648	25 261	25 632	26 011	26 639
Other taxes	47	22	0	404	0	0	0	0	0	0
Voluntary contributions to government	0	262	632	236	228	254	267	270	277	303
Compulsory contributions to private sector	0	123	426	508	631	577	666	668	638	645
Total	**140**	**3 183**	**11 070**	**16 904**	**22 243**	**23 479**	**26 194**	**26 570**	**26 926**	**27 587**
France, million EUR										
Contribution under 2000 heading	8 804	76 235	191 141	231 875	307 663	323 816	346 137	356 934	366 338	369 936
Other taxes	0	895	2 950	81 001	127 511	137 383	158 663	162 838	167 695	170 210
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	**8 804**	**77 130**	**194 091**	**312 876**	**435 174**	**461 199**	**504 800**	**519 772**	**534 033**	**540 146**

Table 5.36. **Financing social benefits** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Germany, million EUR										
Contribution under 2000 heading	19 876	98 659	170 449	299 440	320 594	353 955	383 489	392 291	407 679	424 612
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	1 946	8 441	13 002	23 329	20 930	6 442	6 913	7 353	7 744	8 210
Compulsory contributions to private sector	107	690	1 462	6 120	8 243	9 386	9 956	10 383	10 510	10 615
Total	**21 929**	**107 791**	**184 914**	**328 889**	**349 767**	**369 783**	**400 358**	**410 027**	**425 933**	**443 437**
Greece, million EUR										
Contribution under 2000 heading	37	485	3 466	14 299	24 941	24 748	20 932	19 354	18 575	18 807
Other taxes	8	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**44**	**485**	**3 466**	**14 299**	**24 941**	**24 748**	**20 932**	**19 354**	**18 575**	**18 807**
Hungary, million HUF										
Contribution under 2000 heading	..	..	..	1 506 755	3 402 194	3 184 209	3 607 882	3 745 638	4 025 298	4 293 731
Other taxes	..	..	..	188 413	85 058	73 964	222 401	216 154	218 781	243 862
Voluntary contributions to government	..	..	..	1 273	1 762	1 585	1 590	1 503	1 335	1 229
Compulsory contributions to private sector	..	..	..	62 836	190 331	279 814	0	0	0	0
Total	**..**	**..**	**..**	**1 759 277**	**3 679 344**	**3 539 572**	**3 831 873**	**3 963 295**	**4 245 414**	**4 538 822**
Iceland, million ISK										
Contribution under 2000 heading	5	102	3 607	19 680	39 594	63 599	64 882	69 899	73 432	79 707
Other taxes	0	1 047	20 571	26 732	52 444	77 472	92 338	90 895	96 521	97 987
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	459	13 454	48 847	118 117	95 438	109 865	117 903	125 888	139 792
Total	**5**	**1 608**	**37 632**	**95 260**	**210 155**	**236 509**	**267 086**	**278 697**	**295 842**	**317 486**
Ireland, million EUR										
Contribution under 2000 heading	21	578	1 729	3 941	8 118	8 432	8 482	9 020	9 581	10 206
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**	**578**	**1 729**	**3 941**	**8 118**	**8 432**	**8 482**	**9 020**	**9 581**	**10 206**
Israel, million ILS										
Contribution under 2000 heading	..	..	..	27 565	37 909	45 343	50 296	53 364	56 130	59 561
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	9 100	19 000	25 600	32 500	35 200
Total	**..**	**..**	**..**	**27 565**	**37 909**	**54 443**	**69 296**	**78 964**	**88 630**	**94 761**
Italy, million EUR										
Contribution under 2000 heading	1 881	22 976	87 256	143 629	200 772	209 122	210 897	210 462	209 694	214 410
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	464	567	561	836	738	720	724
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**1 881**	**22 976**	**87 256**	**144 093**	**201 339**	**209 683**	**211 733**	**211 200**	**210 414**	**215 134**
Japan, billion JPY										
Contribution under 2000 heading	1 344	18 178	34 613	47 968	53 325	54 461	58 088	59 803	62 252	64 477
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**	**18 178**	**34 613**	**47 968**	**53 325**	**54 461**	**58 088**	**59 803**	**62 252**	**64 477**
Korea, billion KRW										
Contribution under 2000 heading	..	73	3 760	22 759	53 588	69 090	84 380	91 596	98 184	104 693
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	**..**	**73**	**3 760**	**22 759**	**53 588**	**69 090**	**84 380**	**91 596**	**98 184**	**104 693**
Latvia, million EUR										
Contribution under 2000 heading	..	..	..	669	1 774	1 554	1 903	1 933	1 982	2 030
Other taxes	..	..	..	12	51	36	45	59	71	80
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	**..**	**..**	**..**	**682**	**1 825**	**1 590**	**1 948**	**1 992**	**2 054**	**2 111**

Table 5.36. **Financing social benefits** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Luxembourg, million EUR										
Contribution under 2000 heading	86	443	1 011	2 223	3 704	4 352	4 952	5 178	5 332	5 588
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	4	18	18	28	33	33	36	39
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**86**	**443**	**1 015**	**2 240**	**3 722**	**4 380**	**4 984**	**5 212**	**5 368**	**5 627**
Mexico, million MXN										
Contribution under 2000 heading	..	109	17 165	138 223	236 727	277 459	330 327	351 993	378 373	409 249
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	25	3 840	67 352	144 331	146 110	160 669	168 111	190 376	206 824
Total	**..**	**134**	**21 005**	**205 575**	**381 057**	**423 569**	**490 997**	**520 104**	**568 749**	**616 073**
Netherlands, million EUR										
Contribution under 2000 heading	3 342	26 641	39 075	64 522	77 072	82 732	94 844	97 372	98 616	96 426
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	168	1 139	163	0	0	0	0	0	0	0
Compulsory contributions to private sector	1 266	7 642	5 727	37 088	..	..	..	..	..	..
Total	**4 776**	**35 422**	**44 965**	**101 610**	**..**	**..**	**..**	**..**	**..**	**..**
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	28 205	79 362	132 170	204 602	243 015	276 790	292 278	312 938	325 976
Other taxes	1 305	4 256	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	242	339	0	0	0	0	0	0	0
Total	**3 314**	**32 703**	**79 701**	**132 170**	**204 602**	**243 015**	**276 790**	**292 278**	**312 938**	**325 976**
Poland, million PLN										
Contribution under 2000 heading	..	..	..	96 386	140 086	156 026	194 720	202 629	209 902	224 821
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	**..**	**..**	**..**	**96 386**	**140 086**	**156 026**	**194 720**	**202 629**	**209 902**	**224 821**
Portugal, million EUR										
Contribution under 2000 heading	22	531	4 026	10 168	14 274	15 457	14 621	15 139	15 576	16 202
Other taxes	0	1	29	434	658	698	892	970	976	994
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	**22**	**532**	**4 055**	**10 602**	**14 932**	**16 154**	**15 513**	**16 109**	**16 552**	**17 196**
Slovak Republic, million EUR										
Contribution under 2000 heading	..	..	..	4 409	7 244	8 154	8 966	9 847	10 193	10 861
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	22	31	22	17	13	11
Compulsory contributions to private sector	..	..	..	0	701	719	645	385	406	413
Total	**..**	**..**	**..**	**4 409**	**7 968**	**8 904**	**9 632**	**10 249**	**10 613**	**11 284**
Slovenia, million EUR										
Contribution under 2000 heading	..	..	..	2 631	4 724	5 382	5 365	5 269	5 368	5 606
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	**..**	**..**	**..**	**2 631**	**4 724**	**5 382**	**5 365**	**5 269**	**5 368**	**5 606**
Spain, million EUR										
Contribution under 2000 heading	350	10 682	36 722	76 046	128 715	129 733	123 325	120 138	122 154	124 543
Other taxes	0	49	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**350**	**10 731**	**36 722**	**76 046**	**128 715**	**129 733**	**123 325**	**120 138**	**122 154**	**124 543**

Table 5.36. **Financing social benefits** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Sweden, million SEK										
Contribution under 2000 heading	4 851	74 647	205 867	306 974	388 505	384 668	375 628	376 684	388 651	404 851
Other taxes	1 407	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	14 336	24 420	27 668	28 803	30 013	31 228	32 553
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**6 258**	**74 647**	**205 867**	**321 310**	**412 925**	**412 336**	**404 431**	**406 697**	**419 879**	**437 404**
Switzerland, million CHF										
Contribution under 2000 heading	1 670	10 844	19 862	30 628	34 841	38 261	41 801	42 518	43 152	43 927
Other taxes	336	778	1 185	1 918	4 919	6 644	8 094	7 850	7 845	7 815
Voluntary contributions to government	95	431	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	2 505	9 674	20 797	29 532	41 478	45 527	48 399	49 473	51 821	52 959
Total	**4 606**	**21 727**	**41 843**	**62 079**	**81 239**	**90 433**	**98 294**	**99 841**	**102 818**	**104 700**
Turkey, million TRY										
Contribution under 2000 heading	0	0	15	7 543	44 052	71 696	106 405	125 871	143 400	170 282
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**	**15**	**7 543**	**44 052**	**71 696**	**106 405**	**125 871**	**143 400**	**170 282**
United Kingdom, million GBP										
Contribution under 2000 heading	1 685	13 531	34 457	60 252	93 210	97 346	104 319	106 085	109 120	114 067
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	11	3 288	5 305	13 645	15 316	16 763	18 420	19 135	19 985
Compulsory contributions to private sector	1 148	13 350	7 945	8 308	9 969	9 656	8 848	6 592	5 872	5 495
Total	**2 833**	**26 892**	**45 690**	**73 865**	**116 824**	**122 318**	**129 930**	**131 097**	**134 127**	**139 547**
United States, million USD										
Contribution under 2000 heading	22 192	159 763	396 972	683 104	907 433	917 772	881 327	1 030 421	1 078 019	1 124 028
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	488	3 407	11 719	22 562	51 617	61 833	64 680	69 903	72 466	75 035
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	**22 680**	**163 170**	**408 691**	**705 666**	**959 050**	**979 605**	**946 007**	**1 100 324**	**1 150 485**	**1 199 063**

Table 5.37. **Social security contributions and payroll taxes paid by government**

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
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	4	0	0	0	0	0	0	0	0
State/Regional	15	302	0	0	0	0	0	0	0	0
Local government	0	0	2	19	41	31	36	37	37	38
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Multi-jurisdictional (University) sector[1]	0	0	90	282	455	548	634	665	708	726
Total	15	306	92	301	496	579	670	702	745	764
2000+3000 Total	**15**	**306**	**92**	**301**	**496**	**579**	**670**	**702**	**745**	**764**
Austria, million EUR[2]										
2000 Social security contributions										
Federal or Central government	48	230	337	620	1 244	1 532	1 574	1 664	1 732	1 825
State/Regional	13	166	337	692	988	1 179	1 244	1 255	1 291	1 376
Local government	17	145	292	699	1 036	1 277	1 341	1 379	1 446	1 510
Social Security Funds	11	79	48	176	203	226	240	250	258	264
Total	88	619	1 015	2 186	3 471	4 213	4 400	4 547	4 726	4 976
3000 Taxes on payroll and workforce										
Federal or Central government	0	49	134	186	337	533	571	558	565	624
State/Regional	0	48	74	232	351	458	480	485	491	492
Local government	1	29	79	301	262	359	381	396	406	427
Social Security Funds	0	0	39	44	51	55	59	61	63	65
Total	1	125	326	763	1 000	1 405	1 492	1 500	1 525	1 607
2000+3000 Total	**89**	**745**	**1 341**	**2 949**	**4 471**	**5 618**	**5 891**	**6 047**	**6 251**	**6 583**
Belgium, million EUR										
2000 Social security contributions										
Federal or Central government	..	536	211	259	434	494	549	531	527	724
State/Regional	..	0	614	1 218	1 600	1 786	1 920	1 984	2 035	2 340
Local government	..	434	768	1 376	2 151	2 621	3 284	3 602	3 657	3 955
Social Security Funds	..	89	176	252	308	361	408	418	419	419
Total	..	1 059	1 769	3 105	4 493	5 261	6 160	6 535	6 637	7 437
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	**..**	**1 059**	**1 769**	**3 105**	**4 493**	**5 261**	**6 160**	**6 535**	**6 637**	**7 437**
Canada, million CAD										
2000 Social security contributions										
Federal or Central government	..	..	..	944	1 198	1 397	1 491	1 449	1 462	1 522
State/Regional	..	..	..	3 023	4 269	5 071	5 562	5 723	6 046	6 101
Local government	..	..	..	2 225	2 806	3 390	3 742	3 912	4 054	4 091
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	6 192	8 273	9 857	10 794	11 084	11 563	11 714
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	0	0	0	0	0	0	0
State/Regional	..	..	..	173	234	328	354	363	360	362
Local government	..	..	..	0	0	0	0	0	0	0
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	173	234	328	354	363	360	362
2000+3000 Total	**..**	**..**	**..**	**6 365**	**8 507**	**10 185**	**11 148**	**11 447**	**11 923**	**12 076**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Chile, million CLP										
2000 Social security contributions										
Federal or Central government	..	..	..	43 210	107 911	148 006	177 036	186 652	191 812	205 125
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	11 317	30 218	41 518	48 269	51 114	56 151	63 603
Social Security Funds	..	..	..	106	263	449	500	550	564	600
Total	..	..	..	54 633	138 392	189 974	225 805	238 315	248 527	269 328
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..
2000+3000 Total	**..**	**..**	**..**	**54 633**	**138 392**	**189 974**	**225 805**	**238 315**	**248 527**	**269 328**
Czech Republic, million CZK										
2000 Social security contributions										
Federal or Central government	..	..	..	28 050	44 437	45 439	45 424	46 360	47 666	37 553
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	5 660	8 253	9 394	9 124	9 448	9 890	41 954
Social Security Funds	..	..	..	510	791	938	894	881	929	975
Total	..	..	..	34 220	53 481	55 771	55 442	56 689	58 485	80 482
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	**..**	**..**	**..**	**34 220**	**53 481**	**55 771**	**55 442**	**56 689**	**58 485**	**80 482**
Denmark, million DKK										
2000 Social security contributions										
Federal or Central government	..	179	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	0	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	179	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
2000+3000 Total	**..**	**179**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Estonia, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	129	257	315	347	368	405	440
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	48	156	175	184	206	220	235
Social Security Funds	..	..	..	0	3	41	25	24	22	24
Total	..	..	..	177	417	532	556	598	647	699
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	**..**	**..**	**..**	**177**	**417**	**532**	**556**	**598**	**647**	**699**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Finland, million EUR										
2000 Social security contributions										
Federal or Central government	..	61	196	908	1 057	1 137	1 174	1 226	1 279	1 220
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	170	1 709	2 786	4 061	4 352	4 755	4 881	4 871	4 872
Social Security Funds	..	9	33	75	88	90	97	102	107	109
Total	..	239	1 938	3 769	5 206	5 579	6 026	6 209	6 257	6 201
3000 Taxes on payroll and workforce										
Federal or Central government	..	1	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	5	0	0	0	0	0	0	0	0
2000+3000 Total	**..**	**245**	**1 938**	**3 769**	**5 206**	**5 579**	**6 026**	**6 209**	**6 257**	**6 201**
France, million EUR										
2000 Social security contributions										
Federal or Central government	..	3 816	8 063	10 474	12 438	12 859	12 800	12 845	12 895	13 019
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	2 369	5 542	10 364	15 913	18 047	18 935	20 030	21 051	21 527
Social Security Funds	..	2 594	6 940	10 827	14 035	15 427	16 131	16 614	17 225	17 400
Total	..	8 779	20 545	31 665	42 386	46 333	47 866	49 489	51 171	51 946
3000 Taxes on payroll and workforce										
Federal or Central government	..	836	494	854	1 558	1 611	1 653	1 697	1 729	1 770
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	27	107	324	549	698	750	791	825	849
Social Security Funds	..	629	2 234	3 413	4 531	5 028	5 156	5 374	5 498	5 522
Total	..	1 492	2 835	4 591	6 638	7 337	7 559	7 862	8 052	8 141
2000+3000 Total	**..**	**10 271**	**23 380**	**36 256**	**49 024**	**53 670**	**55 425**	**57 351**	**59 223**	**60 087**
Germany, million EUR										
2000 Social security contributions										
Federal or Central government	775	1 324	2 376	1 615	1 203	1 304	1 375	1 367	1 428	1 468
State/Regional	293	2 611	4 647	7 645	5 314	5 754	6 183	6 126	6 409	6 611
Local government	325	3 140	5 791	10 561	9 940	10 734	11 548	11 378	11 920	12 324
Social Security Funds	1 495	456	767	1 884	2 283	2 460	2 637	2 650	2 762	2 859
Total	2 887	7 531	13 581	21 705	18 740	20 252	21 743	21 521	22 519	23 262
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**	**7 531**	**13 581**	**21 705**	**18 740**	**20 252**	**21 743**	**21 521**	**22 519**	**23 262**
Greece, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	124	1 542	2 888	3 217	2 719	2 410	2 385	2 373
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	200	440	387	405	350	293	309
Total	..	..	124	1 742	3 328	3 604	3 124	2 760	2 678	2 682
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	**..**	**..**	**124**	**1 742**	**3 328**	**3 604**	**3 124**	**2 760**	**2 678**	**2 682**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Hungary, million HUF										
2000 Social security contributions										
Federal or Central government	..	..	..	148 251	293 684	255 557	320 040	449 428	480 327	529 471
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	173 475	343 306	278 385	208 411	124 111	137 504	147 861
Social Security Funds	..	..	..	4 936	8 052	6 656	2 992	2 781	2 674	3 058
Total	..	..	..	326 661	645 042	540 597	531 444	576 320	620 505	680 389
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	13 901	7 287	1 011	9 140	12 435	13 706	13 706
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	25 990	11 928	3 254	10 382	4 224	3 345	3 327
Social Security Funds	..	..	..	406	162	8	119	101	112	0
Total	..	..	..	40 297	19 377	4 273	19 641	16 760	17 163	17 033
2000+3000 Total	**..**	**..**	**..**	**366 958**	**664 420**	**544 870**	**551 085**	**593 080**	**637 668**	**697 422**
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	..	21	65	166	460	395	401	426	465	497
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	25	83	277	862	805	751	799	873	932
Social Security Funds	..	0	1	4	6	6	6	6	6	6
Total	..	46	149	447	1 328	1 205	1 158	1 231	1 344	1 435
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	**..**	**46**	**149**	**447**	**1 328**	**1 205**	**1 158**	**1 231**	**1 344**	**1 435**
Israel, million ILS										
2000 Social security contributions										
Federal or Central government	..	..	..	840	1 030	1 180	1 370	1 550	1 660	1 780
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	280	340	390	450	510	550	590
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	1 120	1 370	1 570	1 820	2 060	2 210	2 370
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	2 330	3 600	4 180	4 680	4 930	5 780	5 620
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	660	880	960	1 070	1 130	1 320	1 280
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	2 990	4 480	5 140	5 750	6 060	7 100	6 900
2000+3000 Total	**..**	**..**	**..**	**4 110**	**5 850**	**6 710**	**7 570**	**8 120**	**9 310**	**9 270**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Italy, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	0	0	0	0	0	0	0
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	0	0	0	0	0	0	0
Social Security Funds	..	..	..	36 679	47 394	50 627	50 131	49 827	49 512	49 200
Total	..	..	..	36 679	47 394	50 627	50 131	49 827	49 512	49 200
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	**..**	**..**	**..**	**36 679**	**47 394**	**50 627**	**50 131**	**49 827**	**49 512**	**49 200**
Japan, billion JPY										
2000 Social security contributions										
Federal or Central government	..	..	507	732	766	758	778	810	858	881
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	1 510	2 168	2 216	2 223	2 406	2 392	2 497	2 569
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	..	2 017	2 900	2 982	2 981	3 184	3 202	3 354	3 450
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	**..**	**..**	**2 017**	**2 900**	**2 982**	**2 981**	**3 184**	**3 202**	**3 354**	**3 450**
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	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Latvia, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	40	156	174	206	228	248	262
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	**..**	**..**	**..**	**40**	**156**	**174**	**206**	**228**	**248**	**262**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Luxembourg, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	257	273	413	491	554	555	580	606
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	2	4	4	4	4	4	4	4
Social Security Funds	..	..	7	11	12	12	14	14	15	17
Total	..	..	267	287	429	507	572	574	600	627
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	**..**	**..**	**267**	**287**	**429**	**507**	**572**	**574**	**600**	**627**
Mexico, million MXN										
2000 Social security contributions										
Federal or Central government	..	25	2 952	44 879	94 251	103 440	120 518	126 518	135 367	145 329
State/Regional	..	0	0	0	0	0	0	0	0	0
Local government	..	0	0	0	0	0	0	0	0	0
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25	2 952	44 879	94 251	103 440	120 518	126 518	135 367	145 329
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	**..**	**25**	**2 952**	**44 879**	**94 251**	**103 440**	**120 518**	**126 518**	**135 367**	**145 329**
Netherlands, million EUR										
2000 Social security contributions										
Federal or Central government	63	1 366	286	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	0	0	0	..	..	..	..	..	..	..
Social Security Funds	7	91	59	..	..	..	..	..	..	..
Total	70	1 457	345	2 006	4 310	..	..	..	..	..
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**	**1 457**	**345**	**2 006**	**4 310**	**0**	**0**	**0**	**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**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Norway, million NOK										
2000 Social security contributions										
Federal or Central government	..	1 242	2 859	11 895	30 530	36 609	42 711	44 540	48 159	52 932
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4 538	11 964	24 831	32 096	40 979	48 329	53 062	58 035	59 509
Social Security Funds	..	1 222	3 064	0	0	0	0	0	0	0
Total	..	7 002	17 887	36 726	62 626	77 588	91 040	97 602	106 194	112 441
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	**..**	**7 002**	**17 887**	**36 726**	**62 626**	**77 588**	**91 040**	**97 602**	**106 194**	**112 441**
Poland, million PLN										
2000 Social security contributions										
Federal or Central government	..	..	..	2 834	5 801	6 505	7 884	8 228	9 173	9 605
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	5 204	9 654	11 371	13 327	13 625	13 890	14 181
Social Security Funds	..	..	..	943	382	491	506	514	514	552
Total	..	..	..	8 981	15 837	18 367	21 717	22 367	23 577	24 338
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	**..**	**..**	**..**	**8 981**	**15 837**	**18 367**	**21 717**	**22 367**	**23 577**	**24 338**
Portugal, million EUR										
2000 Social security contributions										
Federal or Central government	..	0	0	0	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	0	33	197	..	..	..	..	..	..
Social Security Funds	..	4	0	0	..	..	..	..	..	..
Total	..	4	33	197	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
2000+3000 Total	**..**	**4**	**33**	**197**	**0**	**0**	**0**	**0**	**0**	**0**
Slovak Republic, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	489	602	785	866	936	986	1 033
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	130	427	493	521	562	609	650
Social Security Funds	..	..	..	22	26	44	31	32	34	36
Total	..	..	..	642	1 055	1 322	1 418	1 530	1 628	1 719
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	**..**	**..**	**..**	**642**	**1 055**	**1 322**	**1 418**	**1 530**	**1 628**	**1 719**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Slovenia, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	161	333	402	412	402	365	375
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	86	175	195	196	197	187	189
Social Security Funds	..	..	..	3	7	8	8	7	7	6
Total	..	..	..	250	515	604	616	606	559	571
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	55	76	6	7	7	7	7
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	29	36	3	4	4	4	4
Social Security Funds	..	..	..	1	2	0	0	0	0	0
Total	..	..	..	85	114	9	11	11	11	11
2000+3000 Total	**..**	**..**	**..**	**335**	**629**	**613**	**626**	**617**	**570**	**582**
Spain, million EUR										
2000 Social security contributions										
Federal or Central government	..	387	989	1 401	1 960	2 196	1 983	2 008	2 068	2 224
State/Regional	..	2	0	4 411	9 426	11 002	10 553	10 218	10 616	11 354
Local government	..	252	1 819	2 524	4 098	4 781	4 655	4 617	4 715	4 643
Social Security Funds	..	396	1 202	1 284	484	527	503	498	499	495
Total	..	1 037	4 010	9 620	15 968	18 506	17 694	17 341	17 898	18 716
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	**..**	**1 037**	**4 010**	**9 620**	**15 968**	**18 506**	**17 694**	**17 341**	**17 898**	**18 716**
Sweden, million SEK										
2000 Social security contributions										
Federal or Central government	..	7 543	12 430	21 153	25 164	24 729	24 298	24 595	25 161	25 727
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	18 149	49 298	66 215	83 877	82 141	77 840	78 774	81 524	85 440
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25 692	61 728	87 367	109 040	106 870	102 138	103 370	106 686	111 166
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	1 527	3 453	5 394	6 912	10 371	11 242	11 486	12 194
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	6 060	10 808	17 980	22 958	33 224	36 005	37 214	40 496
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	0	7 587	14 261	23 374	29 870	43 595	47 247	48 700	52 690
2000+3000 Total	**..**	**25 692**	**69 315**	**101 628**	**132 414**	**136 740**	**145 733**	**150 616**	**155 386**	**163 856**
Switzerland, million CHF										
2000 Social security contributions										
Federal or Central government	13	91	379	414	391	463	497	613	533	515
State/Regional	34	380	850	1 100	1 431	1 638	1 790	1 812	1 825	1 837
Local government	22	270	522	650	808	881	913	919	937	959
Social Security Funds	2	21	4	14	19	24	24	26	26	27
Total	71	762	1 755	2 178	2 649	3 006	3 224	3 370	3 321	3 337
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	**71**	**762**	**1 755**	**2 178**	**2 649**	**3 006**	**3 224**	**3 370**	**3 321**	**3 337**

