

PART III

Country Tables, 1965-2007

PARTIE III

Tableaux par pays, 1965-2007

PART III/PARTIE III

A. Tax Revenues

A. Recettes fiscales

Table 42 - Tableau 42
AUSTRALIA - AUSTRALIE

Details of tax revenue, in millions of australian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	5 024	8 506	21 120	39 878	72 239	116 500	149 229	214 658	298 173	348 930
1000 Taxes on income, profits and capital gains	2 547	4 619	11 831	22 383	39 435	66 542	82 615	124 602	176 198	208 580
1100 Of individuals	1 729	3 175	9 213	17 532	32 673	50 062	60 602	81 166	118 423	128 007
1110 On income and profits	1 729	3 175	9 213	17 532	32 673	49 888	59 893	81 166	118 423	128 007
1120 On capital gains	-	-	-	-	-	174	709	-	-	-
1200 Corporate	818	1 444	2 618	4 851	6 762	16 480	22 013	43 436	57 775	80 573
1210 On profits	818	1 444	2 618	4 851	6 762	16 315	21 102	43 436	57 775	80 573
Income tax on companies	791	1 358	2 464	4 574	6 067	15 220	19 908	42 221	56 394	78 577
Dividend and interest taxes	17	48	95	161	560	899	949	846	1 057	1 587
Other withholding taxes	-	-	-	116	135	196	245	369	324	409
1220 On capital gains	-	-	-	-	-	165	911	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
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 between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis	-	-	-	-	-	-	-	-	-	-
2420 On an income tax basis	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	157	234	1 226	1 988	3 420	7 115	10 185	9 624	13 461	16 403
4000 Taxes on property	576	934	1 869	3 105	5 657	10 427	13 130	18 814	25 634	31 075
4100 Recurrent taxes on immovable property	341	504	1 112	1 886	3 364	6 148	6 974	9 064	13 259	15 560
4110 Households	-	-	-	-	-	-	-	-	-	-
4120 Others	-	-	1 112	1 886	3 364	6 148	6 974	9 064	13 259	15 560
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-
4210 Individual	-	-	-	-	-	-	-	-	-	-
4220 Corporate	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	137	227	314	175	6	-	-	-	-	-
4310 Estate and inheritance taxes	131	218	298	174	6	-	-	-	-	-
Estate duty central government	36	70	76	17	-	-	-	-	-	-
St and loc estate probate and succession	95	148	222	157	6	-	-	-	-	-
4320 Gift taxes	7	9	16	1	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	98	203	443	1 044	2 287	4 279	6 156	9 750	12 375	15 515
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	1 744	2 719	6 194	12 402	23 727	32 416	43 299	61 618	82 880	92 872
5100 Taxes on production, sale, transfer, etc	1 508	2 364	5 451	11 097	20 672	27 213	34 536	56 174	75 994	85 023
5110 General taxes	370	633	1 408	2 102	5 728	9 365	12 970	25 830	40 086	45 486
5111 Value added taxes	-	-	-	-	-	-	-	23 854	39 118	44 381
5112 Sales tax	370	633	1 408	2 102	5 728	9 365	12 970	1 976	968	1 105
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	1 138	1 731	4 043	8 995	14 944	17 848	21 566	30 344	35 908	39 537
5121 Excises	781	1 089	2 496	6 183	10 040	11 975	13 973	19 768	22 809	24 357
Excises central government	752	1 054	2 331	5 834	9 436	10 359	12 848	19 019	21 927	23 526
Statutory corporate payments	-	8	29	83	241	378	456	295	272	231
Primary production charges	29	27	136	266	363	1 238	669	454	610	600
5122 Profits of fiscal monopolies	-	-	-	-	-	-	-	-	-	-
5123 Customs and import duties	271	466	932	1 799	3 282	3 319	3 124	4 606	4 988	6 070
Customs duties central government	271	466	932	1 799	3 282	3 319	3 124	4 606	4 988	6 070
5124 Taxes on exports	1	1	116	117	76	57	5	-	-	10
Customs duties on coal exports	-	-	112	85	58	54	-	-	-	-
Other	1	1	4	32	18	3	5	-	-	10
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-

Table 42 - Tableau 42 (cont)

AUSTRALIA - AUSTRALIE

Details of tax revenue, in millions of australian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5126 Taxes on specific services	85	175	499	896	1 546	2 497	4 464	5 970	8 111	9 100
Taxes race meetings	31	63	155	240	420	651	643	300	340	341
Poker machines	16	35	83	140	183	295	1 256	2 064	2 826	2 985
Lotteries	7	7	47	122	212	325	344	892	1 013	1 118
Levies on fire insurance companies	16	28	85	157	235	363	482	574	812	937
Other	15	42	129	237	496	863	1 739	2 140	3 120	3 719
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	236	355	743	1 305	3 055	5 203	8 763	5 444	6 886	7 849
5210 Recurrent taxes	197	301	683	1 260	2 971	5 109	8 637	5 444	6 886	7 834
5211 Paid by households: motor vehicles	65	100	260	448	939	1 373	1 884	3 908	5 424	6 196
5212 Paid by others: motor vehicles	65	100	219	351	653	937	1 202	125	172	189
Fees on motor vehicle registry	46	70	191	312	567	794	1 149	-	-	189
Drivers licences	12	18	24	30	65	111	-	-	-	-
Stamp duty on vehicle registry	6	12	4	9	21	32	53	125	173	-
5213 Paid in respect of other goods	67	101	204	461	1 379	2 799	5 551	1 411	1 290	1 449
Broadcasting tv licences	37	52	4	21	68	125	259	210	290	288
Business franchise lic tobac fuel	-	-	92	221	910	2 016	4 169	227	2	-
Other taxes	2	4	10	12	36	33	388	877	995	1 159
Liquor taxes	28	45	98	206	355	603	735	97	3	2
Dog licences	-	-	-	1	10	22	-	-	-	-
5220 Non-recurrent taxes	39	54	60	45	84	94	126	-	-	15
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	-	-	-	-	-	-	-	-	-	-
6100 Paid solely by business										
6200 Other										
<i>Pro-memory:</i>										
Non-wastable tax credits against 1110 ¹								195	2 107	2 585
Tax expenditure component								175	124	178
Transfer component								20	1 983	2 407
Non-wastable tax credits against 1210 ¹									289	4 534
Tax expenditure component									110	1 922
Transfer component									179	2 642
Total tax revenue on cash basis	5 024	8 506	21 120	39 878	72 239	116 500	149 229			
Conciliation with National Accounts										
Total tax revenue on accrual basis								214 658	298 173	348 930
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										

Data are on a fiscal year basis beginning 1st July. Break in series. As from 1998 taxes are recorded on an accrual basis.

The GST has been classified as a Commonwealth Government tax.

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

The data for the total taxation does not match the published total in Taxation Revenue Australia due to the methodology used by the OECD.

The data in Taxation Revenue Australia is compiled on an accrual IMF GFS basis and has been translated to fit OECD requirements.

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

From 2000 data include GST which has been reclassified by the Australian Government from a State government tax to Commonwealth government tax in accordance with government financial reporting standards. The Australian Government collects and administers GST on behalf on the States and Territories and has the final discretion to set and vary of the tax as well as over the use of the funds.

1. The non-wastable tax credits includes the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), firm 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 43 - Tableau 43.

AUSTRIA - AUTRICHE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	6 210	9 756	18 423	29 759	42 187	54 040	72 353	89 813	103 462	114 651
Total tax revenue exclusive of custom duties							72 353	89 456	103 137	114 254
1000 Taxes on income, profits and capital gains	1 584	2 455	4 815	7 959	11 144	13 797	19 010	25 493	29 239	34 320
1100 Of individuals	1 240	2 015	3 987	6 899	9 671	11 326	15 092	19 830	22 682	25 742
1110 On income and profits	1 240	2 015	3 987	6 899	9 671	11 326	15 092	19 830	22 682	25 742
Income tax	415	523	1 290	1 576	2 036	2 501	2 430	3 142	3 311	3 253
Special income tax	-	130	-	-	-	-	-	-	-	-
Wage tax	417	760	2 128	4 626	6 797	7 823	11 752	15 630	18 022	20 607
Tax on industry and trade	196	233	382	402	424	454	90	7	0	0
Tax on capital yields	2	4	7	14	18	46	222	354	513	970
Contribution to chambers	60	95	179	279	397	501	598	697	836	912
Water supply fund	151	232	-	-	-	-	-	-	-	-
Contribution emergency fund	-	38	-	-	-	-	-	-	-	-
1120 On capital gains	-	-	-	-	-	-	-	-	-	-
1200 Corporate	334	429	801	1 049	1 458	1 930	2 381	4 157	5 419	6 622
1210 On profits	334	429	801	1 049	1 458	1 930	2 381	4 157	5 419	6 622
Corporation tax	195	204	532	698	870	998	2 041	3 865	5 082	6 094
Tax on industry and trade	83	123	209	254	410	624	125	10	0	0
Special tax on income	-	21	-	-	-	-	-	-	-	-
Tax on capital yields	5	10	17	33	41	108	74	118	171	346
Water supply fund	35	39	-	-	-	-	-	-	-	-
Contribution emergency fund	-	6	-	-	-	-	-	-	-	-
Contribution to chambers	14	22	38	58	125	200	142	164	166	182
Directors tax	2	3	5	6	12	-	-	-	-	-
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	10	11	27	12	15	540	1 536	1 506	1 138	1 956
Fines related to tax offences	10	11	27	12	15	18	22	33	33	77
Tax on interest	-	-	-	-	-	522	1 515	1 473	1 105	1 879
2000 Social security contributions	1 548	2 479	5 082	9 200	13 416	17 763	26 031	30 693	35 615	38 768
2100 Employees	686	1 098	2 128	3 792	5 558	7 512	11 019	12 548	14 472	15 732
2110 On a payroll basis							11 019	12 548	14 472	15 732
Health insurance contributions							2 486	2 613	3 046	3 339
Pension insurance contributions							5 554	6 427	7 574	8 311
Pension contributions, civil servants							1 294	1 536	1 592	1 639
Unemployment insurance contributions							1 597	1 854	2 120	2 284
Health insurance contributions, local government employ							69	101	125	140
Special unemployment insurance contributions							18	17	17	19
2120 On an income tax basis							-	-	-	-
2200 Employers	721	1 146	2 502	4 563	6 700	8 768	12 810	14 738	16 696	18 226
2210 On a payroll basis							12 810	14 738	16 696	18 226
Health insurance contributions							2 538	2 674	3 109	3 408
Pension insurance contributions							6 811	7 908	9 347	10 259
Pension contributions, civil servants							255	494	460	446
Accident insurance contributions							774	955	1 067	1 164
Unemployment insurance contributions							1 597	1 854	2 120	2 284
Health insurance contributions, local government employ							69	101	125	141
Contributions to sickness benefit fund							522	341	-	-
Special pension contributions, nightshift workers							10	11	15	18
Contributions to insolvency fund							206	381	437	488
Special unemployment insurance contributions construc							27	17	17	19
2220 On an income tax basis							-	-	-	-
2300 Self-employed or non-employed	141	236	453	845	1 158	1 482	2 202	3 408	4 446	4 810
2310 On a payroll basis							2 202	3 408	4 446	4 810
Health insurance contributions							1 280	1 980	2 561	2 744
Pension insurance contributions							752	1 134	1 421	1 567
Pension contributions, civil servants (retired)							35	116	257	274
Accident insurance contributions							67	77	83	85
Health insurance contributions, local government employ							69	101	125	140
2320 On an income tax basis							-	-	-	-
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										

Table 43 - Tableau 43 (cont)

AUSTRIA - AUTRICHE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
3000 Taxes on payroll and workforce	472	753	1 478	2 097	2 404	3 259	5 017	5 788	6 574	7 266
Emplr contr equaliz of familyburdens	318	516	1 045	1 397	1 606	2 147	2 739	3 140	3 539	3 915
Tax on sum of wages	82	125	243	375	476	669	1 470	1 735	2 012	2 238
Promotion residential buildings	44	63	124	217	287	389	522	595	682	754
Tax on employment (Vienna undergr)	-	17	19	20	19	21	21	21	23	22
Special levy for households allowances	26	29	45	80	-	-	-	-	-	-
Disabled persons equalization levy	2	2	3	8	17	34	56	54	78	83
Contributions to chambers	-	-	-	-	-	-	209	242	241	253
4000 Taxes on property	246	365	571	858	1 031	1 473	1 081	1 206	1 375	1 572
4100 Recurrent taxes on immovable property	92	110	172	231	307	355	458	526	607	626
4110 Households	47	54	54	66	80	84	83	87	89	92
Duty on farms	9	14	13	15	21	20	20	20	20	20
Farm contr equaliz of family burdens	5	5	5	6	6	6	6	6	6	6
Farm contribution to chambers	14	16	15	23	27	32	31	32	36	39
Contr residential buildings reconstruction	4	4	-	-	-	-	-	-	-	-
Land tax A	16	16	21	22	26	25	25	28	26	26
4120 Others	45	56	118	165	228	271	375	440	517	534
Tax on vacant plots	1	1	3	4	4	5	6	5	5	5
Land tax B	44	55	115	161	224	266	369	435	512	529
4200 Recurrent taxes on net wealth	103	174	270	401	417	642	58	1	-	-
4210 Individual	37	63	98	140	149	189	45	1	-	-
Capital tax	25	47	74	109	137	189	45	1	-	-
Contribution emergency fund	-	1	-	-	-	-	-	-	-	-
Tax on industry and trade	10	12	20	26	9	-	-	-	-	-
Contribution to chambers	2	2	4	6	3	-	-	-	-	-
4220 Corporate	66	111	172	260	269	453	14	0	-	-
Capital tax	24	51	74	139	161	322	-	-	-	-
Capital death duty	20	27	39	53	67	131	14	0	-	-
Contribution emergency fund	-	2	-	-	-	-	-	-	-	-
Tax on industry and trade	19	27	49	56	31	-	-	-	-	-
Contribution to chambers	3	5	9	13	9	-	-	-	-	-
4300 Estate, inheritance and gift taxes	16	22	35	50	70	77	82	111	140	155
4310 Estate and inheritance taxes	-	-	-	-	-	-	-	-	-	-
4320 Gift taxes	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	35	58	95	176	235	399	483	568	629	791
Land transfer tax	30	48	84	150	191	251	393	452	548	644
Capital transfer tax	5	10	10	27	45	148	89	115	81	147
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
Foundation tax	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	2 321	3 645	6 360	9 379	13 740	17 034	20 725	25 611	29 615	31 574
5100 Taxes on production, sale, transfer, etc	2 275	3 571	6 244	9 006	13 088	16 169	19 649	24 181	27 863	29 716
5110 General taxes	1 160	1 807	3 655	5 984	8 856	11 229	13 468	16 894	19 466	20 988
5111 Value added taxes	-	-	3 655	5 984	8 856	11 229	13 468	16 894	19 466	20 988
5112 Sales tax	-	-	-	-	-	-	-	-	-	-
5113 Other	1 160	1 807	-	-	-	-	-	-	-	-
Turnover tax	664	1 013	-	-	-	-	-	-	-	-
Additional federal levy-turnover	332	507	-	-	-	-	-	-	-	-
Additional lieu invoice stp	164	288	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	1 115	1 755	2 575	2 996	4 194	4 873	6 137	7 249	8 352	8 725
5121 Excises	610	1 073	1 456	2 219	2 955	3 290	4 352	5 368	6 469	6 646
Tax on beer	39	43	47	44	51	56	160	161	203	200
Tax on wine	7	8	-	-	-	-	5	0	0	0
Tax on sparkling wine	1	2	4	7	16	25	26	25	10	1
Tax on tobacco	188	287	349	519	768	820	890	1 197	1 340	1 446
Tax on mineral oils	50	81	114	136	1 161	1 426	2 469	2 726	3 565	3 689
Additional federal levy mineral oils	202	355	531	876	-	-	-	-	-	-
Special duty alcoholic drinks	-	81	114	142	179	193	1	0	0	0

Table 43 - Tableau 43 (cont)

AUSTRIA - AUTRICHE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Special duty vehicles	-	53	-	-	-	-	-	-	-	-
Duty on starch products	-	1	2	4	7	12	5	-	-	-
Beverage tax	46	66	154	216	280	364	399	178	0	3
Other receiptsMarket Organisation Act	26	24	21	35	23	9	1	-	-	1
Transport equality levy	-	4	3	5	1	1	-	-	-	-
Market Organisation Act milk	35	51	100	177	222	192	-	-	-	-
Market Organisation Act livestock	0	0	0	-	-	-	-	-	-	-
Market Organisation Act grain	16	16	17	23	91	142	-	-	-	-
Duty promotion milk distrib	-	-	-	34	80	13	- 11	-	-	-
Special tax on mineral oils	-	-	-	-	77	37	10	0	-	-
Duty on vehicles (fuel consumption)	-	-	-	-	-	-	355	433	486	457
Agricultural fund	-	-	-	-	-	-	27	23	16	16
Tax on energy	-	-	-	-	-	-	-	562	785	764
Social contributions to the artists'fund	-	-	-	-	-	-	-	-	7	11
Duty on exceeding milkquota	-	-	-	-	-	-	-	36	23	24
Car registration taxes	-	-	-	-	-	-	15	27	34	34
5122 Profits of fiscal monopolies	37	44	46	57	49	52	57	130	118	122
Duty on spirits	5	9	10	14	15	17	55	130	118	122
Federal monopolies salt	1	2	-	-	-	-	-	-	-	-
Federal monopolies spirits	30	33	36	43	35	35	2	-	-	-
5123 Customs and import duties	332	418	458	354	466	677	314	- 5	1	- 8
Customs duties	310	385	407	237	284	418	382	- 5	1	- 8
Other import duties	-	6	7	21	43	61	8	-	-	-
Contribution promote foreign trade	10	16	30	63	126	171	- 83	0	0	0
Import equalization duties	12	11	13	33	13	27	7	0	-	-
5124 Taxes on exports	8	13	24	36	11	1	-	-	-	-
Contribution to promote foreign trade	8	13	24	36	11	1	-	-	-	-
5125 Taxes on investment goods	-	-	409	33	-	-	-	-	-	-
5126 Taxes on specific services	129	206	182	297	713	854	1 407	1 720	1 738	1 967
Insurance tax	25	42	85	135	236	384	624	745	946	993
Transport tax	63	110	-	-	-	-	-	-	-	-
Duty on casinos	2	5	14	28	37	64	81	105	- 50	71
Fire protection tax	5	7	15	24	34	50	52	45	62	54
Advertisement tax	7	11	18	31	43	65	82	62	0	0
Entertainment tax	2	1	1	2	2	2	3	5	7	8
Tax on tourism	8	14	27	43	53	71	93	103	126	142
Amusement tax	13	10	12	17	37	51	66	73	78	94
Announcement tax	3	6	10	18	25	40	47	81	0	0
Tax on interest yields	-	-	-	-	245	-	-	-	-	-
Tax on gambling stakes ¹	-	-	-	-	-	116	169	197	204	202
Tax on advertisement	-	-	-	-	-	-	-	33	98	108
Levy on dangerous waste	-	-	-	-	-	10	21	71	46	72
Duty for airways security	-	-	-	-	-	-	14	28	50	56
Tax on gambling stakes ²	-	-	-	-	-	-	155	171	172	166
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	-	9	34	26	- 3
Levy on sugar	-	-	-	-	-	-	9	34	26	- 3
5130 Unallocable between 5110 and 5120	-	9	14	26	38	66	44	38	45	3
Fines related to tax offenses	-	9	14	26	38	66	44	38	45	3
5200 Taxes on use of goods and perform activities	46	74	116	373	653	865	1 075	1 430	1 752	1 858
5210 Recurrent taxes	38	60	94	335	590	757	927	1 283	1 594	1 683
5211 Paid by households: motor vehicles	22	36	59	156	282	366	475	830	1 124	1 191
5212 Paid by others: motor vehicles	13	17	19	41	75	97	190	280	349	352
5213 Paid in respect of other goods	3	7	15	138	234	294	262	174	121	140
Hunting and fishing duties	1	2	2	4	6	7	7	10	11	10
Dog tax	1	1	1	4	5	6	7	8	9	10
Contribution to promotion of arts	1	3	3	3	7	8	10	11	15	16
Tax on radio and tv - licenses	0	2	9	15	27	46	57	61	84	104
Road transport duty	-	-	-	112	189	226	180	84	1	0
5220 Non-recurrent taxes	8	14	22	38	62	108	148	147	159	175
Certain user fees	8	14	22	38	62	108	148	147	159	175
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-

Table 43 - Tableau 43 (cont)

AUSTRIA - AUTRICHE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6000 Other taxes	38	59	115	266	452	714	489	664	718	755
Tax on financial institutions	-	-	-	-	90	123	7	- 3	-	-
Administration duties	4	9	12	17	27	32	60	57	70	79
Stamp fees	7	12	18	46	72	76	145	135	83	92
Other	28	38	85	202	263	347	-	-	-	-
Contributions of interested persons	-	-	-	-	-	130	-	-	-	-
Parking duty	-	-	-	-	-	6	-	-	-	-
Contributions to students' associations	-	-	-	-	-	-	4	4	7	8
Duty on contribution to political parties	-	-	-	-	-	-	1	0	0	- 1
Other fees, taxes on production nec	-	-	-	-	-	-	222	388	462	461
Embossing fee	-	-	-	-	-	-	-	-	1	1
Other taxes	-	-	-	-	-	-	51	83	95	115
6100 Paid solely by business										
6200 Other										
<i>Pro-memoria:</i>										
Custom duties paid to the EU								356	325	397
Non-wastable tax credits against 1110									650	650
Tax expenditure component									513	450
Transfer component									137	200
Non-wastable tax credits against 1210										
Tax expenditure component										
Transfer component										
Total tax revenue on cash basis	6 210	9 756	18 423	29 759	42 187	54 040	72 292	89 788	103 344	114 550
Conciliation with National Accounts										
Total tax revenue on accrual basis (including EU custom duties)							72 353	89 813	103 462	114 651
Additional taxes included in National Accounts							-	-	-	-
VAT paid to the EU							-	-	-	-
Taxes excluded from National Accounts							-	-	-	-
Difference in treatment of tax credits							-	-	- 137	- 200
Capital transfer for uncollected revenue							- 47	- 80	- 180	- 174
Voluntary social security contributions							202	206	247	256
Miscellaneous differences							-	-	-	-
National Accounts: Taxes and actual social contributions							72 508	89 939	103 392	114 534
Imputed social contributions							3 828	4 038	3 638	3 936
National Accounts: Taxes and all social contributions							76 336	93 978	107 030	118 470

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.