Table 5.37. **Social security contributions and payroll taxes paid by government** *(cont.)*

	1965	1980	1990	2000	2007	2010	2012	2013	2014	2015
Turkey, million TRY										
2000 Social security contributions										
Federal or Central government	..	..	9	3 619	20 442	39 363	58 272	71 184	80 028	95 067
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	..	9	3 619	20 442	39 363	58 272	71 184	80 028	95 067
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	**..**	**..**	**9**	**3 619**	**20 442**	**39 363**	**58 272**	**71 184**	**80 028**	**95 067**
United Kingdom, million GBP										
2000 Social security contributions										
Federal or Central government	87	920	2 134	3 107	5 838	6 340	7 106	7 002	7 439	7 723
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	83	926	1 957	2 940	4 992	5 393	5 154	4 874	4 783	4 770
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	170	1 846	4 091	6 047	10 830	11 733	12 260	11 876	12 222	12 493
3000 Taxes on payroll and workforce										
Federal or Central government	..	360	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	410	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	0	770	0	0	0	0	0	0	0	0
2000+3000 Total	**170**	**2 616**	**4 091**	**6 047**	**10 830**	**11 733**	**12 260**	**11 876**	**12 222**	**12 493**
United States, million USD										
2000 Social security contributions										
Federal or Central government	301	2 053	9 055	11 320	19 590	25 434	26 648	25 933	26 270	26 717
State/Regional	699	7 585	19 802	32 815	43 624	46 178	45 839	46 164	47 423	48 449
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	9 638	28 857	44 135	63 214	71 612	72 487	72 097	73 693	75 166
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**	**9 638**	**28 857**	**44 135**	**63 214**	**71 612**	**72 487**	**72 097**	**73 693**	**75 166**

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 ESA 2010 from that year onwards.

Chapter 6

Tax revenues by subsectors of general government

This chapter attributes tax revenues to general government by the following sub-sectors: central, state, local and social security funds. It contains a set of comparative statistical tables for the years 1975-2015 and a second series of tables with a detailed breakdown of tax revenues by country for the years between 1975 and 2015.

6.1. Comparative tables 1975, 1995, 2000 and 2015

This part of the Report presents comparative data on tax revenues by level of government. The tax data have been attributed to the sub-sectors of general government identified in section A.12 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-two EU member states on behalf of the European Union.

Table 6.1. **Tax revenues of sub-sectors of general government as % of total tax revenue (Federal/regional countries)**

	Total				Supranational			
	1975	1995	2000	2015	1975	1995	2000	2015
Federal countries								
Australia	100.0	100.0	100.0	100.0	..	..	..	..
Austria	100.0	100.0	100.0	100.0	..	0.0	0.5	0.4
Belgium	100.0	100.0	100.0	100.0	1.4	1.0	0.9	0.9
Canada	100.0	100.0	100.0	100.0	..	..	..	..
Germany	100.0	100.0	100.0	100.0	1.2	0.6	0.5	0.5
Mexico	..	100.0	100.0	100.0	..	..	..	..
Switzerland	100.0	100.0	100.0	100.0	..	..	..	..
United States	100.0	100.0	100.0	100.0	..	..	..	..
Unweighted average	100.0	100.0	100.0	100.0	1.3	0.6	0.6	0.6
Regional country								
Spain[1,2]	100.0	100.0	100.0	100.0	..	0.5	0.5	0.5

	Central government				State or Regional government			
	1975	1995	2000	2015	1975	1995	2000	2015
Federal countries								
Australia	80.1	77.5	81.8	79.3	15.7	19.0	15.2	17.1
Austria	51.7	65.1	67.0	67.0	10.6	1.8	1.6	1.5
Belgium	65.3	60.1	61.8	54.3	..	1.8	2.2	7.7
Canada	47.6	39.1	47.3	40.9	32.5	37.1	38.0	39.5
Germany	33.5	31.4	30.6	30.6	22.3	21.6	22.4	23.0
Mexico	..	73.9	79.3	80.4	..	2.8	2.5	4.2
Switzerland	30.7	31.6	37.2	35.8	27.0	23.8	22.4	24.5
United States	45.4	41.4	45.4	43.3	19.5	20.0	18.9	19.4
Unweighted average	50.6	52.5	56.3	54.0	21.3	16.0	15.4	17.1
Regional country								
Spain[1,2]	48.2	51.3	49.0	42.5	..	4.8	7.7	14.0

	Local government				Social Security Funds			
	1975	1995	2000	2015	1975	1995	2000	2015
Federal countries								
Australia	4.2	3.4	3.0	3.6	0.0	0.0	0.0	0.0
Austria	12.4	4.1	3.5	3.0	25.3	29.0	27.4	28.0
Belgium	4.4	4.8	4.1	4.9	28.8	32.2	31.1	32.2
Canada	9.9	9.8	8.1	10.3	10.0	14.0	6.7	9.2
Germany	9.0	7.4	7.4	8.3	34.0	39.0	39.0	37.6
Mexico	..	1.5	1.0	1.6	..	21.8	17.2	13.9
Switzerland	20.3	17.6	16.1	15.2	22.0	27.0	24.3	24.6
United States	14.7	13.3	12.2	13.6	20.5	25.2	23.6	23.7
Unweighted average	10.7	7.7	6.9	7.5	20.1	23.5	21.2	21.1
Regional country								
Spain[1,2]	4.3	8.8	9.1	9.9	47.5	34.6	33.8	33.1

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

Table 6.2. **Tax revenues of sub-sectors of general government as % of total tax revenue (Unitary countries)**

	Supranational				Central government			
	1975	1995	2000	2015	1975	1995	2000	2015
Chile	..	..	..	..	..	89.9	87.8	86.9
Czech Republic	..	..	..	0.5	..	57.7	54.9	55.3
Denmark[1]	1.1	0.5	0.4	0.4	68.9	68.2	67.6	72.8
Estonia	..	..	..	0.5	..	84.3	84.6	82.3
Finland	..	0.4	0.2	0.3	56.0	46.6	53.0	47.1
France[1]	0.7	0.4	0.3	0.2	51.2	42.3	41.9	33.3
Greece[1]	..	0.6	0.5	0.3	67.1	66.8	68.9	68.6
Hungary	..	..	..	0.3	..	63.8	64.5	60.8
Iceland	..	..	..	..	81.3	79.2	76.7	74.4
Ireland	2.3	1.5	0.6	0.5	77.4	83.1	86.2	83.0
Israel	..	..	..	..	..	79.6	78.6	75.5
Italy	..	0.4	0.3	0.3	53.2	62.7	55.8	53.1
Japan	..	..	..	..	45.5	41.2	38.7	36.7
Korea	..	..	..	..	89.0	69.2	68.2	55.4
Latvia	..	..	..	0.6	..	43.5	49.5	51.3
Luxembourg	0.8	0.4	0.3	0.1	63.6	66.5	68.6	68.3
Netherlands	1.5	1.3	1.0	1.0	58.9	56.0	57.0	57.4
New Zealand	..	..	..	..	92.3	94.7	94.3	93.2
Norway	..	..	..	..	50.6	58.4	84.9	84.7
Poland	..	..	..	0.5	..	61.9	51.6	48.1
Portugal	..	0.8	0.5	0.3	65.4	72.3	69.7	67.8
Slovak Republic	..	..	..	0.5	..	62.5	58.0	55.8
Slovenia	..	..	..	0.4	..	51.8	55.1	50.7
Sweden	..	0.4	0.3	0.3	51.3	46.9	60.0	51.3
Turkey	..	..	..	..	..	75.1	72.4	61.3
United Kingdom	1.0	1.0	0.6	0.5	70.5	77.5	78.6	75.9
Unweighted average	1.2	0.7	0.5	0.4	65.1	65.5	66.4	63.5

	Local government				Social Security Funds			
	1975	1995	2000	2015	1975	1995	2000	2015
Chile	..	6.5	7.9	7.6	..	3.6	4.4	5.6
Czech Republic	..	0.9	0.9	1.2	..	41.4	44.3	43.1
Denmark[1]	30.0	31.3	30.8	26.8	0.1	0.0	1.1	0.1
Estonia	..	0.8	1.6	1.0	..	14.9	13.8	16.2
Finland	23.5	22.3	21.6	23.7	20.4	30.8	25.2	28.9
France[1]	7.6	11.0	10.1	13.2	40.6	46.3	47.7	53.3
Greece[1]	3.4	0.9	0.8	2.4	29.5	31.7	29.8	28.7
Hungary	..	2.5	5.2	5.8	..	33.6	30.3	33.1
Iceland	18.7	20.8	23.3	25.6	0.0	0.0	0.0	0.0
Ireland	7.3	2.7	2.0	2.4	13.1	12.7	11.2	14.0
Israel	..	6.4	6.7	8.1	..	14.0	14.6	16.4
Italy	0.9	5.4	15.3	16.5	45.9	31.5	28.5	30.1
Japan	25.6	25.2	26.1	23.9	29.0	33.6	35.2	39.4
Korea	10.1	18.7	15.1	18.0	0.9	12.1	16.7	26.6
Latvia	..	19.5	16.9	19.4	..	36.9	33.5	28.7
Luxembourg	6.7	6.5	5.8	3.5	29.0	26.6	25.3	28.1
Netherlands	1.2	3.1	3.3	3.8	38.4	39.5	38.7	37.8
New Zealand	7.7	5.3	5.7	6.8	0.0	0.0	0.0	0.0
Norway	22.4	19.6	15.1	15.3	27.0	22.0	0.0	0.0
Poland	..	8.3	9.2	12.9	..	29.8	39.2	38.5
Portugal	0.0	5.4	6.3	7.2	34.6	21.5	23.5	24.7
Slovak Republic	..	1.3	1.4	2.0	..	36.2	40.6	41.7
Slovenia	..	6.3	7.3	9.6	..	41.9	37.6	39.3
Sweden	29.2	30.9	28.8	36.0	19.5	21.8	10.9	12.4
Turkey	..	12.8	8.9	9.6	..	12.1	18.7	29.0
United Kingdom	11.1	3.7	4.0	4.9	17.5	17.8	16.8	18.7
Unweighted average	12.8	10.7	10.8	11.8	21.6	23.5	22.6	24.4

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.

Table 6.3. **Main central government tax revenues as % of GDP at market prices (Federal/regional countries)**

	1000 Income & profits			2000+3000 Social security & payroll			4000 Property		
	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries									
Australia	14.2	15.6	16.0	0.1	0.6	0.0	0.1	0.0	0.0
Austria	6.1	10.5	12.9	3.1	4.3	4.2	0.6	0.4	0.4
Belgium	14.2	14.6	13.9	0.5	0.6	0.6	1.0	0.6	0.5
Canada	10.4	9.9	9.3	0.0	0.0	1.2	0.0	0.0	0.0
Germany	4.9	4.8	4.7	0.0	0.0	0.0	0.2	0.0	0.1
Mexico	..	3.7	6.8	..	0.0	0.0	..	0.0	0.0
Switzerland	2.1	2.6	4.1	0.0	0.0	0.0	0.3	0.4	0.3
United States	9.7	9.8	10.5	0.0	0.0	0.0	0.3	0.2	0.1
Unweighted average	8.8	8.9	9.8	0.5	0.7	0.8	0.3	0.2	0.2
Regional country									
Spain[1,2]	3.5	8.5	5.8	0.0	0.4	0.3	1.1	0.1	0.1

	5110 General taxes			5120 Specific goods and services			Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries									
Australia	1.7	2.4	3.8	4.2	3.1	2.2	0.0	0.1	0.4
Austria	5.0	7.6	7.7	3.9	3.1	3.0	0.1	1.0	1.0
Belgium	6.3	6.5	6.7	3.0	2.8	2.7	0.4	0.6	0.0
Canada	1.9	2.3	1.7	2.5	1.4	0.9	0.1	0.0	0.0
Germany	3.4	3.5	3.6	3.1	3.1	2.6	0.0	0.0	0.4
Mexico	..	2.5	3.9	..	1.8	2.2	..	0.4	0.2
Switzerland	2.0	3.1	3.5	2.6	1.8	1.6	0.0	0.1	0.5
United States	0.0	0.0	0.0	1.2	1.0	0.8	0.0	0.0	0.0
Unweighted average	2.9	3.5	3.9	2.9	2.3	2.0	0.1	0.3	0.3
Regional country									
Spain[1,2]	2.5	4.4	5.7	1.5	2.6	2.3	0.0	0.0	0.1

Note: Excluding social security contributions accruing to social security funds.

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

Table 6.4. **Main central government tax revenues as % of GDP at market prices (Unitary countries)**

	1000 Income & profits			2000+3000 Social security & payroll			4000 Property		
	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	4.6	7.5	..	0.5	0.3	..	0.6	0.2
Czech Republic	..	8.7	7.2	..	0.0	0.0	..	0.2	0.3
Denmark[1]	12.2	15.8	18.2	0.1	0.3	0.3	0.8	0.7	0.5
Estonia	..	10.8	7.9	..	6.9	5.8	..	0.1	0.0
Finland	7.1	6.6	5.8	0.8	0.0	0.0	0.7	0.5	0.7
France[1]	5.5	5.6	5.5	0.7	1.1	0.6	0.6	0.6	0.9
Greece	2.4	6.2	8.2	0.0	0.4	0.4	1.8	0.9	2.2
Hungary	..	8.6	6.8	..	1.3	1.0	..	0.2	0.9
Iceland	3.1	5.8	9.5	2.0	2.5	3.9	0.7	1.5	0.4
Ireland	8.4	12.8	9.9	0.2	0.5	0.7	0.7	0.7	1.0
Israel	..	12.4	9.8	..	1.7	1.2	..	1.4	0.9
Italy	5.1	13.0	11.9	0.0	0.1	0.0	0.8	1.4	1.4
Japan	6.2	6.4	5.9	0.0	0.0	0.0	0.6	1.1	0.6
Korea	3.3	5.4	6.8	0.0	0.0	0.0	0.6	0.6	1.0
Latvia	..	1.7	2.8	..	0.0	0.0	..	0.1	0.2
Luxembourg	12.0	11.9	12.2	0.1	0.1	0.3	1.4	2.4	3.2
Netherlands	13.2	10.3	10.4	0.0	0.0	0.0	0.7	0.9	0.7
New Zealand	18.3	21.8	18.3	0.0	0.0	0.0	0.7	0.2	0.0
Norway	3.8	7.0	10.0	0.8	0.6	10.5	0.4	0.4	0.4
Poland	..	9.5	4.0	..	0.2	0.2	..	0.0	0.0
Portugal	3.3	7.4	9.7	0.5	1.8	1.2	0.5	0.3	0.1
Slovak Republic	..	10.1	7.0	..	0.4	0.3	..	0.1	0.0
Slovenia	..	4.5	4.0	..	0.5	0.2	..	0.0	0.0
Sweden	8.3	3.8	0.3	1.7	3.6	9.0	0.4	1.2	0.7
Turkey	..	4.1	4.5	..	0.0	0.0	..	0.5	0.9
United Kingdom	15.3	11.0	11.5	0.0	0.0	0.0	0.6	1.9	2.5
Unweighted average	8.0	8.7	8.3	0.4	0.9	1.4	0.7	0.7	0.8

	5110 General taxes			5120 Specific goods and services			Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	7.4	8.4	..	3.3	1.8	..	-0.1	-0.3
Czech Republic	..	5.8	7.3	..	4.5	3.3	..	0.9	0.4
Denmark[1]	6.4	9.0	9.1	5.2	5.3	4.1	0.7	0.7	1.2
Estonia	..	9.6	9.2	..	2.8	4.5	..	0.2	0.3
Finland	5.6	7.7	9.1	5.8	5.4	4.6	0.1	0.4	0.5
France[1]	8.1	7.3	6.4	2.8	3.0	1.5	0.2	0.1	0.2
Greece	3.4	6.3	7.5	4.3	4.3	4.4	0.7	0.5	2.2
Hungary	..	7.3	10.2	..	8.5	4.4	..	0.2	0.4
Iceland	8.4	9.1	8.3	9.4	4.3	3.0	0.2	0.9	2.2
Ireland	4.1	6.7	4.6	7.6	5.0	2.2	0.6	0.6	0.7
Israel	..	10.6	9.3	..	1.5	1.8	..	0.7	0.7
Italy	3.5	5.3	5.7	3.4	4.0	3.9	0.3	0.4	0.2
Japan	0.0	1.4	3.3	2.3	1.5	1.4	0.2	0.2	0.1
Korea	1.9	3.4	3.5	6.9	3.4	2.5	0.6	0.5	0.2
Latvia	..	8.4	7.8	..	2.7	3.4	..	0.0	0.7
Luxembourg	3.8	4.3	6.5	2.4	4.3	2.7	0.2	0.2	0.2
Netherlands	5.5	6.1	6.6	2.5	3.0	3.2	0.6	0.8	0.7
New Zealand	2.5	8.1	9.8	3.7	3.0	2.0	0.3	0.6	0.6
Norway	8.0	8.5	8.2	6.2	6.2	2.8	0.5	0.7	0.5
Poland	..	6.1	7.0	..	7.3	4.2	..	0.2	0.2
Portugal	2.1	6.2	7.7	5.5	5.3	3.9	0.5	0.3	0.9
Slovak Republic	..	8.2	6.9	..	4.9	3.1	..	0.9	0.7
Slovenia	..	11.3	8.4	..	3.2	5.1	..	0.3	0.9
Sweden	4.7	8.8	9.2	4.1	3.6	2.6	0.7	0.3	0.5
Turkey	..	4.4	4.6	..	0.9	4.9	..	2.5	0.5
United Kingdom	3.2	5.7	6.9	4.6	4.0	3.4	0.4	0.5	0.4
Unweighted average	4.4	7.0	7.4	4.8	4.0	3.3	0.4	0.5	0.6

Note: Excluding social security contributions accruing to social security funds.

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.

Table 6.5. **Main central government taxes as % of total tax revenues of central government (Federal/regional countries)**

	1000 Income & profits			1100 Individuals			1200 Corporate			2000+3000 Social security & payroll		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	69.9	71.4	71.5	54.5	52.4	52.2	15.5	19.0	19.2	0.3	2.6	0.2
Austria	32.2	38.9	43.9	25.0	30.9	35.1	6.9	4.8	7.6	16.5	16.1	14.5
Belgium	56.0	57.0	57.2	45.5	47.9	43.5	10.5	9.0	13.6	2.0	2.2	2.3
Canada	69.4	72.5	71.1	46.7	57.7	53.4	20.9	13.0	15.1	0.0	0.0	9.1
Germany	42.3	41.9	41.7	37.0	38.7	37.7	5.2	3.2	4.0	0.0	0.0	0.0
Mexico	..	44.1	51.8	..	..	25.7	..	..	25.0	..	0.0	0.0
Switzerland	30.2	32.3	41.2	24.0	17.6	16.5	6.3	8.3	15.2	0.0	0.0	0.0
United States	86.5	89.2	92.2	64.9	70.7	75.5	21.6	18.5	16.7	0.0	0.0	0.0
Unweighted average	55.2	55.9	58.8	42.5	45.1	42.5	12.4	10.8	14.6	2.7	2.6	3.3
Regional country												
Spain[1,2]	40.6	52.8	40.3	26.3	42.3	24.7	14.3	10.5	15.6	0.0	2.7	2.2

	4000 Property			5110 General taxes			5120 Specific goods and services			Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.6	0.0	0.0	8.3	11.2	16.8	20.8	14.4	9.9	0.1	0.3	1.6
Austria	3.0	1.4	1.3	26.7	28.3	26.4	20.9	11.5	10.4	0.7	3.8	3.6
Belgium	3.8	2.5	1.9	24.8	25.3	27.6	11.7	10.8	11.0	1.7	2.2	0.0
Canada	0.0	0.0	0.0	12.8	16.9	13.2	17.0	10.6	6.6	0.7	0.0	0.0
Germany	1.9	0.1	0.6	29.1	31.1	32.0	26.7	26.9	22.6	0.0	0.0	3.2
Mexico	..	0.0	0.0	..	30.0	29.8	..	21.2	17.2	..	4.8	1.2
Switzerland	4.1	5.3	2.6	28.3	38.3	35.4	37.3	22.6	16.1	0.0	1.5	4.7
United States	2.4	1.8	1.0	0.0	0.0	0.0	10.8	9.0	6.8	0.2	0.0	0.0
Unweighted average	2.3	1.4	0.9	18.6	22.6	22.6	20.8	15.9	12.6	0.5	1.6	1.8
Regional country												
Spain[1,2]	12.3	0.5	0.7	29.0	27.5	39.4	17.8	16.3	16.3	0.3	0.2	1.0

Note: Excluding social security contributions accruing to social security funds.

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

Table 6.6. **Main central government taxes as % of total tax revenues of central government (Unitary countries)**

	1000 Income & profits			1100 Individuals			1200 Corporate			2000+3000 Social security & payroll		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	28.1	41.9	..	5.8	11.3	..	17.3	24.2	..	3.2	1.5
Czech Republic	..	43.3	38.9	..	22.1	19.4	..	21.2	19.5	..	0.0	0.0
Denmark[1]	48.1	49.8	54.4	43.4	37.6	43.5	4.7	7.2	7.6	0.2	0.9	1.0
Estonia	..	35.6	28.5	..	27.7	20.9	..	7.9	7.5	..	22.6	20.9
Finland	35.3	32.0	28.0	31.0	26.0	21.3	4.3	6.0	6.6	4.1	0.1	0.0
France[1]	31.0	31.6	36.6	20.7	20.1	22.7	10.1	11.5	13.9	3.8	6.4	3.8
Greece	18.9	33.3	32.7	12.7	18.0	21.9	5.0	9.5	8.7	0.3	2.2	1.7
Hungary	..	32.8	28.7	..	25.3	21.1	..	7.0	7.6	..	4.9	4.2
Iceland	13.1	24.2	34.9	10.6	20.4	21.1	2.5	3.8	8.7	8.5	10.2	14.3
Ireland	38.8	48.6	51.8	32.5	38.5	38.1	6.2	10.1	13.7	0.9	2.0	3.8
Israel	..	43.9	41.4	..	33.3	25.7	..	10.0	12.6	..	5.9	5.0
Italy	39.0	53.9	51.9	27.7	41.4	41.5	11.3	13.8	8.4	0.0	0.5	0.0
Japan	67.2	60.5	52.7	37.8	35.5	30.3	29.4	25.0	22.4	0.0	0.0	0.0
Korea	24.7	40.5	48.7	9.6	24.2	27.9	10.0	15.8	20.8	0.0	0.0	0.0
Latvia	..	12.9	18.7	..	0.0	8.0	..	12.9	10.7	..	0.0	0.1
Luxembourg	60.0	51.3	48.6	43.2	33.2	35.8	16.8	18.0	12.8	0.7	0.6	1.3
Netherlands	58.7	48.7	48.3	45.6	34.2	35.7	13.1	14.5	12.6	0.0	0.0	0.0
New Zealand	72.1	64.7	59.5	58.8	47.5	40.9	12.8	12.5	14.8	0.0	0.0	0.0
Norway	19.2	30.0	30.7	16.1	16.9	17.2	3.2	13.0	13.5	4.0	2.7	32.2
Poland	..	40.7	25.4	..	29.7	16.2	..	11.0	9.2	..	1.0	1.4
Portugal	26.7	34.8	41.6	..	24.9	29.2	..	9.9	12.4	3.8	8.3	5.0
Slovak Republic	..	40.9	39.1	..	14.3	17.4	..	23.9	20.6	..	1.7	1.8
Slovenia	..	22.9	21.4	..	19.8	13.4	..	2.6	7.9	..	2.5	1.1
Sweden	41.7	17.9	1.5	37.9	5.6	-11.9	3.8	12.4	13.4	8.5	17.0	40.4
Turkey	..	32.9	29.1	..	25.1	21.0	..	7.8	8.1	..	0.0	0.0
United Kingdom	63.5	47.7	46.5	56.8	37.2	36.5	8.8	10.4	9.9	0.0	0.0	0.0
Unweighted average	41.1	38.6	37.7	32.3	25.6	24.1	9.5	12.1	12.6	2.2	3.6	5.4

	4000 Property			5110 General taxes			5120 Specific goods and services			Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	3.7	1.3	..	45.1	47.0	..	20.3	10.1	..	-0.4	-1.9
Czech Republic	..	1.2	1.4	..	28.8	39.4	..	22.4	18.2	..	4.2	2.2
Denmark[1]	3.0	2.1	1.6	25.4	28.5	27.3	20.5	16.6	12.4	2.8	2.2	3.4
Estonia	..	0.3	0.0	..	31.5	33.2	..	9.3	16.3	..	0.6	1.2
Finland	3.4	2.6	3.3	27.9	37.3	43.8	28.5	26.0	22.4	0.7	1.9	2.6
France[1]	3.2	3.4	6.1	45.1	41.0	42.6	15.5	16.9	9.8	1.4	0.8	1.1
Greece	14.1	4.9	9.0	26.9	33.8	30.1	33.9	23.3	17.5	5.9	2.5	9.0
Hungary	..	0.8	3.6	..	27.9	43.2	..	32.6	18.5	..	0.9	1.8
Iceland	2.8	6.4	1.5	35.1	37.8	30.4	39.5	17.6	11.0	1.0	3.8	8.0
Ireland	3.2	2.6	5.0	19.0	25.4	23.8	35.4	19.1	11.7	2.8	2.4	3.9
Israel	..	4.8	3.9	..	37.5	39.2	..	5.5	7.5	..	2.4	3.1
Italy	5.9	5.7	5.9	26.9	22.0	24.7	26.2	16.5	16.8	2.0	1.5	0.7
Japan	6.0	10.1	5.0	0.0	13.2	29.1	24.7	14.3	12.1	2.1	1.9	1.1
Korea	4.7	4.4	7.0	14.2	25.8	24.9	51.8	25.6	17.9	4.6	3.7	1.6
Latvia	..	0.8	1.2	..	65.3	52.6	..	21.0	23.1	..	0.1	4.4
Luxembourg	7.1	10.2	12.6	19.1	18.6	25.7	11.9	18.6	10.9	1.2	0.8	0.8
Netherlands	3.0	4.2	3.2	24.4	28.8	30.6	11.1	14.4	14.7	2.8	3.9	3.1
New Zealand	2.6	0.7	0.1	9.8	24.0	31.8	14.4	8.9	6.4	1.2	1.7	2.1
Norway	2.3	1.6	1.4	40.5	36.3	25.3	31.7	26.5	8.7	2.4	3.0	1.7
Poland	..	0.0	0.0	..	26.2	44.8	..	31.2	27.0	..	1.0	1.4
Portugal	3.8	1.2	0.5	17.1	29.1	32.7	44.3	25.0	16.6	4.4	1.6	3.7
Slovak Republic	..	0.5	0.0	..	33.2	38.2	..	20.0	17.2	..	3.6	3.7
Slovenia	..	0.2	0.0	..	57.0	45.1	..	15.9	27.7	..	1.5	4.7
Sweden	2.2	5.8	3.0	23.4	41.3	41.3	20.7	16.6	11.6	3.6	1.4	2.2
Turkey	..	3.7	5.6	..	36.1	29.9	..	7.0	32.0	..	20.3	3.4
United Kingdom	2.4	8.1	10.1	13.4	24.6	28.0	19.0	17.4	13.9	1.8	2.2	1.5
Unweighted average	4.4	3.5	3.6	23.0	32.9	34.8	26.8	18.8	15.8	2.5	2.7	2.7

Note: Excluding social security contributions accruing to social security funds.

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.

Table 6.7. **Main state government tax revenues as % of GDP at market prices (Federal/regional countries)**

	1000 Income & profits			2000 Social security			3000 Payroll			4000 Property		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	0.0	0.0	0.0	1.4	1.3	1.4	1.1	1.5	2.0
Austria	1.7	0.3	0.3	0.1	0.2	0.1	0.0	0.1	0.1	0.1	0.0	0.0
Belgium[1]	..	0.0	1.1	..	0.0	0.0	..	0.0	0.0	..	0.6	1.7
Canada	4.5	6.3	6.0	0.0	0.0	0.7	0.0	0.8	0.7	0.2	0.8	0.6
Germany[1]	4.8	4.1	4.4	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.6
Mexico	..	0.0	0.0	..	0.0	0.0	..	0.1	0.4	..	0.1	0.1
Switzerland	4.7	4.7	5.3	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	1.0
United States	1.5	2.1	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.1
Unweighted average	2.9	2.2	2.4	0.0	0.0	0.1	0.2	0.3	0.3	0.5	0.6	0.8
Regional country												
Spain[1,2,3]	..	0.1	3.2	..	0.0	0.0	..	0.0	0.0	..	0.9	1.0

	5110 General taxes			5120 Specific goods and services			5200 Taxes on use of goods			6000 Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	0.6	0.9	0.7	0.9	1.6	0.7	0.0	0.0	0.0
Austria	1.3	0.0	0.0	0.5	0.1	0.1	0.2	0.0	0.0	0.0	0.0	0.0
Belgium[1]	..	0.0	0.0	..	0.0	0.0	..	0.2	0.6	..	0.0	0.0
Canada	2.0	2.6	2.7	1.7	2.0	1.7	1.8	0.5	0.4	0.0	0.0	0.0
Germany[1]	1.7	2.8	3.2	0.2	0.1	0.1	0.5	0.4	0.3	0.0	0.0	0.0
Mexico	..	0.0	0.0	..	0.0	0.0	..	0.0	0.1	..	0.0	0.0
Switzerland	0.0	0.0	0.0	0.1	0.1	0.1	0.4	0.4	0.4	0.0	0.0	0.0
United States	1.5	1.8	1.6	1.1	0.9	0.8	0.5	0.4	0.4	0.0	0.0	0.0
Unweighted average	1.1	0.9	0.9	0.7	0.5	0.4	0.7	0.4	0.4	0.0	0.0	0.0
Regional country												
Spain[1,2,3]	..	0.1	0.2	..	0.3	0.3	..	0.0	0.1	..	0.0	0.0

1. Payments to the European Union are excluded from these comparisons.
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.
3. Spain is constitutionally a non-federal country but has a highly decentralised political structure.

Table 6.8. **Main local government tax revenues as % of GDP at market prices (Federal/regional countries)**

	1000 Income & profits			2000 Social security			3000 Payroll			4000 Property		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1	1.0	1.0
Austria	1.8	0.0	0.0	0.1	0.1	0.1	0.5	0.8	0.9	0.5	0.2	0.2
Belgium[1]	1.1	1.4	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4	1.3
Canada	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.7	2.9	3.2
Germany[1]	2.1	2.1	2.4	0.0	0.0	0.0	0.3	0.0	0.0	0.6	0.5	0.4
Mexico	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	0.1	0.2
Switzerland	3.9	3.8	3.5	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.6	0.6
United States	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	3.0	2.6	2.5
Unweighted average	1.3	1.0	0.9	0.0	0.0	0.0	0.1	0.1	0.1	1.3	1.0	1.2
Regional country												
Spain[1,2,3]	0.4	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.8	1.5

	5110 General taxes			5120 Specific goods and services			5200 Taxes on use of goods			6000 Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	0.9	0.0	0.0	0.6	0.3	0.0	0.0	0.1	0.1	0.1	0.0	0.0
Belgium[1]	0.0	0.0	0.0	0.3	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.3	0.4	0.0
Germany[1]	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	0.0	0.1
Switzerland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
United States	0.3	0.4	0.4	0.1	0.2	0.2	0.1	0.2	0.3	0.0	0.0	0.0
Unweighted average	0.2	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.0
Regional country												
Spain[1,2,3]	0.2	0.4	0.5	0.0	0.1	0.2	0.0	0.9	0.6	0.0	0.0	0.0

1. Payments to the European Union are excluded from these comparisons.
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.
3. Spain is constitutionally a non-federal country but has a highly decentralised political structure.

Table 6.9. **Main state taxes as % of total tax revenues of state government (Federal/regional countries)**

	1000 Income & profits			2000 Social security			3000 Payroll			4000 Property		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	0.0	0.0	0.0	35.3	25.1	28.7	26.6	28.1	41.7
Austria	44.2	42.3	47.2	1.8	24.0	22.2	0.0	10.2	8.9	1.8	2.4	1.9
Belgium[1]	..	4.7	31.0	..	0.0	0.1	..	0.0	0.0	..	70.4	50.0
Canada	43.6	48.7	47.4	0.0	0.0	5.5	0.0	6.0	5.2	2.3	6.0	4.6
Germany[1]	62.8	51.9	51.7	0.0	0.0	0.0	0.0	0.0	0.0	6.2	6.1	6.8
Mexico	..	0.0	0.0	..	0.0	0.0	..	45.3	56.8	..	44.5	18.2
Switzerland	77.7	78.2	78.4	0.0	0.0	0.0	0.0	0.0	0.0	14.3	14.8	14.5
United States	31.6	38.8	42.3	0.0	0.0	0.0	0.0	0.0	0.0	4.1	3.6	2.0
Unweighted average	43.3	33.1	37.3	0.3	3.0	3.5	5.9	10.8	12.4	9.2	22.0	17.5
Regional country												
Spain[1,2,3]	..	8.6	68.1	..	0.0	0.0	..	0.0	0.0	..	58.9	20.7

	5110 General taxes			5120 Specific goods and services			5200 Taxes on use of goods			6000 Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	16.0	17.3	15.0	22.0	29.5	14.6	0.0	0.0	0.0
Austria	33.9	0.0	0.0	13.5	12.2	8.7	4.4	5.0	6.4	0.4	4.0	4.7
Belgium[1]	..	0.0	0.0	..	3.5	1.3	..	21.4	17.3	..	0.0	0.3
Canada	19.6	19.9	21.0	16.8	15.5	13.3	17.8	3.8	3.0	0.0	0.0	0.0
Germany[1]	21.8	35.4	37.3	2.8	1.8	1.2	6.4	4.7	3.1	0.0	0.0	0.0
Mexico	..	0.0	0.0	..	0.3	3.5	..	6.4	16.2	..	3.5	5.2
Switzerland	0.0	0.0	0.0	1.5	1.0	1.3	6.4	5.9	5.2	0.0	0.1	0.5
United States	30.8	33.2	31.2	23.6	16.1	15.8	10.0	8.3	8.7	0.0	0.0	0.0
Unweighted average	17.7	11.1	11.2	12.4	8.5	7.5	11.2	10.6	9.3	0.1	0.9	1.3
Regional country												
Spain[1,2,3]	..	9.2	3.6	..	20.9	6.5	..	2.5	1.1	..	0.0	0.0

1. Payments to the European Union are excluded from these comparisons.
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.
3. Spain is constitutionally a non-federal country but has a highly decentralised political structure.

Table 6.10. **Main local government taxes as % of total tax revenues of local governments (Federal/regional countries)**

	1000 Income & profits			2000 Social security			3000 Payroll			4000 Property		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
Austria	38.9	1.5	0.0	1.3	8.6	6.1	11.5	50.0	67.7	11.2	13.2	15.3
Belgium[1]	66.3	71.3	34.2	2.6	1.9	0.3	0.0	0.0	0.0	15.0	19.0	57.6
Canada	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.3	85.7	97.2
Germany[1]	69.4	79.5	79.2	0.0	0.0	0.0	9.0	0.0	0.0	20.3	19.3	14.2
Mexico	..	0.5	0.0	..	0.0	0.0	..	0.2	0.0	..	77.5	75.3
Switzerland	85.5	85.2	82.8	0.0	0.0	0.0	0.0	0.0	0.0	14.3	13.4	14.7
United States	4.3	5.8	6.3	0.0	0.0	0.0	0.0	0.0	0.0	81.9	72.9	69.8
Unweighted average	37.8	30.5	25.3	0.5	1.3	0.8	2.9	6.3	8.5	47.3	50.1	55.5
Regional country												
Spain[1,2,3]	57.3	19.8	15.6	0.0	0.0	0.0	0.0	0.0	0.0	8.5	29.7	46.0

	5110 General taxes			5120 Specific goods and services			5200 Taxes on use of goods			6000 Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Federal countries												
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	19.7	0.0	0.0	14.1	19.5	2.2	1.0	5.2	5.9	2.4	2.0	2.9
Belgium[1]	0.0	0.0	0.0	14.6	6.9	7.8	1.5	0.9	0.2	0.0	0.0	0.0
Canada	0.2	0.1	0.1	0.2	0.0	0.1	2.1	1.2	1.6	9.2	12.9	1.1
Germany[1]	0.0	0.0	5.1	0.5	0.5	0.9	0.4	0.3	0.4	0.4	0.3	0.2
Mexico	..	0.0	0.0	..	16.4	1.6	..	0.2	0.1	..	5.1	23.0
Switzerland	0.0	0.0	0.0	0.2	0.2	0.1	0.1	0.2	0.3	0.0	0.9	2.1
United States	7.1	10.8	12.3	3.6	4.8	4.5	3.1	5.7	7.0	0.0	0.0	0.0
Unweighted average	3.8	1.4	2.2	4.7	6.0	2.1	1.2	1.7	1.9	1.7	2.6	3.7
Regional country												
Spain[1,2,3]	31.0	15.5	16.1	3.2	2.6	5.2	0.0	32.3	16.9	0.0	0.1	0.2

1. Payments to the European Union are excluded from these comparisons.
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.
3. Spain is constitutionally a non-federal country but has a highly decentralised political structure.