Data for the Federal government are recorded on a cash basis, whilst revenues of the Länder, which are relatively small, are on a due to paid basis.

The revenues of Local government are recorded on a mixed basis, but are predominantly due to paid figures.

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.

These funds have been classified as tax receipts of the Länder, now they are Federal Government tax revenues. This break in the time series (1987/1988) affects the shares of the different subsectors only but not total tax revenues.

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

1. Tax on gambling licenses.
2. Tax on gambling gains

Source: Statistics Austria.

Table 44 - Tableau 44.
BELGIUM - BELGIQUE
 Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Recettes fiscales totales	6 421	11 070	23 336	37 493	55 595	70 554	90 539	113 040	135 187	146 939
Recettes fiscales totales excluant les droits de douane								111 900	133 737	145 196
1000 Impôts sur revenu, bénéfiques et gains en capital	1 774	3 498	9 217	15 379	22 494	25 983	34 419	43 463	51 672	55 142
1100 Des personnes physiques	1 317	2 774	7 603	13 626	19 780	22 538	29 493	35 302	41 200	42 994
Précompte immobilier	148	224	421	532	976	1 053	1 560	1 857	2 449	2 616
Précompte mobilier	119	209	345	1 062	2 311	3 014	2 386	1 737	1 658	2 004
Précompte professionnel	740	1 500	4 620	9 119	13 062	15 422	21 787	28 119	33 187	36 447
Impôt versé par non-salariés	125	247	1 004	1 776	1 952	2 144	2 066	1 968	1 861	1 756
Impôt des non-résidents	0	1	4	- 3	6	4	71	195	156	151
Impôt sur revenu global	-	585	1 200	1 128	1 383	878	1 281	817	1 020	- 982
Cotisation spéciale séc sociale	-	-	-	-	90	19	335	602	825	957
Autres (personnes physiques)	-	8	10	12	- 1	2	8	8	45	45
1110 Sur le revenu et les bénéfiques		585	1 200	1 128	1 383	878	1 281	817	1 020	- 982
1120 Sur les gains en capital		-	-	-	-	-	-	-	-	-
1200 Des sociétés	397	718	1 604	1 744	2 706	3 405	4 880	8 089	10 435	12 069
Précompte immobilier	33	-	-	-	-	-	-	-	-	-
Précompte mobilier	41	123	334	367	846	1 206	510	548	964	1 032
Versements anticipés (sociétés)	262	436	940	1 273	1 926	2 735	4 365	7 115	8 398	9 740
Impôt sur revenu global	60	97	269	79	- 141	- 553	- 34	404	1 030	1 216
Impôt des non-résidents (sociétés)	-	33	28	- 6	16	18	28	17	35	41
Autres (sociétés)	-	30	33	32	59	- 2	11	5	9	40
1210 Sur les bénéfiques		97	269	79	- 141	- 553	- 34	404	1 030	1 216
1220 Sur les gains en capital		-	-	-	-	-	-	-	-	-
1300 Non-ventilables entre 1100 et 1200	61	6	10	9	9	40	46	72	37	79
Anciens impôts sur revenu	51	-	-	-	-	-	-	-	-	-
Amendes	3	-	-	-	-	-	-	-	-	-
Autres	7	6	10	9	9	40	46	72	37	79
2000 Cotisations de sécurité sociale	2 018	3 186	7 049	10 828	17 583	23 430	29 783	35 051	41 415	45 478
2100 A la charge des salariés	569	980	2 040	3 130	5 679	7 152	9 203	10 936	12 713	13 802
2110 Sur la base du salaire		980	2 040	3 130	5 679	7 152	9 203	10 936	12 713	13 802
Sur les salaires et traitements bruts		980	2 040	3 130	5 591	7 062	9 203	10 936	12 713	13 802
Sur les prestations sociales		-	-	-	88	89	-	-	-	-
2120 Sur la base de l'impôt sur les revenus		-	-	-	-	-	-	-	-	-
2200 A la charge des employeurs	1 320	1 982	4 397	6 821	10 314	14 733	17 936	21 124	25 060	27 702
2210 Sur la base du salaire		1 982	4 397	6 821	10 314	14 733	17 936	21 124	25 060	27 702
A la charge des administrations publiques		273	610	1 059	1 426	1 769	2 369	2 834	3 734	4 052
A la charge des autres secteurs		1 710	3 787	5 763	8 887	12 964	15 567	18 290	21 326	23 650
2220 Sur la base de l'impôt sur les revenus		-	-	-	-	-	-	-	-	-
2300 A charge des travailleurs indép ou sans emploi	129	224	612	877	1 590	1 546	2 644	2 991	3 642	3 974
Travailleurs indépendants		206	569	803	1 364	1 230	1 966	2 138	2 532	2 792
Sans emploi		-	-	-	-	-	-	-	-	-
Pensionnés, retraités		4	12	29	110	198	524	709	934	1 014
Autres		13	31	45	116	118	154	144	175	168
2310 Sur la base du salaire		224	612	877	1 590	1 546	2 644	2 991	3 642	3 974
2320 Sur la base de l'impôt sur les revenus		-	-	-	-	-	-	-	-	-
2400 Non-ventilables entre 2100, 2200 et 2300	-	-	-	-	-	-	-	-	-	-
2410 Sur la base du salaire		-	-	-	-	-	-	-	-	-
2420 Sur la base de l'impôt sur les revenus		-	-	-	-	-	-	-	-	-
3000 Sur salaires ou main d'oeuvre	-	-	-	-	-	-	-	-	5	6
Cotisation mandats publics									5	6
4000 Impôts sur le patrimoine	240	422	679	1 073	1 369	2 423	3 054	4 743	6 426	7 554
4100 Impôts périodiques sur la propriété immobilière	2	78	138	184	365	536	793	969	1 225	1 301
4110 Ménages	-	-	-	-	-	-	-	-	-	-
4120 Autres agents	2	78	138	184	365	536	793	969	1 225	1 301
Taxes sur associations sans but lucratif	2	3	4	7	12	17	25	41	41	32
Précompte immobilier (soc)	-	76	134	177	353	519	768	929	1 184	1 269
4200 Impôts périodiques sur l'actif net	-	-	-	-	-	-	8	92	189	253
4210 Personnes physiques		-	-	-	-	-	-	-	-	-
4220 Sociétés		-	-	-	-	-	8	92	189	253
4300 Impôts sur mut par décès, succ et donations	75	117	178	309	326	504	688	1 101	1 757	2 062
4310 Impôts sur mut par décès et successions	69	111	167	281	307	475	647	1 042	1 493	1 712
4320 Impôts sur les donations	6	7	11	29	19	29	42	59	265	351

Table 44 - Tableau 44 (suite)

BELGIUM - BELGIQUE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4400 Impôts sur transact mobilières et immob	163	227	363	580	678	1 383	1 492	2 508	3 133	3 705
Droits d'enregistrement	153	208	337	527	595	1 213	1 269	1 967	2 865	3 328
Droits d'hypothèque	2	3	6	10	9	29	28	37	81	76
Droits de greffe	2	5	6	8	13	29	42	38	31	31
Fonds d'expansion économique	-	-	-	-	-	-	-	-	-	-
Taxe sur opérations de bourse	4	8	11	31	54	92	133	386	147	234
Taxe sur titres cotés en bourse	2	3	4	4	8	21	20	-	-	-
Taxe sur les titres au porteur	-	-	-	-	-	-	-	79	10	3
Droits d'écriture	-	-	-	-	-	-	-	-	-	33
4500 Impôts non périodiques	-	-	-	-	-	-	73	74	123	163
4510 Sur l'actif net	-	-	-	-	-	-	-	-	-	-
4520 Autres non périodiques	-	-	-	-	-	-	73	74	123	163
Taxe sur l'épargne à long terme	-	-	-	-	-	-	73	74	123	163
Déclaration libératoire unique (DLU)	-	-	-	-	-	-	-	-	-	-
Déclaration libératoire unique (Diamant)	-	-	-	-	-	-	-	-	-	-
4600 Autres impôts périodiques sur patrimoine	-	-	-	-	-	-	-	-	-	70
5000 Impôts sur les biens et services	2 386	3 965	6 391	10 212	14 149	18 718	23 283	28 643	34 152	36 957
5100 Impôts sur production, vente, transfert, etc	2 187	3 812	6 095	9 687	13 353	17 683	21 621	26 438	31 772	34 506
5110 Impôts généraux	1 355	2 347	3 806	6 374	8 796	11 664	13 907	18 417	21 854	23 931
5111 Taxes sur la valeur ajoutée	-	1 224	3 806	6 374	8 796	11 641	13 877	18 291	21 482	23 660
T V A	-	-	3 776	6 293	8 677	11 491	13 738	18 130	21 362	23 656
Droits de timbre	-	1 224	30	53	61	94	139	161	119	4
Taxe d'immatriculation	-	-	-	28	59	56	-	-	-	-
5112 Impôts sur les ventes	-	-	-	-	-	23	29	126	373	271
5113 Autres impôts	1 355	1 123	-	-	-	-	-	-	-	-
Taxes assimilées au timbre	1 355	1 123	-	-	-	-	-	-	-	-
5120 Impôts sur biens et services déterminés	832	1 465	2 289	3 313	4 557	6 019	7 714	8 021	9 918	10 575
5121 Accises	531	909	1 547	1 997	2 627	3 478	4 738	5 690	7 126	7 259
Huiles minérales	278	552	928	1 109	1 331	2 017	2 920	3 392	3 798	3 774
Gaz de pétrole, hydroc liquéfiés, benzoles	0	1	4	4	-	0	-	-	-	-
Sur le tabac	132	205	338	501	772	868	982	1 342	1 665	1 831
Eaux de vie	23	29	42	123	199	191	177	206	218	225
Taxe consommation alcools, eaux de vie	26	36	70	54	-	-	-	-	-	-
Boissons fermentées mousseuses	1	2	4	7	8	11	15	24	31	39
Boissons fermentées de fruits	18	16	26	57	84	88	62	101	111	115
Bières	38	43	90	93	137	170	180	208	194	191
Eaux de boisson et limonades	10	19	39	44	77	113	131	148	50	49
Sucres et sirops de raffinage + café	5	5	5	5	19	22	13	13	14	12
Cotisation sur l'énergie	-	-	-	-	-	-	203	193	345	341
Produits intermédiaires alcoolisés	-	-	-	-	-	-	20	32	28	28
Redevance de contrôle fuel domestique	-	-	-	-	-	-	35	29	57	43
Ecotaxes	-	-	-	-	-	-	0	2	0	1
Cotisation d'emballage	-	-	-	-	-	-	-	-	344	296
Cotisation fédérale sur l'électricité et le gaz naturel	-	-	-	-	-	-	-	-	272	311
Cotisation environnemental	-	-	-	-	-	-	-	-	-	5
5122 Bénéfices des monopoles fiscaux	272	-	-	-	-	-	-	-	-	-
5123 Droits de douane et droits à l'importation	206	332	330	647	782	911	931	-	-	-
Droits d'entrée	63	-	-	-	-	-	-	-	-	-
Prélèvements agricoles	2	-	-	-	-	-	-	-	-	-
Prélèvements CECA	-	-	-	-	-	-	-	-	-	-
Prélèvements UE, droit d'entrée	-	226	267	403	549	818	905	-	-	-
Prélèvements agricoles UE	-	106	63	244	232	93	27	-	-	-
5124 Taxes à l'exportation	-	-	-	1	1	-	-	-	-	-
5125 Impôts sur biens d'équipement	29	-	-	-	-	-	-	-	-	-
5126 Impôts sur services déterminés	9	70	194	452	690	937	1 218	1 329	1 673	1 995
Taxes jeux et paris	19	16	37	47	54	51	54	45	48	64
Taxe annuelle contrats assurances	0	54	156	404	636	885	1 163	1 282	1 622	1 929
Taxe d'affichage	-	-	0	0	0	1	1	1	2	2
5127 Autres impôts sur commerce et transact internat	-	-	-	-	-	-	-	-	-	-
5128 Autres impôts	-	154	219	216	456	692	826	1 002	1 119	1 321
5130 Non ventilables entre 5110 et 5120	-	-	-	-	-	-	-	-	-	-
5200 Impôts sur utilisation des biens et exerc activités	199	150	294	522	794	1 029	1 656	2 198	2 372	2 444

Table 44 - Tableau 44 (suite)
BELGIUM - BELGIQUE
 Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5210 Impôts périodiques	199	150	294	522	794	1 029	1 472	1 989	2 092	2 112
Taxe de circulation	100	102	223	368	543	712	980	1 413	1 719	1 710
5211 A la charge des ménages: véhicules à moteur	-	51	127	204	367	458	589	889	1 065	1 068
5212 A la charge autres agents: véhicules à moteur	-	51	96	164	176	254	392	525	654	642
5213 Autres impôts périodiques	99	49	71	154	251	317	492	575	373	402
Taxe appareils de divertissement	6	16	11	20	20	20	30	71	50	56
Taxe débits de boissons	1	3	4	5	18	24	29	18	3	0
Taxe sur la chasse	2	-	-	-	-	-	-	-	-	-
Collectivités locales	90	25	45	41	54	83	123	140	154	162
Radio, TV	-	5	12	87	159	191	310	347	167	184
5220 Impôts nonpériodiques	-	-	-	-	-	-	184	209	280	332
Taxe de mise en circulation :							184	209	280	332
ménages							123	139	186	221
autres agents							61	70	93	111
5300 Non-ventilables entre 5100 et 5200	-	3	3	3	2	7	6	7	8	7
6000 Autres impôts	2	-	-	-	-	-	-	-	68	61
6100 A la charge exclusive des entreprises	-	-	-	-	-	-	-	-	-	-
6200 A la charge d'autres agents	2	-	-	-	-	-	-	-	68	61
Amendes et intérêts	2	-	-	-	-	-	-	-	-	-
<i>Pour mémoire:</i>										
Droits de douanes payés à l'UE								1 140	1 450	1 743
Crédits d'impôt récupérables contre 1110										226
Composante fiscale										78
Composante transfert										148
Crédits d'impôt récupérables contre 1210										
Composante fiscale										
Composante transfert										
Recettes fiscales totales sur la base d'encaissement	6 421	11 062	23 194	37 488	55 623	70 414	90 353	112 924	135 393	146 793
Conciliation avec les Comptes nationaux										
Recettes fiscales totales sur la base des droits constatés (incluant les droits de douanes)		11 070	23 336	37 493	55 595	70 554	90 539	113 040	135 187	146 939
Impôts additionnels inclus dans les comptes nationaux		18	31	107	154	355	529	776	526	435
Bénéfices de la loterie nationale		18	31	107	154	262	170	279	225	225
Taxes sur les eaux (RF, RW et RB-C)		-	-	-	-	66	215	378	206	119
Cot. producteurs produits animaux (Sanitel)		-	-	-	-	-	28	14	17	13
Taxe sur les déchets industriels		-	-	-	-	27	90	74	66	68
Taxe sur le lisier (RF)		-	-	-	-	-	4	11	10	11
Taxe sur les déchets ménagers (RW)		-	-	-	-	-	22	20	2	-
Impôt exclus des comptes nationaux		-	-	-	-	-	-	-	-	-
Différence dans les traitements des crédits d'impôts		-	-	-	-	-	-	-	-	- 148
Transfert en capital des recettes non collectées		-	-	-	-	-	-	-	-	-
Cotisations de sécurité sociale volontaires		13	20	41	58	52	52	54	49	55
Différences diverses		-	-	-	-	-	-	-	-	-
Comptes nationaux: impôts et cotisations sociales effectives		11 101	23 387	37 640	55 807	70 961	91 120	113 871	135 763	147 281
Cotisations sociales imputées		405	873	1 497	2 241	2 886	4 218	5 270	6 435	7 130
Comptes nationaux: impôts et toutes les cotisations sociales		11 506	24 260	39 137	58 047	73 847	95 338	119 140	142 198	154 411

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

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

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

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

Table 45 - Tableau 45.

CANADA - CANADA

Details of tax revenue, in millions of canadian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	15 318	28 182	57 631	101 015	160 650	244 152	289 878	390 234	466 986	516 580
1000 Taxes on income, profits and capital gains	5 910	12 582	27 212	47 064	70 887	118 566	134 610	195 320	221 310	257 228
1100 Of individuals	3 464	9 144	18 896	34 451	56 580	99 722	108 812	143 652	166 037	193 024
1110 On income and profits	3 464	9 144	18 896	34 451	56 580	99 722	108 812	143 652	166 037	193 024
Taxes federal government	2 635	6 419	12 822	21 231	34 676	60 252	65 384	90 694	101 810	119 054
Taxes on individuals - province	829	2 725	6 074	13 220	21 904	39 470	43 428	52 958	64 227	73 970
1120 On capital gains	-	-	-	-	-	-	-	-	-	-
1200 Corporate	2 276	3 180	7 832	11 741	13 251	17 190	23 683	47 643	49 088	56 984
1210 On profits	2 276	3 180	7 832	11 741	13 251	17 190	23 683	47 643	49 088	56 984
Taxes federal government ¹	1 752	2 417	5 741	8 110	9 176	11 726	14 739	31 570	33 093	39 162
Taxes on corporations - province	524	763	2 091	3 631	4 075	5 464	8 944	16 073	15 995	17 822
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	170	258	484	872	1 056	1 654	2 114	4 025	6 186	7 221
Non-resident withhold taxes - federal	170	258	484	872	1 056	1 654	2 114	4 025	6 186	7 221
2000 Social security contributions	854	2 721	5 787	10 649	21 648	29 653	40 559	53 109	69 795	74 530
2100 Employees	318	1 154	2 142	3 756	7 516	10 634	15 028	21 361	28 042	29 790
Canada pension plan	47	383	682	1 265	2 137	3 745	4 985	9 401	14 493	16 324
Quebec pension plan	15	129	250	431	650	1 108	1 556	2 897	4 263	4 389
Employment insurance	164	247	849	1 393	3 659	5 284	7 693	7 782	7 321	6 930
Hospital insurance premiums	92	395	361	667	1 070	496	794	1 281	1 966	2 147
2110 On a payroll basis	-	-	-	-	-	10 634	15 019	20 976	27 366	28 995
2120 On an income tax basis	-	-	-	-	-	-	9	385	676	795
2200 Employers	536	1 505	3 527	6 697	13 858	18 449	24 765	30 307	39 522	42 262
Canada pension plan	48	383	682	1 266	2 137	3 745	4 985	9 401	14 493	16 324
Quebec pension plan	15	129	251	432	650	1 108	1 556	2 897	4 263	4 389
Employment insurance	164	248	1 188	2 006	5 298	7 398	10 770	10 894	10 249	9 701
Hospital insurance premiums	92	425	542	1 270	2 612	496	785	897	1 290	1 352
Social insurance levies	217	320	864	1 723	3 161	5 702	6 669	6 218	9 227	10 495
2210 On a payroll basis	-	-	-	-	-	18 449	24 765	30 307	39 522	42 262
2220 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2300 Self-employed or non-employed	-	62	118	196	274	570	766	1 442	2 231	2 479
Canada pension plan	-	47	93	153	221	478	636	1 200	1 875	2 112
Quebec pension plan	-	15	25	43	53	92	130	242	356	366
2310 On a payroll basis	-	62	118	196	274	570	766	1 442	2 231	2 479
2320 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis	-	-	-	-	-	-	-	-	-	-
2420 On an income tax basis	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	-	-	-	-	-	5 499	6 498	8 013	9 403	10 193
4000 Taxes on property	2 186	3 599	5 459	9 195	14 991	24 467	30 907	37 157	46 974	51 193
4100 Recurrent taxes on immovable property	1 830	3 073	4 855	8 315	13 012	20 189	26 110	30 242	37 943	42 158
On property provincial government	11	50	85	133	1 112	1 645	2 960	3 078	3 530	3 696
Personal property local government	17	-	-	-	-	18 544	23 150	27 165	34 413	38 461
Real property local government	1 802	3 023	4 770	8 182	11 900	-	-	-	-	-
4110 Households	-	-	-	-	-	-	-	-	-	-
4120 Others	-	-	-	-	-	-	-	-	-	-
4200 Recurrent taxes on net wealth	25	76	200	512	1 139	1 911	2 914	4 171	3 429	2 733
4210 Individual	-	-	-	-	-	-	-	-	-	-
4220 Corporate	25	76	200	512	1 139	1 911	2 914	4 171	3 429	2 733
4300 Estate, inheritance and gift taxes	223	282	156	75	41	3	3	2	-	-
4310 Estate and inheritance taxes	216	278	156	75	41	3	3	2	-	-
On inheritances federal government	108	120	13	-	-	-	-	-	-	-
Succession duties provincial government	108	158	143	75	41	3	3	2	-	-
4320 Gift taxes	7	4	-	-	-	-	-	-	-	-
On gifts federal government	7	4	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions ²	-	-	-	-	-	-	-	-	2 407	2 907
4500 Non-recurrent taxes	108	168	248	293	799	2 365	1 880	2 742	3 195	3 395
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	108	168	248	293	799	2 365	1 880	2 742	3 195	3 395
Special assessments and charges local govt	108	168	248	293	799	2 365	1 880	2 742	3 195	3 395
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-

Table 45 - Tableau 45 (cont)