Table 6.11. **Main local government tax revenues as % of GDP at market prices (Unitary countries)**

	1000 Income & profits			4000 Property			5110 General taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	0.0	0.0	..	0.5	0.7	..	0.0	0.0
Czech Republic	..	0.0	0.0	..	0.2	0.2	..	0.0	0.0
Denmark[1,2]	9.5	13.6	10.9	1.5	1.0	1.4	0.0	0.0	0.0
Estonia	..	0.0	0.0	..	0.3	0.3	..	0.0	0.0
Finland	8.5	9.5	9.7	0.0	0.4	0.8	0.0	0.0	0.0
France[1,2]	0.0	0.0	0.0	1.2	2.2	3.1	0.0	0.0	0.0
Greece	0.1	0.0	0.0	0.0	0.1	0.8	0.1	0.0	0.0
Hungary	..	0.0	0.0	..	0.3	0.4	..	0.7	1.7
Iceland	3.6	4.6	7.7	0.8	1.2	1.6	0.0	0.6	0.0
Ireland	0.0	0.0	0.0	2.0	0.7	0.5	0.0	0.0	0.0
Israel	..	0.0	0.0	..	2.1	2.4	..	0.0	0.0
Italy	0.2	0.6	1.8	0.0	0.8	1.5	..	0.0	0.5
Japan	2.8	3.4	3.6	1.3	2.1	2.0	0.0	0.0	0.9
Korea	0.3	0.4	0.8	0.8	2.1	2.1	0.0	0.0	0.4
Latvia	..	4.9	4.7	..	0.9	0.8	..	0.0	0.0
Luxembourg	1.6	2.1	1.2	0.2	0.1	0.1	0.0	0.0	0.0
Netherlands	0.1	0.0	0.0	0.2	0.7	0.7	0.0	0.0	0.0
New Zealand	0.0	0.0	0.0	1.9	1.7	2.0	0.0	0.0	0.0
Norway	8.0	7.1	5.1	0.4	0.8	0.7	0.0	0.0	0.0
Poland	..	1.4	2.5	..	1.3	1.4	..	0.0	0.0
Portugal	0.0	0.3	0.7	0.0	0.7	1.2	0.0	0.4	0.4
Slovak Republic	..	0.0	0.0	..	0.4	0.4	..	0.0	0.0
Slovenia	..	1.8	2.6	..	0.5	0.6	..	0.0	0.0
Sweden	11.3	14.1	15.2	0.0	0.0	0.4	0.0	0.0	0.0
Turkey	..	0.6	0.6	..	0.0	0.4	..	0.6	0.6
United Kingdom	0.0	0.0	0.0	3.8	1.1	1.6	0.0	0.0	0.0
Unweighted average	2.9	2.5	2.6	0.9	0.9	1.1	0.0	0.1	0.2

	5120 Specific goods and services			5200 Taxes on use of goods /			Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	0.2	0.2	..	0.5	0.6	..	0.0	0.0
Czech Republic	..	0.0	0.0	..	0.1	0.2	..	0.0	0.0
Denmark[1,2]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estonia	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France[1,2]	0.1	0.3	1.2	0.1	0.3	0.2	1.2	1.8	1.4
Greece	0.2	0.1	0.0	0.1	0.0	0.0	0.1	0.0	0.0
Hungary	..	0.0	0.0	..	0.0	0.1	..	0.0	0.0
Iceland	0.4	0.0	0.0	0.0	0.0	0.1	0.6	0.0	0.0
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Israel	..	0.0	0.0	..	0.1	0.1	..	0.0	0.0
Italy	..	0.2	0.5	0.0	0.3	0.5	0.0	0.3	2.4
Japan	0.8	0.6	0.4	0.3	0.3	0.3	0.0	0.1	0.1
Korea	0.2	0.6	0.3	0.2	0.4	0.5	0.0	0.1	0.5
Latvia	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0
Netherlands	0.0	0.0	0.0	0.1	0.5	0.6	0.0	0.0	0.0
New Zealand	0.1	0.0	0.0	0.1	0.2	0.2	0.0	0.0	0.0
Norway	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.0
Poland	..	0.0	0.0	..	0.4	0.2	..	0.0	0.0
Portugal	0.0	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0
Slovak Republic	..	0.1	0.0	..	0.0	0.0	..	0.0	0.2
Slovenia	..	0.1	0.1	..	0.0	0.1	..	0.0	0.0
Sweden	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey	..	0.1	0.6	..	0.0	0.1	..	0.7	0.2
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unweighted average	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2

1. Payments to the European Union are excluded from these comparisons.
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.

Table 6.12. **Main local government taxes as % of total tax revenues of local governments (Unitary countries)**

	1000 Income & profits			1100 Individuals			1200 Corporate			4000 Property		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	45.0	42.4
Czech Republic	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	76.7	57.1
Denmark[1,2]	86.3	93.3	88.7	86.3	93.3	88.7	0.0	0.0	0.0	13.7	6.7	11.3
Estonia	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	90.5	83.8
Finland	99.8	95.4	92.6	89.9	85.2	85.0	9.9	10.2	7.6	0.0	4.5	7.3
France[1,2]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	46.0	47.8	52.5
Greece	16.5	0.0	0.0	11.0	0.0	0.0	0.0	0.0	0.0	6.6	55.0	93.8
Hungary	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	28.9	18.9
Iceland	65.1	71.9	82.0	62.0	71.9	82.0	3.1	0.0	0.0	15.3	19.3	16.7
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	87.9	91.4
Israel	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	94.1	95.1
Italy	80.0	27.6	25.8	48.0	0.7	24.1	32.0	0.5	1.6	17.5	38.6	20.3
Japan	54.8	52.7	49.5	26.3	30.5	32.4	28.5	22.2	17.1	24.9	31.6	26.6
Korea	23.0	11.1	18.3	0.0	7.4	9.5	0.0	3.7	8.8	54.5	58.5	47.1
Latvia	..	83.8	84.3	..	83.8	84.3	..	0.0	0.0	..	15.5	14.4
Luxembourg	74.6	92.8	90.3	0.0	0.0	0.0	74.6	92.8	90.3	9.3	5.9	8.1
Netherlands	15.4	0.0	0.0	15.4	0.0	0.0	0.0	0.0	0.0	54.2	60.0	52.2
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	89.1	89.9	88.9
Norway	91.9	89.7	87.4	86.3	81.6	87.4	5.7	8.2	0.0	5.2	9.7	11.5
Poland	..	45.5	60.8	..	41.1	51.3	..	4.4	9.6	..	40.6	32.8
Portugal	50.0	21.8	27.7	..	11.1	18.5	..	10.7	9.2	0.0	42.5	46.5
Slovak Republic	..	0.0	0.0	..	0.0	0.0	..	0.0	0.0	..	83.4	64.8
Slovenia	..	75.8	75.2	..	74.9	75.2	..	0.0	0.0	..	20.7	17.7
Sweden	99.6	99.7	97.6	91.5	99.7	97.6	8.2	0.0	0.0	0.0	0.0	2.4
Turkey	..	28.1	25.6	..	21.4	18.3	..	6.7	7.3	..	2.0	14.8
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
Unweighted average	47.3	34.2	34.8	34.4	27.0	29.0	10.8	6.1	5.8	33.5	44.4	43.0

	5110 General taxes			5120 Specific goods and services			5200 Taxes on use of goods			Other taxes		
	1975	1995	2015	1975	1995	2015	1975	1995	2015	1975	1995	2015
Chile	..	0.0	0.0	..	15.1	15.7	..	40.0	41.9	..	0.0	0.0
Czech Republic	..	0.0	0.0	..	2.5	1.6	..	20.8	41.3	..	0.0	0.0
Denmark[1,2]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estonia	..	2.0	0.0	..	0.9	6.3	..	6.7	9.8	..	0.0	0.0
Finland	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[1,2]	0.0	0.0	0.0	4.8	7.4	20.4	3.2	6.9	3.2	46.0	37.9	23.9
Greece	9.0	2.9	0.2	32.9	24.4	5.1	18.7	17.6	0.9	16.3	0.0	0.0
Hungary	..	63.5	75.8	..	1.3	1.4	..	4.5	4.0	..	1.8	0.0
Iceland	0.0	8.8	0.0	7.9	0.0	0.0	0.0	0.0	1.4	11.7	0.0	0.0
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.1	8.6
Israel	..	0.0	0.0	..	0.0	0.0	..	5.9	4.9	..	0.0	0.0
Italy	..	0.0	6.4	..	7.3	6.6	2.5	13.8	7.7	0.0	12.7	33.2
Japan	0.0	0.0	12.7	15.1	9.6	5.7	4.9	5.0	4.5	0.2	1.0	1.1
Korea	0.0	0.0	8.5	11.7	16.1	5.8	10.8	11.5	10.0	0.0	2.8	10.3
Latvia	..	0.0	0.0	..	0.0	0.5	..	0.7	0.8	..	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.9	0.9	1.3	0.0	0.2	0.2	15.2	0.2	0.2
Netherlands	0.0	0.0	0.0	2.7	1.4	2.1	27.7	38.7	45.6	0.0	0.0	0.0
New Zealand	0.0	0.0	0.0	6.7	1.8	0.7	4.2	8.3	10.4	0.0	0.0	0.0
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	1.1	2.9	0.0	0.0
Poland	..	0.0	0.0	..	0.0	0.0	..	12.4	5.5	..	1.5	0.9
Portugal	0.0	22.5	14.0	0.0	8.8	5.4	50.0	4.0	5.7	0.0	0.4	0.7
Slovak Republic	..	0.0	0.0	..	10.3	2.4	..	0.9	3.3	..	5.5	29.5
Slovenia	..	0.0	0.0	..	2.8	4.2	..	0.0	2.9	..	0.8	0.0
Sweden	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	..	30.8	24.1	..	6.0	24.7	..	0.5	2.1	..	32.7	8.8
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unweighted average	0.6	5.0	5.4	5.5	4.5	4.2	7.6	7.6	8.0	5.8	4.2	4.5

1. Payments to the European Union are excluded from these comparisons.
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.

6.2. Country tables 1975, 1985, 1995, 2005 and 2015

This part of the Report presents detailed country information on tax revenues by level of government. The data have been attributed to the sub-sectors of general government identified in section A.12 of the Interpretative Guide (see Annex A) and the attribution criteria used are those set out in that guide.

Table 6.13. **Australia, tax revenues by sub-sectors of government**

Million AUD

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**11 831**	**39 435**	**82 615**	**175 695**	**262 637**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	9 213	32 673	60 602	118 239	191 975	..	..	..	..	..
1200 Corporate	2 618	6 762	22 013	57 456	70 662	..	..	..	..	..
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**	**670**	**1 171**	**3 364**	**7 120**	**13 095**	**22 695**
4000 Taxes on property	**103**	**260**	**8**	**14**	**15**	**883**	**2 770**	**7 988**	**16 923**	**32 965**
4100 Recurrent taxes on immovable property	12	31	0	0	0	217	706	1 840	4 559	10 461
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	15	439	2 058	6 148	12 364	22 504
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**	**69 448**	**104 119**	**1 262**	**4 630**	**13 295**	**14 479**	**23 393**
5100 Taxes on production, sale, transfer, etc	4 919	18 890	29 613	67 822	98 301	532	1 783	4 923	8 188	11 884
5110 General taxes	1 408	5 728	12 970	40 086	61 815	0	0	0	0	0
5120 Taxes on specific goods and services	3 511	13 162	16 643	27 736	36 486	532	1 783	4 923	8 188	11 884
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	1 626	5 818	730	2 847	8 372	6 291	11 509
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**	**245 526**	**367 441**	**3 316**	**10 764**	**28 403**	**44 497**	**79 053**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**16 620**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	883	2 627	5 134	8 726	16 620	..	..	..	..	..
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**	**16 620**	**0**	**0**	**0**	**0**	**0**

Table 6.14. **Austria, tax revenues by sub-sectors of government**

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**3 064**	**6 436**	**18 452**	**28 781**	**43 714**	**865**	**2 927**	**547**	**742**	**1 081**
1100 Of individuals	2 381	5 389	14 649	22 126	34 901	834	2 738	459	637	941
1200 Corporate	655	1 032	2 267	5 341	7 519	31	189	88	104	141
1300 Unallocable between 1100 and 1200	27	15	1 536	1 313	1 295	0	0	0	0	0
2000 Social security contributions	**352**	**1 687**	**4 243**	**5 720**	**7 547**	**34**	**137**	**311**	**409**	**507**
2100 Employees	225	1 003	2 379	2 978	3 911	34	137	310	395	475
2200 Employers	127	684	1 830	2 498	3 350	0	0	0	0	0
2300 Self-employed or non-employed	0	0	34	243	286	0	0	1	14	33
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**	**6 861**	**0**	**255**	**132**	**156**	**203**
4000 Taxes on property	**282**	**517**	**655**	**801**	**1 247**	**35**	**57**	**31**	**36**	**44**
4100 Recurrent taxes on immovable property	18	28	32	32	43	15	26	31	36	44
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	12	10	21	0	0	0
4400 Taxes on financial and capital transactions	14	52	483	629	1 116	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	76	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**	**20 197**	**29 646**	**39 619**	**1 013**	**2 142**	**222**	**234**	**346**
5100 Taxes on production, sale, transfer, etc	4 549	9 649	18 942	27 613	36 592	926	1 929	158	139	200
5110 General taxes	2 545	6 186	13 436	19 421	26 266	662	1 644	0	0	0
5120 Taxes on specific goods and services	1 991	3 424	5 462	8 148	10 322	264	285	158	139	200
5130 Unallocable between 5110 and 5120	14	38	44	45	4	0	0	0	0	0
5200 Taxes on use of goods and perform activities	5	372	1 255	2 033	3 027	87	213	64	95	146
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**52**	**328**	**486**	**699**	**517**	**8**	**20**	**51**	**64**	**108**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**9 521**	**20 644**	**47 427**	**70 031**	**99 505**	**1 955**	**5 538**	**1 295**	**1 640**	**2 290**

	Local government					Social Security Funds[1]				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**267**	**266**	**4 667**	**11 489**	**21 173**	**28 912**	**41 595**
2100 Employees	29	102	207	240	241	1 840	4 315	8 110	10 751	15 499
2200 Employers	0	0	50	27	26	2 375	6 016	10 912	14 037	19 906
2300 Self-employed or non-employed	0	0	0	0	0	453	1 158	2 151	4 125	6 191
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**	**2 977**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**254**	**457**	**395**	**539**	**675**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	139	253	395	539	675	..	..	..	..	..
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**	**353**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	769	1 510	582	134	96	..	..	..	..	..
5110 General taxes	448	1 026	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	321	484	582	134	96	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	24	68	155	168	258	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**55**	**103**	**59**	**101**	**127**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**2 279**	**4 516**	**2 986**	**3 243**	**4 398**	**4 667**	**11 489**	**21 173**	**28 912**	**41 595**

Note: Excluding customs duties collected on behalf of the European Union.

1. These include social security funds whose contributions are controlled by sub-central levels of government. They account for 1.6 percent of contributions in 2015.

Table 6.15. **Belgium, tax revenues by sub-sectors of government**

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**8 534**	**20 536**	**30 899**	**45 809**	**57 110**	**..**	**..**	**79**	**0**	**4 395**
1100 Of individuals	6 929	17 821	25 973	35 956	43 498	..	..	79	..	4 395
1200 Corporate	1 596	2 706	4 885	9 811	13 560	..	..	0	..	0
1300 Unallocable between 1100 and 1200	10	9	41	42	51	..	..	0	..	0
2000 Social security contributions	**299**	**866**	**1 181**	**1 904**	**2 334**	**..**	**..**	**0**	**38**	**12**
2100 Employees	264	716	854	1 125	1 372	..	..	..	10	4
2200 Employers	36	150	228	608	713	..	..	..	27	8
2300 Self-employed or non-employed	0	0	99	171	249	..	..	..	0	0
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**
4000 Taxes on property	**583**	**1 090**	**1 340**	**873**	**1 861**	**..**	**..**	**1 168**	**4 669**	**7 086**
4100 Recurrent taxes on immovable property	12	25	25	41	41	..	..	83	192	249
4200 Recurrent taxes on net wealth	0	0	8	189	661	..	..	0	0	0
4300 Estate, inheritance and gift taxes	178	326	42	0	0	..	..	647	1 749	3 002
4400 Taxes on financial and capital transactions	393	739	1 193	521	596	..	..	438	2 728	3 763
4500 Non-recurrent taxes	0	0	73	123	563	..	..	0	0	72
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	0	0	0
5000 Taxes on goods and services	**5 813**	**12 732**	**20 791**	**29 790**	**38 600**	**..**	**..**	**412**	**2 044**	**2 629**
5100 Taxes on production, sale, transfer, etc	5 562	11 990	19 607	29 548	38 580	..	..	58	76	178
5110 General taxes	3 776	8 735	13 734	21 340	27 547	..	..	0	0	0
5120 Taxes on specific goods and services	1 785	3 255	5 872	8 208	11 034	..	..	58	76	178
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	0	0	0
5200 Taxes on use of goods and perform activities	249	740	1 178	234	10	..	..	355	1 968	2 451
5300 Unallocable between 5100 and 5200	3	2	6	8	9	..	..	0	0	0
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**0**	**68**	**40**
6100 Paid solely by business	..	..	..	..	..	..	..	..	0	0
6200 Other	..	..	..	..	..	..	..	..	68	40
Total tax revenue	**15 230**	**35 224**	**54 211**	**78 376**	**99 904**	**..**	**..**	**1 659**	**6 819**	**14 161**

	Local government					Social Security Funds[1]				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**683**	**1 868**	**3 058**	**2 249**	**3 052**	**0**	**90**	**335**	**825**	**1 106**
1100 Of individuals	675	1 868	3 058	2 249	3 052	..	90	335	825	1 106
1200 Corporate	8	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
2000 Social security contributions	**27**	**94**	**81**	**23**	**25**	**6 709**	**16 581**	**28 289**	**39 256**	**56 239**
2100 Employees	27	94	81	20	19	1 749	4 870	8 268	11 558	15 568
2200 Employers	0	0	0	3	6	4 347	10 121	17 556	24 332	35 460
2300 Self-employed or non-employed	0	0	0	0	0	612	1 590	2 465	3 366	5 211
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**5**	**8**
4000 Taxes on property	**154**	**377**	**815**	**3 599**	**5 142**	**0**	**80**	**121**	**229**	**318**
4100 Recurrent taxes on immovable property	154	377	815	3 599	5 142	..	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	..	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	..	80	121	229	318
5000 Taxes on goods and services	**166**	**223**	**332**	**523**	**715**	**14**	**113**	**330**	**1 237**	**1 575**
5100 Taxes on production, sale, transfer, etc	150	206	295	437	694	14	113	330	1 237	1 575
5110 General taxes	0	0	0	0	0	0	0	29	373	219
5120 Taxes on specific goods and services	150	206	295	437	694	14	113	301	865	1 356
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	16	17	37	87	22	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	**1 029**	**2 562**	**4 286**	**6 394**	**8 935**	**6 723**	**16 863**	**29 075**	**41 552**	**59 246**

Note: Excluding customs duties collected on behalf of the European Union.

1. These include social security funds whose contributions are controlled by sub-central levels of government. They account for 0.1 percent of contributions in 2015.

Table 6.16. **Canada, tax revenues by sub-sectors of government**

Million CAD

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**19 047**	**44 908**	**82 237**	**140 013**	**185 673**	**8 165**	**25 979**	**52 373**	**78 331**	**119 574**
1100 Of individuals	12 822	34 676	65 384	102 366	139 527	6 074	21 904	43 428	62 435	95 687
1200 Corporate	5 741	9 176	14 739	32 197	39 402	2 091	4 075	8 944	15 896	23 887
1300 Unallocable between 1100 and 1200	484	1 056	2 114	5 450	6 744	0	0	0	0	0
2000 Social security contributions	**0**	**0**	**0**	**17 936**	**23 651**	**0**	**0**	**0**	**11 759**	**13 786**
2100 Employees	..	..	..	7 429	9 792	..	..	..	1 858	1 124
2200 Employers	..	..	..	10 507	13 859	..	..	..	9 901	12 662
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**	**13 036**
4000 Taxes on property	**13**	**0**	**0**	**0**	**0**	**428**	**2 292**	**6 492**	**9 298**	**11 487**
4100 Recurrent taxes on immovable property	0	..	..	..	..	85	1 112	2 960	2 934	5 049
4200 Recurrent taxes on net wealth	0	..	..	..	..	200	1 139	2 914	3 456	363
4300 Estate, inheritance and gift taxes	13	..	..	..	..	143	41	3	0	268
4400 Taxes on financial and capital transactions	0	..	..	..	..	0	0	0	1 965	3 912
4500 Non-recurrent taxes	0	..	..	..	..	0	0	615	943	1 895
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**	**51 788**	**10 128**	**29 639**	**42 076**	**67 537**	**94 203**
5100 Taxes on production, sale, transfer, etc	8 180	21 212	31 136	48 506	51 748	6 800	20 727	37 961	61 316	86 543
5110 General taxes	3 504	9 383	19 167	35 069	34 429	3 664	11 741	21 328	33 353	52 957
5120 Taxes on specific goods and services	4 676	11 829	11 969	13 437	17 319	3 136	8 986	16 633	27 963	33 586
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	7 660
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**	**261 113**	**18 721**	**57 910**	**107 439**	**176 156**	**252 086**

	Local government					Social Security Funds[1]				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**58 783**
2100 Employees	..	..	..	..	..	2 142	7 516	15 028	18 328	27 740
2200 Employers	..	..	..	..	..	3 527	13 858	24 765	18 328	27 740
2300 Self-employed or non-employed	..	..	..	..	..	118	274	766	2 177	3 303
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**	**64 077**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	4 770	11 900	23 150	37 409	56 008	..	..	..	..	..
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	1 069	..	..	..	..	..
4500 Non-recurrent taxes	248	799	1 265	2 711	7 000	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**142**	**247**	**406**	**833**	**1 149**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	22	52	51	104	124	..	..	..	..	..
5110 General taxes	10	25	40	88	63	..	..	..	..	..
5120 Taxes on specific goods and services	12	27	11	16	61	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	120	195	355	729	1 025	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**525**	**2 036**	**3 662**	**1 483**	**711**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	437	1 507	2 946	541	0	..	..	..	..	..
6200 Other	88	529	716	942	711	..	..	..	..	..
Total tax revenue	**5 685**	**14 982**	**28 483**	**42 811**	**65 937**	**5 787**	**21 648**	**40 559**	**38 834**	**58 783**

1. These include social security funds whose contributions are controlled by sub-central levels of government. They account for 14.3 percent of contributions in 2015.