CANADA - CANADA

Details of tax revenue, in millions of canadian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5000 Taxes on goods and services	6 202	8 927	18 450	32 909	51 098	63 092	73 642	94 468	118 253	121 925
5100 Taxes on production, sale, transfer, etc	5 310	7 809	15 002	24 808	41 991	59 627	69 149	88 879	111 152	113 753
5110 General taxes	2 730	4 068	7 178	11 658	21 149	34 475	40 535	55 313	69 640	70 385
5111 Value added taxes	-	-	-	-	-	-	24 446	35 884	46 814	45 348
5112 Sales tax	2 730	4 068	7 178	11 658	21 149	34 475	16 090	19 429	22 826	25 037
Sales taxes federal government	813	1 787	3 504	5 429	9 383	16 866	- 142	-	-	-
Sales taxes provincial, local govt	1 917	2 281	3 674	6 229	11 766	17 609	16 232	19 429	22 826	25 037
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	2 580	3 741	7 824	13 150	20 842	25 153	28 613	33 565	41 512	43 369
5121 Excises	1 499	2 322	3 637	6 805	12 701	14 473	16 306	18 417	22 799	23 090
Excises federal government	740	960	1 679	3 850	7 068	6 405	7 658	8 377	9 440	9 455
liquor	-	-	-	-	-	926	1 026	1 103	1 115	1 252
tobacco	-	-	-	-	-	2 247	1 941	2 176	2 845	2 490
gasoline and motive fuel	-	-	-	-	-	2 472	4 397	4 807	5 174	5 426
remitted gaming profits	-	-	-	-	-	45	51	-	-	-
miscellaneous consumption taxes	-	-	-	-	-	715	243	291	306	287
Excises provincial government:	759	1 362	1 958	2 955	5 633	8 067	8 648	10 039	13 359	13 635
- motor fuel	680	1 094	1 444	1 863	3 264	4 674	6 337	7 031	7 872	8 249
- tobacco	53	193	353	772	1 843	2 776	1 866	2 279	4 411	4 193
- other	26	75	161	320	526	617	445	730	1 075	1 193
5122 Profits of fiscal monopolies ³	294	450	871	1 406	2 112	3 758	5 808	8 756	11 025	11 394
Own enterprises contributions	294	450	871	1 406	2 112	3 758	5 808	8 756	11 025	11 394
5123 Customs and import duties	686	814	1 893	3 199	3 989	4 021	2 978	2 824	3 443	3 837
Customs and import duties federal govt	686	814	1 893	3 199	3 989	4 021	2 978	2 824	3 443	3 837
5124 Taxes on exports	-	-	1 063	842	327	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	84	127	230	575	937	2 385	2 773	2 524	3 681	3 907
Tax on insurance premiums, provincial govt	45	75	111	261	459	1 141	1 615	1 740	2 505	2 693
Tax on insurance premiums, federal govt	-	-	-	1	1	1	1	1	19	11
Amusement and admission taxes	4	8	12	25	33	126	200	538	525	482
Air transportation taxes	-	-	30	166	306	488	683	-	351	403
Racetrack betting	35	44	77	122	138	155	151	55	48	42
Tax on meals and hotels	-	-	-	-	-	473	122	191	233	276
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	17	28	130	323	776	517	749	1 045	565	1 140
Other taxes federal government	-	-	11	98	125	272	635	758	201	721
Other taxes provincial government	17	28	119	225	651	245	114	287	364	419
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	892	1 118	3 448	8 101	9 107	3 465	4 493	5 589	7 101	8 172
5210 Recurrent taxes	306	523	770	1 500	2 052	2 393	2 970	3 644	4 001	4 431
5211 Paid by households: motor vehicles	103	165	272	666	986	1 056	1 284	1 696	2 023	2 281
5212 Paid by others: motor vehicles	141	241	331	509	523	697	817	1 039	1 042	1 241
5213 Paid in respect of other goods	62	117	167	325	543	640	869	909	936	909
5220 Non-recurrent taxes	586	595	2 678	6 601	7 055	1 072	1 523	1 945	3 100	3 741
Licences and permits local govt	36	49	120	132	195	317	355	499	729	857
Licences and permits provincial govt	550	546	2 558	6 469	6 860	755	1 168	1 446	2 371	2 884
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	166	353	723	1 198	2 026	2 875	3 662	2 167	1 251	1 510
6100 Paid solely by business	139	295	437	943	1 507	2 386	2 946	1 280	541	576
6200 Other	27	58	286	255	519	489	716	887	710	934
Poll tax local government	5	3	-	-	-	-	-	-	-	-
Miscellaneous local government	11	49	88	358	529	489	716	887	710	934
Other federal government	11	6	198	- 103	- 10	-	-	-	-	-

Table 45 - Tableau 45 (cont)

CANADA - CANADA

Details of tax revenue, in millions of canadian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
<i>Pro-memory:</i>										
Non-wastable tax credits against 1110 ⁴								1 633	4 661	5 165
Tax expenditure component								276	670	755
Transfer component ⁵								1 357	3 991	4 410
Non-wastable tax credits against 1210 ⁶								1 758	3 163	3 479
Tax expenditure component								20	12	13
Transfer component ⁵								1 738	3 151	3 466
Total tax revenue on cash basis	15 318	28 182	57 631	101 015	160 650	244 152	289 878	388 833	468 270	528 680
Conciliation with National Accounts										
Total tax revenue on accrual basis								390 234	466 986	516 580
Additional taxes included in National Accounts								-	-	-
Tax 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								390 234	466 986	516 580
Imputed social contributions								-	-	-
National Accounts: taxes and all Social contributions								390 234	466 986	516 580

Data for Federal, Provincial, and Territorial governments are on a fiscal year basis beginning 1st April. Data for Local Government are on a fiscal year basis beginning 1st January.

From 1999 data are on accrual basis.

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

Heading 2000 includes receipts from the Canadian Pension Plan, Quebec Pension Plan, Unemployment Insurance Fund and Provincial Health Insurance Premiums, Medicare Premiums and Social Insurance levies but excludes that part of the taxes on income and sales taxes earmarked for old age security.

The practice of earmarking these taxes was discontinued in June 1975.

Heading 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.

Since 1988: Profits on fiscal monopolies (5122) include lottery profits; Other taxes of Federal Government (5128) include the annual fees of the Federal Government 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.

Provincial government motor vehicle revenues (item 5212) have been revised back to now, exclude Québec provincial government revenues from automobile insurance contributions (premiums) that were previously included. These insurance contributions, paid by individuals at the time they obtain their drivers licence and motor vehicle registrations are now classified as sales of goods and services revenue.

Some Quebec 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 vehicles.

1. Federal corporate taxes include capital taxes.

2. 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 of the provincial and territorial governments were included in line 4520.

3. Profits of fiscal monopolies include lottery profits.

4.6. The tax revenues have been grossed up by the amount of the the transfer components of the non-wastable tax credits in 2000-2005.

5. There is not a split available between the transfer and tax expenditures components and this amount has been classified as a transfer component.

Source: Statistics Canada.

Table 46 - Tableau 46.
CZECH REPUBLIC - REPUBLIQUE TCHEQUE

Details of tax revenue, in millions of koruny

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue							550 230	773 422	1 121 600	1 319 080
Total tax revenue exclusive of custom duties									1 116 014	1 312 637
1000 Taxes on income, profits and capital gains							137 616	175 846	270 481	330 653
1100 Of individuals							70 361	99 668	136 390	153 374
1110 On income and profits							70 361	99 668	136 390	153 374
Wages and salaries withholding							46 024	73 474	111 152	126 736
Of unincorporated individuals							15 328	17 254	18 830	17 825
Withheld on interest and dividends paid to individuals							9 009	8 940	6 408	8 813
1120 On capital gains							-	-	-	-
1200 Corporate							67 255	76 178	134 091	177 279
1210 On profits							67 255	76 178	134 091	177 279
Profit tax							58 779	68 945	128 765	169 341
Withheld on interest and dividends paid to corporatio							8 476	7 233	4 704	7 162
Levy on lottery revenue							-	-	622	776
1220 On capital gains							-	-	-	-
1300 Unallocable between 1100 and 1200							-	-	-	-
2000 Social security contributions							227 415	341 744	481 492	573 416
2100 Employees							54 536	77 272	108 317	127 661
2110 On a payroll basis							54 536	77 272	108 317	127 661
Retirement							30 887	40 489	56 555	66 643
State employment policy							63	2 492	3 481	4 101
Sick leave							4 921	6 852	9 571	11 279
Health insurance							18 665	27 439	38 710	45 638
2120 On an income tax basis							-	-	-	-
2200 Employers							148 342	220 124	307 483	359 493
2210 On a payroll basis							148 342	220 124	307 483	359 493
Retirement							92 430	121 464	187 055	220 591
State employment policy							462	19 933	10 440	12 303
Sick leave							14 720	20 555	28 710	33 834
Health insurance							37 330	54 879	77 420	91 275
Penalties							3 400	3 293	3 858	1 490
2220 On an income tax basis							-	-	-	-
2300 Selfemployed or nonemployed							24 537	44 348	65 692	86 262
2310 On a payroll basis							24 537	44 348	65 692	86 262
Retirement							6 149	7 819	15 721	19 508
State employment policy							839	1 082	898	1 114
Sick leave							-	-	-	-
Health insurance:							17 320	35 275	48 862	65 483
selfemployed							3 874	7 328	13 523	15 921
nonemployed							144	483	1 607	2 103
government							13 302	27 464	33 732	47 459
Penalties							229	172	211	157
2320 On an income tax basis							-	-	-	-
2400 Unallocable between 2100, 2200 and 2300							-	-	-	-
2410 On a payroll basis							-	-	-	-
2420 On an income tax basis							-	-	-	-
3000 Taxes on payroll and workforce							-	-	-	-
4000 Taxes on property							7 635	10 890	13 037	15 495
4100 Recurrent taxes on immovable property							3 778	4 469	4 992	5 126
4110 Households							969	1 452	2 091	2 228
Real property tax							969	1 452	2 091	2 228
4120 Others							2 809	3 017	2 902	2 898
Levy collected by Winery Fund							-	-	5	2
Real property tax							2 809	3 017	2 897	2 895
4200 Recurrent taxes on net wealth							-	-	-	-
4210 Individual							-	-	-	-
4220 Corporate							-	-	-	-
4300 Estate, inheritance and gift taxes							393	587	728	460

Table 46 - Tableau 46 (cont)
CZECH REPUBLIC - REPUBLIQUE TCHEQUE
 Details of tax revenue, in millions of koruny

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4310 Estate and inheritance taxes							97	112	124	115
Inheritance tax							97	112	124	115
4320 Gift taxes							296	475	604	345
Gift tax							296	475	604	345
4400 Taxes on financial and capital transactions							3 464	5 834	7 317	9 909
Real property transfer tax							3 464	5 834	7 317	9 909
4500 Nonrecurrent taxes							-	-	-	-
4510 On net wealth										
4520 Other nonrecurrent taxes										
4600 Other recurrent taxes on property							-	-	-	-
5000 Taxes on goods and services							177 019	244 586	350 949	393 042
5100 Taxes on production, sale, transfer, etc							163 037	226 354	325 861	365 998
5110 General taxes							91 673	141 235	215 118	232 288
5111 Value added taxes							91 673	141 235	215 118	232 288
5112 Sales tax							-	-	-	-
5113 Other							-	-	-	-
Previous turnover tax										
5120 Taxes on specific goods and services							71 364	85 119	110 743	133 710
5121 Excises							53 780	71 404	110 534	133 492
On mineral oils							33 883	46 998	74 314	81 661
On alcohol and liquor							5 008	5 629	5 803	7 201
On beer							3 058	3 410	3 417	3 564
On wine							509	350	314	342
On tobacco products							11 272	14 984	26 672	40 713
Duty on CFC							50	33	-	-
Levy collected by Winery Fund							-	-	14	11
On electricity							-	-	-	-
On natural gas							-	-	-	-
On solid fuels							-	-	-	-
5122 Profits of fiscal monopolies							-	-	-	-
5123 Customs and import duties							17 413	13 572	-	-
Customs duties							17 413	13 572	-	-
Previous import surcharge							-	-	-	-
5124 Taxes on exports							-	-	-	-
5125 Taxes on investment goods							-	-	-	-
5126 Taxes on specific services							171	143	209	218
Fees on entry tickets							58	65	68	61
Fees on recreational units (based on capacity)							66	69	131	144
Fees on advertising facilities							15	-	-	-
Restaurant sale alcohol beverages and tobac products							32	-	-	-
Fees collected by the cinematography EBF							-	9	10	13
5127 Other taxes on internat trade and transactions							-	-	-	-
5128 Other taxes							-	-	-	-
5130 Unallocable between 5110 and 5120							-	-	-	-
5200 Taxes on use of goods and perform activities							13 982	18 232	25 088	27 044
5210 Recurrent taxes							9 190	12 414	17 236	18 125
Highway fee							955	1 753	3 076	2 429
5211 Paid by households: motor vehicles							-	-	-	-
5212 Paid by others: motor vehicles							4 834	7 082	5 152	5 882
Road tax (commercial)							4 834	5 456	5 152	5 882
5213 Paid in respect of other goods							3 401	3 579	9 008	9 815
Resort and recreation fees on visitors							178	232	297	312
Dog fees							125	191	282	277
Motor vehicle entry fees							21	32	23	25
Water pollution fee							654	520	383	404
Air pollution fee							1 163	685	513	525
Waste deposit fee							1 123	454	5 179	5 728
Levy on temp withdrawal of land from agriculture							137	94	62	60
Radioactive waste fee							-	642	1 256	1 310
Fees on operated gambling machines							-	722	989	1 145
Fees on registration and recording of packaging							-	-	14	17
Levy on temp withdrawal of land from forestry							-	7	10	10
Other environmental fees							-	-	-	1

Table 46 - Tableau 46 (cont)
CZECH REPUBLIC - REPUBLIQUE TCHEQUE
 Details of tax revenue, in millions of koruny

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5220 Nonrecurrent taxes							4 792	5 818	7 852	8 920
Levy on withdrawal of land from agriculture							278	532	351	341
Levy on withdrawal of land from forestry							-	40	59	54
Tax on use of public space							702	645	611	639
Misc licence and permit fees							3 812	4 601	6 822	7 881
Land betterment fee							-	-	9	4
Licence for lorry transport							-	-	-	1
5300 Unallocable between 5100 and 5200							-	-	-	-
6000 Other taxes							545	356	55	29
Unallocated previous taxes and levies							-	-	-	-
6100 Paid solely by business							-	-	-	-
6200 Other							545	356	55	29
Other taxes, fees and related payments							545	356	55	29
<i>Pro-memoria:</i>										
Customs duties paid to the EU									5 586	6 443
Total tax revenue on cash basis							553 499	772 272	1 127 973	1 310 618
Conciliation with National Accounts										
Total tax revenue on accrual basis (including EU custom duties)							550 230	773 422	1 121 600	1 319 080
Additional taxes included in National Accounts							-	-	5 024	5 826
Compulsory injury insurance									5 024	5 757
Driving licence fees									-	69
Tax excluded from National Accounts							- 21 762	- 37 207	- 19 209	- 17 797
Tax on use of public space							- 702	- 645	- 611	- 639
Waste deposit fee							- 1 123	- 454	- 5 179	- 5 728
Misc. licence and permit fees							- 1 907	- 2 301	- 3 411	- 3 940
Radioactive waste fee							-	- 642	- 1 256	- 1 310
Health insurance: non-employed							- 144	- 483	- 1 607	- 2 103
Health insurance: government							- 13 302	- 27 464	-	-
Soc. Security contr employers :Penalties							- 3 400	- 3 293	- 3 858	- 1 490
Soc Security contr Selfemployed or non-employed: Penalties							- 229	- 172	- 211	- 157
Licence for lorry transport							-	-	-	- 1
Highway fee							- 955	- 1 753	- 3 076	- 2 429
Difference in treatment of tax credits							-	-	-	-
Capital transfer for uncollected revenue							-	-	-	-
Voluntary Social security contributions							757	1 112	895	991
Miscellaneous differences							1 309	2 162	-	-
National Accounts: Taxes and Actual social contributions							530 534	739 489	1 108 310	1 308 100
Imputed social contributions							123	423	397	405
National Accounts: taxes and all Social contributions							530 657	739 912	1 108 707	1 308 505

From 1995 data are on accrual basis.

Source: Ministry of Finance, Economic Department.

Table 47 - Tableau 47.

DENMARK - DANEMARK

Details of tax revenue, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	21 083	47 720	87 339	169 100	299 183	393 664	500 200	640 558	787 819	823 936
Total tax revenue exclusive of custom duties								638 170	784 659	820 299
1000 Taxes on income, profits and capital gains	9 865	24 825	51 531	93 652	172 669	236 671	308 860	386 213	482 931	490 955
1100 Of individuals	8 911	23 559	48 740	88 206	151 721	209 410	268 506	331 549	385 230	425 459
1110 On income and profits	8 911	23 543	48 718	88 157	151 644	209 267	268 219	331 323	384 966	425 116
Central government income tax		12 415	20 580	33 351	54 875	91 638	82 398	70 110	70 015	147 458
County income tax		-	5 173	10 742	21 332	31 361	42 346	58 187	70 908	-
Municipality income tax		8 676	16 997	33 555	55 027	77 571	101 291	126 375	152 772	175 043
Seaman's income tax		122	314	457	555	-	-	-	-	-
Old-age pension fund contributions		1 637	1 301	2 163	9 499	-	-	-	-	-
Social pension fund contributions		-	2 034	3 340	-	-	-	-	-	-
Sickness benefit fund contributions		-	1 086	1 803	5 429	-	-	-	-	-
Church tax		396	666	1 248	2 057	2 697	3 412	4 179	4 982	5 238
Pension schemes and annuity insurance		65	110	355	900	2 829	4 363	6 717	7 093	8 733
Special income tax		231	433	1 053	1 684	2 810	961	-	-	-
Duty on canceled pension schemes		-	18	82	147	-	-	-	-	-
Duty on feed rent increases		1	6	8	7	5	1	-	-	-
Duty on employees' remuneration compens fund		-	-	-	132	356	527	613	691	1 000
Duty on interest on consumer loans		-	-	-	-	-	-	-	-	-
Labour market contributions		-	-	-	-	-	32 920	56 738	67 570	76 005
Imputed income from owner-occupied dwelling		-	-	-	-	-	-	8 404	10 935	11 639
1120 On capital gains	-	16	22	49	77	143	287	226	264	343
Tax on winnings from lotteries, pools, etc		16	22	49	77	143	287	226	264	343
1200 Corporate	954	1 266	2 791	5 446	14 503	14 660	23 808	42 279	60 663	61 031
1210 On profits	954	1 266	2 791	5 446	14 503	14 660	23 808	42 279	60 663	61 031
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	6 445	12 601	16 546	12 385	37 038	4 465
2000 Social security contributions	797	1 513	540	2 238	8 831	7 897	10 917	23 145	17 137	16 806
2100 Employees	674	1 289	340	1 529	5 135	7 894	10 914	22 902	16 605	16 577
Unemployment insurance contributions		88	340	1 528	5 134	7 893	10 914	10 917	10 447	10 436
Sickness benefit fund contributions		76	-	-	-	-	-	-	-	-
Sickday benefit contributions, ordinary		1 118	-	-	-	-	-	-	-	-
Sickday benefit contributions, special		7	-	-	-	-	-	-	-	-
Contribution to merchant marine's welf board		-	-	1	1	1	-	-	-	-
Special pension scheme savings		-	-	-	-	-	-	6 846	-	-
Early retirement contributions		-	-	-	-	-	-	5 139	6 034	5 974
Flexible benefit contributions		-	-	-	-	-	-	-	124	167
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers	123	224	200	709	3 696	3	3	243	532	229
Unemployment insurance contributions		47	100	598	3 430	-	-	-	-	-
Disablement insurance contributions		25	40	58	193	-	-	-	-	-
Sickness benefit fund contributions		151	-	-	-	-	-	-	-	-
Contribution to employee's wage guarantee fund		-	58	50	71	-	-	241	529	227
Contribution to merchant marine's welf board		-	-	1	1	1	-	-	-	-
Shipping owners contr sickness assist seamen		-	2	1	1	2	3	2	3	2
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	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce	-	-	-	-	2 161	2 493	2 262	2 258	2 907	3 975
4000 Taxes on property	1 694	2 858	5 321	9 838	12 773	16 472	17 370	20 799	29 346	31 558
4100 Recurrent taxes on immovable property	1 029	1 972	3 533	5 675	5 601	8 891	10 326	13 565	17 466	18 960
Central government land tax		-	-	264	-	-	-	-	-	-
County land tax		557	1 551	2 315	1 990	2 915	3 212	4 070	4 884	-
Municipal land tax		970	1 422	2 257	2 678	4 123	4 998	7 049	9 465	15 601
Centr Govt fixed tax on real property		22	16	10	5	-	-	-	-	-

Table 47 - Tableau 47 (cont)