Table 6.17. **Chile, tax revenues by sub-sectors of government**

Million CLP

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	..	..	**1 359 694**	**5 171 293**	**11 840 521**	..	..	..	..	..
1100 Of individuals	..	..	281 293	738 620	3 199 876	..	..	..	..	..
1200 Corporate	..	..	836 725	3 155 480	6 839 133	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	241 676	1 277 193	1 801 512	..	..	..	..	..
2000 Social security contributions	..	..	**155 855**	**287 422**	**434 658**	..	..	..	..	..
2100 Employees	..	..	142 001	249 526	370 744	..	..	..	..	..
2200 Employers	..	..	13 854	37 896	63 914	..	..	..	..	..
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**	**379 603**	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	13 044	4 909	15 249	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	13 245	23 184	92 236	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	155 143	462 027	272 118	..	..	..	..	..
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**	**6 831 482**	**16 181 720**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	3 169 645	6 811 389	16 129 953	..	..	..	..	..
5110 General taxes	..	..	2 187 602	5 391 285	13 273 958	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	982 043	1 420 104	2 855 995	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	9 659	20 094	51 767	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
6000 Other taxes	..	..	**-29 554**	**-85 954**	**-579 308**	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	-29 554	-85 954	-579 308	..	..	..	..	..
Total tax revenue	..	..	**4 846 730**	**12 694 362**	**28 257 194**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**1 817 831**
2100 Employees	..	..	..	..	..	..	..	193 269	644 295	1 817 831
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**	**1 041 671**	..	..	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	157 193	411 656	1 041 671	..	..	..	..	..
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**	**1 415 658**	..	..	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	52 690	140 703	385 532	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	52 690	140 703	385 532	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	139 635	374 249	1 030 126	..	..	..	..	..
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**	**2 457 329**	..	..	**193 269**	**644 295**	**1 817 831**

Table 6.18. **Czech Republic, tax revenues by sub-sectors of government**

Million CZK

	Central government[1]					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	..	..	**137 616**	**273 549**	**329 768**	..	..	..	..	..
1100 Of individuals	..	..	70 361	137 937	164 678	..	..	..	..	..
1200 Corporate	..	..	67 255	135 611	165 090	..	..	..	..	..
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**	**11 607**	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	5	20	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	393	728	20	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	3 464	7 317	11 566	..	..	..	..	..
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**	**505 085**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	162 913	325 662	487 086	..	..	..	..	..
5110 General taxes	..	..	91 673	215 118	333 274	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	71 240	110 544	153 812	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	12 956	17 892	17 999	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
6000 Other taxes	..	..	**545**	**55**	**387**	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	545	55	387	..	..	..	..	..
Total tax revenue	..	..	**317 887**	**625 207**	**846 847**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**659 743**
2100 Employees	..	..	..	..	..	..	..	54 536	108 316	133 878
2200 Employers	..	..	..	..	..	..	..	148 342	307 618	417 778
2300 Self-employed or non-employed	..	..	..	..	..	..	..	24 993	65 692	108 088
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**	**10 313**	..	..	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	3 778	4 987	10 313	..	..	..	..	..
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**	**7 749**	..	..	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	124	199	292	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	124	199	292	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	1 026	7 196	7 457	..	..	..	..	..
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**	**18 063**	..	..	**227 871**	**481 626**	**659 743**

Note: Excluding customs duties collected on behalf of the European Union.

1. Tax revenues of the regions are reported under the heading of central government up to and including 1995 and under local government thereafter.

Table 6.19. **Denmark, tax revenues by sub-sectors of government**

Million DKK

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**28 694**	**94 221**	**164 962**	**258 922**	**378 919**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	25 904	73 303	124 613	167 082	303 012	..	..	..	..	..
1200 Corporate	2 790	14 473	23 803	54 597	53 080	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	6 445	16 546	37 244	22 827	..	..	..	..	..
2000 Social security contributions	**143**	**3 626**	**562**	**1 180**	**836**	**..**	**..**	**..**	**..**	**..**
2100 Employees	0	1	559	1 177	826	..	..	..	..	..
2200 Employers	142	3 625	3	3	10	..	..	..	..	..
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**	**2 162**	**2 262**	**2 907**	**5 894**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**1 779**	**7 222**	**7 094**	**11 801**	**11 084**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	16	152	170	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	414	1 408	930	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	336	1 418	2 372	3 154	5 177	..	..	..	..	..
4400 Taxes on financial and capital transactions	936	4 208	3 584	8 613	5 907	..	..	..	..	..
4500 Non-recurrent taxes	77	36	38	34	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**29 014**	**100 038**	**156 578**	**253 352**	**299 999**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	27 338	96 828	149 393	239 951	276 285	..	..	..	..	..
5110 General taxes	15 117	60 462	94 368	154 654	189 974	..	..	..	..	..
5120 Taxes on specific goods and services	12 221	36 365	55 026	85 298	86 312	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 676	3 210	4 739	9 379	16 536	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	2 446	4 021	7 177	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**203**	**320**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	203	320	..	..	..	..	..
6200 Other	..	..	..	0	0	..	..	..	..	..
Total tax revenue	**59 630**	**207 268**	**331 457**	**528 366**	**697 051**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**22 171**	**76 364**	**140 762**	**214 581**	**220 891**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	22 170	76 358	140 758	214 581	220 891	..	..	..	..	..
1200 Corporate	1	5	5	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**58**	**72**	**0**	**529**	**542**
2100 Employees	..	..	..	..	..	0	0	..	0	0
2200 Employers	..	..	..	..	..	58	72	..	529	542
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**	**0**	**0**	**0**
4000 Taxes on property	**3 518**	**5 451**	**10 155**	**17 466**	**28 085**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	3 518	5 451	10 155	17 466	28 085	..	..	..	..	..
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	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	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	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	**25 689**	**81 814**	**150 918**	**232 047**	**248 977**	**58**	**72**	**0**	**529**	**542**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.20. **Estonia, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**301**	**782**	**1 607**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	234	622	1 182	..	..	..	..	..
1200 Corporate	..	..	67	160	424	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**191**	**636**	**1 181**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	0	0	0	..	..	..	..	..
2200 Employers	..	..	191	636	1 169	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	12	..	..	..	..	..
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	**..**	**..**	**350**	**1 385**	**2 859**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	..	345	1 348	2 790	..	..	..	..	..
5110 General taxes	..	..	266	908	1 872	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	79	440	918	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	5	37	69	..	..	..	..	..
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	**..**	**..**	**845**	**2 803**	**5 646**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**0**	**0**	**0**	**..**	**..**	**0**	**0**	**0**
1100 Of individuals	..	..	0	0	0	..	..	..	..	..
1200 Corporate	..	..	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**0**	**0**	**..**	**..**	**149**	**511**	**1 110**
2100 Employees	..	..	..	..	..	..	..	0	31	99
2200 Employers	..	..	..	..	..	..	..	143	466	1 002
2300 Self-employed or non-employed	..	..	..	..	..	..	..	6	14	8
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**	**58**	**..**	**..**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	7	32	58	..	..	..	..	..
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**	**11**	**..**	**..**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	0	2	4	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	0	2	4	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	1	5	7	..	..	..	..	..
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	**..**	**..**	**8**	**40**	**69**	**..**	**..**	**149**	**511**	**1 110**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.21. **Finland, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**1 304**	**4 255**	**6 538**	**12 885**	**12 127**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	1 146	3 875	5 320	8 791	9 248	..	..	..	..	..
1200 Corporate	157	380	1 219	4 094	2 879	..	..	..	..	..
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**	**1 414**	**..**	**..**	**..**	**..**	**..**
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	631	..	..	..	..	..
4400 Taxes on financial and capital transactions	80	463	331	554	783	..	..	..	..	..
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**	**21 768**	**29 722**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	2 082	7 630	12 936	21 178	28 666	..	..	..	..	..
5110 General taxes	1 030	4 173	7 621	13 748	18 974	..	..	..	..	..
5120 Taxes on specific goods and services	1 052	3 457	5 314	7 430	9 692	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	16	93	304	590	1 056	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**10**	**42**	**91**	**68**	**81**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	10	42	91	68	81	..	..	..	..	..
Total tax revenue	**3 693**	**12 706**	**20 427**	**35 890**	**43 344**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**1 547**	**5 049**	**9 313**	**13 574**	**20 244**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	1 393	4 646	8 320	12 420	18 576	..	..	..	..	..
1200 Corporate	154	403	994	1 154	1 668	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**23**	**15**	**1 347**	**5 005**	**13 492**	**18 856**	**26 624**
2100 Employees	..	..	..	4	4	278	849	2 536	3 460	6 360
2200 Employers	..	..	..	19	11	990	3 787	9 447	14 108	18 221
2300 Self-employed or non-employed	..	..	..	0	0	79	369	1 509	1 288	2 043
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**	**1 603**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	0	49	441	725	1 603	..	..	..	..	..
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**	**21 864**	**1 347**	**5 005**	**13 492**	**18 856**	**26 624**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.22. **France, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**13 106**	**50 864**	**69 134**	**98 623**	**121 529**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	8 743	36 441	43 963	56 862	75 364	..	..	..	..	..
1200 Corporate	4 282	14 180	25 172	41 761	46 165	..	..	..	..	..
1300 Unallocable between 1100 and 1200	80	244	0	0	0	..	..	..	..	..
2000 Social security contributions	**419**	**1 984**	**3 733**	**5 796**	**7 941**	**..**	**..**	**..**	**..**	**..**
2100 Employees	419	1 984	3 733	4 812	6 048	..	..	..	..	..
2200 Employers	0	0	0	984	1 893	..	..	..	..	..
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	**1 194**	**4 570**	**10 299**	**13 117**	**4 796**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**1 372**	**5 315**	**7 356**	**13 945**	**20 363**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	26	70	9	30	100	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	2 021	1 309	3 053	5 225	..	..	..	..	..
4300 Estate, inheritance and gift taxes	616	1 932	4 261	9 006	12 317	..	..	..	..	..
4400 Taxes on financial and capital transactions	731	1 291	1 777	1 856	2 721	..	..	..	..	..
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	**26 154**	**87 164**	**127 617**	**165 674**	**175 473**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	25 618	86 328	126 699	163 729	173 727	..	..	..	..	..
5110 General taxes	19 077	62 687	89 768	127 096	141 317	..	..	..	..	..
5120 Taxes on specific goods and services	6 540	23 641	36 931	36 633	32 410	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	536	836	918	1 945	1 746	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**49**	**595**	**924**	**3 522**	**1 899**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	32	595	871	3 502	1 893	..	..	..	..	..
6200 Other	17	0	53	21	6	..	..	..	..	..
Total tax revenue	**42 294**	**150 491**	**219 063**	**300 677**	**332 001**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**20**	**0**	**33**	**14 997**	**80 173**	**112 983**
1100 Of individuals	0	0	0	0	13	..	33	14 997	80 173	112 978
1200 Corporate	0	0	0	0	7	..	0	0	0	5
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**33 089**	**136 004**	**217 995**	**275 433**	**361 995**
2100 Employees	..	..	..	..	..	6 683	35 579	65 964	65 369	87 573
2200 Employers	..	..	..	..	..	24 236	89 322	135 892	190 090	245 987
2300 Self-employed or non-employed	..	..	..	..	..	2 170	11 103	16 139	19 975	28 435
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	**299**	**1 377**	**2 529**	**5 437**	**9 278**	**107**	**606**	**36**	**1 767**	**20 500**
4000 Taxes on property	**2 876**	**13 078**	**27 105**	**44 534**	**68 948**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	2 626	11 085	23 117	35 989	57 332	..	..	..	..	..
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	250	1 994	3 988	8 545	11 616	..	..	..	..	..
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	**496**	**3 625**	**8 056**	**14 708**	**31 020**	**301**	**1 850**	**5 708**	**12 776**	**36 159**
5100 Taxes on production, sale, transfer, etc	297	1 417	4 168	12 233	26 775	301	1 810	5 429	12 393	35 202
5110 General taxes	0	0	0	0	0	248	873	1 810	4 271	15 569
5120 Taxes on specific goods and services	297	1 417	4 168	12 233	26 775	53	937	3 620	8 122	19 633
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	198	2 208	3 888	2 475	4 245	0	40	279	383	957
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**2 577**	**9 612**	**18 971**	**22 334**	**22 080**	**0**	**0**	**0**	**0**	**568**
6100 Paid solely by business	2 577	9 612	18 970	22 334	22 080	..	..	..	..	568
6200 Other	0	0	1	0	0	..	..	..	..	0
Total tax revenue	**6 248**	**27 693**	**56 661**	**87 013**	**131 346**	**33 497**	**138 493**	**238 737**	**370 149**	**532 205**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.23. **Germany, tax revenues by sub-sectors of government**

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**26 782**	**49 039**	**90 688**	**89 383**	**144 037**	**26 428**	**49 034**	**77 258**	**83 503**	**134 238**
1100 Of individuals	23 469	40 497	83 710	77 468	130 067	23 267	40 497	71 598	70 916	119 153
1200 Corporate	3 314	8 542	6 978	11 915	13 970	3 160	8 537	5 659	12 587	15 085
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**	**1 908**	**2 606**	**4 192**	**9 080**	**8 985**	**17 537**
4100 Recurrent taxes on immovable property	0	0	0	..	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	920	127	147	..	1 908	1 993	2 318	4 163	97	-2
4300 Estate, inheritance and gift taxes	0	0	0	..	0	271	773	1 815	4 097	6 290
4400 Taxes on financial and capital transactions	305	709	28	..	0	342	1 100	3 102	4 791	11 249
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**	**147 967**	**199 502**	**13 082**	**24 754**	**62 564**	**75 007**	**107 912**
5100 Taxes on production, sale, transfer, etc	35 370	62 539	125 377	147 967	188 816	10 371	20 996	55 506	66 334	99 781
5110 General taxes	18 458	36 780	67 178	74 361	110 451	9 194	19 373	52 783	62 851	96 751
5120 Taxes on specific goods and services	16 913	25 759	58 200	73 170	78 085	1 177	1 623	2 723	3 483	3 030
5130 Unallocable between 5110 and 5120	0	0	0	436	280	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	10 686	2 711	3 758	7 058	8 673	8 131
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**	**237 349**	**345 447**	**42 116**	**77 980**	**148 902**	**167 495**	**259 687**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**11 819**	**25 467**	**40 295**	**46 725**	**73 996**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	9 931	20 805	33 761	31 261	50 348	..	..	..	..	..
1200 Corporate	1 888	4 662	6 534	15 464	23 648	..	..	..	..	..
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**	**310 301**	**424 612**
2100 Employees	..	..	..	..	..	28 106	56 247	117 916	135 775	188 938
2200 Employers	..	..	..	..	..	34 609	67 255	133 120	149 191	199 164
2300 Self-employed or non-employed	..	..	..	..	..	1 575	6 258	17 016	25 335	36 510
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**	**10 247**	**13 215**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	2 122	3 766	7 027	10 247	13 215	..	..	..	..	..
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	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	**162**	**238**	**448**	**3 395**	**5 947**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	94	112	271	3 136	5 615	..	..	..	..	..
5110 General taxes	0	0	0	2 909	4 734	..	..	..	..	..
5120 Taxes on specific goods and services	94	112	271	227	881	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	68	126	176	259	332	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**67**	**64**	**130**	**79**	**216**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	67	64	130	79	216	..	..	..	..	..
Total tax revenue	**17 042**	**31 475**	**50 666**	**60 446**	**93 374**	**64 290**	**129 761**	**268 052**	**310 301**	**424 612**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.24. **Greece, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**64**	**826**	**5 756**	**15 725**	**14 352**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	43	654	3 112	9 090	9 603	..	..	..	..	..
1200 Corporate	17	130	1 635	6 402	3 800	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	42	1 010	233	949	..	..	..	..	..
2000 Social security contributions	**0**	**14**	**373**	**1 033**	**745**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	12	354	1 026	744	..	..	..	..	..
2200 Employers	..	1	10	7	1	..	..	..	..	..
2300 Self-employed or non-employed	..	0	9	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	**1**	**44**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**47**	**123**	**854**	**1 975**	**3 931**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	1	8	10	0	3 046	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	180	..	..	..	..	..
4300 Estate, inheritance and gift taxes	5	45	250	258	133	..	..	..	..	..
4400 Taxes on financial and capital transactions	41	69	594	1 469	509	..	..	..	..	..
4500 Non-recurrent taxes	0	1	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	248	63	..	..	..	..	..
5000 Taxes on goods and services	**224**	**1 967**	**10 296**	**21 233**	**24 856**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	205	1 845	9 865	19 433	21 011	..	..	..	..	..
5110 General taxes	90	815	5 845	13 686	13 222	..	..	..	..	..
5120 Taxes on specific goods and services	114	936	4 020	5 679	7 696	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	94	95	68	93	..	..	..	..	..
5200 Taxes on use of goods and perform activities	20	122	432	1 725	3 188	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	75	657	..	..	..	..	..
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**	**39 966**	**43 884**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**3**	**6**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9**
1100 Of individuals	2	6	0	0	0	0	0	0	0	9
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**	**18 062**
2100 Employees	..	..	..	..	..	62	742	3 073	7 667	10 351
2200 Employers	..	..	..	..	..	62	709	3 810	9 934	7 711
2300 Self-employed or non-employed	..	..	..	..	..	0	0	1 120	3 272	0
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**	**1 445**	**0**	**0**	**67**	**360**	**38**
4100 Recurrent taxes on immovable property	0	3	109	111	545	..	..	33	83	0
4200 Recurrent taxes on net wealth	0	0	14	127	900	..	..	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	0	..	..	34	277	38
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**	**96**	**0**	**0**	**124**	**250**	**240**
5100 Taxes on production, sale, transfer, etc	7	18	65	188	82	..	..	101	195	224
5110 General taxes	2	2	7	29	3	..	..	85	85	170
5120 Taxes on specific goods and services	6	17	58	159	79	..	..	16	110	47
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	0	0	7
5200 Taxes on use of goods and perform activities	3	7	42	27	14	..	..	23	55	16
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**	**1 541**	**148**	**1 679**	**8 194**	**21 483**	**18 349**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.25. **Hungary, tax revenues by sub-sectors of government**

Million HUF

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**498 608**	**1 915 178**	**2 311 932**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	383 744	1 449 552	1 698 410	..	..	..	..	..
1200 Corporate	..	..	106 259	465 626	613 522	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	8 605	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**69 554**	**235 148**	**148 044**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	18 468	53 611	144 868	..	..	..	..	..
2200 Employers	..	..	51 086	175 013	3 176	..	..	..	..	..
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**	**189 051**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**..**	**11 463**	**63 007**	**292 950**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	0	0	55 906	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	136 282	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1 364	7 678	7 373	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	10 099	55 329	93 389	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**924 906**	**2 869 329**	**5 076 793**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	..	919 500	2 853 878	4 971 695	..	..	..	..	..
5110 General taxes	..	..	423 954	1 972 998	3 483 251	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	495 546	880 880	1 488 444	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	5 406	15 451	105 098	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**..**	**8 901**	**44 873**	**42 803**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**1 518 905**	**5 166 993**	**8 061 573**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**0**	**173**	**45**	**..**	**..**	**0**	**26 307**	**116 453**
1100 Of individuals	..	..	0	173	45	..	..	0	26 307	116 453
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**	**2 452 562**	**4 145 687**
2100 Employees	..	..	..	..	..	..	..	116 824	530 098	1 639 617
2200 Employers	..	..	..	..	..	..	..	632 478	1 894 306	2 476 925
2300 Self-employed or non-employed	..	..	..	..	..	..	..	27 466	2 080	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	1 699	26 078	29 145
3000 Taxes on payroll and workforce	**..**	**..**	**1 075**	**1 153**	**0**	**..**	**..**	**0**	**44 397**	**10 283**
4000 Taxes on property	**..**	**..**	**17 531**	**123 929**	**145 448**	**..**	**..**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	6 068	58 836	145 448	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1 364	7 932	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	10 099	57 162	0	..	..	..	..	..
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**	**625 554**	**..**	**..**	**0**	**0**	**103 105**
5100 Taxes on production, sale, transfer, etc	..	..	39 240	337 935	594 840	..	..	..	..	103 105
5110 General taxes	..	..	38 472	334 077	584 365	..	..	..	..	29 882
5120 Taxes on specific goods and services	..	..	768	3 858	10 475	..	..	..	..	73 223
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	0
5200 Taxes on use of goods and perform activities	..	..	2 730	50 450	30 714	..	..	..	..	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	0
6000 Other taxes	**..**	**..**	**0**	**0**	**0**	**..**	**..**	**21 605**	**9 616**	**14 021**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**60 576**	**513 641**	**771 047**	**..**	**..**	**800 072**	**2 532 882**	**4 389 549**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.26. **Iceland, tax revenues by sub-sectors of government**

Million ISK

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**68**	**3 741**	**27 156**	**105 705**	**210 536**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	55	3 183	22 914	70 944	127 535	..	..	..	..	..
1200 Corporate	13	558	4 242	20 297	52 544	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	14 464	30 457	..	..	..	..	..
2000 Social security contributions	**17**	**841**	**11 452**	**32 777**	**79 707**	**..**	**..**	**..**	**..**	**..**
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	79 707	..	..	..	..	..
3000 Taxes on payroll and workforce	**27**	**1 233**	**0**	**324**	**6 638**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**15**	**1 534**	**7 198**	**13 340**	**8 786**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	89	47	0	178	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	588	3 191	2 887	657	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	67	389	866	2 919	..	..	..	..	..
4400 Taxes on financial and capital transactions	9	790	3 571	9 073	4 327	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	248	362	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	266	343	..	..	..	..	..
5000 Taxes on goods and services	**392**	**20 639**	**66 356**	**168 295**	**259 996**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	387	20 109	62 140	157 941	250 095	..	..	..	..	..
5110 General taxes	182	11 360	42 358	113 897	183 674	..	..	..	..	..
5120 Taxes on specific goods and services	205	8 749	19 782	44 044	66 421	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	530	4 216	10 354	9 901	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**1 504**	**38 364**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	565	32 477	..	..	..	..	..
6200 Other	..	..	..	939	5 887	..	..	..	..	..
Total tax revenue	**519**	**27 988**	**112 162**	**321 944**	**604 026**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**78**	**4 055**	**21 170**	**74 455**	**170 443**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	74	3 532	21 170	74 455	170 443	..	..	..	..	..
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**	**34 701**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	18	979	5 674	13 931	34 701	..	..	..	..	..
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**	**2 832**	**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	2 832	..	..	..	..	..
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**	**207 976**	**0**	**0**	**0**	**0**	**0**

Table 6.27. **Ireland, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**456**	**2 963**	**7 022**	**20 080**	**26 044**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	382	2 686	5 563	14 568	19 167	..	..	..	..	..
1200 Corporate	73	276	1 458	5 511	6 873	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	4	..	..	..	..	..
2000 Social security contributions	**11**	**96**	**87**	**217**	**1 568**	**..**	**..**	**..**	**..**	**..**
2100 Employees	10	89	87	217	1 568	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	1	7	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**201**	**209**	**332**	**357**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**37**	**148**	**370**	**2 741**	**2 531**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	32	15	0	475	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	0	0	0	169	..	..	..	..	..
4300 Estate, inheritance and gift taxes	17	26	76	255	401	..	..	..	..	..
4400 Taxes on financial and capital transactions	15	90	279	2 486	1 485	..	..	..	..	..
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**	**19 122**	**19 766**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	639	3 481	6 419	18 107	17 831	..	..	..	..	..
5110 General taxes	223	1 768	3 666	12 373	11 955	..	..	..	..	..
5120 Taxes on specific goods and services	416	1 713	2 753	5 733	5 876	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	33	157	344	1 015	1 934	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**12**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	12	..	..	..	..	..
Total tax revenue	**1 175**	**7 046**	**14 451**	**42 492**	**50 277**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**56**	**90**	**126**	**198**	**1 170**	**2 215**	**6 205**	**8 512**
2100 Employees	..	..	56	90	126	73	362	576	1 389	1 841
2200 Employers	..	..	0	0	0	125	809	1 528	4 427	6 211
2300 Self-employed or non-employed	..	..	0	0	0	0	0	111	388	460
2400 Unallocable between 2100, 2200 and 2300	..	..	0	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	**110**	**195**	**408**	**1 020**	**1 347**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	110	195	408	1 020	1 347	..	..	..	..	..
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**	**464**	**1 110**	**1 473**	**198**	**1 170**	**2 215**	**6 205**	**8 512**

Note: Excluding customs duties collected on behalf of the European Union. The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

Table 6.28. **Israel, tax revenues by sub-sectors of government**

Million ILS

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	..	..	**37 422**	**73 082**	**113 711**	..	..	..	..	..
1100 Of individuals	..	..	28 399	47 062	70 630	..	..	..	..	..
1200 Corporate	..	..	8 514	21 909	34 676	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	509	4 111	8 405	..	..	..	..	..
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**	**9 920**	**13 800**	..	..	..	..	..
4000 Taxes on property	..	..	**4 122**	**5 547**	**10 593**	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	786	322	44	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	2 049	3 591	6 732	..	..	..	..	..
4500 Non-recurrent taxes	..	..	1 287	1 634	3 817	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	..	**38 673**	**75 932**	**136 829**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	36 637	70 741	128 277	..	..	..	..	..
5110 General taxes	..	..	31 975	59 374	107 765	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	4 662	11 367	20 512	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	2 036	5 191	8 552	..	..	..	..	..
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	..	..	**85 223**	**164 481**	**274 933**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**59 561**
2100 Employees	..	..	..	..	..	..	..	7 953	19 720	34 692
2200 Employers	..	..	..	..	..	..	..	4 672	10 679	17 247
2300 Self-employed or non-employed	..	..	..	..	..	..	..	2 334	4 198	7 622
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	..	..	**6 445**	**15 689**	**28 122**	..	..	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	5 489	13 962	23 632	..	..	..	..	..
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	..	..	956	1 727	4 490	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	..	**401**	**763**	**1 437**	..	..	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	0	0	0	..	..	0	0	0
5110 General taxes	..	..	0	0	0	..	..	0	0	0
5120 Taxes on specific goods and services	..	..	0	0	0	..	..	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	0	0	0
5200 Taxes on use of goods and perform activities	..	..	401	763	1 437	..	..	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	0	0	0
6000 Other taxes	..	..	**0**	**0**	**0**	..	..	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	..	..	**6 846**	**16 452**	**29 558**	..	..	**14 958**	**34 597**	**59 561**

Note: 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.

Table 6.29. **Italy, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**3 897**	**50 995**	**128 458**	**165 580**	**196 347**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	2 767	38 086	98 695	131 047	156 909	..	..	..	..	..
1200 Corporate	1 131	13 011	32 890	31 969	31 728	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	-101	-3 127	2 564	7 710	..	..	..	..	..
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**	**815**	**1 136**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**587**	**3 635**	**13 546**	**15 717**	**22 342**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	4	0	0	0	3 892	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	4 494	0	231	..	..	..	..	..
4300 Estate, inheritance and gift taxes	39	332	587	56	635	..	..	..	..	..
4400 Taxes on financial and capital transactions	544	3 303	8 464	13 794	16 428	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	1 322	304	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	545	852	..	..	..	..	..
5000 Taxes on goods and services	**5 506**	**34 640**	**95 323**	**123 870**	**159 559**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	5 306	32 897	92 042	121 824	157 059	..	..	..	..	..
5110 General taxes	2 685	20 957	52 531	80 619	93 490	..	..	..	..	..
5120 Taxes on specific goods and services	2 621	11 914	39 245	41 205	63 569	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	122	323	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	200	1 682	2 802	1 535	2 165	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	61	479	511	335	..	..	..	..	..
6000 Other taxes	**1**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	1	..	..	..	..	..	..	..	..	..
Total tax revenue	**9 991**	**90 086**	**238 462**	**305 167**	**378 248**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**134**	**2 234**	**5 658**	**18 494**	**30 290**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	81	535	145	16 995	28 326	..	..	..	..	..
1200 Corporate	54	357	97	1 491	1 892	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	1 342	5 416	8	72	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**8 607**	**50 156**	**119 612**	**179 362**	**214 410**
2100 Employees	..	..	..	..	..	1 692	9 772	23 036	31 998	39 813
2200 Employers	..	..	..	..	..	6 915	35 788	79 716	125 099	143 264
2300 Self-employed or non-employed	..	..	..	..	..	0	4 595	16 860	22 265	31 333
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	**29**	**0**	**7 915**	**13 484**	**23 869**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	29	..	7 449	11 736	21 664	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	..	0	5	39	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	..	466	904	969	..	..	..	..	..
4500 Non-recurrent taxes	0	..	0	481	8	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	0	358	1 189	..	..	..	..	..
5000 Taxes on goods and services	**4**	**1 113**	**6 941**	**30 231**	**35 116**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	0	341	1 505	17 114	15 261	..	..	..	..	..
5110 General taxes	..	0	0	4 698	7 544	..	..	..	..	..
5120 Taxes on specific goods and services	..	341	1 505	12 416	7 717	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	4	11	2 838	7 512	9 018	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	761	2 597	5 605	10 837	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**34 690**	**28 094**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	34 690	28 094	..	..	..	..	..
6200 Other	..	..	..	0	0	..	..	..	..	..
Total tax revenue	**168**	**3 347**	**20 514**	**96 899**	**117 369**	**8 607**	**50 156**	**119 612**	**179 362**	**214 410**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.30. **Japan, tax revenues by sub-sectors of government**

Billion JPY

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**9 747**	**27 456**	**33 255**	**29 975**	**31 607**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	5 482	15 435	19 515	16 702	18 178	..	..	..	..	..
1200 Corporate	4 265	12 021	13 740	13 274	13 429	..	..	..	..	..
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**	**3 018**	**..**	**..**	**..**	**..**	**..**
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	1 968	..	..	..	..	..
4400 Taxes on financial and capital transactions	561	2 095	2 464	1 169	1 050	..	..	..	..	..
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**	**25 345**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	3 579	7 918	15 083	18 424	24 673	..	..	..	..	..
5110 General taxes	0	0	7 238	10 583	17 426	..	..	..	..	..
5120 Taxes on specific goods and services	3 579	7 918	7 845	7 840	7 247	..	..	..	..	..
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	671	..	..	..	..	..
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	**14 506**	**39 152**	**54 963**	**52 290**	**59 969**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**4 472**	**13 534**	**17 752**	**16 655**	**19 362**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	2 147	6 733	10 283	8 520	12 685	..	..	..	..	..
1200 Corporate	2 325	6 801	7 470	8 135	6 677	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**9 253**	**27 121**	**44 794**	**50 848**	**64 477**
2100 Employees	..	..	..	..	..	3 436	9 668	18 404	20 982	28 216
2200 Employers	..	..	..	..	..	4 825	13 841	21 432	23 154	29 528
2300 Self-employed or non-employed	..	..	..	..	..	992	3 612	4 958	6 712	6 733
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**	**10 382**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	1 848	5 102	9 865	10 116	10 005	..	..	..	..	..
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	377	..	..	..	..	..
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**	**8 942**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	1 234	2 899	3 245	5 299	7 198	..	..	..	..	..
5110 General taxes	0	0	0	2 551	4 974	..	..	..	..	..
5120 Taxes on specific goods and services	1 234	2 899	3 245	2 747	2 223	..	..	..	..	..
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	1 744	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**20**	**232**	**329**	**351**	**413**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	15	197	307	297	361	..	..	..	..	..
6200 Other	5	35	22	54	52	..	..	..	..	..
Total tax revenue	**8 157**	**23 316**	**33 675**	**34 805**	**39 099**	**9 253**	**27 121**	**44 794**	**50 848**	**64 477**

Table 6.31. **Korea, tax revenues by sub-sectors of government**

Billion KRW

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**344**	**..**	**23 000**	**55 109**	**106 162**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	134	..	13 713	24 766	60 828	..	..	..	..	..
1200 Corporate	139	..	8 988	30 343	45 334	..	..	..	..	..
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**	**15 164**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	..	106	535	1 666	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	..	1 029	1 873	5 044	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	..	1 258	4 363	8 454	..	..	..	..	..
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**	**93 127**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	920	..	29 170	63 480	93 127	..	..	..	..	..
5110 General taxes	198	..	14 637	36 118	54 159	..	..	..	..	..
5120 Taxes on specific goods and services	722	..	14 533	27 362	38 968	..	..	..	..	..
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**	**3 435**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	..	0	0	0	..	..	..	..	..
6200 Other	64	..	2 121	2 108	3 435	..	..	..	..	..
Total tax revenue	**1 393**	**..**	**56 774**	**127 466**	**217 888**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**36**	**..**	**1 704**	**5 500**	**12 989**	**0**	**..**	**0**	**0**	**0**
1100 Of individuals	0	..	1 137	2 804	6 772	..	..	..	..	..
1200 Corporate	0	..	565	2 696	6 217	..	..	..	..	..
1300 Unallocable between 1100 and 1200	36	..	3	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**..**	**0**	**0**	**0**	**13**	**..**	**9 913**	**43 902**	**104 693**
2100 Employees	..	..	..	..	..	0	..	4 539	17 632	44 281
2200 Employers	..	..	..	..	..	13	..	3 918	18 486	47 846
2300 Self-employed or non-employed	..	..	..	..	..	0	..	1 456	7 784	12 566
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	..	0	0	0
3000 Taxes on payroll and workforce	**0**	**..**	**237**	**514**	**1 122**	**0**	**..**	**0**	**0**	**0**
4000 Taxes on property	**87**	**..**	**8 960**	**17 928**	**33 461**	**0**	**..**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	45	..	2 636	4 495	10 820	..	..	..	..	..
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	22 641	..	..	..	..	..
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**	**17 199**	**0**	**..**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	19	..	2 464	5 589	10 127	..	..	..	..	..
5110 General taxes	0	..	0	0	6 003	..	..	..	..	..
5120 Taxes on specific goods and services	19	..	2 464	5 589	4 124	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	..	1 754	1 972	7 072	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**..**	**198**	**4 474**	**6 207**	**0**	**..**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	198	4 474	6 207	..	..	..	..	..
Total tax revenue	**159**	**..**	**15 316**	**35 977**	**70 978**	**13**	**..**	**9 913**	**43 902**	**104 693**

Table 6.32. **Latvia, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**68**	**453**	**677**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	0	195	289	..	..	..	..	..
1200 Corporate	..	..	68	258	389	..	..	..	..	..
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**	**4**	**3**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**..**	**4**	**48**	**44**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	3	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	4	48	42	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**453**	**1 537**	**2 904**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	..	453	1 494	2 745	..	..	..	..	..
5110 General taxes	..	..	343	1 002	1 907	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	110	493	838	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	1	43	159	..	..	..	..	..
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	**..**	**..**	**525**	**2 043**	**3 629**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**197**	**538**	**1 156**	**..**	**..**	**0**	**0**	**0**
1100 Of individuals	..	..	197	538	1 156	..	..	..	..	..
1200 Corporate	..	..	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**0**	**0**	**..**	**..**	**445**	**1 079**	**2 030**
2100 Employees	..	..	..	..	..	..	..	12	292	585
2200 Employers	..	..	..	..	..	..	..	433	781	1 432
2300 Self-employed or non-employed	..	..	..	..	..	..	..	1	7	12
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	**..**	**..**	**37**	**88**	**197**	**..**	**..**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	37	88	197	..	..	..	..	..
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	**..**	**..**	**2**	**8**	**18**	**..**	**..**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	0	5	7	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	0	5	7	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	2	3	11	..	..	..	..	..
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	**..**	**..**	**236**	**634**	**1 371**	**..**	**..**	**445**	**1 079**	**2 030**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.33. **Luxembourg, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**353**	**992**	**1 873**	**3 454**	**6 406**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	254	672	1 214	2 162	4 717	..	..	..	..	..
1200 Corporate	99	320	659	1 293	1 689	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**4**	**11**	**20**	**89**	**177**	**..**	**..**	**..**	**..**	**..**
2100 Employees	3	8	15	89	177	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	1	3	5	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**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**42**	**134**	**371**	**928**	**1 661**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	21	83	268	698	1 318	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	7	15	44	74	..	..	..	..	..
4400 Taxes on financial and capital transactions	18	44	88	186	269	..	..	..	..	..
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	**189**	**632**	**1 384**	**3 255**	**4 899**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	182	620	1 361	3 216	4 821	..	..	..	..	..
5110 General taxes	112	337	680	1 826	3 386	..	..	..	..	..
5120 Taxes on specific goods and services	70	283	680	1 390	1 435	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	7	13	23	39	78	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**6**	**11**	**27**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	0	6	10	26	..	..	..	..	..
6200 Other	..	0	0	0	0	..	..	..	..	..
Total tax revenue	**588**	**1 769**	**3 655**	**7 737**	**13 170**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**46**	**145**	**331**	**460**	**606**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	0	0	0	0	0	..	..	..	..	..
1200 Corporate	46	145	331	460	606	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**268**	**679**	**1 464**	**3 084**	**5 411**
2100 Employees	..	..	..	..	..	102	247	578	1 321	2 390
2200 Employers	..	..	..	..	..	150	339	685	1 375	2 376
2300 Self-employed or non-employed	..	..	..	..	..	16	94	200	388	645
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	**9**	**14**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**6**	**13**	**21**	**35**	**54**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	6	13	17	26	36	..	..	..	..	..
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	4	10	18	..	..	..	..	..
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**	**2**	**4**	**8**	**10**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	1	2	3	7	8	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	1	2	3	7	8	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	1	1	1	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**1**	**2**	**1**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	1	2	1	..	..	..	..	..
6200 Other	..	..	0	0	0	..	..	..	..	..
Total tax revenue	**62**	**174**	**357**	**505**	**671**	**268**	**679**	**1 464**	**3 084**	**5 411**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.34. **Mexico, tax revenues by sub-sectors of government**

Million MXN

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**1 899**	**76 148**	**402 036**	**1 230 555**	**..**	**0**	**1**	**0**	**0**
1100 Of individuals	..	..	..	195 869	609 384	..	..	..	..	..
1200 Corporate	..	..	..	135 840	592 443	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 899	76 148	70 327	28 728	..	..	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**	**70 221**
4000 Taxes on property	**..**	**0**	**0**	**0**	**0**	**..**	**3**	**2 927**	**10 905**	**22 481**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	0	2 198	6 544	14 245
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	8 235
4500 Non-recurrent taxes	..	..	..	..	..	..	0	0	0	0
4600 Other recurrent taxes on property	..	..	..	..	..	..	0	0	0	0
5000 Taxes on goods and services	**..**	**5 539**	**91 452**	**467 019**	**1 115 705**	**..**	**4**	**441**	**2 124**	**24 355**
5100 Taxes on production, sale, transfer, etc	..	5 517	88 372	401 580	1 115 520	..	1	22	1 364	4 357
5110 General taxes	..	1 365	51 785	318 432	707 213	..	1	0	0	0
5120 Taxes on specific goods and services	..	4 152	36 587	83 148	408 307	..	0	22	1 364	4 357
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	65 439	185	..	3	419	760	19 998
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	**..**	**24**	**5 149**	**8 616**	**27 379**	**..**	**8**	**228**	**1 537**	**6 485**
6100 Paid solely by business	..	0	0	0	0	..	0	0	0	0
6200 Other	..	24	5 149	8 616	27 379	..	8	228	1 537	6 485
Total tax revenue (collecting government)	**..**	**7 511**	**172 749**	**877 671**	**2 373 640**	**..**	**35**	**6 573**	**34 995**	**123 541**
Adjustment[1]	**..**	**-1 336**	**-49 115**	**-278 892**	**-629 130**	**..**	**1 094**	**39 225**	**218 291**	**494 239**
Total tax revenue (beneficiary government)	**..**	**6 175**	**123 634**	**598 779**	**1 744 509**	**..**	**1 129**	**45 798**	**253 286**	**617 780**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**206 551**	**409 249**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	968	50 871	206 551	409 249
3000 Taxes on payroll and workforce	**..**	**0**	**6**	**32**	**1**	**..**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**39**	**2 702**	**15 891**	**35 193**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	29	1 854	10 098	23 715	..	..	..	..	..
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	11 477	..	..	..	..	..
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**	**789**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	7	575	214	728	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	7	572	214	728	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	3	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	7	74	61	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**5**	**179**	**1 539**	**10 743**	**..**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	5	179	1 539	10 743	..	..	..	..	..
Total tax revenue (collecting government)	**..**	**51**	**3 485**	**17 750**	**46 726**	**..**	**968**	**50 871**	**206 551**	**409 249**
Adjustment[1]	**..**	**242**	**9 890**	**60 601**	**134 892**	**..**	**0**	**0**	**0**	**0**
Total tax revenue (beneficiary government)	**..**	**293**	**13 375**	**78 351**	**181 617**	**..**	**968**	**50 871**	**206 551**	**409 249**

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.