DENMARK - DANEMARK

Details of tax revenue, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
County fixed tax on real property		36	-	-	-	-	-	-	-	-
Municipal fixed tax on real property		150	116	91	48	-	-	-	-	-
County duty on land (public property)		18	16	22	16	22	25	25	27	-
County duty on buildings (public property)		-	31	52	70	88	94	97	111	-
Municipal duty on land (public property)		75	46	103	107	243	292	383	424	362
Municipal duty on buildings (residential)		-	100	195	300	335	357	381	450	757
Municipal duty on buildings (business)		144	235	366	387	1 165	1 348	1 560	2 105	2 240
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth	306	267	414	963	1 408	934	929	-	-	-
4210 Individual	306	267	414	963	1 408	934	929			
4220 Corporate	-	-	-	-	-	-	-			
4300 Estate, inheritance and gift taxes	137	170	336	738	1 418	2 197	2 372	2 861	3 164	3 897
4310 Estate and inheritance taxes										
4320 Gift taxes										
4400 Taxes on financial and capital transactions	222	449	961	2 347	4 310	4 370	3 705	4 233	8 678	8 695
Stamp duties		431	894	2 243	4 006	2 829	3 123	4 156	8 577	8 581
Duty on share capital creation		-	33	32	176	500	-	-	-	-
Duty to land registry office		12	16	47	39	45	38	74	65	85
Duty to the register of companies and assoc		6	18	25	89	187	97	3	36	29
Duty on transfers of shares		-	-	-	-	809	447	-	-	-
4500 Non-recurrent taxes	-	-	77	115	36	80	38	140	38	6
4510 On net wealth										
4520 Other non-recurrent taxes			77	115	36	80	38	140	38	6
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	8 727	18 524	29 947	63 372	102 749	130 094	160 750	205 691	252 246	276 896
5100 Taxes on production, sale, transfer, etc	8 228	17 542	28 241	60 442	99 495	124 022	153 511	194 856	238 828	261 968
5110 General taxes	2 139	8 990	15 117	37 727	60 462	80 630	96 317	123 777	155 463	176 148
5111 Value added taxes		8 990	15 117	37 727	60 462	72 100	96 317	123 777	155 463	176 148
5112 Sales tax		-	-	-	-	-	-	-	-	-
5113 Other		-	-	-	-	8 530	-	-	-	-
Labour market contrib concerning imports						4 903				
Labour market contrib concerning value added						3 627				
5120 Taxes on specific goods and services	6 089	8 552	13 124	22 715	39 033	43 392	57 194	71 079	83 365	85 820
5121 Excises	5 471	7 744	11 988	20 553	35 387	38 888	52 428	66 347	76 225	79 112
Duty on petrol		1 475	1 887	3 712	4 494	5 637	7 479	10 004	9 404	9 154
Motor vehicle registration duty		1 502	2 571	2 989	11 187	7 917	14 885	13 850	21 293	24 286
Cigarettes and tobacco duties		1 893	2 732	4 472	6 458	6 516	6 752	7 482	7 138	6 691
Duties on cigars, cheroots and cigarillos		253	235	220	172	128	91	80	53	40
Sale of revenue labels		1	2	3	7	10	19	13	10	13
Sales duties on chocolate and sugar		260	278	331	611	800	946	1 205	1 252	1 287
Raw material duty on chocolate and sugar		10	12	14	36	54	62	60	94	93
Special tax on chocolate and sugar		1	2	2	8	13	26	76	60	46
Duty on ice-cream		51	55	58	98	135	168	168	180	180
Duty on coffee		3	87	249	238	224	211	266	266	250
Duty on mineral water		125	194	195	391	466	351	505	492	416
Duty on beer		978	1 622	1 983	2 664	3 100	1 649	1 510	1 112	1 079
Duty on wine		217	362	611	1 211	1 448	956	1 166	1 000	1 030
Duty on spirits		561	1 092	1 432	2 083	1 982	1 645	1 756	1 176	1 212
Duty on restaurant sales of alcoholic bev		80	-	-	-	-	-	-	-	-
Duty on wireless sets		78	373	67	101	-	-	-	-	-
Duty on television sets		-	-	93	138	- 18	-	-	-	-
Duty on video recorders		-	-	17	140	- 15	-	-	-	-
Duty on major household appliances		-	-	199	285	- 10	-	-	-	-
Duty on grammophone records		18	28	45	76	84	150	-	-	-
Duty on playing cards		1	2	2	2	-	-	-	-	-
Duty on matches		5	5	3	2	- 1	-	-	-	-
Duty on lighters		1	5	8	19	- 4	-	-	-	-
Duty on electric bulbs		54	58	67	150	152	165	176	224	211
Duty on perfumery and toilet articles		117	170	214	410	506	-	-	-	-

Table 47 - Tableau 47 (cont)

DENMARK - DANEMARK

Details of tax revenue, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Duty on almanacs		3	3	-	-	-	-	-	-	-
Duty on salmon		-	-	1	-	-	-	-	-	-
Sale of vehicle number plates		11	22	43	259	258	350	506	646	660
Duty on building certificates		28	49	38	65	98	89	146	239	239
Duty on paper and cardboard		12	-	-	-	-	-	-	-	-
Duty on sugar		-	-	174	211	- 8	-	-	-	-
Duty on tea		-	-	12	11	10	8	8	8	8
Duty on electricity		-	-	1 222	2 014	4 313	4 444	7 430	8 420	8 665
Duty on certain oil products		-	-	1 719	1 327	3 136	5 785	6 757	8 069	8 549
Duty on certain retail containers		-	-	100	194	397	318	592	621	726
Duty on gas		-	-	56	11	43	51	-	-	-
Duty on extraction and import of raw materials		-	-	16	16	129	135	182	208	220
Duty on disposable tableware		-	-	-	25	72	58	65	116	126
Duty on insecticides, herbicides, etc		-	-	-	10	13	28	366	407	449
Duty on videotapes		-	-	-	44	-	-	-	-	-
Duty on coal, etc		-	-	-	201	848	631	1 217	1 497	1 450
Other duties on goods and services		6	142	186	18	20	65	53	125	147
Duty on waste		-	-	-	-	404	619	999	1 079	1 225
Large yacht registration duty		-	-	-	-	4	4	2	2	2
Duty on CFC		-	-	-	-	27	-	-	53	53
Duty on CO2		-	-	-	-	-	3 280	4 883	5 151	5 108
Duty on cigarette paper		-	-	-	-	-	92	68	37	32
Duty on rechargeable ni cd-batteries		-	-	-	-	-	10	21	24	17
Duty on piped water		-	-	-	-	-	733	1 357	1 364	1 371
Duty on carrier bassmade of paper, plastic, etc		-	-	-	-	-	162	178	193	210
Duty on tires		-	-	-	-	-	11	29	42	45
Duty on sulphur		-	-	-	-	-	-	164	76	108
Duty on chlorinated solvents		-	-	-	-	-	-	2	-	-
Duty on natural gas		-	-	-	-	-	-	2 532	3 753	3 375
Effluent charges		-	-	-	-	-	-	391	203	190
Duty on nitrogen		-	-	-	-	-	-	30	26	27
Duty on specific growth stimulants		-	-	-	-	-	-	-	-	-
Duty on PVC-film		-	-	-	-	-	-	7	12	12
Duty on PVC and phthalates		-	-	-	-	-	-	31	45	42
Duty on lead accumulators		-	-	-	-	-	-	14	8	-
Duty on mineral phosphorus		-	-	-	-	-	-	-	37	51
Surcharge on alcoholic soft drinks		-	-	-	-	-	-	-	10	17
5122 Profits of fiscal monopolies		-	-	-	-	-	-	-	-	-
5123 Customs and import duties	556	723	870	1 113	1 737	1 849	1 936	-	-	-
Customs duties		723	851	1 032	1 657	1 779	1 907	-	-	-
Temporary import surcharge		-	-	-	-	-	-	-	-	-
Import duties on agricultural produce		-	19	81	80	70	29	-	-	-
5124 Taxes on exports		-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods		-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	62	85	237	772	1 288	1 818	2 446	4 421	6 898	6 338
Sales tax on gambling stakes races		21	16	28	28	20	20	12	15	18
Tax on football pools		50	77	152	220	284	780	942	1 051	1 143
Tax on cinema tickets		14	1	-	-	-	-	-	-	-
Duty on motor vehicle compl insurance		-	143	470	606	922	947	1 327	2 045	2 104
Duty on insurance on pleasure boats		-	-	13	44	57	57	66	84	100
Duty on charter flight		-	-	109	147	283	-	-	-	-
Turnover tax on 6-win horse race betting		-	-	-	7	-	-	-	-	-
Duty on casinos		-	-	-	-	-	129	180	210	259
Passenger duty		-	-	-	-	-	232	477	655	6
Duty on the Danish State Lottery		-	-	-	-	-	14	16	27	35
Duty on oil pipeline		-	-	-	236	252	267	1 401	2 053	1 815
Duty on slot machines		-	-	-	-	-	-	-	758	858

Table 47 - Tableau 47 (cont)

DENMARK - DANEMARK

Details of tax revenue, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	29	277	621	837	384	311	242	370
Duty paid to ECSC	-	-	2	4	4	5	3	-	-	-
Sugar storing duty	-	-	27	83	140	113	118	62	-	-
Duty on the production of sugar	-	-	-	81	201	145	219	249	242	- 26
Duty on milk co-reponsibility levy	-	-	-	109	276	255	44	-	-	-
Grain co-reponsibility levy	-	-	-	-	-	319	-	-	-	-
Restructuring scheme for EU sugar system	-	-	-	-	-	-	-	-	-	396
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	499	982	1 706	2 930	3 254	4 417	4 737	7 470	9 339	10 286
5210 Recurrent taxes	499	982	1 706	2 930	3 254	4 417	4 737	7 470	9 339	10 286
5211 Paid by households: motor vehicles	199	546	1 098	1 874	2 072	2 922	3 564	5 485	6 612	7 885
Weight duty automobiles	-	546	1 098	1 874	2 072	2 922	3 564	5 318	6 999	7 734
Recycling fee on cars	-	-	-	-	-	-	-	167	138	151
5212 Paid by others: motor vehicles	287	418	575	1 014	1 131	1 441	1 129	1 919	2 675	2 345
Weight duty automobiles	-	418	575	1 014	1 131	1 441	840	1 612	1 694	1 872
Road charges	-	-	-	-	-	-	289	307	456	473
5213 Paid in respect of other goods	13	18	33	42	51	54	44	66	52	56
5220 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	1 655	2 502	3 365	4 079	4 642
6000 Other taxes	-	-	-	-	-	37	41	64	92	109
6100 Paid solely by business	-	-	-	-	-	37	41	64	92	109
6200 Other	-	-	-	-	-	-	-	-	-	-
<i>Pro-memory:</i>										
Custom duties paid to the EU								2 388	3 160	3 637
Total tax revenue on cash basis										
Conciliation with National Accounts										
Total tax revenue on accrual basis (including customs duties)	21 083	47 720	87 339	169 100	299 183	393 664	500 200	640 558	787 819	823 936
Additional taxes included in National Accounts						-	-	-	-	-
Tax excluded from National Accounts						-	-	-	-	-
Difference in treatment of tax credits						-	-	-	-	-
Capital transfer for uncollected revenue						- 2 387	- 2 711	- 1 821	- 2 493	- 2 475
Voluntary Social security contributions						-	-	-	-	-
Miscellaneous differences						-	-	-	-	-
National Accounts: Taxes and Actual social contribution						391 277	497 489	638 737	785 326	821 461
Imputed social contributions						-	-	-	-	-
National Accounts: taxes and all Social contributions						391 277	497 489	638 737	785 326	821 461

Year ending 31st December.

The Danish figures are on an accrual basis.

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

Source: Danmarks Statistik.

Table 48 - Tableau 48.

FINLAND - FINLANDE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	1 362	2 502	6 590	11 895	22 813	39 050	43 853	62 418	69 120	77 265
Total tax revenue exclusive of custom duties							43 853	62 289	68 972	77 066
1000 Taxes on income, profits and capital gains	564	1 115	2 851	4 654	9 305	15 323	15 851	26 911	26 459	30 358
1100 Of individuals	453	981	2 539	4 248	8 521	13 562	13 639	19 118	21 211	23 396
1110 On income and profits	453	981	2 532	4 234	8 487	13 521	13 639	19 118	21 211	23 396
Tax on income	125	353	1 127	1 827	3 833	5 918	5 113	9 036	8 627	9 086
The final withdrawal tax on interest income	-	-	-	-	-	-	207	92	164	254
Communal tax	279	521	1 386	2 376	4 618	7 603	8 320	9 990	12 420	14 056
Seaman's tax	3	7	20	31	35	-	-	-	-	-
National pension contributions	32	58	-	-	-	-	-	-	-	-
National health insurance contributions	15	42	-	-	-	-	-	-	-	-
1120 On capital gains	-	-	7	14	34	42	-	-	-	-
Tax on lottery prizes	-	-	7	14	34	42	-	-	-	-
1200 Corporate	111	134	311	405	784	1 761	2 212	7 792	5 248	6 962
1210 On profits	111	134	311	405	784	1 761	2 212	7 792	5 248	6 962
Tax on income	72	70	149	202	347	1 001	1 144	4 758	3 993	5 298
Communal tax	36	59	154	187	403	699	994	2 900	1 154	1 541
Church tax	3	4	9	16	33	61	74	134	101	123
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	93	224	1 347	2 776	5 005	10 012	13 518	15 756	18 888	21 390
2100 Employees	1	14	278	394	849	1 152	2 536	2 926	3 473	4 056
For employment pension schemes	1	14	4	10	20	23	1 229	2 120	2 713	2 950
For unemployment schemes	-	-	-	-	-	-	646	446	293	375
2110 On a payroll basis	-	-	4	10	20	23	1 874	2 565	3 006	3 325
2120 On an income tax basis	-	-	274	384	829	1 129	662	361	467	731
National pension contributions	-	-	168	251	447	502	134	2	-	-
National health insurance contributions	-	-	106	133	382	627	528	359	467	731
2200 Employers	93	209	990	2 230	3 787	8 127	9 472	11 571	14 127	15 715
For national pension schemes	29	66	398	685	1 214	1 502	1 222	1 566	1 386	1 331
For national health insurance	10	41	156	244	508	792	734	839	1 026	1 142
For unemployment schemes	3	10	21	106	171	206	1 539	1 143	1 154	1 346
For employment pension schemes	50	93	415	1 195	1 894	5 627	5 952	8 023	10 561	11 896
For accident and group life insurance premiums	-	-	-	-	-	-	25	-	-	-
2210 On a payroll basis	-	-	990	2 230	3 787	8 127	9 472	11 571	14 127	15 715
2220 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2300 Self-employed or non-employed	-	-	79	152	369	733	1 509	1 259	1 288	1 619
For employment pension schemes	-	-	34	84	159	394	461	576	739	817
2310 On a payroll basis	-	-	34	84	159	394	461	576	739	817
2320 On an income tax basis	-	-	45	68	210	339	1 048	683	549	802
National pension contributions	-	-	27	43	109	151	212	5	-	-
National health insurance contributions	-	-	18	25	101	188	836	678	549	802
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis	-	-	-	-	-	-	-	-	-	-
2420 On an income tax basis	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	70	112	153	22	113	-	-	-	-	-
Soc Sec contr for children allowance	70	112	153	22	113	-	-	-	-	-
4000 Taxes on property	54	56	127	221	621	956	975	1 519	1 894	2 007
4100 Recurrent taxes on immovable property	-	-	-	-	49	76	441	569	725	850
4110 Households	-	-	-	-	34	46	146	190	331	388
4120 Others	-	-	-	-	15	30	295	379	394	462
4200 Recurrent taxes on net wealth	24	13	33	24	47	26	35	179	129	-
4210 Individual	11	12	32	23	43	25	34	175	125	-
4220 Corporate	13	1	1	2	4	1	1	4	4	-
4300 Estate, inheritance and gift taxes	3	6	14	26	62	146	167	368	486	459
4310 Estate and inheritance taxes	3	5	12	21	50	121	140	307	407	384
4320 Gift taxes	1	1	3	5	11	25	27	61	79	75
4400 Taxes on financial and capital transactions	27	36	80	170	463	707	331	401	554	698
Stamp duty excluded entertainment	27	36	80	170	463	688	331	- 20	-	-
Credit tax	-	-	-	-	-	19	-	-	-	-
Transfer tax	-	-	-	-	-	-	-	421	554	698

Table 48 - Tableau 48 (cont)

FINLAND - FINLANDE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	578	992	2 102	4 202	7 727	12 710	13 419	18 074	21 663	23 242
5100 Taxes on production, sale, transfer, etc	570	979	2 084	4 158	7 630	12 553	13 110	17 651	21 098	22 605
5110 General taxes	251	483	1 030	2 062	4 173	7 519	7 621	10 869	13 658	15 054
5111 Value added taxes	251	474	1 030	2 062	4 173	7 519	7 621	10 869	13 658	15 054
Value added taxes	251	474	1 030	2 062	4 173	7 519	6 667	9 616	11 419	13 657
VAT repayments of local government	-	-	-	-	-	-	551	849	1 239	1 397
Social Insur Institutions' part of VAT revenue	-	-	-	-	-	-	404	404	1 000	-
5112 Sales tax	-	-	-	-	-	-	-	-	-	-
5113 Other	-	9	-	-	-	-	-	-	-	-
Suppl sales tax on consumer durables	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	319	496	1 053	2 096	3 457	5 034	5 488	6 782	7 440	7 551
5121 Excises	183	366	759	1 615	2 737	3 811	4 353	5 613	5 965	6 016
Excise on tobacco products	52	77	109	206	306	473	532	561	613	622
Excise on sweetments	6	8	8	23	18	26	26	-	-	-
Excise on medium, strong beer	3	29	56	109	216	419	-	-	-	-
Excise on non-alcoholic beverages	2	7	10	17	13	22	28	32	35	35
Excise on certain foodstuffs	3	6	33	218	20	36	-	-	-	-
Excise on liquid fuels	58	104	205	504	751	983	2 010	2 582	2 874	2 907
Excise on motor cars	28	54	128	238	482	697	452	1 059	1 277	1 217
Tax on alcoholic beverages	29	78	206	353	540	813	1 196	1 239	967	1 016
Levies on pharmacy	2	4	9	16	26	46	60	86	117	116
Levies for price reduction on butter	-	9	1	3	-	-	-	-	-	-
Levies for marketing of milk	-	2	-	12	26	58	-	-	-	-
Excise on margarines	-	-	4	18	28	55	-	-	-	-
Stock-building levies on liquid fuels	-	-	21	15	41	44	40	46	49	50
Excise on sugar products	-	-	-	18	13	34	-	-	-	-
Excise on feeding stuffs	-	-	-	-	29	-	-	-	-	-
Excise on fertilizers	-	-	-	21	31	21	-	-	-	-
Excise on oil-based concentrated feed	-	-	-	1	2	-	-	-	-	-
Excise on protein feed	-	-	-	-	-	-	-	-	-	-
Equalization fee agricultural products	-	-	-	8	24	29	-	-	-	-
Excise on albumen	-	-	-	-	-	30	-	-	-	-
Tax on electricity	-	-	-	65	168	-	-	-	-	-
Oil damage levy	-	-	0	0	3	7	6	5	8	8
Oil waste levy	-	-	-	-	-	4	3	3	3	4
Price difference compensations	-	12	31	231	-	-	-	-	-	-
The milk quota charge	-	-	-	-	1	6	-	-	-	-
Levies for marketing of special agric prod	-	-	-	-	-	-	-	-	-	-
Excise on phosphorous fertilizers	-	-	-	-	-	7	-	-	-	-
Excise on certain beverage packages	-	-	-	-	-	-	-	-	22	41
5122 Profits of fiscal monopolies	38	36	44	86	114	202	-	-	-	-
Excess profits on alcohol	38	36	44	86	114	202	-	-	-	-
5123 Customs and import duties	88	78	177	235	276	423	210	-	-	-
Import duties	62	50	74	126	131	232	45	-	-	-
Import levies on agricultural products	26	28	33	6	4	12	-	-	-	-
Local import duties (Town dues)	1	1	1	-	-	-	-	-	-	-
Import levies price stabilisation fund	-	-	24	3	-	-	-	-	-	-
Custom duties and levies on agricultural goods	-	-	-	-	-	-	-	-	-	-
Equalization tax	-	-	45	100	141	179	166	-	-	-
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
Export duties	-	-	-	-	-	-	-	-	-	-
Levies on export	-	-	-	-	-	-	-	-	-	-
Counter-cyclical tax exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
Investment tax on buildings	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	9	15	73	161	330	599	918	1 160	1 469	1 534
Net revenue of betting	8	13	43	94	188	329	498	703	800	807
Tax on motion pictures	-	-	0	0	0	-	-	-	-	-
Stamp duties on entertainment	2	2	4	5	-	-	-	-	-	-

Table 48 - Tableau 48 (cont)

FINLAND - FINLANDE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Fire protection levy	-	-	-	3	5	7	7	6	8	8
Tax on waste	-	-	-	-	-	-	-	33	53	56
Rail tax	-	-	-	-	-	-	-	-	15	18
Tax on insurance premiums	-	9	26	58	137	263	261	337	464	509
Tax on lottery prizes	-	-	-	-	-	-	56	80	129	136
Tax on telecommunications	-	-	-	-	-	-	96	-	-	-
5127 Other taxes on internet trade and transactions	-	-	-	-	-	-	-	-	-	-
Tax on charter flights	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	-	7	9	6	1
Sugar levy	-	-	-	-	-	-	6	9	6	1
Steel and coal levy	-	-	-	-	-	-	2	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	8	13	18	44	97	157	309	423	565	637
5210 Recurrent taxes	8	13	18	44	97	157	309	423	565	637
5211 Paid by households: motor vehicles	-	-	1	2	3	5	151	165	209	238
5212 Paid by others: motor vehicles	7	11	14	32	79	135	138	235	328	374
5213 Paid in respect of other goods	1	2	4	10	14	17	21	22	28	25
Dog licenses	1	1	2	2	3	4	6	5	4	3
Hunting and fishing licenses	1	1	2	7	10	13	15	17	19	17
Seamens welfare and rescue levy	-	-	0	0	0	0	1	1	1	1
Nuclear energy research levy	-	-	-	-	-	-	-	-	4	4
5220 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	2	4	10	21	42	50	91	30	68	69
6100 Paid solely by business	-	-	-	-	-	-	-	-	-	-
6200 Other	2	4	10	21	42	50	91	30	68	69
<i>Pro-memory:</i>										
Custom duties paid to the EU								129	148	199
Total tax revenue on cash basis	1 362	2 502	6 590	11 895	22 813	39 398	42 923	61 622	68 899	76 928
Conciliation with National Accounts										
Total tax revenue on accrual basis (including EU custom duties)			6 590	11 895	22 813	39 050	43 853	62 418	69 120	77 265
Additional taxes included in National Accounts			-	-	-	-	-	-	-	-
Tax excluded from National Accounts			-	-	-	-	-	-	-	-
Difference in treatment of tax credits			-	-	-	-	-	-	-	-
Capital transfer for uncollected revenue			-	-	-	-	-	-	-	-
Voluntary Social security contributions			119	262	385	632	369	235	229	228
Miscellaneous differences			-	-	-	-	-	-	-	-
National Accounts: Taxes and Actual social contributions			6 709	12 157	23 198	39 682	44 222	62 654	69 349	77 493
Imputed social contributions			265	513	988	688	219	30	-	-
National Accounts: taxes and all Social contributions			6 974	12 670	24 186	40 370	44 441	62 684	69 349	77 493

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 effect are estimated on personal income taxation.

Headings 2120 and 2320: The division 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 covers also some government services where the levy can be regarded as required (the levy is related to the cost of providing the service)

However they are classified as taxes and are shown under this subheading as taxes on financial and capital transactions. The stamp duties are included in the amounts of this subheading because they cannot be precisely ascertained.

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

Heading 5126: Fire protection levy has been added under this heading, however no figures are available prior to 1979.

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 49 - Tableau 49.

FRANCE - FRANCE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Recettes fiscales totales	25 776	42 422	82 579	178 576	318 547	433 772	516 609	643 274	759 732	828 060
Recettes fiscales totales excluant les droits de douane							516 609	641 761	758 149	826 403
1000 Impôts sur revenu, bénéfiques et gains en capital	4 095	7 253	13 106	30 019	50 898	69 649	84 098	160 300	178 724	197 606
1100 Des personnes physiques	2 736	4 546	8 743	20 734	36 474	46 272	58 967	115 871	137 018	141 281
1110 Sur le revenu et les bénéfiques	2 723	4 530	8 703	20 674	36 384	46 252	58 965	115 870	137 017	141 281
Impôt sur revenu personnes physiques		4 210	7 745	18 207	31 629	39 237	42 624	49 511	55 160	48 581
Retenue source sur BNC		10	19	51	92	189	191	293	459	559
Retenue sur capitaux mobiliers		225	929	2 333	3 673	3 971	-	-	-	-
CSG, FSV, CRDS		-	-	-	-	-	15 824	65 976	81 356	92 060
Taxe forfaitaire sur métaux précieux,		-	-	70	42	58	36	47	34	37
Ressources sur cumuls rémunérations		2	4	7	11	20	29	38	3	1
Contribution sociale de solidarité		-	-	-	904	2 207	56	5	-	35
Autres		82	7	6	32	571	205	-	5	8
1120 Sur les gains en capital	14	16	40	59	90	20	2	1	1	-
Sur les gains en capital		-	-	-	-	0	-	-	-	-
Prélèvement sur bénéf. construction immobilière		16	40	59	90	20	2	1	1	-
1200 Des sociétés	1 358	2 669	4 282	9 158	14 180	23 117	25 131	44 429	41 706	56 325
1210 Sur les bénéfiques	1 358	2 669	4 282	9 158	14 180	23 117	25 131	44 429	41 706	56 325
Impôts sur les sociétés (émission de rôles)		2 506	4 036	8 524	12 011	20 804	21 692	39 706	35 180	50 843
Retenue sur capitaux mobiliers		150	196	487	1 557	1 333	2 124	1 460	2 317	3 492
Précomptes sur bénéfiques distribués (devenu										
prélèvement exceptionnel de 25% en 2005)		12	14	36	53	247	336	1 135	1 576	88
Prélèvement excepté entrep. travail temporaire		-	-	-	-	-	-	-	-	-
Imposition annuelle forfaitaire		-	36	111	406	658	958	1 484	1 817	1 656
Prélèvement excepté assurances		-	-	-	15	61	15	55	43	64
Autres (prélèvement excepté entrep. pétrole)		-	-	-	138	14	6	589	773	182
1220 Sur les gains en capital	-	-	-	-	0	-	-	-	-	-
1300 Non-ventilables entre 1100 et 1200	-	38	80	127	244	260	-	-	-	-
2000 Cotisations de sécurité sociale	8 804	15 396	33 508	76 235	137 988	191 141	221 738	231 857	281 093	307 030
2100 A la charge des salariés	1 701	2 934	7 103	19 851	37 563	57 347	69 166	57 519	70 140	77 056
Cotisations effectives		2 934	7 103	19 851	37 563	57 347	69 166	57 519	70 140	77 056
2110 Sur la base du salaire							69 166	57 519	70 140	77 056
2120 Sur la base de l'impôt sur les revenus							-	-	-	-
2200 A la charge des employeurs	6 525	11 272	24 236	50 742	89 322	118 079	136 293	159 461	189 925	207 780
Cotisations effectives		11 272	24 236	50 742	89 322	118 079	136 293	159 461	189 925	207 780
2210 Sur la base du salaire							136 293	159 461	189 925	207 780
2220 Sur la base de l'impôt sur les revenus							-	-	-	-
2300 A la charge des travailleurs indép. ou sans emploi	578	1 189	2 170	5 642	11 103	15 714	16 279	14 877	21 028	22 194
Cotisations effectives		1 189	2 170	5 642	11 103	15 714	16 279	14 877	21 028	22 194
2310 Sur la base du salaire							16 279	14 877	21 028	22 194
2320 Sur la base de l'impôt sur les revenus							-	-	-	-
2400 Non-ventilables entre 2100, 2200 et 2300	-	-	-	-	-	-	-	-	-	-
2410 Sur la base du salaire							-	-	-	-
2420 Sur la base de l'impôt sur les revenus							-	-	-	-
3000 Sur salaires ou main d'oeuvre	1 189	509	1 601	3 935	6 552	8 254	12 918	14 981	20 407	22 993
Taxe sur les salaires		482	1 055	2 413	4 027	5 208	6 774	7 589	9 312	10 382
Taxe d'apprentissage		27	36	172	126	101	114	102	372	412
Divers contributions directes		-	107	263	595	379	893	551	1 436	736
Taxe de formation professionnelle		-	38	236	102	30	26	97	5	19
Fonds national d'aide au logement		-	65	120	188	754	1 273	1 514	1 778	2 384
Taxe au profit des syndicats de transports		-	299	731	1 327	1 600	2 470	3 829	5 122	6 292
Versement au profit de l'UNEDIC		-	-	-	11	23	37	24	-	-
Taxe sur salaires retraités réemployés		-	-	-	-	-	-	-	-	-
Cotisation de prévoyance		-	-	-	-	-	-	424	579	791
Autres		-	-	-	177	159	1 331	851	46	100
Caisse nationale de solidarité pour l'autonomie (CNSA)		-	-	-	-	-	-	-	1 757	1 877
Contribution employeurs pour le FCAATA		-	-	-	-	-	-	-	-	-
4000 Impôts sur le patrimoine	1 105	2 031	4 248	8 591	18 393	27 434	34 834	44 764	59 427	66 372
4100 Impôts périodiques sur la propriété immobilière	506	1 187	2 652	5 358	11 155	14 808	23 499	28 034	36 967	40 840

Table 49 - Tableau 49 (suite)

FRANCE - FRANCE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4110 Ménages	198	964	2 238	4 454	8 906	11 493	17 248	20 254	27 948	30 816
Taxe d'habitation		526	1 435	2 306	4 295	5 100	8 266	8 512	11 328	12 672
Contributions foncières (bâti)		215	364	1 034	2 684	4 040	6 559	8 382	10 759	12 002
Taxe d'enlèvement ordures ménagères		65	186	534	959	1 219	2 297	3 103	4 710	5 117
Imposition foncier non-bâti		135	216	506	840	979	177	172	974	851
Taxe au profit chambre d'agriculture		-	-	-	-	-	46	53	57	59
Taxe de balayage		-	-	-	-	-	57	68	74	74
Autres		23	38	74	129	156	- 154	- 36	46	41
4120 Autres agents	308	223	413	904	2 249	3 315	6 251	7 780	9 019	10 024
Contribution foncière propriété bâtie		152	283	759	1 996	3 032	4 947	6 323	8 117	9 054
Impositions foncier non-bâti		34	54	127	210	245	707	688	-	-
Taxe au profit chambre d'agriculture		4	9	18	43	39	186	210	229	237
Autres		32	67	-	-	-	411	559	673	733
4200 Impôts périodiques sur l'actif net	-	-	-	-	2 021	2 615	1 309	2 440	3 053	4 419
4210 Personnes physiques					847	938	1 309	2 440	3 053	4 419
4220 Sociétés					1 174	1 677	-	-	-	-
4300 Impôts sur mort par décès, succ et donations	145	304	616	1 010	1 932	4 124	4 261	6 907	9 006	8 910
4310 Impôts sur mort par décès et successions	140	275	525	875	1 778	3 490	3 675	5 508	7 602	7 853
Mutations à titre gratuit		275	525	861	1 747	3 453	3 588	5 428	7 526	7 794
Recettes diverses et pénalités		-	-	14	31	37	87	80	76	59
4320 Impôts sur les donations	5	29	91	135	154	634	586	1 399	1 404	1 057
Donations		22	80	113	115	568	586	1 399	1 404	1 057
Recettes diverses et pénalités		-	-	-	-	-	-	-	-	-
Autres		8	11	22	39	66	-	-	-	-
4400 Impôts sur transact mobilières et immob	447	538	981	2 224	3 284	5 886	5 765	7 383	10 401	12 203
Créances rentes offices		11	17	30	55	209	163	279	363	-
Fonds de commerce		69	107	253	454	518	301	199	144	268
Meubles corporels		7	14	14	24	18	1	-	-	458
Immeubles et droits immobiliers		109	32	63	4	4	1	2	2	2
Sociétés		38	57	95	130	218	5	4	2	5
Recettes diverses et pénalités		14	37	35	51	60	378	367	456	179
Actes judiciaires et extra-judiciaires		9	13	6	10	10	-	-	-	-
Taxe de publicité foncière		82	339	781	61	38	48	68	113	130
Droits et timbre divers		28	34	94	180	242	-	-	-	-
Impôts sur opérations de bourse		68	81	168	320	525	119	407	215	271
Taxe additionnelle droits d'enregistrement		103	250	679	1 975	4 002	3 988	5 339	8 545	10 396
Autres droits et recettes		-	-	5	19	44	761	718	561	494
4500 Impôts non-périodiques	8	-	-	-	-	-	-	-	-	-
4510 Sur l'actif net	8									
4520 Autres non-périodiques	-									
4600 Autres impôts périodiques sur patrimoine	-	1	-	-	-	-	-	-	-	-
5000 Impôts sur les biens et services	9 902	16 175	27 491	54 317	94 509	123 235	142 767	165 551	192 134	204 165
5100 Impôts sur production, vente, transfert, etc	9 676	15 755	26 756	52 719	91 426	119 201	137 805	161 141	187 585	198 760
5110 Impôts généraux	5 994	10 822	19 325	37 760	63 560	81 341	90 112	108 673	130 044	140 682
5111 Taxes sur la valeur ajoutée	5 173	10 799	19 077	37 282	62 687	79 972	88 303	105 887	125 768	135 782
TVA (budget général)		10 743	18 967	36 895	61 785	78 902	84 838	101 776	125 768	135 782
TVA (BAPSA)		17	28	62	69	101	3 417	4 111	-	-
Autres TVA		39	82	325	833	969	48	-	-	-
5112 Impôts sur les ventes	822	-	-	-	-	-	-	-	-	-
5113 Autres impôts	-	23	248	477	873	1 369	1 809	2 786	4 276	4 900
Contribution sociale de solidarité		23	248	477	873	1 369	1 809	2 786	4 276	4 900
5120 Impôts sur biens et services déterminés	3 682	4 933	7 431	14 960	27 866	37 860	47 693	52 468	57 541	58 078
5121 Acises	2 775	3 623	5 401	11 013	19 702	26 834	35 440	40 650	43 315	43 623
Taxe sur les produits pétroliers		2 001	2 986	7 136	12 982	17 476	21 791	24 074	24 205	24 264
Prélèvements sur entrep produits pétroliers		-	-	-	-	-	45	-	-	-
Droits sur vins, cidres et hydromels		69	70	97	145	174	-	-	117	119
Droits sur alcools		368	690	1 238	1 394	1 593	2 721	3 225	394	485
Droits sur bière et eaux minérales		37	47	58	79	91	1	20	388	406
Autres droits et recettes		46	62	136	271	38	8	19	1 852	2 132
Impôts et taxes sur tabacs et allumettes		666	925	1 188	2 291	2 989	6 359	7 987	9 611	9 697

Table 49 - Tableau 49 (suite)

FRANCE - FRANCE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Amendes et confiscations		1	1	2	0	1	-	-	-	-
Garantie matières or et argent		8	6	6	9	19	25	29	2	2
Taxes au profit de l'ANDA		21	34	84	133	147	77	89	-	-
Taxe sanitaire et d'org marché des viandes		-	-	-	-	-	49	48	47	46
Taxe sur les céréales		28	92	147	259	275	33	19	19	18
Redevances débits de tabac		-	2	-	-	-	-	-	-	-
Redevances sur sel de potasse		-	-	-	-	-	-	-	-	-
Taxe sur les farines		-	-	-	-	-	50	38	-	-
Redevances incluses dans prix carburants		61	3	36	36	32	375	453	494	483
Taxe au profit du Fonds National du Livre		-	-	7	12	17	18	-	-	-
Taxe sur produit exploitations forestières		-	6	11	23	-	6	-	-	-
Redevances des mines		7	10	16	89	59	80	43	28	27
Taxe sur électricité et chauffage		81	186	426	995	1 340	1 031	1 061	2 838	2 480
Surtaxe sur les apéritifs		7	11	12	15	17	-	-	-	-
Vignettes pharmaceutiques		8	0	4	-	559	-	-	-	-
Taxe sur betterave, sucre et alcool		8	1	22	354	400	13	-	-	-
Taxe solidarité sur graines oléagineuses		-	0	8	26	41	6	-	-	-
Taxe sur corps gras alimentaires		13	19	32	69	89	87	99	-	-
Taxe au profit Caisse Nationale des Lettres		12	15	23	30	-	-	-	-	-
Taxe sur consommation eau au profit FNAE		12	18	34	33	51	69	74	79	5
Taxe sur les viandes		12	18	25	36	36	2	-	1	19
Taxe au profit agences financières de bassin		34	84	217	354	609	1 672	1 520	1 769	1 708
Taxe au profit du FIRS (marche du sucre)		57	-	-	-	-	-	-	-	-
Contrib except pharmacies et laboratoires		-	-	16	-	-	-	522	-	-
Taxe locale		-	-	5	4	8	29	241	219	247
Autres		66	113	30	63	772	715	896	1 245	1 485
Institut français du pétrole (IFP)		-	-	-	-	-	178	193	7	-
5122 Bénéfices des monopoles fiscaux		-	-	-	-	-	-	-	-	-
5123 Droits de douane et droits à l'importation	471	426	497	966	1 357	1 669	1 726	248	379	386
Droits à l'importation (Etat)		-	-	-	-	-	-	-	-	-
Droits à l'importation (UE)		404	464	873	1 268	1 623	-	-	-	-
Autres		23	33	94	90	46	1 726	248	379	386
5124 Taxes à l'exportation	-	-	48	75	60	15	-	-	-	-
Prélèv agricoles (part de l'Etat)		-	-	-	-	-	-	-	-	-
Prélèv agricoles (part UE)		-	48	75	60	15	-	-	-	-
5125 Impôts sur biens d'équipement	-	-	-	-	-	-	-	-	-	-
5126 Impôts sur services déterminés	431	876	1 453	2 690	6 200	8 373	9 843	11 210	13 569	14 056
Prélèvements sur le PMU		165	277	446	560	545	551	502	504	719
Prélèv produit jeux et casinos		-	-	-	-	-	366	727	964	1 022
Prélèv sur loterie nationale et loto		-	-	200	574	702	1 136	1 305	1 918	1 987
Prélèv except sur banque et établi crédit		55	108	-	-	-	-	-	-	-
Taxe sur convention d'assurance		392	654	1 292	3 718	4 782	4 683	5 097	6 317	6 591
Baux enregistrement		78	150	264	475	633	727	573	483	29
Taxes funéraires		6	6	11	20	32	30	14	12	11
Droits de timbre contrat transport		2	5	9	55	77	79	10	-	-
Expertises et vérifications techniques		-	-	-	-	-	-	-	-	-
Autres taxes diverses		18	60	98	133	272	309	416	535	663
Taxes sur les jeux et spectacles		30	41	75	114	195	97	274	353	372
Taxe sur fonds de garantie automobile (FGAC)		15	23	32	88	135	147	223	262	274
Taxes assurance auto (Etat + Séc Soc)		-	-	-	-	-	65	55	-	-
Taxe Fonds National Calamités Agricoles		-	-	-	-	-	311	261	147	94
Prélèv 5% Fonds Nat Amélioration Habitat		31	40	114	180	258	780	678	674	604
Cotizat des entrep au Centre Nat du Cinéma		18	34	52	75	207	301	397	467	509
Taxe alimentation au Fonds Assurances Agricoles		-	-	-	-	-	-	-	-	-
Taxe au profit du Fonds National Sportif		-	-	3	7	-	-	-	-	-
Taxe Fonds de Revalorisation Rentes et Pensions		-	13	15	5	-	-	-	-	-
Taxe annuelle sur encours de crédits		-	-	-	-	-	-	-	-	-
Taxe sur la publicité		-	-	-	12	26	73	52	53	55
Prélèv sur salaires des conserv hypothèques		16	26	67	94	188	-	-	-	-
Taxe de sécurité et sûreté		-	-	-	-	-	92	220	233	363
Autres		51	16	10	90	320	96	406	647	763

Table 49 - Tableau 49 (suite)

FRANCE - FRANCE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5127 Autres impôts sur commerce et transact internat	-	-	-	-	-	-	-	-	-	-
5128 Autres impôts	5	8	32	215	546	970	684	360	278	13
Taxe de co-responsabilité sur le lait	-	-	-	48	165	119	-	-	-	-
Taxe de co-responsabilité sur les céréales	-	-	-	-	-	520	-	-	-	-
Prélèvement pour la CECA	5	3	14	19	-	-	-	-	-	-
Receveur des douanes	3	5	9	2	24	-	-	-	-	-
Divers (collect locales)	-	-	-	-	-	-	-	-	-	-
Cotisations sur les sucres	-	-	68	197	185	240	270	260	-	-
Taxe au profit du FIRS (marché du sucre)	-	23	76	161	120	239	76	-	-	-
Autres	0	1	0	2	2	205	14	18	13	-
5130 Non-ventilables entre 5110 et 5120	-	-	-	-	-	-	-	-	-	-
5200 Impôts sur utilisation des biens et exerc activités	226	420	734	1 598	3 084	4 034	4 962	4 410	4 549	5 405
5210 Impôts périodiques	178	329	527	1 226	2 552	3 024	4 632	3 992	4 037	4 801
5211 A la charge des ménages: véhicules à moteur	27	136	215	545	959	1 236	2 745	1 224	1 298	1 551
Taxe différentielle (budget gén et collect loc)	-	136	215	545	959	1 236	2 745	1 224	1 298	1 551
5212 A la charge autres agents: véhicules à moteur	79	116	236	545	864	1 086	1 172	1 555	1 569	1 771
Taxe sur les véhicules des sociétés	-	24	89	197	283	345	416	644	867	891
Taxe sur les véhicules (budg gén et coll loc)	-	91	147	348	580	741	756	911	702	880
5213 Autres impôts périodiques	72	78	76	136	729	702	715	1 213	1 170	1 479
Taxe spéciale usage des routes	-	-	-	-	-	-	138	420	499	526
Droit de pesage	-	-	4	17	309	14	-	-	-	-
Divers taxes (collectivités locales)	-	-	-	7	20	33	-	-	-	-
Taxe magnétoscopes	-	-	-	-	98	-	-	-	-	-
Redev pour surveillance centrales nucléaires	-	-	-	8	34	41	-	-	-	-
Taxe d'usage des abattoirs	-	17	13	19	20	13	12	-	-	-
Contrib des entrepr à la prépa médicaments	-	-	-	-	40	20	259	238	15	384
Taxe sur les pylones électriques	-	-	-	1	46	66	95	128	167	183
Licence débit de boisson	-	4	4	8	18	22	26	23	1	1
Autres	-	56	54	75	144	493	185	404	488	385
5220 Impôts non-périodiques	47	91	207	372	532	1 010	330	418	512	604
Récépissés de mise en circulation	-	45	54	75	-	-	-	-	-	-
Taxes et licences débits de boissons	-	-	-	-	-	-	5	3	-	-
Redevance pour droit de construire	-	15	29	79	74	53	9	72	38	3
Taxe locale d'équipement	-	31	110	146	161	263	279	305	439	555
Dépassement plafond légal de densité	-	-	-	38	72	270	37	38	35	46
Autres	-	-	14	35	226	423	-	-	-	-
5300 Non-ventilables entre 5100 et 5200	-	-	-	-	-	-	-	-	-	-
6000 Autres impôts	681	1 059	2 626	5 480	10 207	14 060	20 254	24 308	26 364	28 237
6100 A la charge exclusive des entreprises	678	1 053	2 608	5 480	10 207	14 060	19 839	22 276	25 833	27 633
Taxes au profit de l'INPI	-	1	3	43	51	67	113	115	130	153
Taxe sur les frais généraux	-	-	-	-	-	-	-	-	-	-
Taxe professionnelle	-	1 030	2 566	5 152	9 325	13 381	17 725	19 641	20 720	22 035
Taxe des prestations des syndicats (collect loc)	-	1	1	36	196	197	339	293	330	339
Taxes diverses (budget gén et org div adm cent)	-	-	-	-	-	-	37	61	211	236
Taxe annuelle sur les encours de crédits	-	-	-	110	171	-	-	-	-	-
Prélèv except sur entreprises d'assurances	-	-	-	-	-	-	-	-	-	-
Produit de l'imposition (Chambre des Métiers)	-	7	15	36	84	125	133	155	191	203
Contribution au FNE	-	-	0	4	324	240	504	204	76	33
Autres	-	14	23	98	56	50	988	1 775	4 080	4 634
Taxe ANDA - ADAR	-	-	-	-	-	-	-	32	95	-

Table 49 - Tableau 49 (suite)

FRANCE - FRANCE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6200 A la charge d'autres agents	3	5	17	-	-	-	415	2 032	531	604
Autres		5	17				415	2 032	531	604
Ecart aux comptes de secteurs		-	-				-	-	-	-
<i>Pour mémoire:</i>										
Droits de douane payés à l'UE								1 513	1 583	1 657
Crédits d'impôts récupérables contre 1110									2 068	3 967
Composante fiscale									2 062	3 967
Composante transfert									6	-
Crédits d'impôts récupérables contre 1210										
Composante fiscale										
Composante transfert										
Recettes fiscales totales sur la base d'encaissements	25 776	42 422	82 579	178 576	318 547	433 772	512 710	639 290	758 000	823 653
Conciliation avec les Comptes nationaux										
Recettes fiscales totales sur la base des droits constatés (incluant les droits de douanes)							516 609	643 274	759 732	828 060
Impôts additionnels inclus dans les comptes nationaux							-	-	-	-
Impôt exclus des comptes nationaux							- 2 449	- 3 299	- 4 951	- 5 374
Taxe d'enlèvement des ordures ménagères							- 2 297	- 3 103	- 4 710	- 5 117
Taxe sur les pylônes							- 95	- 128	- 167	- 183
Taxe de balayage							- 57	- 68	- 74	- 74
Différence dans les traitements des crédits d'impôts							-	-	-	-
Transfert en capital des recettes non collectées							- 3 899	- 3 984	- 1 732	- 4 407
Cotisations de sécurité sociale volontaires							-	-	-	-
Différences diverses							-	-	-	-
Comptes nationaux: impôts et cotisations sociales effectives							510 261	635 991	753 049	818 279
Cotisations sociales imputées							20 839	26 002	31 215	33 181
Comptes nationaux: impôts et toutes les cotisations sociales							531 100	661 993	784 264	851 460

Année civile se terminant le 31 décembre.