Table 6.35. **Netherlands, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**15 075**	**22 453**	**33 520**	**52 640**	**70 849**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	11 713	16 527	23 557	33 905	52 405	..	..	..	..	..
1200 Corporate	3 361	5 926	9 963	18 735	18 444	..	..	..	..	..
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**	**2 880**	**6 235**	**4 731**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	50	0	0	0	1 345	..	..	..	..	..
4200 Recurrent taxes on net wealth	231	427	671	60	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	163	372	773	1 709	1 614	..	..	..	..	..
4400 Taxes on financial and capital transactions	323	631	1 436	4 466	1 772	..	..	..	..	..
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**	**31 898**	**57 126**	**70 658**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	9 113	18 618	29 734	54 668	66 487	..	..	..	..	..
5110 General taxes	6 257	13 790	19 838	36 960	44 922	..	..	..	..	..
5120 Taxes on specific goods and services	2 856	4 828	9 896	17 708	21 565	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	604	1 457	2 164	2 458	4 171	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**109**	**195**	**491**	**989**	**416**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	109	195	448	372	0	..	..	..	..	..
6200 Other	0	0	43	617	416	..	..	..	..	..
Total tax revenue	**25 667**	**44 153**	**68 789**	**116 990**	**146 654**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**48 532**	**66 547**	**96 426**
2100 Employees	..	..	..	..	..	7 139	16 835	32 795	35 383	48 213
2200 Employers	..	..	..	..	..	7 687	15 093	5 941	20 595	34 614
2300 Self-employed or non-employed	..	..	..	..	..	1 905	5 781	9 796	10 569	13 599
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**	**2 287**	**4 341**	**5 037**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	272	1 529	2 287	4 341	5 037	..	..	..	..	..
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**	**1 527**	**3 320**	**4 609**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	14	23	53	108	206	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	14	23	53	108	206	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	139	486	1 474	3 212	4 403	..	..	..	..	..
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	**502**	**2 037**	**3 814**	**7 661**	**9 646**	**16 732**	**37 709**	**48 532**	**66 547**	**96 426**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.36. **New Zealand, tax revenues by sub-sectors of government**

Million NZD

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**2 296**	**10 567**	**21 253**	**37 379**	**45 977**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	1 874	9 212	15 626	24 373	31 551	..	..	..	..	..
1200 Corporate	407	1 270	4 122	9 957	11 407	..	..	..	..	..
1300 Unallocable between 1100 and 1200	16	86	1 505	3 049	3 019	..	..	..	..	..
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**	**84**	**..**	**..**	**..**	**..**	**..**
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	84	..	..	..	..	..
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**	**31 146**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	770	3 336	10 833	17 792	29 551	..	..	..	..	..
5110 General taxes	311	1 577	7 895	14 133	24 587	..	..	..	..	..
5120 Taxes on specific goods and services	459	1 758	2 938	3 659	4 964	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	37	122	562	952	1 595	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**14**	**2**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	14	2	..	..	..	..	..
Total tax revenue	**3 186**	**14 236**	**32 866**	**56 223**	**77 209**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**4 986**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	237	921	1 646	2 825	4 986	..	..	..	..	..
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**	**621**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	18	18	33	30	39	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	18	18	33	30	39	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	11	48	151	280	582	..	..	..	..	..
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**	**5 607**	**0**	**0**	**0**	**0**	**0**

Table 6.37. **Norway, tax revenues by sub-sectors of government**

Million NOK

	Central government[1]					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**6 495**	**47 772**	**67 402**	**316 851**	**310 680**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	5 424	10 115	38 059	87 503	173 749	..	..	..	..	..
1200 Corporate	1 071	37 657	29 343	229 348	136 931	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**1 341**	**2 854**	**6 013**	**173 151**	**325 976**	**..**	**..**	**..**	**..**	**..**
2100 Employees	331	569	1 233	58 320	113 069	..	..	..	..	..
2200 Employers	1 010	2 285	4 780	104 794	191 362	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	10 037	21 545	..	..	..	..	..
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**	**13 775**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	228	1 551	..	..	..	..	..
4200 Recurrent taxes on net wealth	490	940	1 172	4 741	3 503	..	..	..	..	..
4300 Estate, inheritance and gift taxes	146	226	975	1 768	295	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	634	1 350	4 669	8 426	..	..	..	..	..
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**	**360 696**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	24 367	85 468	141 408	220 835	343 606	..	..	..	..	..
5110 General taxes	13 670	42 889	81 772	153 820	256 028	..	..	..	..	..
5120 Taxes on specific goods and services	10 697	42 579	59 636	67 015	87 578	..	..	..	..	..
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	17 090	..	..	..	..	..
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**	**734 167**	**1 011 127**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**13 725**	**38 655**	**67 978**	**100 512**	**159 924**	**2 728**	**7 163**	**0**	**0**	**0**
1100 Of individuals	12 877	35 739	61 784	100 512	159 924	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**	**21 109**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	278	1 072	2 792	4 324	11 177	..	..	..	..	..
4200 Recurrent taxes on net wealth	494	1 683	4 560	5 959	9 932	..	..	..	..	..
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**	**1 990**	**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	1 990	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**	**183 023**	**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 onwards.

Table 6.38. **Poland, tax revenues by sub-sectors of government**

Million PLN

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**32 774**	**40 398**	**71 381**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	23 937	24 518	45 462	..	..	..	..	..
1200 Corporate	..	..	8 837	15 880	25 919	..	..	..	..	..
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	**..**	**..**	**831**	**2 555**	**4 028**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**..**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**46 749**	**120 438**	**205 456**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	..	46 129	120 036	201 614	..	..	..	..	..
5110 General taxes	..	..	21 051	75 783	125 836	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	25 078	44 253	75 778	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	620	402	3 842	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**..**	**145**	**18**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	0	0	..	..	..	..	..	..
6200 Other	..	..	145	18	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**80 499**	**163 409**	**280 865**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**..**	**4 896**	**23 093**	**45 697**	**..**	**..**	**0**	**0**	**0**
1100 Of individuals	..	..	4 427	17 916	38 512	..	..	..	..	..
1200 Corporate	..	..	469	5 177	7 185	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**0**	**0**	**..**	**..**	**38 808**	**120 296**	**224 821**
2100 Employees	..	..	..	..	..	..	..	15 801	47 110	90 677
2200 Employers	..	..	..	..	..	..	..	20 416	48 263	93 278
2300 Self-employed or non-employed	..	..	..	..	..	..	..	2 591	24 923	40 866
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	**..**	**..**	**4 370**	**14 723**	**24 637**	**..**	**..**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	3 579	12 718	22 206	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	44	242	246	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	747	1 763	2 185	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**1 332**	**3 368**	**4 139**	**..**	**..**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	0	0	0	..	..	0	0	0
5110 General taxes	..	..	0	0	0	..	..	0	0	0
5120 Taxes on specific goods and services	..	..	0	0	0	..	..	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	0	0	0
5200 Taxes on use of goods and perform activities	..	..	1 332	3 368	4 139	..	..	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	0	0	0
6000 Other taxes	**..**	**..**	**166**	**278**	**647**	**..**	**..**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	166	278	647	..	..	..	..	..
Total tax revenue	**..**	**..**	**10 764**	**41 462**	**75 120**	**..**	**..**	**38 808**	**120 296**	**224 821**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.39. **Portugal, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**81**	**1 306**	**6 557**	**11 506**	**17 495**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	4 691	7 757	12 296	..	..	..	..	..
1200 Corporate	..	..	1 866	3 705	5 199	..	..	..	..	..
1300 Unallocable between 1100 and 1200	81	1 306	0	43	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**1 560**	**1 887**	**2 084**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	941	1 629	1 867	..	..	..	..	..
2200 Employers	..	..	619	259	217	..	..	..	..	..
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**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**12**	**103**	**226**	**261**	**209**	**..**	**..**	**..**	**..**	**..**
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	25	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	7	58	169	236	208	..	..	..	..	..
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**	**10 402**	**19 638**	**21 513**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	187	2 290	10 195	19 220	20 749	..	..	..	..	..
5110 General taxes	52	681	5 481	11 846	13 745	..	..	..	..	..
5120 Taxes on specific goods and services	135	1 609	4 714	7 374	7 005	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	12	72	178	375	748	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	30	43	15	..	..	..	..	..
6000 Other taxes	**2**	**15**	**98**	**252**	**786**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	1	11	18	160	551	..	..	..	..	..
6200 Other	0	4	81	92	235	..	..	..	..	..
Total tax revenue	**304**	**3 922**	**18 844**	**33 544**	**42 087**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**0**	**126**	**307**	**725**	**1 246**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	156	298	832	..	..	..	..	..
1200 Corporate	..	..	151	427	414	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	126	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**2**	**7**	**19**	**161**	**1 440**	**5 267**	**11 100**	**14 099**
2100 Employees	..	..	2	7	19	62	563	2 100	4 053	5 106
2200 Employers	..	..	0	0	0	97	827	3 167	7 047	8 993
2300 Self-employed or non-employed	..	..	0	0	0	2	32	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	18	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**3**	**599**	**1 532**	**2 093**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	0	310	827	1 514	..	..	..	..	..
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	289	704	578	..	..	..	..	..
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**	**499**	**971**	**1 126**	**0**	**0**	**335**	**823**	**1 179**
5100 Taxes on production, sale, transfer, etc	0	59	442	837	870	..	..	335	823	1 179
5110 General taxes	0	18	318	563	629	..	..	276	592	994
5120 Taxes on specific goods and services	0	41	124	273	241	..	..	59	231	184
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	57	133	256	..	..	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	1	0	..	..	0	0	0
6000 Other taxes	**0**	**0**	**3**	**28**	**12**	**0**	**0**	**1**	**3**	**14**
6100 Paid solely by business	..	0	0	25	8	..	..	0	0	0
6200 Other	..	0	3	3	3	..	..	1	3	14
Total tax revenue	**0**	**197**	**1 410**	**3 262**	**4 496**	**161**	**1 440**	**5 603**	**11 926**	**15 292**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.40. **Slovak Republic, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	..	..	**1 993**	**2 968**	**5 542**	..	..	..	..	..
1100 Of individuals	..	..	695	1 496	2 464	..	..	..	..	..
1200 Corporate	..	..	1 166	1 345	2 917	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	132	128	162	..	..	..	..	..
2000 Social security contributions	..	..	**85**	**240**	**253**	..	..	..	..	..
2100 Employees	..	..	10	104	58	..	..	..	..	..
2200 Employers	..	..	75	136	195	..	..	..	..	..
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**	**8 383**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	2 589	5 749	7 862	..	..	..	..	..
5110 General taxes	..	..	1 616	3 880	5 420	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	973	1 870	2 442	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	177	243	521	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	2	0	..	..	..	..	..
6000 Other taxes	..	..	**0**	**0**	**0**	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	..	..	**4 870**	**9 231**	**14 179**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**10 607**
2100 Employees	..	..	..	..	0	..	..	540	1 377	2 352
2200 Employers	..	..	..	..	0	..	..	1 774	3 356	6 087
2300 Self-employed or non-employed	..	..	..	..	0	..	..	503	1 304	2 168
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	0	..	..	0	0	0
3000 Taxes on payroll and workforce	..	..	**0**	**0**	**0**	..	..	**0**	**0**	**0**
4000 Taxes on property	..	..	**84**	**220**	**335**	..	..	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	72	220	335	..	..	..	..	..
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**	**182**	..	..	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	10	9	12	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	10	9	12	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	1	95	17	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	6	95	153	..	..	..	..	..
6000 Other taxes	..	..	**0**	**0**	**0**	..	..	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	..	..	**101**	**418**	**517**	..	..	**2 817**	**6 037**	**10 607**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.41. **Slovenia, tax revenues by sub-sectors of government**

Million EUR

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	..	..	**479**	**1 828**	**1 528**	..	..	..	..	..
1100 Of individuals	..	..	413	1 029	958	..	..	..	..	..
1200 Corporate	..	..	54	795	568	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	12	5	2	..	..	..	..	..
2000 Social security contributions	..	..	**38**	**42**	**59**	..	..	..	..	..
2100 Employees	..	..	20	24	31	..	..	..	..	..
2200 Employers	..	..	17	15	23	..	..	..	..	..
2300 Self-employed or non-employed	..	..	1	3	5	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	**14**	**521**	**20**	..	..	..	..	..
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**	**5 542**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	1 524	3 624	5 203	..	..	..	..	..
5110 General taxes	..	..	1 192	2 467	3 223	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	332	1 156	1 981	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	31	181	339	..	..	..	..	..
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**	**7 151**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	..	..	**194**	**559**	**1 019**	..	..	**0**	**0**	**0**
1100 Of individuals	..	..	192	556	1 019	..	..	..	..	..
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**	**5 547**
2100 Employees	..	..	..	..	..	..	..	810	2 122	2 879
2200 Employers	..	..	..	..	..	..	..	802	1 572	2 112
2300 Self-employed or non-employed	..	..	..	..	..	..	..	78	348	556
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**	**239**	..	..	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	37	122	199	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1	5	8	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	12	40	29	..	..	..	..	..
4500 Non-recurrent taxes	..	..	3	0	3	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	..	**7**	**91**	**96**	..	..	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	7	43	57	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	7	43	57	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	0	48	39	..	..	..	..	..
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**	**1 354**	..	..	**1 690**	**4 042**	**5 547**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.42. **Spain, tax revenues by sub-sectors of government**

Million EUR

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**1 388**	**11 321**	**39 836**	**72 594**	**63 872**	**..**	**126**	**588**	**19 503**	**34 814**
1100 Of individuals	897	8 800	31 927	38 101	39 149	..	112	457	19 104	34 600
1200 Corporate	490	2 410	7 909	34 493	24 723	..	14	131	399	214
1300 Unallocable between 1100 and 1200	1	111	0	0	0	..	0	0	0	0
2000 Social security contributions	**0**	**183**	**2 027**	**3 027**	**3 506**	**..**	**0**	**0**	**0**	**0**
2100 Employees	..	183	1 017	1 369	1 541	..	..	..	..	..
2200 Employers	..	0	1 010	1 658	1 965	..	..	..	..	..
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**	**0**	**0**
4000 Taxes on property	**421**	**795**	**404**	**78**	**1 186**	**..**	**568**	**4 050**	**19 273**	**10 598**
4100 Recurrent taxes on immovable property	1	0	6	6	4	..	0	0	27	39
4200 Recurrent taxes on net wealth	0	58	167	37	32	..	88	419	1 251	1 001
4300 Estate, inheritance and gift taxes	56	60	1	25	211	..	131	835	2 315	2 454
4400 Taxes on financial and capital transactions	364	674	230	10	6	..	348	2 796	15 680	7 104
4500 Non-recurrent taxes	0	0	0	0	933	..	0	0	0	0
4600 Other recurrent taxes on property	0	3	0	0	0	..	0	0	0	0
5000 Taxes on goods and services	**1 609**	**11 013**	**33 234**	**72 725**	**89 811**	**..**	**1 050**	**2 239**	**7 378**	**5 719**
5100 Taxes on production, sale, transfer, etc	1 599	10 904	33 047	72 078	88 299	..	1 050	2 070	7 056	5 165
5110 General taxes	990	5 416	20 732	52 660	62 514	..	581	633	1 455	1 824
5120 Taxes on specific goods and services	608	5 488	12 315	19 418	25 785	..	469	1 437	5 601	3 341
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	187	647	1 512	..	0	169	322	554
5300 Unallocable between 5100 and 5200	0	106	0	0	0	..	0	0	0	0
6000 Other taxes	**0**	**0**	**0**	**0**	**101**	**..**	**16**	**0**	**1**	**9**
6100 Paid solely by business	..	..	..	..	0	..	0	..	0	0
6200 Other	..	..	..	..	101	..	16	..	1	9
Total tax revenue	**3 418**	**23 313**	**75 501**	**148 424**	**158 476**	**..**	**1 760**	**6 877**	**46 155**	**51 140**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**175**	**825**	**2 514**	**4 892**	**5 633**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	131	703	2 137	3 426	4 637	..	..	..	..	..
1200 Corporate	0	122	377	1 466	996	..	..	..	..	..
1300 Unallocable between 1100 and 1200	44	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**3 367**	**19 976**	**50 834**	**107 626**	**121 037**
2100 Employees	..	..	..	..	..	645	3 393	7 611	16 164	18 422
2200 Employers	..	..	..	..	..	2 722	15 152	35 702	78 557	86 310
2300 Self-employed or non-employed	..	..	..	..	..	0	1 432	7 521	12 905	16 305
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**	**3 759**	**8 869**	**16 630**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	26	1 102	2 754	6 038	12 807	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	10	177	431	925	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	12	19	79	114	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	82	166	423	145	..	..	..	..	..
4500 Non-recurrent taxes	0	367	643	1 898	2 639	..	..	..	..	..
4600 Other recurrent taxes on property	0	1	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**104**	**1 995**	**6 389**	**13 440**	**13 796**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	104	1 679	2 293	6 576	7 676	..	..	..	..	..
5110 General taxes	95	1 288	1 958	4 718	5 815	..	..	..	..	..
5120 Taxes on specific goods and services	10	391	335	1 858	1 861	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	307	4 096	6 864	6 120	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	9	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**10**	**8**	**6**	**67**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	10	8	6	67	..	..	..	..	..
Total tax revenue	**305**	**4 404**	**12 670**	**27 207**	**36 126**	**3 367**	**19 976**	**50 834**	**107 626**	**121 037**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.43. **Sweden, tax revenues by sub-sectors of government**

Million SEK

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**28 216**	**51 824**	**72 342**	**94 015**	**14 270**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	25 626	38 521	22 541	-7 974	-109 951	..	..	..	..	..
1200 Corporate	2 590	13 303	49 801	101 989	124 221	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions[1]	**0**	**40 675**	**50 560**	**212 964**	**180 723**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	551	0	0	0	..	..	..	..	..
2200 Employers	..	38 386	49 222	209 370	179 056	..	..	..	..	..
2300 Self-employed or non-employed	..	1 738	1 338	4 639	1 875	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	-1 044	-209	..	..	..	..	..
3000 Taxes on payroll and workforce	**5 723**	**16 107**	**17 800**	**62 432**	**194 121**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**1 469**	**10 157**	**23 260**	**40 116**	**27 917**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	11	3 861	15 263	25 139	16 509	..	..	..	..	..
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	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	476	3 311	3 026	8 887	11 408	..	..	..	..	..
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**	**509 135**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	29 820	110 367	233 671	342 011	490 383	..	..	..	..	..
5110 General taxes	15 806	60 523	166 557	250 470	382 712	..	..	..	..	..
5120 Taxes on specific goods and services	14 014	49 844	67 114	91 541	107 671	..	..	..	..	..
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	18 752	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**260**	**623**	**1 438**	**1 347**	**1 356**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	260	623	1 438	1 347	1 356	..	..	..	..	..
Total tax revenue	**67 653**	**234 343**	**403 120**	**763 906**	**927 522**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**38 415**	**131 242**	**265 068**	**435 577**	**635 719**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	35 269	129 401	265 068	435 577	635 719	..	..	..	..	..
1200 Corporate	3 146	1 841	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions[1]	**0**	**0**	**0**	**0**	**0**	**25 756**	**67 531**	**186 992**	**151 019**	**224 129**
2100 Employees	..	..	..	..	..	0	2	28 989	74 178	108 356
2200 Employers	..	..	..	..	..	24 203	64 916	154 154	74 377	112 589
2300 Self-employed or non-employed	..	..	..	..	..	1 553	2 613	3 849	2 464	3 183
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**	**15 935**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	15 935	..	..	..	..	..
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**	**651 654**	**25 756**	**67 531**	**186 992**	**151 019**	**224 129**

Note: Excluding customs duties collected on behalf of the European Union.

1. From 1985, social security contributions are classified using the SNA definition of Social security Funds which means that a proportion of these payments are shown under the heading of Central Government. Prior to that year, all such payments were classified under the heading of Social Security.