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

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

La rubrique 2000 comprend certaines contributions volontaires.

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

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

Table 50 - Tableau 50.
GERMANY - ALLEMAGNE
 Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	74 190	113 696	189 061	287 252	355 212	454 764	687 968	767 045	780 304	876 405
Total tax revenue exclusive of customs duties								764 023	777 783	873 480
1000 Taxes on income, profits and capital gains	25 059	36 757	65 029	100 821	123 541	147 257	208 240	231 249	220 369	273 592
1100 Of individuals	19 254	30 308	56 668	85 134	101 800	125 296	189 069	194 173	181 804	220 391
1110 On income and profits	19 254	30 308	56 668	85 134	101 800	125 296	189 069	194 173	181 804	220 391
Taxes on wages and salaries	8 558	17 939	36 399	57 039	75 482	90 801	144 543	135 733	133 678	146 363
Assessed income tax	7 567	8 181	14 317	18 813	14 607	18 672	7 157	12 225	10 146	25 341
Withholding tax on dividends	691	1 033	1 148	2 135	3 173	5 538	8 648	13 515	9 902	13 572
Supplementary tax	-	357	201	-	-	-	12 112	10 347	9 142	10 907
Enterprise tax	2 438	2 797	4 602	7 147	8 538	10 285	11 372	16 486	14 381	16 175
Stabilisation tax	-	-	-	-	-	-	-	-	-	-
Withholding tax on interest	-	-	-	-	-	-	5 238	5 867	4 555	8 033
1120 On capital gains	-	-	-	-	-	-	-	-	-	-
1200 Corporate	5 806	6 449	8 362	15 686	21 741	21 961	19 171	37 076	38 565	53 201
1210 On profits	5 806	6 449	8 362	15 686	21 741	21 961	19 171	37 076	38 565	53 201
Corporation tax	4 177	4 456	5 141	10 902	16 277	15 385	9 273	23 575	17 176	23 384
Supplementary tax	-	128	153	20	5	1	1 318	1 494	1 189	1 550
Sacrifice for Berlin	3	1	-	-	-	-	-	-	-	-
Enterprise tax	1 625	1 865	3 068	4 765	5 459	6 576	7 271	10 540	17 748	23 941
Stabilisation tax	-	-	-	-	-	-	-	-	-	-
Withholding tax on interest	-	-	-	-	-	-	1 310	1 467	2 452	4 326
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	19 876	34 462	64 290	98 659	129 761	170 449	268 052	299 440	311 550	320 900
2100 Employees	8 723	15 459	28 106	43 833	56 247	73 580	117 916	131 610	136 030	140 950
Payments by employees total	8 723	15 459	28 106	43 833	56 247	73 580	117 916	131 610	136 030	140 950
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers	10 693	18 328	34 609	52 985	67 255	86 659	133 120	147 410	149 980	152 600
Payments by employers total	10 693	18 328	34 609	52 985	67 255	86 659	133 120	147 410	149 980	152 600
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed	460	675	1 575	1 841	6 258	10 210	17 016	20 420	25 540	27 350
Payments total	460	675	1 575	1 841	6 258	10 210	17 016	20 420	25 540	27 350
2310 On a payroll basis								20 420	25 540	27 350
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce	477	710	1 533	445	-	-	-	-	-	-
Payroll tax	477	710	1 533	445						
4000 Taxes on property	4 313	5 597	7 292	9 414	10 733	15 321	19 049	17 505	19 232	21 873
4100 Recurrent taxes on immovable property	1 079	1 372	2 122	2 968	3 766	4 461	7 027	8 849	10 247	10 713
4110 Households	644	809	1 273	1 187	1 506	1 784	2 811	3 540	4 099	4 285
4120 Others	435	562	849	1 780	2 260	2 676	4 216	5 309	6 148	6 428
4200 Recurrent taxes on net wealth	2 530	3 103	3 823	4 362	3 923	6 213	6 926	433	97	5
4210 Individual	973	1 206	1 064	977	964	1 425	1 767	191	43	2
General wealth tax	471	721	683	954	964	1 425	1 767	191	43	2
Equalization of war burden	502	485	381	23	-	-	-	-	-	-
4220 Corporate	1 557	1 896	2 759	3 385	2 958	4 788	5 159	242	54	3
General wealth tax	490	750	1 024	1 431	1 228	1 813	2 249	242	54	3
Equalization of war burden	350	324	254	15	1	-	-	-	-	-
Enterprise tax	717	823	1 482	1 939	1 730	2 975	2 910	-	-	-
4300 Estate, inheritance and gift taxes	162	267	271	520	773	1 545	1 815	2 982	4 097	4 203
4310 Estate and inheritance taxes	134	209	203	416	680	1 359	1 595	2 624	3 605	3 699
4320 Gift taxes	28	59	67	104	93	186	219	358	492	504
4400 Taxes on financial and capital transactions	542	855	1 075	1 564	2 271	3 103	3 281	5 241	4 791	6 952
Real property transfer tax	150	238	342	521	1 100	1 999	3 102	5 081	4 791	6 952
Additional real property transfer	198	301	428	680	462	148	151	160	-	-
Capital transfer tax	111	191	184	200	504	807	28	-	-	-
Bill of exchange tax	83	125	121	163	205	149	-	-	-	-

Table 50 - Tableau 50 (cont)

GERMANY - ALLEMAGNE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	24 462	36 166	50 850	77 863	91 114	121 577	192 497	215 664	226 554	257 019
5100 Taxes on production, sale, transfer, etc	23 079	34 154	48 071	74 406	87 230	117 209	185 263	208 422	217 622	247 858
5110 General taxes	12 235	19 493	27 652	47 779	56 153	75 459	119 960	140 871	140 121	170 387
5111 Value added taxes	-	19 493	27 652	47 779	56 153	75 459	119 960	140 871	140 121	170 387
5112 Sales tax	-	-	-	-	-	-	-	-	-	-
5113 Other	12 235	-	-	-	-	-	-	-	-	-
Turnover tax old	11 028									
Old turnover tax on import	1 208									
5120 Taxes on specific goods and services	10 844	14 661	20 419	26 627	31 077	41 750	65 302	67 551	77 501	77 471
5121 Excises	8 213	11 842	16 596	20 566	24 081	31 158	48 800	57 224	65 185	63 811
Duty on mineral oils	3 798	5 886	8 754	10 917	12 537	17 701	33 177	37 826	40 047	38 877
Duty on power	-	-	-	-	-	-	-	3 356	6 411	6 439
Duty on tobacco	2 402	3 342	4 543	5 771	7 389	8 898	10 530	11 443	14 412	14 108
Duty on alcohol	771	1 139	1 596	1 986	2 123	2 162	2 473	2 151	2 148	2 169
Duty on beer	501	601	652	645	641	693	910	843	777	750
Duty on coffee	488	540	647	756	801	986	1 118	1 087	949	1 016
Duty on sugar	59	64	69	72	73	79	-	-	-	-
Duty on tea	16	19	22	32	32	31	-	-	-	-
Duty on salt	20	22	21	20	21	23	-	-	-	-
Duty on electric lamps	34	53	49	63	66	83	-	-	-	-
Duty on playing cards	2	3	3	4	-	-	-	-	-	-
Duty on beverages	46	46	53	22	47	8	17	6	1	1
Duty on acetic acid	3	2	3	2	-	-	-	-	-	-
Duty on champagne	69	119	179	274	350	494	576	512	440	451
Duty on matches	5	5	5	2	-	-	-	-	-	-
Duty on ice cream	1	1	-	-	-	-	-	-	-	-
5122 Profits of fiscal monopolies	8	8	7	2	-	-	-	-	-	-
5123 Customs and import duties	1 658	1 854	2 200	3 125	3 058	3 847	3 740	372	912	1 047
Monetary compensation accounts	-	-	357	368	129	1	-	-	-	-
Customs (mainly UE)	1 294	1 468	1 663	2 353	2 767	3 662	3 639	372	912	1 047
Agricultural levies UE	364	386	180	404	162	184	100	-	-	-
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	942	925	1 542	2 689	3 383	6 443	12 389	9 599	11 131	12 641
Duty transport goods on residents	-	224	1	-	-	-	-	-	-	-
Transport tax	452	2	1	-	-	-	-	-	-	-
Insurance tax	198	315	586	910	1 266	2 266	7 211	7 243	8 762	10 410
Fire insurance tax	33	49	96	124	182	200	390	288	331	319
Entertainment tax	55	45	41	44	66	140	254	267	226	210
Taxes on betting and gambling	204	289	429	655	801	1 046	1 424	1 801	1 812	1 702
Tax on electricity bills	-	-	389	956	1 069	2 792	3 110	-	-	-
5127 Other taxes on internat trade and transactions	-	-	-	-	-	4	5	5	1	1
5128 Other taxes	24	32	75	244	556	298	368	351	272	- 29
Levies CECA	24	32	40	56	51	36	-	-	-	-
Cotisation sugar UE	-	-	34	112	326	224	368	351	272	- 29
Levy on milk	-	-	-	75	178	38	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	1 383	2 012	2 779	3 457	3 884	4 368	7 235	7 242	8 932	9 161
5210 Recurrent taxes	1 369	1 991	2 769	3 454	3 882	4 368	7 231	7 239	8 931	9 161
5211 Paid by households: motor vehicles	614	920	1 432	1 892	2 147	2 950	5 157	5 177	6 698	6 823
5212 Paid by others: motor vehicles	728	1 038	1 280	1 475	1 611	1 300	1 901	1 838	1 975	2 075
5213 Paid in respect of other goods	27	33	58	87	124	118	172	224	258	263
Dog taxes	24	28	49	75	107	101	149	198	234	240
Hunting and fishing taxes	4	6	9	13	17	17	24	26	24	23
5220 Non-recurrent taxes	14	20	10	3	2	1	4	3	1	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-

Table 50 - Tableau 50 (cont)

GERMANY - ALLEMAGNE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6000 Other taxes	4	5	67	51	64	160	130	165	78	96
6100 Paid solely by business	-	-	-	-	-	-	-	-	-	-
6200 Other	4	5	67	51	64	160	130	165	78	96
<i>Pro-memoria:</i>										
Custom duties paid to the EU								3 022	2 521	2 925
Non-wastable tax credits against 1110 ¹								38 356	46 344	43 602
Tax expenditure component								31 292	29 501	
Transfer component									15 052	14 099
Non-wastable tax credits against 1210 ²								962	1 470	796
Tax expenditure component									624	342
Transfer component									844	454
Total tax revenue on cash basis	74 190	113 696	189 061	287 252	355 212	454 764	687 968	767 045	779 685	873 462
Conciliation with national Accounts										
Total tax revenue on accrual basis (including customs duties)								780 304		876 405
Additional taxes included in National Accounts								3 210		2 860
Several duties, administrative fees and other revenue								3 210		2 860
Tax excluded from National Accounts									-	-
Difference in treatment of tax credits									31 916	29 843
Capital transfer for uncollected revenue									-	-
Voluntary Social security contributions								21 960		20 950
Miscellaneous differences								39 590		33 542
National Accounts: Taxes and Actual social contributions								876 980		963 600
Imputed social contributions								23 880		24 590
National Accounts: taxes and all Social contributions								900 860		988 190

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.

For several taxes (especially indirect taxes) a division between taxes collected in the old Länder and in the new Länder is not possible, so the time series of tax revenue in the old Länder can not be extended beyond 1990.

Heading 1000: In 2000 and earlier years, the necessary data were not available and 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. Starting in 2001, the necessary data have become available and the revenues comply with the OECD criteria. The impact of this change is shown in Table D in Part I of this Report.

1. 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).

2. 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 51 - Tableau 51.

GREECE - GRECE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	116	222	502	1 475	4 760	11 472	25 860	46 437	62 053	73 094
Total tax revenue exclusive of custom duties								46 227	61 791	72 818
1000 Taxes on income, profits and capital gains	11	26	67	286	832	2 283	5 756	12 664	15 725	17 088
1100 Of individuals	8	22	45	220	660	1 619	3 112	6 827	9 090	10 777
1110 On income and profits	8	22	45	220	660	1 619	3 112	6 802	9 043	10 723
Personal income tax						1 414	2 499	6 802		
Receipts from previous years						62	339	-		
Agricultural social security fund						143	274	-		
1120 On capital gains	-	-	-	-	-	-	-	25	47	54
1200 Corporate	2	4	17	56	130	631	1 635	5 642	6 402	5 867
1210 On profits	2	4	17	56	130	631	1 635	5 642	6 402	5 867
Corporation income tax	2	3	14	39	116	553	1 205	5 642		
Receipts from previous years	0	0	2	8	13	33	285	-		
Agricultural social security fund	0	0	2	9	0	46	145	-		
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	1	1	5	10	42	32	1 010	195	233	444
Extraordinary taxes	0	0	3	10	35	32	1 010	-		
Other taxes on income and profits	1	1	2	-	7	-	-	195		
2000 Social security contributions	37	67	148	485	1 693	3 466	8 376	14 299	21 906	26 588
2100 Employees	15	29	62	214	753	1 735	3 427	5 608	8 693	10 270
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers	14	26	62	213	710	1 728	3 820	6 664	9 941	12 324
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed	-	-	-	-	0	3	1 129	2 027	3 272	3 994
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300	7	12	24	58	229	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce	1	2	4	27	70	79	-	-	-	-
4000 Taxes on property	11	21	48	68	129	532	1 052	2 875	2 593	3 158
4100 Recurrent taxes on immovable property	0	1	2	4	11	22	152	236	194	253
4110 Households	-	-	-	3	8	22	55			
4120 Others	0	1	2	1	3	-	97	53		
Taxes on immovable property	0	1	2	-	3					
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	14	65	127	136
4210 Individual							14			
4220 Corporate							-			
4300 Estate, inheritance and gift taxes	1	3	5	18	45	141	250	372	258	298
4310 Estate and inheritance taxes	1	2	4	13	31	85	148			
4320 Gift taxes	0	1	1	4	14	55	102			
4400 Taxes on financial and capital transactions	10	17	41	44	71	368	636	2 049	1 766	2 237
Stamp and transaction taxes	10	15	37	41	71	368	636	2 049	1 766	2 237
Receipts from previous years	-	1	4	3	-	-	-	-	-	-
4500 Non-recurrent taxes	0	0	0	2	1	1	-	-	-	-
4510 On net wealth	0	0	0	-	-	-				
4520 Other non-recurrent taxes	-	-	-	2	1	1				
4600 Other recurrent taxes on property	0	0	0	0	1	-	-	153	248	234
5000 Taxes on goods and services	57	107	235	608	2 033	5 109	10 675	16 389	21 567	25 984
5100 Taxes on production, sale, transfer, etc	51	98	212	564	1 904	4 881	10 179	14 835	19 685	23 832
5110 General taxes	12	37	92	194	817	3 040	5 937	10 128	13 804	17 085
5111 Value added taxes	-	-	-	-	-	2 821	5 692	9 824	13 398	16 513
5112 Sales tax	9	25	70	185	783	123	24	36	84	147
5113 Other	2	12	22	9	34	96	221	268	322	425
Other taxes on goods and services	1	10	19	9	34	34	163	268	322	425
Receipts from previous years	1	2	3	0	-	62	57	-	-	-
5120 Taxes on specific goods and services	39	61	120	370	993	1 789	4 242	4 664	5 813	6 699

Table 51 - Tableau 51 (cont)

GREECE - GRECE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5121 Excises	20	32	68	165	688	1 372	3 733	4 178	5 085	5 715
Duty on tobacco products	8	13	23	45	158	357	1 093	1 764	2 316	2 650
Duty on alcohol and spirits	1	2	4	7	17	50	131	252	315	320
Duty on mineral oil	7	14	35	75	303	637	2 231	2 151	2 407	2 739
Duty on sugar	3	3	7	6	15	-	-	-	47	-
Duty on cotton and other products	0	0	0	30	195	328	278	11	-	6
5122 Profits of fiscal monopolies	2	3	3	6	7	0	0	-	-	-
5123 Customs and import duties	12	17	28	94	170	112	147	- 7	3	38
Import duties	11	16	26	90	170	111	139	- 7	3	38
Agricultural social security fund	1	1	2	5	1	1	8	-	-	-
5124 Taxes on exports	-	-	-	1	1	1	3	5	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	2	3	5	47	122	293	347	488	725	946
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	4	6	15	58	5	10	11	-	-	-
Agricultural social security fund	2	4	12		4		-			
Other taxes	2	2	3		1		11			
5130 Unallocable between 5110 and 5120	-	-	-	-	94	52	95	43	68	48
5200 Taxes on use of goods and perform activities	6	9	23	44	129	228	497	1 254	1 807	2 064
5210 Recurrent taxes	5	8	22	24	78	219	483	1 254	1 807	2 064
Motor vehicle tax	5	8	19	0	3					
5211 Paid by households: motor vehicles	-	-	-	23	75	210	405	227	533	608
5212 Paid by others: motor vehicles	-	-	-	0	1	8	73	750	978	1 113
5213 Paid in respect of other goods	0	0	3	1	2	1	5	277	296	343
Taxes on boats/ships	0	0	3	-	2	1	-	-	-	-
5220 Non-recurrent taxes	1	1	1	20	51	9	14	-	-	-
Exceptional tax on construction of buildings	0	1	1		50	9	14			
Building permits	0	0	0		1	-	-			
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	300	75	88
6000 Other taxes	-	-	-	1	3	3	-	-	-	-
6100 Paid solely by business				0	-	-				
6200 Other				1	3	3				
<i>Pro-memory:</i>										
Custom duties paid to the EU								210	262	276
Total tax revenue on cash basis	116	222	502	1 475	4 760	11 472	25 860	46 548	60 330	71 320
Conciliation with national Accounts										
Total tax revenue on accrual basis (including EU custom duties)								46 437	62 053	73 094
Additional taxes included in National Accounts								741	135	95
Tax (on lotteries, gambling and betting)								741		
Tax excluded from National Accounts								-	-	-
Difference in treatment of tax credits								-	-	-
Capital transfer for uncollected revenue								- 61	-	-
Tax (Employer's actual social contributions)								- 30		
Tax (Employee's actual social contributions)								- 31		
Voluntary Social security contributions								-	-	-
Miscellaneous differences								-	-	-
National Accounts: Taxes and Actual social contributions								47 117	62 188	73 189
Imputed social contributions								2 690	4 198	5 239
National Accounts: taxes and all Social contributions								49 807	66 386	78 428

Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget - Revenue Section, and for the heading 2000 the National Statistics Bureau.

Table 52 - Tableau 52.
HUNGARY - HONGRIE
 Details of tax revenue, in millions of forint

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue							2 379 553	5 140 592	8 214 238	10 075 833
Total tax revenue exclusive of custom duties									8 187 666	10 047 853
1000 Taxes on income, profits and capital gains							498 608	1 247 420	1 941 668	2 539 389
1100 Of individuals							383 744	954 698	1 476 042	1 838 563
1110 On income and profits							383 744	954 698	1 476 042	1 838 563
1120 On capital gains							-	-	-	-
1200 Corporate							106 259	292 722	465 626	700 826
Corporate income tax							106 259	292 722	430 051	510 781
Research and development fund levy							-	-	-	-
Credit institutions' special tax							-	-	35 574	10 890
Separate tax for companies							-	-	-	178 598
Medicine tax							-	-	-	558
1210 On profits										
1220 On capital gains										
1300 Unallocable between 1100 and 1200							8 605	-	-	-
Interest withholding							8 605			
2000 Social security contributions							848 021	1 506 755	2 567 648	3 292 206
2100 Employees							135 292	275 323	515 404	862 082
Pensions							69 957	150 585	234 131	283 938
Health							46 867	81 874	227 663	486 950
Unemployment							18 468	42 864	53 611	91 194
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers							683 564	1 213 190	2 019 278	2 378 224
Pensions							351 896	734 456	1 134 503	1 534 352
Health							280 582	385 019	709 762	643 126
Unemployment							51 086	93 715	175 013	200 746
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed							27 466	873	2 080	2 534
Pensions: of which							9 211	-	-	-
Self-employed							-			
Unemployed							9 211			
Retired							-			
Other							-			
Health: of which							18 255	873	2 080	2 534
Self-employed							1 837	873	2 080	2 534
Unemployed							6 018	-	-	-
Retired							-	-	-	-
Other							10 400	-	-	-
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300							1 699	17 368	30 885	49 366
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce							6 549	183 430	178 703	155 223
Rehabilitation contribution							310	2 184	11 540	13 559
Training levy							2 437	13 186	27 919	36 612
Wage guarantee contribution							2 727	-	-	-
Communal tax on enterprises							1 075	1 192	1 153	1 261
Health contribution							-	166 869	138 091	93 581
Medicine tax							-	-	-	10 209
4000 Taxes on property							28 994	89 024	186 937	202 711
4100 Recurrent taxes on immovable property							6 068	30 810	58 836	72 071
Land tax							-	-	-	-
Building tax							4 145	22 262	44 440	54 556
Development land tax							813	3 099	5 184	6 900
Communal tax on recreational howes							363	893	1 257	1 412
Communal tax on households							747	4 557	7 954	9 069
Luxury tax							-	-	-	134

Table 52 - Tableau 52 (cont)