Table 6.44. **Switzerland, tax revenues by sub-sectors of government**

Million CHF

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**3 422**	**6 523**	**10 468**	**16 341**	**26 338**	**7 756**	**12 652**	**19 147**	**26 176**	**34 257**
1100 Of individuals	2 712	5 330	5 699	7 823	10 567	6 342	10 770	15 964	20 994	26 841
1200 Corporate	710	1 193	2 678	4 519	9 731	1 414	1 882	2 593	4 562	6 221
1300 Unallocable between 1100 and 1200	0	0	2 092	4 000	6 040	0	0	590	620	1 195
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	**463**	**1 877**	**1 703**	**2 703**	**1 674**	**1 428**	**2 543**	**3 620**	**4 772**	**6 346**
4100 Recurrent taxes on immovable property	0	0	0	0	0	60	95	162	230	349
4200 Recurrent taxes on net wealth	89	175	0	0	0	988	1 442	2 467	3 683	4 992
4300 Estate, inheritance and gift taxes	0	0	0	0	0	270	552	961	813	952
4400 Taxes on financial and capital transactions	374	1 702	1 703	2 703	1 674	110	454	31	47	53
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	**7 431**	**12 521**	**20 257**	**28 941**	**35 909**	**795**	**1 258**	**1 706**	**2 373**	**2 883**
5100 Taxes on production, sale, transfer, etc	7 431	12 521	19 763	27 114	32 931	154	213	266	447	604
5110 General taxes	3 205	6 777	12 428	18 429	22 628	0	0	0	0	0
5120 Taxes on specific goods and services	4 226	5 744	7 335	8 685	10 302	154	213	236	410	584
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	29	37	20
5200 Taxes on use of goods and perform activities	0	0	494	1 827	2 978	641	1 045	1 440	1 927	2 280
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**	**19**	**23**	**230**
6100 Paid solely by business	..	..	..	..	..	..	..	0	0	50
6200 Other	..	..	..	..	..	..	..	19	23	180
Total tax revenue	**11 316**	**20 921**	**32 428**	**47 986**	**63 921**	**9 979**	**16 453**	**24 492**	**33 344**	**43 716**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**6 403**	**9 842**	**15 369**	**17 790**	**22 437**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	5 398	8 644	13 163	15 071	18 206	..	..	..	..	..
1200 Corporate	1 005	1 198	1 603	2 277	3 397	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	603	442	834	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**8 111**	**14 344**	**27 743**	**32 193**	**43 927**
2100 Employees	..	..	..	..	..	3 589	6 469	12 995	15 085	20 488
2200 Employers	..	..	..	..	..	3 618	6 503	13 007	15 099	20 327
2300 Self-employed or non-employed	..	..	..	..	..	840	1 372	1 740	2 009	3 112
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	64	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**1 068**	**1 462**	**2 416**	**3 071**	**3 985**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	182	240	443	588	797	..	..	..	..	..
4200 Recurrent taxes on net wealth	809	1 040	1 873	2 393	3 068	..	..	..	..	..
4300 Estate, inheritance and gift taxes	27	44	88	78	104	..	..	..	..	..
4400 Taxes on financial and capital transactions	50	138	13	11	16	..	..	..	..	..
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	**22**	**39**	**97**	**78**	**126**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	17	30	55	26	56	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	17	30	29	20	16	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	25	6	40	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	9	42	52	70	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**164**	**223**	**559**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	0	212	..	..	..	..	..
6200 Other	..	..	164	223	347	..	..	..	..	..
Total tax revenue	**7 493**	**11 343**	**18 046**	**21 162**	**27 106**	**8 111**	**14 344**	**27 743**	**32 193**	**43 927**

Table 6.45. **Turkey, tax revenues by sub-sectors of government**

Million TRY

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**2**	**433**	**30 324**	**104 699**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	1	330	20 458	75 426	..	..	..	..	..
1200 Corporate	..	0	103	9 866	29 272	..	..	..	..	..
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**	**20 211**	**..**	**..**	**..**	**..**	**..**
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	379	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	29	3 548	19 832	..	..	..	..	..
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**	**231 227**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	2	567	69 266	222 702	..	..	..	..	..
5110 General taxes	..	1	475	30 343	107 451	..	..	..	..	..
5120 Taxes on specific goods and services	..	1	92	38 923	115 251	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	8	2 691	8 526	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**0**	**259**	**4 181**	**3 779**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	0	259	4 181	3 779	..	..	..	..	..
Total tax revenue	**..**	**4**	**1 316**	**110 088**	**359 915**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**..**	**0**	**63**	**4 011**	**14 445**	**..**	**0**	**0**	**0**	**0**
1100 Of individuals	..	0	48	2 706	10 330	..	..	..	..	..
1200 Corporate	..	0	15	1 305	4 116	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**0**	**0**	**0**	**0**	**..**	**1**	**212**	**35 321**	**170 282**
2100 Employees	..	..	..	..	..	..	0	82	12 128	64 214
2200 Employers	..	..	..	..	..	..	0	110	16 132	95 067
2300 Self-employed or non-employed	..	..	..	..	..	..	0	19	7 061	11 001
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**	**8 371**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	0	0	1 148	5 882	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	10	56	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	4	469	2 433	..	..	..	..	..
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**	**28 737**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	0	82	5 295	27 560	..	..	..	..	..
5110 General taxes	..	0	69	4 014	13 619	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	13	1 281	13 940	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	1	354	1 177	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**0**	**73**	**721**	**4 971**	**..**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	0	73	721	4 971	..	..	..	..	..
Total tax revenue	**..**	**1**	**224**	**12 008**	**56 525**	**..**	**1**	**212**	**35 321**	**170 282**

Table 6.46. **United Kingdom, tax revenues by sub-sectors of government**

Million GBP

	Central government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**16 716**	**51 674**	**92 147**	**177 672**	**214 818**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	14 936	34 820	71 973	130 135	168 873	..	..	..	..	..
1200 Corporate	2 310	16 854	20 174	47 537	45 945	..	..	..	..	..
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**	**32 583**	**46 691**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	44	343	12 369	19 523	28 460	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	307	923	1 441	3 150	4 442	..	..	..	..	..
4400 Taxes on financial and capital transactions	266	1 159	1 920	9 910	13 789	..	..	..	..	..
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**	**135 425**	**200 575**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	8 502	38 260	81 175	130 189	193 481	..	..	..	..	..
5110 General taxes	3 515	21 228	47 539	83 425	129 293	..	..	..	..	..
5120 Taxes on specific goods and services	4 987	17 032	33 636	46 764	64 188	..	..	..	..	..
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	7 094	..	..	..	..	..
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**	**345 680**	**462 084**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
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**	**84 459**	**114 067**
2100 Employees	..	..	..	..	..	2 562	11 220	18 646	35 159	44 454
2200 Employers	..	..	..	..	..	4 068	12 245	24 210	46 475	66 491
2300 Self-employed or non-employed	..	..	..	..	..	195	745	1 541	2 825	3 122
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**	**21 255**	**29 947**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	3 978	13 582	9 303	21 255	29 797	..	..	..	..	..
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	150	..	..	..	..	..
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**	**21 255**	**29 947**	**6 540**	**23 769**	**44 397**	**84 459**	**114 067**

Note: Excluding customs duties collected on behalf of the European Union.

Table 6.47. **United States, tax revenues by sub-sectors of government**

Million USD

	Federal government					State/Regional				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**163 072**	**396 098**	**750 144**	**1 268 412**	**1 899 409**	**25 509**	**81 281**	**157 598**	**278 072**	**390 888**
1100 Of individuals	122 386	334 625	594 213	948 922	1 554 720	..	63 644	128 429	228 997	340 480
1200 Corporate	40 686	61 473	155 931	319 490	344 689	..	17 637	29 169	49 075	50 408
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**	**24 989**	**20 237**	**3 284**	**7 902**	**14 494**	**16 993**	**18 871**
4100 Recurrent taxes on immovable property	0	0	0	0	0	1 451	3 984	7 240	9 051	10 809
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	4 611	6 422	14 948	24 989	20 237	1 418	2 328	5 061	5 200	4 787
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	2 193	2 742	3 275
5000 Taxes on goods and services	**20 773**	**48 027**	**75 553**	**99 393**	**139 382**	**52 032**	**126 501**	**234 419**	**390 979**	**513 944**
5100 Taxes on production, sale, transfer, etc	20 442	47 512	75 553	99 393	139 382	43 960	105 687	200 495	325 649	433 477
5110 General taxes	0	0	0	0	0	24 916	69 629	135 132	221 461	287 920
5120 Taxes on specific goods and services	20 442	47 512	75 553	99 393	139 382	19 044	36 058	65 363	104 188	145 557
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	331	515	0	0	0	8 072	20 814	33 924	65 330	80 467
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**	**840 645**	**1 392 794**	**2 059 027**	**80 825**	**215 684**	**406 511**	**686 044**	**923 703**

	Local government					Social Security Funds				
	1975	1985	1995	2005	2015	1975	1985	1995	2005	2015
1000 Taxes on income, profits and capital gains	**2 635**	**7 974**	**15 795**	**28 382**	**40 835**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	6 496	13 308	22 514	30 940	..	..	..	..	..
1200 Corporate	..	1 478	2 487	5 868	9 895	..	..	..	..	..
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**	**831 410**	**1 124 028**
2100 Employees	..	..	..	..	..	36 382	112 114	221 800	362 834	502 383
2200 Employers	..	..	..	..	..	45 241	146 562	261 805	423 933	560 375
2300 Self-employed or non-employed	..	..	..	..	..	3 416	10 468	26 871	44 643	61 270
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**	**345 840**	**450 845**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	50 040	99 772	195 339	342 267	445 745	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	30	116	598	..	..	..	..	..
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	1 973	3 457	4 502	..	..	..	..	..
5000 Taxes on goods and services	**8 389**	**26 777**	**57 558**	**111 114**	**153 971**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	6 518	21 007	42 240	76 369	108 624	..	..	..	..	..
5110 General taxes	4 322	14 663	29 316	53 838	79 297	..	..	..	..	..
5120 Taxes on specific goods and services	2 196	6 344	12 924	22 531	29 327	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 871	5 770	15 318	34 745	45 347	..	..	..	..	..
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**	**485 336**	**645 651**	**85 039**	**269 144**	**510 476**	**831 410**	**1 124 028**

ANNEX A

The OECD classification of taxes and interpretative guide

Table of contents

A.1 The OECD Classification of taxes
A.2 Coverage
A.3 Basis of reporting
A.4 General classification criteria
A.5 Commentaries on items of the list
A.6 Conciliation with National Accounts
A.7 Memorandum item on the financing of social security benefits
A.8 Memorandum item on identifiable taxes paid by government
A.9 Relation of OECD classification of taxes to national accounting systems
A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system
A.11 Comparison of the OECD classification of taxes with other international classifications
A.12 Attribution of tax revenues by sub-sectors of general government
Notes

A.1 The OECD Classification of taxes

1. 1000 Taxes on income, profits and capital gains
   - 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 1100 and 1200
2. 2000 Social security contributions
   - 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 Taxes on payroll and workforce
4. 4000 Taxes on property
   - 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 Taxes on goods and services

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 Other taxes

6100 Paid solely by business

6200 Paid by other than business or unidentifiable

A.2 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, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §9-12.

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, pages 80-84.

4. Compulsory payments to supra-national bodies and their agencies are no longer included as taxes as from 1998, with some exceptions. However, custom duties collected by EU member states on behalf of the European Union are still identified as memorandum items and included in overall tax revenue amounts in the country tables (Chapter 4) of the country in which they are collected. (See §94). 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 §61-63), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see §69).

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 Chapter 4.3 of this Report.

6. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 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 §25 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 §34 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. Imputed social security contributions are also not treated as taxes.

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. 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);

c) 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 normal[5] 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 §27 below.

Royalties

13. 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

14. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g. for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

A.3 Basis of reporting

Accrual reporting

15. 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 Chapter 4 of the Report.

16. 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.

17. 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.

18. 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 §61 below).

The distinction between tax and expenditure provisions[6]

19. 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.

20. 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.[7] A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits[8] is to distinguish between the "tax expenditure component",[9] 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 Chapter 2 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

Calendar and fiscal years

21. 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.

A.4 General classification criteria

The main classification criteria

22. 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 §27 and §77). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400[10] 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 §42 to §45, §48, §49 and §75 for particular applications of this distinction).

23. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §34 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.

24. The way that a tax is levied or collected (e.g. by use of stamps) does not affect classification.

Classification of taxpayers

25. 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.[11] The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses[12] 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

26. 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

27. 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.

A.5 Commentaries on items of the list

1000 – Taxes on income, profits and capital gains

28. 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.

29. 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 §27 and §77;

b) taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §42(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 §34);

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.

30. 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

31. 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,[13] 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 §20).

32. 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

33. 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

34. 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.

35. 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.

36. 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.

37. 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 Chapter 4.2 of the Report).

38. 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.[14] 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.

39. 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).

40. 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

41. 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 (1969-1979), and the Austrian Contribution to the Family Burden Equalisation Fund and Community Tax.

4000 – Taxes on property

42. 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 §72;

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

43. 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.

44. 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 §25(*b*) above.

4200 – Recurrent taxes on net wealth

45. 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 §25(*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

46. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).[15] 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

47. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of securities, taxes on cheques, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

a) taxes on the use of goods or property or permission to perform certain activities (5200);

b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §9);

c) taxes on capital gains (1000);

d) recurrent taxes on immovable property (4100);

e) recurrent taxes on net wealth (4200);

f) once-and-for-all levies on property or wealth (4500).

4500 – Other non-recurrent taxes on property[16]

48. 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

49. 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

50. 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.

51. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §42, §47 and §74. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §27.

5100 – Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services

52. 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

53. 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.

54. 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

55. 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

56. 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

57. 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

58. 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

59. 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.

60. Excises are distinguished from:

a) 5110 (general taxes). This is discussed in §53-54;

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 §64);

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

61. 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 §18). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

62. 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.

63. 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 is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. 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

64. 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.[16] 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 Chapter 4 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

65. 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 16 to §64). 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

66. 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

67. 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 104.

68. 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);[17]

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

69. 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.

70. 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

71. 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

72. 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.

73. 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).

74. 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 §77;

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

75. 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).[18] 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

76. 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.

77. 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

78. 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 §27). 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 §14). A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

A.6 Conciliation with National Accounts

79. 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.

A.7 Memorandum item on the financing of social security benefits

80. In view of the varying relationship between taxation and social security contributions and the cases referred to in §34 to §40, 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 Chapter 4.2 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 §34 to §40.

A.8 Memorandum item on identifiable taxes paid by government

81. 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 to Chapter 4.3 of the Report).

A.9 Relation of OECD classification of taxes to national accounting systems

82. 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.

83. 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 compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§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 or from the central bank paying a rate of interest on required reserves that is different from other market rates;

d) there are differences in the treatment of non-wastable tax credits

84. 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).

A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

85. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §83 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.

A.11 Comparison of the OECD classification of taxes with other international classifications

86. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

a) System of National Accounts (2008 SNA);

b) European System of Accounts (2010 ESA);

c) IMF *Government Finance Statistics Manual* (GFSM2014).

87. 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.

A.12 Attribution of tax revenues by sub-sectors of general government

88. 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 GFSM 2014.

Sub-sectors of general government to be identified

a) Central government

89. 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.

OECD Classification	2008 SNA	2010 ESA	GFSM2014
1000 Taxes on income, profits and capital gains			
1100 Individuals			
1110 Income and profits	D51-8.61a	D51A	1111
1120 Capital gains	D51-8.61c, d	D51C, D	1111
1200 Corporations			
1210 Income and profits	D51-8.61b	D51B	1112
1220 Capital gains	D51-8.61c	D51C	1112
1300 Unallocable as between 1100 and 1200			1113
2000 Social security contributions			
2100 Employees	D613-8.85	D613	1211
2200 Employers	D611-8.83	D611	1212
2300 Self-employed, non-employed	D613-8.85	D613	1213
2400 Unallocable as between 2100, 2200 and 2300			1214
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	1131
4120 Other	D29-7.97b	D29A	1131
4200 Recurrent net wealth taxes			
4210 Individual	D59-8.63b	D59A	1132
4220 Corporations	D59-8.63b	D59A	1132
4300 Estate, inheritance and gift taxes			
4310 Estate and inheritance taxes	D91-10.207b	D91A	1133
4320 Gift taxes	D91-10.207b	D91A	1133
4400 Taxes on financial and capital transactions	D59-7.96d; D29-7.97e	D214B, C	114114; 1161
4500 Other non-recurrent taxes on property	D91-10.207a	D91B	1135
4600 Other recurrent taxes on property	D59-8.63c	D59A	1136
5000 Taxes on goods and services			
5100 Taxes on production, sale and transfer of goods and services			
5110 General taxes on goods and services			
5111 Value-added taxes	D211-7.89	D211; D29G	11411
5112 Sales taxes	D2122-7.94a; D214-7.96a	D21224; D214I	11412
5113 Other general taxes on goods and services	D214-7.96a	D214I	11413
5120 Taxes on specific goods and services			
5121 Excises	D2122-7.94b; D214-7.96b	D21223; D214A, B, D	1142
5122 Profits of fiscal monopolies	D214-7.96e	D214J	1143
5123 Customs and other import duties	D2121-7.93	D2121; D21221, 2	1151
5124 On exports	D213-7.95a	D214K	1152-4
5125 On investment goods			
5126 On specific services	D2122-7.94c; D214-7.96c	D21225; D214E, F, G, H; D29F	1144; 1156
5127 Other taxes on international trade and transactions	D2122-7.94d D29-7.95b D29-7.97g D59-8.64d	D21226; D29D; D59E	1153; 1155-6
5128 Other taxes on specific goods and services			1146
5130 Unallocable between 5110 and 5120			
5200 Taxes on use of goods and on permission to use goods or perform activities			
5210 Recurrent taxes on use of goods and on permission to use goods or perform activities			
5211 Motor vehicle taxes households	D59-8.64c	D59D	11451
5212 Motor vehicles taxes others	D29-7.97d	D214D; D29B	11451
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	11452
5220 Non-recurrent taxes on permission to use goods or perform activities			11452
5300 Unallocable as between 5100 and 5200			
6000 Other taxes			
6100 Payable solely by business			1161
6200 Payable by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

b) State, provincial or regional government

90. 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.

91. 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

92. 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

93. 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).

94. 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

95. 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

96. 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 §97 to §100 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

97. 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

98. 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.

99. 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.

100. 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

101. The levies paid by the member states of the EU take the form 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).

102. 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.

103. This is the specific EU levy that most clearly conforms to the attribution criterion described in §95 above. Consequently as from 1998, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 4) 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.

A.13 Provisional classification of revenues from bank levies and payments to deposit insurance and financial stability schemes

104. The OECD have adopted the following interim approach to reporting revenue from bank levies plus deposit insurance and stability fees for the 2012 and subsequent editions of *OECD Revenue Statistics*. It is recommended that 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 A.12 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. 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*.
7. Sometimes the terms "non-refundable" and "refundable" are used, but it may be considered illogical to talk of 'refundable' when nothing has been paid.
8. A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§31-33).
9. 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.
10. Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.
11. 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.
12. 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).
13. 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 §20.
14. This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.
15. In the 2008 SNA these are regarded as capital transfers and not as taxes (see section A.8).
16. 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).
17. Transfers of profits of State lotteries are regarded as non-tax revenues (see also §63).
18. See §25(c) as regards this distinction.

ANNEX B

Date of data submission

	Date of data submission
Australia	31 July 2017
Austria	8 June 2017
Belgium	22 June 2017
Canada	10 July 2017
Chile	1 August 2017
Czech Republic	11 July 2017
Denmark	2 June 2017
Estonia	18 June 2017
Finland	13 July 2017
France	30 May 2017
Germany	12 June 2017
Greece	29 June 2017
Hungary	4 July 2017
Iceland	8 June 2017
Ireland	19 July 2017
Israel	25 July 2017
Italy	6 June 2017
Japan	1 August 2017
Korea	15 June 2017
Latvia	10 August 2017
Luxembourg	19 June 2017
Mexico	19 July 2017
Netherlands	13 July 2017
New Zealand	2 June 2017
Norway	20 June 2017
Poland	31 August 2017
Portugal	21 June 2017
Slovak Republic	2 June 2017
Slovenia	17 July 2017
Spain	1 August 2017
Sweden	7 June 2017
Switzerland	8 May 2017
Turkey	9 June 2017
United Kingdom	10 July 2017
United States	5 July 2017

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT

The OECD is a unique forum where governments work together to address the economic, social and environmental challenges of globalisation. The OECD is also at the forefront of efforts to understand and to help governments respond to new developments and concerns, such as corporate governance, the information economy and the challenges of an ageing population. The Organisation provides a setting where governments can compare policy experiences, seek answers to common problems, identify good practice and work to co-ordinate domestic and international policies.

The OECD member countries are: Australia, Austria, Belgium, Canada, Chile, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Latvia, Luxembourg, Mexico, the Netherlands, New Zealand, Norway, Poland, Portugal, the Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, the United Kingdom and the United States. The European Union takes part in the work of the OECD.

OECD Publishing disseminates widely the results of the Organisation's statistics gathering and research on economic, social and environmental issues, as well as the conventions, guidelines and standards agreed by its members.

OECD PUBLISHING, 2, rue André-Pascal, 75775 PARIS CEDEX 16
(23 2017 31 1 P) ISBN 978-92-64-28317-6 – 2014

AVAILABLE ON LINE

Revenue Statistics

1965-2016

SPECIAL FEATURE: COMPLEMENTARY INDICATORS OF TAX REVENUES

OECD's annual statistical publication that presents a unique set of detailed and internationally comparable tax revenue data in a common format for all OECD countries from 1965 onwards. It also provides a conceptual framework defining which government receipts should be regarded as taxes and classifies different types of taxes. Comparable tables show revenue data by type of tax in US dollars, as a percentage of GDP, and, for the different types of taxes, as a share of total taxation. Detailed country tables show information in national currency values. Each edition represents a "snapshot" of the data at the time of publication; any further country amendments to the data will be shown in the relevant publication dataset within the "Other Versions: Database" below. Please also refer to the metadata for additional information.

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 economic comparisons. This annual publication gives a conceptual framework to define which government receipts should be regarded as taxes. It presents a unique set of detailed an internationally comparable tax data in a common format for all OECD countries from 1965 onwards.

Also available on line
The data in this publication are also available on line via ***www.oecd-ilibrary.org*** under the title *OECD Tax Statistics* (***http://dx.doi.org/10.1787/tax-data-en***).

Consult this publication on line at ***http://dx.doi.org/10.1787/9789264283183-en***.
This work is published on the OECD iLibrary, which gathers all OECD books, periodicals and statistical databases.
Visit ***www.oecd-ilibrary.org*** for more information.

2017

OECD*publishing*
www.oecd.org/publishing

THE LONDON BOOK FAIR WINNER INTERNATIONAL EXCELLENCE Awards 2017 IN PARTNERSHIP WITH THE PUBLISHERS ASSOCIATION

ISBN 978-92-64-28317-6
23 2017 31 1 P