HUNGARY - HONGRIE

Details of tax revenue, in millions of forint

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth							-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes							2 728	5 460	15 610	13 175
4310 Estate and inheritance taxes							2 092	4 020	12 678	10 775
Inheritance tax-local							1 046	2 010	6 442	4 658
Inheritance tax-central							1 046	2 010	6 236	6 117
4320 Gift taxes							636	1 440	2 932	2 400
Gift tax-local							318	720	1 490	1 038
Gift tax-central							318	720	1 442	1 363
4400 Taxes on financial and capital transactions							20 198	52 754	112 491	117 465
Property transfer tax-local							10 099	26 349	57 162	50 783
Property transfer tax-central							10 099	26 405	55 329	66 682
4500 Non-recurrent taxes							-	-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property							-	-	-	-
5000 Taxes on goods and services							966 876	2 081 107	3 258 222	3 801 975
5100 Taxes on production, sale, transfer, etc							958 740	2 052 380	3 193 874	3 722 487
5110 General taxes							462 426	1 340 572	2 307 075	2 622 027
5111 Value added taxes							423 954	1 153 750	1 856 547	2 013 271
5112 Sales tax							-	-	-	-
5113 Other							38 472	186 823	450 528	608 756
Local tax on company sales							38 472	186 823	334 077	427 134
Simplified business tax							-	-	96 211	152 812
Research and development contribution							-	-	20 240	28 810
5120 Taxes on specific goods and services							496 314	711 808	886 799	1 100 461
5121 Excises							237 979	533 502	796 547	969 730
Road fund petrol tax							25 620	-	-	-
Alcohol production duty							1 490	3 848	3 401	5 621
Water fund tax							3 214	6 017	12 304	13 171
Forestry fund tax							2 060	2 858	2 052	3 353
Environment petrol tax							4 655	14 837	17 507	19 447
Budget excises (central budget):							200 940	505 942	748 801	916 869
-- coffee							2 900	3 200	-	-
-- alcohol							29 000	53 500	66 032	88 600
-- tobacco							43 700	107 000	174 016	252 400
-- petrol							73 400	156 000	206 700	218 200
-- diesel							45 800	157 000	221 200	256 600
-- other oil							600	6 000	5 800	2 200
-- other budget excises							6 600	30 343	68 280	93 442
Energy tax							-	-	12 482	11 269
5122 Profits of fiscal monopolies							-	-	-	-
5123 Customs and import duties							249 431	137 730	8 843	9 193
Customs duties							249 431	137 730	8 843	9 193
5124 Taxes on exports							-	-	-	-
5125 Taxes on investment goods							-	-	-	-
5126 Taxes on specific services							8 904	40 576	79 347	105 879
Gambling tax							5 301	27 935	67 418	71 804
Tourism tax							1 492	4 379	-	-
Communal tourism tax							768	2 943	3 858	4 935
Cultural contribution							802	4 387	7 342	8 432
Pork slaughterhouse tax							-	32	-	-
Breeding contribution							541	899	730	919
Medicine tax							-	-	-	19 789
5127 Other taxes on internat. trade and transactions							-	-	-	-
Previous differential producer's turnover tax							-	-	-	-
5128 Other taxes							-	-	2 062	15 659
Sugar duty							-	-	2 062	15 659

Table 52 - Tableau 52 (cont)

HUNGARY - HONGRIE

Details of tax revenue, in millions of forint

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5130 Unallocable between 5110 and 5120							-	-	-	-
5200 Taxes on use of goods and perform activities							8 136	28 727	64 348	79 488
5210 Recurrent taxes							7 182	25 454	56 377	72 613
Tax on domestically registered vehicles-local							2 472	12 622	49 177	62 432
Tax on domestically registered vehicles-extra budge							2 472	-	-	-
Tax on domestically registered vehicles-central							-	8 250	-	-
Tax on foreign registered vehicles extra budget fund							1 315	-	-	-
Tax on foreign registered vehicles-central							-	3 078	-	-
5211 Paid by households: motor vehicles							-	-	-	-
5212 Paid by others: motor vehicles							-	-	-	-
5213 Paid in respect of other goods							923	1 504	7 200	10 181
Environmental protection fee							1	5	10	13
Fishing development contribution							8	40	107	104
Environmental protection charge							-	-	3 320	8 785
Air pollution levy							315	751	1 374	610
Water pollution levy							306	225	1 143	186
Toxic waste levy							23	65	132	42
Noise abatement levy							12	13	6	8
Unidentified environmental protection levies paid to							258	404	1 109	433
5220 Non-recurrent taxes							954	3 273	7 971	6 875
Land protection levy							574	1 640	5 284	3 777
Vehicle weight fee							380	805	853	1 288
Game protection contribution							-	178	221	176
Casino license fee							-	650	1 613	1 635
5300 Unallocable between 5100 and 5200							-	-	-	-
6000 Other taxes							30 506	32 857	54 489	56 348
Unallocable tax penalties							30 506	23 546	30 779	33 321
6100 Paid solely by business								9 311	23 710	23 028
Nuclear contribution								9 311	23 710	22 828
Medicine tax								-	-	200
6200 Other								-	-	-
<i>Pro-memory:</i>										
Custom duties paid to the EU									26 572	27 981
Total tax revenue on cash basis							2 379 553	5 140 592	8 097 246	10 019 079
Conciliation with national Accounts										
Total tax revenue on accrual basis (including EU custom duties)									8 214 238	10 075 833
Additional taxes included in National Accounts									75 073	81 952
Social security contributions									25 661	36 832
Duty for state procedures									49 391	45 084
Other taxes									21	36
Taxes excluded from National Accounts									- 46 857	- 47 784
Water fund tax									- 12 304	- 13 171
Tax on foreign registered vehicles									-	-
Environmental protection fee									- 1 118	- 446
Air pollution levy									- 1 374	- 610
Water pollution levy									- 1 143	- 186
Toxic waste levy									- 132	- 42
Noise abatement levy									- 6	- 8
Vehicle weight fee									-	-
Unallocable tax penalties									- 30 779	- 33 321
Difference in treatment of tax credits									-	-
Capital transfer for uncollected revenue									-	-
Voluntary social security contributions									2 331	1 762
Miscellaneous differences									- 680	- 2 685
Inheritance tax									-	-
Gift tax									-	-
Property transfer tax									-	-

Table 52 - Tableau 52 (cont)

HUNGARY - HONGRIE

Details of tax revenue, in millions of forint

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Rounding									2	6
Taxes on income and profits									-	- 2 087
Corporate income tax									-	-
Customs duties									- 783	- 604
Vehicle weight fee									-	-
Environment petrol tax									104	-
Social security contributions									- 3	-
National Accounts: Taxes and actual social contributions									8 244 105	10 109 079
Imputed social contributions									21 018	21 113
National Accounts: Taxes and all social contributions									8 265 123	10 130 192

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 53 - Tableau 53.

ICELAND - ISLANDE

Details of tax revenue, in millions of kronur

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	60	125	638	4 731	34 375	114 932	141 591	254 556	417 327	531 760
1000 Taxes on income, profits and capital gains	13	27	146	1 211	7 796	34 106	48 326	101 473	180 160	241 378
1100 Of individuals	12	25	129	1 092	6 715	30 908	44 084	88 492	145 399	180 070
1110 On income and profits								88 492	145 399	180 070
1120 On capital gains								-	-	-
1200 Corporate	1	3	17	119	1 081	3 198	4 242	8 356	20 297	32 555
1210 On profits								8 356	20 297	32 555
1220 On capital gains								-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	4 625	14 464	28 754
2000 Social security contributions	5	10	17	102	841	3 607	11 452	19 680	32 777	40 684
2100 Employees	-	-	-	-	56	315	460	-	-	-
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers	5	10	17	102	785	3 292	10 992	-	-	-
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	-	-	-	-	-	-	-	19 680	32 777	40 684
2410 On a payroll basis								19 680	32 777	40 684
2420 On an income tax basis								-	-	-
3000 Taxes on payroll and workforce	1	2	27	180	1 233	4 071	-	184	324	429
4000 Taxes on property	2	6	33	297	2 513	9 689	12 872	19 983	27 271	32 523
4100 Recurrent taxes on immovable property	1	2	18	138	1 068	4 131	5 721	10 107	13 931	20 567
4110 Households	0	1	7	50	392	1 862	2 837			
4120 Others	1	1	11	88	676	2 269	2 884			
4200 Recurrent taxes on net wealth	-	2	5	69	588	2 402	3 191	5 173	2 887	- 8
4210 Individual	-	1	3	29	359	1 476	1 647			
4220 Corporate	-	1	2	40	229	926	1 544			
4300 Estate, inheritance and gift taxes	0	0	0	6	67	235	389	765	866	1 663
4310 Estate and inheritance taxes	0	0	0	6	67	235	389	765	866	1 663
4320 Gift taxes	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	1	2	9	84	790	2 921	3 571	3 143	9 073	9 484
4500 Non-recurrent taxes	-	-	-	-	-	-	-	113	248	460
4510 On net wealth								-	-	-
4520 Other non-recurrent taxes								113	248	460
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	681	266	356
5000 Taxes on goods and services	37	77	402	2 834	20 990	58 943	68 941	112 245	175 198	214 988
5100 Taxes on production, sale, transfer, etc	37	75	397	2 778	20 460	56 564	64 725	100 669	157 941	191 957
5110 General taxes	10	27	182	1 368	11 360	37 084	44 943	72 667	113 897	137 593
5111 Value added taxes	-	-	-	-	-	32 698	42 358	72 667	113 897	137 593
5112 Sales tax	10	27	182	1 368	11 360	4 386	-	-	-	-
5113 Other	-	-	-	-	-	-	2 585	-	-	-
5120 Taxes on specific goods and services	27	47	214	1 410	9 100	19 480	19 782	28 002	44 044	54 364
5121 Excises	1	2	19	311	2 061	2 346	12 589	23 585	38 339	45 891
5122 Profits of fiscal monopolies	5	9	48	263	1 943	5 986	5 221	-	-	-
5123 Customs and import duties	20	34	130	715	4 415	9 181	1 737	2 702	3 539	5 446
5124 Taxes on exports	1	0	1	2	13	-	-	1	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	1	1	12	69	462	1 404	186	1 715	2 166	3 026
5127 Other taxes on internat trade and transactions	0	1	4	50	206	563	49	-	-	-
5128 Other taxes	-	-	-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	1	2	5	56	530	2 379	4 216	11 576	17 257	23 032
5210 Recurrent taxes	1	2	5	56	530	2 379	4 216			
5211 Paid by households: motor vehicles	0	0	0	10	72	970	1 765			
5212 Paid by others: motor vehicles	0	1	4	41	427	1 331	2 333			
5213 Paid in respect of other goods	0	0	1	5	31	78	118			
5220 Non-recurrent taxes	-	-	-	-	-	-	-			
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-

Table 53 - Tableau 53 (cont)

ICELAND - ISLANDE

Details of tax revenue, in millions of kronur

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6000 Other taxes	2	4	14	107	1 002	4 516	-	991	1 597	1 758
6100 Paid solely by business	2	4	14	107	1 002	4 145		418	658	628
6200 Other	-	-	-	-	-	371		573	939	1 130
<i>Pro-memory</i>										
Non-wastable tax credits against 1110										
Tax expenditure component										
Transfer component										
Non-wastable tax credits against 1210										
Tax expenditure component										
Transfer component										
Total tax revenue on cash basis	60	125	638	4 731	34 375	114 932	141 591			
Conciliation with national Accounts										
Total tax revenue on accrual basis								254 556	417 327	531 760
Additional taxes included in National Accounts								-	-	-
Tax excluded from National Accounts								- 765	- 866	- 1 663
Estate and inheritance taxes (4310)								- 765	- 866	- 1 663
Difference in treatment of tax credits								-	-	-
Capital transfer for uncollected revenue								-	-	-
Voluntary Social security contributions								-	-	-
Miscellaneous differences								-	-	-
National Accounts: Taxes and Actual social contributions								253 791	416 461	530 097
Imputed social contributions								-	-	-
National Accounts: taxes and all Social contributions								253 791	416 461	530 097

From 1998 data are on accrual basis and have been revised.

Source: Ministry of Finance, Economic Department.

Table 54 - Tableau 54.

IRELAND - IRLANDE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	317	642	1 519	4 046	8 586	12 157	17 254	32 791	49 241	58 716
Total tax revenue exclusive of custom duties								32 581	49 045	58 476
1000 Taxes on income, profits and capital gains	82	174	456	1 478	2 963	4 484	6 750	13 856	18 951	23 053
1100 Of individuals	53	117	382	1 294	2 686	3 881	5 291	9 971	13 448	16 660
1110 On income and profits	53	117	382	1 286	2 673	3 845	5 235	9 197	11 466	13 563
Income tax	66	143	422	1 286	2 673	3 845	5 235	9 197	11 466	13 563
Surtax	3	5	-	-	-	-	-	-	-	-
Income tax paid by corporations	- 17	- 31	- 39	-	-	-	-	-	-	-
1120 On capital gains	-	-	0	8	13	36	56	774	1 982	3 097
1200 Corporate	29	57	73	184	276	603	1 458	3 885	5 503	6 393
1210 On profits	29	57	73	184	276	603	1 458	3 885	5 503	6 393
Corporation profits tax	12	26	34	2	-	-	-	-	-	-
Corporation tax	-	-	-	176	276	603	1 458	3 885	5 503	6 393
Income tax paid by corporation	17	31	39	-	-	-	-	-	-	-
Agricultural produce duty	-	-	-	6	-	-	-	-	-	-
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	21	53	209	578	1 267	1 804	2 487	4 426	7 449	9 034
2100 Employees	10	24	83	190	450	631	826	1 367	2 372	2 714
2110 On a payroll basis								1 367	2 372	2 714
2120 On an income tax basis								-	-	-
2200 Employers	10	29	125	380	809	1 092	1 528	2 814	4 607	5 795
2210 On a payroll basis								2 814	4 607	5 795
2220 On an income tax basis								-	-	-
2300 Self-employed or non-employed	-	-	1	8	7	81	133	245	470	525
2310 On a payroll basis								245	470	525
2320 On an income tax basis								-	-	-
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis								-	-	-
2420 On an income tax basis								-	-	-
3000 Taxes on payroll and workforce	-	-	-	9	201	159	209	167	332	408
4000 Taxes on property	48	79	147	213	342	569	778	1 815	3 878	4 796
4100 Recurrent taxes on immovable property	39	65	110	139	226	312	423	589	1 052	1 267
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth	-	-	5	1	0	-	-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes	6	8	17	14	26	48	76	223	249	391
4310 Estate and inheritance taxes	6	8	17	14	25	45	73	208	202	320
Estate duty	5	7	15							
Legacy duty	1	1	1							
Succession duty	0	0	1							
4320 Gift taxes	-	-	-	0	1	3	3	15	47	71
4400 Taxes on financial and capital transactions	3	5	15	59	90	209	279	1 002	2 577	3 138
Stamp duty	3	5	15	59	90	209	279	1 002	2 577	3 138
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	167	337	706	1 769	3 814	5 141	7 031	12 317	18 435	21 185
5100 Taxes on production, sale, transfer, etc	155	318	674	1 741	3 656	4 940	6 686	11 812	17 618	20 211
5110 General taxes	18	84	223	597	1 768	2 500	3 666	7 252	12 134	14 156

Table 54 - Tableau 54 (cont)

IRELAND - IRLANDE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5111 Value added taxes	-	-	223	597	1 768	2 500	3 666	7 252	12 134	14 156
Value added tax			223	597	1 768	2 500	3 666	7 252	12 134	14 156
5112 Sales tax	18	84	-	-	-	-	-	-	-	-
Turnover tax	18	52								
Wholesale tax	-	32								
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	137	233	451	1 143	1 888	2 440	3 021	4 561	5 484	6 056
5121 Excises	124	229	395	1 045	1 632	2 084	2 608	4 403	5 339	5 930
Beer	19		84	192	310	356	410	467	468	453
Oils	31		115	330	537	745	919	1 501	2 048	2 204
Spirits	16		62	148	148	153	160	247	320	368
Table waters	0		3	11	17	23	-	-	-	-
Tobacco	50		104	187	377	419	668	1 045	1 083	1 190
Wine, cider, perry	1		5	18	36	46	79	157	261	298
Motor vehicle (incl tyres)	7		21	148	194	331	367	984	1 154	1 409
Others	1		1	11	13	11	4	3	5	7
5122 Profits of fiscal monopolies	-	-	-	-	-	-	-	-	-	-
5123 Customs and import duties	10	-	23	62	128	147	260	1	1	1
5124 Taxes on exports	-	-	22	0	-	0	0	-	-	-
UE agriculture levies			22							
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	3	4	10	21	82	171	134	146	138	124
Duty on betting	2	2	8	19	21	37	49	59	46	36
Sweepstakes duty	1	1	1	1	1	-	-	-	-	-
Bank levy	-	-	-	-	32	46	30	-	-	-
Other	0	0	0	1	29	88	55	87	93	88
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	1	14	46	37	19	11	6	1
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	11	19	33	28	157	201	344	505	817	974
5210 Recurrent taxes	11	19	33	28	157	201	344	505	817	974
5211 Paid by households: motor vehicles	6	10	18	14	78	100	173	266	435	521
5212 Paid by others: motor vehicles	5	8	15	11	64	82	142	218	356	426
5213 Paid in respect of other goods	0	0	0	3	15	20	29	21	26	27
5220 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	-	-	-	-	-	-	-	-	-	-
6100 Paid solely by business										
6200 Other										
<i>Pro-memoria:</i>										
Custom duties paid to the EU								210	196	240
Total tax revenue on cash basis	317	642	1 519	4 046	8 586	12 157	17 254	32 836	48 730	59 039
Conciliation with National Accounts										
Total tax revenue on accrual basis (including custom duties)								32 791	49 241	58 716
Additional taxes included in National Accounts								-	-	-
Tax 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								32 791	49 241	58 716
Imputed social contributions								-	-	-
National Accounts: taxes and all Social contributions								32 791	49 241	58 716

The data for years 1965 to 1973 are on fiscal year basis (1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis. From 1998, data are on accrual basis.

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

Heading 2100 includes contributions by self-employed and certain voluntary contributions.

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

Heading 5111 includes arrears of the wholesale and turnover taxes.

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

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

Table 55 - Tableau 55.

ITALY - ITALIE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Recettes fiscales totales	5 505	9 064	18 765	60 422	144 521	265 116	380 068	503 666	583 871	671 459
Recettes fiscales totales excluant les droits de douane								502 130	582 086	669 198
1000 Impôts sur revenu, bénéfiques et gains en capital	982	1 578	4 031	18 821	53 230	96 707	134 116	166 912	184 074	226 498
1100 Des personnes physiques	603	985	2 847	13 940	38 621	69 654	98 840	124 918	148 816	171 938
1110 Sur le revenu et les bénéfiques	603	975	2 823	13 796	37 988	68 786	97 869	124 233	148 795	171 924
Impôt sur le revenu des personnes physiques	-	-	2 054	11 538	32 289	57 318	84 274	121 211	145 241	166 859
Impôt sur revenu local (40%)	-	-	55	829	2 183	4 492	3 105	67	8	6
Impôt revenu richesse mobilière (60%)	319	475	214	55	35	15	2	-	-	-
Impôt complémentaire progressif	94	170	160	37	12	5	2	-	-	-
Centime additionnel de 10%	1	1	-	-	-	-	480	-	-	-
Retenue d'acompte sur bénéf sociétés (40%)	23	21	22	51	186	496	-	110	197	217
Centime additionnel et loi 1177 (60%)	39	59	1	-	-	1	-	-	-	-
5% sur impôts directs centime additionnel (60%)	-	-	21	8	36	72	73	-	-	-
Majoration additionnelle du Trésor (60%)	23	39	-	6	4	1	-	-	-	-
Recettes du décret-loi 1132 (60%)	-	55	60	-	-	-	-	-	-	-
Impôt de famille	65	105	39	7	-	-	-	-	-	-
Impôt sur valeur locative	2	5	-	-	-	-	-	-	-	-
Impôt de patente	1	1	-	-	-	-	-	-	-	-
ICAP (provincial et communal) (40%)	37	43	18	5	-	-	-	22	5	-
Impôt sur le revenu des dépôts (40%)	-	-	154	1 206	2 920	6 223	7 146	2 823	2 782	4 308
Remises fiscales impôts directs (60%)	-	-	-	-	21	41	2 076	-	-	-
Autres	-	-	25	53	302	123	712	-	562	534
1120 Sur les gains en capital	-	10	24	144	633	867	971	685	21	14
Impôt sur les plus-value des terrains	-	10	-	-	-	-	-	-	-	-
Impôt sur les plus-value sur immeubles (60%)	-	-	24	144	633	867	971	685	21	14
1200 Des sociétés	379	593	1 184	4 710	13 368	26 605	32 986	34 699	39 936	58 943
1210 Sur les bénéfiques	379	593	1 149	4 494	12 946	26 027	32 339	34 242	39 922	58 934
Impôt sur personnes morales	-	-	334	1 245	4 742	9 042	13 652	28 877	33 597	51 193
ICAP (provincial et communal) (60%)	37	43	18	8	-	-	-	32	7	-
Richesse mobilière (40%)	213	316	143	37	23	10	1	-	-	-
Impôt sur sociétés et obligations	88	131	65	12	7	2	1	-	-	-
Centimes additionnels et loi 1177 (40%)	26	39	1	-	-	-	-	-	-	-
5% sur centime additionnel impôts directs (40%)	-	-	14	20	24	48	49	-	-	-
Recettes décret-loi 1132 (40%)	-	37	40	-	-	-	-	-	-	-
Majoration additionnelle du Trésor (40 %)	15	26	41	4	3	-	-	-	-	-
Retenue d'acompte bénéfiques sociétés (60%)	-	-	33	77	279	745	719	166	295	325
Impôt revenus des dépôts (60%)	-	-	359	1 810	4 380	9 334	10 718	4 235	4 174	6 464
Impôt local sur revenu (60%)	-	-	83	1 245	3 274	6 738	4 657	100	13	9
Remises fiscales impôts directs (40%)	-	-	-	-	14	27	1 384	-	-	-
Autres	-	-	17	36	201	82	1 159	832	1 836	943
1220 Sur les gains en capital	-	-	36	216	422	578	647	457	14	9
Impôt plus-value sur immeubles (40%)	-	-	36	216	422	578	647	457	14	9
1300 Non-ventilables entre 1100 et 1200	-	-	-	171	1 241	448	2 289	7 295	- 4 678	- 4 383
Remboursements impôts directs	-	-	-	- 240	- 633	- 1 768	- 3 127	- 5 175	- 8 052	- 9 433
Autres	-	-	-	412	1 874	2 216	5 416	12 470	3 374	5 050
2000 Cotisations de sécurité sociale	1 881	3 425	8 607	22 976	50 156	87 256	119 648	144 199	179 968	201 339
2100 A la charge des salariés	-	-	1 692	4 171	9 772	16 753	25 207	27 381	32 031	35 755
2110 Sur la base du salaire	-	-	-	-	-	-	-	27 381	32 031	35 755
2120 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2200 A la charge des employeurs	-	-	6 915	17 152	35 788	62 540	78 816	100 058	125 138	137 961
2210 Sur la base du salaire	-	-	-	-	-	-	-	100 058	125 138	137 961
2220 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2300 A charge des travailleurs indép ou sans emploi	-	-	-	1 654	4 595	7 962	15 625	16 760	22 799	27 623
2310 Sur la base du salaire	-	-	-	-	-	-	-	16 760	22 799	27 623
2320 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2400 Non-ventilables entre 2100, 2200 et 2300	1 881	3 425	-	-	-	-	-	-	-	-
2410 Sur la base du salaire	-	-	-	-	-	-	-	-	-	-
2420 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-

Table 55 - Tableau 55 (suite)

ITALY - ITALIE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
3000 Sur salaires ou main d'oeuvre	-	-	-	387	815	890	1 136	-	-	-
Cotisations GESCAL				387	815	890	1 136			
4000 Impôts sur le patrimoine	397	544	617	2 248	3 635	5 983	21 461	23 360	29 201	32 646
4100 Impôts périodiques sur la propriété immobilière	96	99	34	7	-	1	7 449	9 354	11 736	12 778
Impôt sur revenu propriétaires de terres	2	2	-	-	-	-	-	-	-	-
Impôt sur revenu bâtiments	12	13	4	2	-	1	-	-	-	-
Impôt sur revenu bâtiments de luxe	1	1	-	-	-	-	-	-	-	-
Surtaxe terrains (province)	16	17	5	-	-	-	-	-	-	-
Surtaxe terrains (commune)	18	18	1	-	-	-	-	-	-	-
Surtaxe bâtiments (province)	26	26	19	2	-	-	-	-	-	-
Surtaxe bâtiments (commune)	21	22	5	3	-	-	-	-	-	-
Impôt communal immeubles	-	-	-	-	-	-	7 449	9 354	11 736	12 778
4110 Ménages										
4120 Autres agents										
4200 Impôts périodiques sur l'actif net	-	-	-	-	-	-	4 494	14	-	1
4210 Personnes physiques							805	5		
4220 Sociétés							3 689	9		1
4300 Impôts sur mut par décès, succ et donations	47	58	39	128	332	376	587	1 005	61	149
Impôt sur successions, donations	33	42	27	119	289	376	587	1 005	61	149
Valeur nette globale successions	11	14	12	9	42	-	-	-	-	-
Centimes additionnels et majoration	3	3	-	-	-	-	-	-	-	-
4310 Impôts sur mut par décès et successions										
4320 Impôts sur les donations										
4400 Impôts sur transact mobilières et immob	255	387	544	2 113	3 303	5 606	8 930	12 320	14 698	18 256
Droit d'enregistrement	120	189	284	1 048	1 297	2 421	3 017	6 794	7 814	9 410
Impôts hypothécaires	22	37	32	190	265	469	731	1 067	1 457	2 525
Centimes additionnels de 5%	6	8	1	-	-	-	-	-	-	-
Majoration additionnelle	4	6	1	-	-	-	-	-	-	-
Droit de timbre	104	148	227	751	1 512	2 185	4 048	4 459	5 427	6 321
Autres	-	-	-	123	229	530	1 134	-	-	-
4500 Impôts non-périodiques	-	-	-	-	-	-	-	98	1 803	151
4510 Sur l'actif net								-	-	-
4520 Autres non-périodiques								98	1 803	151
4600 Autres impôts périodiques sur patrimoine	-	-	-	-	-	-	-	569	903	1 311
5000 Impôts sur les biens et services	2 173	3 507	5 510	15 990	36 685	74 280	103 708	140 316	154 153	169 311
5100 Impôts sur production, vente, transfert, etc	2 037	3 291	5 306	15 251	34 169	67 083	94 991	125 745	138 938	152 930
Remboursements impôts indirects				- 73	- 97	- 86	- 57			
5110 Impôts généraux	710	1 192	2 685	9 438	20 957	38 940	52 531	77 473	85 317	95 623
5111 Taxes sur la valeur ajoutée	-	-	2 567	9 438	20 957	38 940	52 531	77 473	85 317	95 623
TVA			2 567	9 438	20 957	38 940	52 531	77 473	85 317	95 623
5112 Impôts sur les ventes	-	-	-	-	-	-	-	-	-	-
5113 Autres impôts	710	1 192	118	-	-	-	-	-	-	-
Impôt général sur recettes	662	1 056	118							
Impôt compensation sur produits importés	48	136	1							
5120 Impôts sur biens et services déterminés	1 327	2 099	2 621	5 886	13 187	28 048	42 193	48 272	53 621	57 307
5121 Accises	816	1 370	1 923	4 088	8 396	20 304	29 910	31 479	32 395	32 904
Sur huiles minérales	465	883	1 687	3 462	7 051	15 928	22 372	22 172	23 236	23 252
Sur spiritueux	27	49	46	87	138	206	385	486	599	595
Sur bière	12	15	14	54	120	172	228	242	413	489
Sur sucre et matières édulcorantes	22	25	18	25	63	68	-	120	13	-
Sur énergie électrique	20	28	36	51	318	2 018	2 664	3 079	2 762	3 034
Sur bananes	9	15	18	53	85	97	1	-	-	-
Sur café	31	39	33	60	62	74	-	-	-	-
Sur cacao	3	3	3	4	5	7	-	-	-	-
Sur huile d'olive	-	4	4	-	-	-	-	-	-	-
Autres accises	44	45	15	190	276	1 037	3 889	5 201	5 280	5 385

Table 55 - Tableau 55 (suite)

ITALY - ITALIE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Alcool, eaux de vie, liqueur	5	7	-	-	-	-	-	-	-	-
Sur allumettes et pierres à briquets	13	12	20	22	36	47	10	-	-	-
Viandes	26	39	-	-	-	-	-	-	-	-
Surtaxe sur douane	-	-	30	81	241	650	360	174	86	143
Combustibles	39	61	-	-	-	-	-	-	-	-
Matériaux de construction	30	49	-	-	-	-	-	-	-	-
Taxe de radiodiffusion	3	3	-	-	-	-	-	-	-	-
Impôt sur disques phonographiques	1	1	-	-	-	-	-	-	-	-
Droit de timbre cartes à jouer	1	1	-	-	-	-	-	-	-	-
Autres	66	89	-	-	-	-	-	5	6	6
5123 Bénéfices des monopoles fiscaux	303	411	519	1 033	2 272	3 248	4 987	7 718	9 161	10 440
Sur tabac	292	399	519	1 033	2 272	3 248	4 987	7 712	9 157	10 436
Sur sel	10	11	-	-	-	-	-	-	-	-
Sur papiers et tubes à cigarettes	1	1	-	-	-	-	-	6	4	4
5123 Droits de douane et droits à l'importation	142	225	43	261	868	1 164	1 332	-	-	-
Tarif douanier commune (Ress pr CEE)	-	-	-	-	597	836	1 212	-	-	-
Douanes et droits maritimes	115	121	-	14	-	-	-	-	-	-
Droit services administration	11	24	-	-	-	-	-	-	-	-
Prélèvement dans l'agriculture	15	80	41	228	237	207	96	-	-	-
Recettes diverses	-	-	1	9	27	68	23	-	-	-
Montants compensatoires	-	-	2	9	7	53	1	-	-	-
5124 Taxes à l'exportation	-	-	-	-	-	-	-	-	-	-
5125 Impôts sur biens d'équipement	-	-	-	-	-	-	-	-	-	-
5126 Impôts sur services déterminés	67	93	129	483	1 560	3 141	5 829	9 029	12 032	13 932
Taxes entrées spectacles	20	23	37	59	105	167	299	118	66	68
Droit de timbres	6	7	1	-	-	-	-	-	-	-
Impôt sur la publicité	6	9	-	56	77	168	258	389	403	392
Loto, loterie et concours dotés de prix	3	4	2	123	221	617	1 770	4 164	5 361	7 144
Droit d'état sur spectacles, jeux et paris	-	-	3	-	-	-	-	158	150	152
Taxe sur concours de pronostics et jeux d'adresse	9	10	23	74	260	476	609	487	480	405
Droit spécial péages autoroutes	-	-	-	-	-	-	-	-	-	-
Impôts subst (compris sur l'assurance)	23	40	63	171	896	1 714	2 892	3 713	5 572	5 771
5127 Autres impôts sur commerce et transact internat	-	-	-	-	-	-	-	-	-	-
Droit spéc paiements et ventes devises à l'étranger	-	-	-	-	-	-	-	-	-	-
5128 Autres impôts	-	-	7	21	91	192	135	46	33	31
Prélèvements CECA cotisation sucre et autres	-	-	-	21	58	121	135	-	-	-
Autres	-	-	7	-	33	70	-	46	33	31
5130 Non-ventilables entre 5110 et 5120	-	-	-	-	122	180	323	-	-	-
5200 Impôts sur utilisation des biens et exerc actives	136	216	204	456	1 693	4 474	5 640	8 479	9 047	10 550
5210 Impôts périodiques	136	216	204	456	952	2 271	3 454	1 034	1 211	1 326
Taxe sur les voitures	64	113	93	152	482	967	3 192	1 034	1 211	1 326
Centime additionnel de 5% sur imp de circulation	3	5	8	13	31	450	137	-	-	-
Surtaxe sur voitures diesel	-	-	-	66	352	683	110	-	-	-
Surtaxe sur voitures à gaz	-	-	-	-	87	171	15	-	-	-
5211 A la charge des ménages: véhicules à moteur	-	-	-	-	-	-	-	3 433	4 002	4 652
5212 A la charge autres agents: véhicules à moteur	-	-	-	-	-	-	-	1 006	1 166	1 332
Impôt de licence	3	-	-	-	-	-	-	1 006	1 166	1 332
5213 Autres impôts périodiques	67	98	103	225	741	2 203	2 187	3 006	2 668	3 240
Centimes additionnels loi 1177	22	33	-	-	-	-	-	-	-	-
Taxes sur enseignes	2	3	2	4	-	-	-	-	-	-
Plaques de chien	-	-	3	7	11	12	-	-	-	-
Taxe sur chasse et pêche	-	-	-	-	-	-	-	-	-	-
Taxes concessions gouvernementales	43	62	99	215	730	2 191	2 187	3 006	2 668	3 240
5220 Impôts non-périodiques	-	-	-	-	-	-	-	-	-	-
Véhicules à moteur, avions	-	-	-	-	-	-	-	-	-	-
Profriuli sur les voitures	-	-	-	-	-	-	-	-	-	-

Table 55 - Tableau 55 (suite)

ITALY - ITALIE

Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5300 Non-ventilables entre 5100 et 5200	-	-	-	283	822	2 724	3 077	6 092	6 168	5 831
Remise fiscale impôts indirects				-	46	160	410	288	346	616
Autres				283	776	2 564	2 666	5 804	5 822	5 215
6000 Autres impôts¹	72	10	1	-	-	-	-	27 343	34 690	39 404
6100 A la charge exclusive des entreprises	-	-	-					27 343	34 690	39 404
6200 A la charge d'autres agents	72	10	1					-	-	-
Impôt extraordinaire sur patrimoine	2	1	1							
Autres recettes	71	9	-							
<i>Pour mémoire:</i>										
Droits de douane payés à l'UE								1 536	1 785	2 261
Recettes fiscales totales sur la base d'encaissements	5 505	9 064	18 765	60 422	144 521	265 116	380 068	488 738	571 222	653 531
Conciliation avec les Comptes nationaux										
Recettes fiscales totales sur la base des droits constatés (incluant les droits de douanes)								503 666	583 871	671 459
Impôts additionnels inclus dans les comptes nationaux								-	-	-
Impôts exclus des comptes nationaux								- 5 416	- 5 635	- 5 173
Taxe sur les déchets ménagers urbains								- 4 387	- 4 619	- 4 355
Autres ²								- 1 029	- 1 016	- 818
Différence dans les traitements des crédits d'impôts								-	-	-
Transfert en capital des recettes non collectées								-	-	-
Cotisations de sécurité sociale volontaires								-	-	-
Différences diverses								-	-	-
Comptes nationaux: impôts et cotisations sociales effectives								498 250	578 236	666 286
Cotisations sociales imputées								3 884	3 466	3 980
Comptes nationaux: impôts et toutes les cotisations sociales								502 134	581 702	670 266

Année civile se terminant le 31 décembre.

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

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

1. Impôt régional sur les activités productives (IRAP); il s'agit d'un impôt sur la valeur ajoutée de la production prélevé sur une base différente de celle indiquée pour les autres groupes. La ventilation entre l'IRAP à la charge des personnes morales et l'IRAP à la charge des personnes physiques est fondée sur des estimations.
2. Taxes sur l'occupation des lieux publics et sur la collecte et le traitement des eaux usées.

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

Table 56 - Tableau 56.

JAPAN - JAPON

Details of tax revenue, in billions of yen

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	6 172	14 833	31 915	62 442	89 594	130 823	133 277	136 125	137 859	146 157
1000 Taxes on income, profits and capital gains	2 708	7 082	14 219	28 799	40 990	65 682	51 007	47 398	46 631	53 174
1100 Of individuals	1 338	3 183	7 629	15 179	22 168	36 394	29 798	28 677	25 222	28 600
1110 On income and profits	1 338	3 183	7 629	15 179	22 168	36 394	29 798	28 677	25 222	28 600
Income tax	970	2 428	5 482	10 800	15 435	25 996	19 515	18 789	16 702	16 080
Prefectural inhabitants tax	123	253	739	1 415	2 100	3 675	3 500	3 621	2 606	5 008
Municipal inhabitants tax	220	444	1 360	2 890	4 503	6 475	6 532	6 044	5 699	7 294
Enterprise tax	25	58	48	75	130	249	250	223	216	218
1120 On capital gains	-	-	-	-	-	-	-	-	-	-
1200 Corporate	1 370	3 899	6 590	13 620	18 822	29 288	21 210	18 721	21 408	24 573
1210 On profits	1 370	3 899	6 590	13 620	18 822	29 288	21 210	18 721	21 408	24 573
Corporation tax	927	2 567	4 265	8 923	12 021	18 384	13 740	11 747	13 274	14 744
Prefectural inhabitants tax	53	157	250	557	851	1 414	961	879	979	1 206
Municipal inhabitants tax	85	263	621	1 297	2 143	3 198	2 274	2 176	2 457	3 015
Enterprise tax	305	912	1 454	2 843	3 807	6 293	4 235	3 918	4 698	5 608
Local special corporate tax	-	-	-	-	-	-	-	-	-	-
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	1 344	3 308	9 253	18 178	27 121	34 593	44 639	47 857	50 764	53 235
2100 Employees	446	1 268	3 436	6 393	9 668	13 883	18 347	19 978	21 901	23 262
2110 On a payroll basis	-	-	-	-	-	13 883	18 347	19 978	21 901	23 262
2120 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2200 Employers	588	1 717	4 825	9 267	13 841	16 642	21 333	22 388	23 093	24 184
2210 On a payroll basis	-	-	-	-	-	16 642	21 333	22 388	23 093	24 184
2220 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2300 Self-employed or non-employed	107	323	992	2 518	3 612	4 069	4 958	5 491	5 770	5 789
2310 On a payroll basis	-	-	-	-	-	4 069	4 958	5 491	5 770	5 789
2320 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2400 Unallocable between 2100, 2200 and 2300	203	-	-	-	-	-	-	-	-	-
2410 On a payroll basis	-	-	-	-	-	-	-	-	-	-
2420 On an income tax basis	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	-	-	-	-	-	-	-	-	-	-
4000 Taxes on property	498	1 125	2 900	5 113	8 693	12 296	16 213	14 294	13 327	13 138
4100 Recurrent taxes on immovable property	319	650	1 848	3 326	5 102	7 099	10 271	10 414	10 116	9 949
Prefectural property tax	4	3	2	8	12	-	10	11	16	14
Municipal property tax	296	577	1 547	2 784	4 315	6 038	8 430	9 041	8 862	8 729
City planning tax	19	70	196	469	720	942	1 305	1 318	1 233	1 202
Special landholding tax	-	-	103	65	55	118	121	43	4	4
Water and land utilization tax	-	-	-	-	-	0	0	0	0	-
Land value tax	-	-	-	-	-	-	406	1	0	0
4110 Households	-	-	-	-	-	-	-	-	-	-
4120 Others	-	-	-	-	-	-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-
4210 Individual	-	-	-	-	-	-	-	-	-	-
4220 Corporate	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	44	139	310	441	1 061	1 918	2 690	1 782	1 566	1 503
4310 Estate and inheritance taxes	34	115	266	375	-	-	-	-	-	-
Inheritance tax	34	115	266	375	-	-	-	-	-	-
4320 Gift taxes	10	24	44	65	-	-	-	-	-	-
Tax on gifts	10	24	44	65	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	135	336	742	1 347	2 530	3 280	3 252	2 099	1 646	1 686
Bourse tax	3	5	10	15	11	41	44	-	-	-
Securities transaction	8	16	67	209	671	748	479	-	-	-
Bank of Japan note issue tax	-	1	4	-	-	-	-	-	-	-
Stamp revenues	83	219	480	841	1 413	1 894	1 941	1 532	1 169	1 202
Real property acquisition tax	41	95	181	282	435	596	788	567	477	485
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-

Table 56 - Tableau 56 (cont)

JAPAN - JAPON

Details of tax revenue, in billions of yen

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5000 Taxes on goods and services	1 620	3 316	5 523	10 200	12 558	17 917	21 088	26 227	26 786	26 256
5100 Taxes on production, sale, transfer, etc	1 544	3 107	4 812	8 823	10 821	15 647	18 327	23 180	23 722	23 241
5110 General taxes	-	-	-	-	-	5 778	7 238	12 350	13 135	12 841
5111 Value added taxes						5 778	7 238	12 350	13 135	12 841
5112 Sales tax						-	-	-	-	-
5113 Other						-	-	-	-	-
5120 Taxes on specific goods and services	1 544	3 107	4 815	8 823	10 821	9 868	11 089	10 830	10 588	10 400
5121 Excises	1 062	2 177	3 605	6 675	9 383	8 637	9 806	9 837	9 571	9 374
Liquor tax	353	614	914	1 424	1 932	1 935	2 061	1 816	1 585	1 524
Sugar excises	29	44	43	43	41	-	-	-	-	-
Local road tax	46	90	150	278	300	361	264	296	311	302
Gasoline tax	254	499	824	1 547	1 688	2 007	2 463	2 769	2 908	2 820
Liquefied petroleum gas tax	-	24	28	30	32	31	31	28	29	27
Aviation fuel tax	-	-	22	58	62	76	101	104	105	104
Commodity tax	138	339	682	1 038	1 528	5	0	-	-	-
Playing-card tax	1	1	1	1	-	-	-	-	-	-
Prefectural tobacco tax	44	88	136	229	313	-	378	282	275	278
Municipal tobacco tax	73	155	238	402	552	996	669	865	845	853
Timber delivery tax	3	3	3	3	2	-	-	-	-	-
Mineral product tax	2	2	3	5	5	3	2	2	2	2
Electricity and gas tax	54	98	161	386	527	-	-	-	-	-
Light oil delivery tax	65	144	194	447	556	834	1 332	1 208	1 086	1 034
Vehicle acquisition tax	-	76	175	270	347	613	611	464	453	425
Promotion of power resources development tax	-	-	30	109	234	295	339	375	359	352
Petroleum and coal tax	-	-	-	404	400	487	513	489	493	513
Tobacco tax	-	-	-	-	884	996	1 042	876	887	925
Special tobacco tax	-	-	-	-	-	-	-	264	233	214
5122 Profits of fiscal monopolies	179	272	338	808	-	-	-	-	-	-
Monopoly profits	179	272	338	808	-	-	-	-	-	-
5123 Customs and import duties	222	478	508	786	758	928	1 032	877	930	941
Customs duty	222	478	508	786	758	928	1 032	877	930	941
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	81	180	362	554	680	303	252	116	87	85
Travel tax	4	12	35	64	77	0	-	-	-	-
Admission tax	10	14	3	5	5	-	-	-	-	-
Local entertainment tax	10	29	50	74	108	-	-	-	-	-
Golf course utilization tax	-	-	-	-	-	90	98	81	62	60
Meal and lodging tax	56	123	267	398	476	-	-	-	-	-
Special local consumption tax	-	-	-	-	-	195	133	12	0	-
Bathing tax	1	2	7	13	14	18	21	23	24	25
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	76	209	711	1 378	1 737	2 270	2 761	3 047	3 064	3 015
5210 Recurrent taxes	69	198	696	1 358	1 717	2 250	2 742	3 027	3 043	2 993
Automobile tax	55	171	369	781	1 038	1 276	1 587	1 765	1 753	1 717
Light vehicle tax	13	24	28	43	70	88	106	125	152	164
Motor vehicle tonnage tax	-	-	294	527	603	881	1 045	1 134	1 136	1 110
Hunter licence tax	-	1	2	3	3	2	2	2	-	-
Hunting tax	-	1	2	3	2	2	1	1	3	2
Mine lot tax	1	1	1	1	1	1	1	1	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	11	15	20	20	20	20	20	21	22
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-

Table 56 - Tableau 56 (cont)

JAPAN - JAPON

Details of tax revenue, in billions of yen

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6000 Other taxes	2	2	20	152	232	335	329	348	351	356
6100 Paid solely by business	-	-	15	139	197	288	307	324	297	313
Business office tax			15	139	197	288	307	324	297	313
6200 Other	2	2	5	13	35	47	22	24	54	43
Taxes not in local tax law	2	2	5	13	35	47	22	24	54	43
Other	-	-	-	-	-	-	-	-	-	-

Pro-memoria:
Total tax revenue on cash basis 6 172 14 833 31 915 62 442 89 594

Conciliation with National Accounts

Total tax revenue on accrual basis 130 823 133 277 136 125 137 859 146 157

Additional taxes included in National Accounts

Tax 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

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

From 1990, data are on accrual basis.

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.

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).

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300 includes contributions to the National pension, National Health Insurance and 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 separated accurate data doesn't exist.

* Heading 5121, Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because separated accurate data doesn't exist.

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

Source : Tax Bureau, Ministry of Finance.

Table 57 - Tableau 57.

KOREA - COREE

Details of tax revenue, in billions of won

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue			1 565	6 687	13 766	35 303	77 526	136 358	206 847	258 670
1000 Taxes on income, profits and capital gains			380	1 704	3 635	12 203	24 704	39 254	60 609	82 239
1100 Of individuals			134	766	1 845	7 440	14 850	19 950	27 570	43 276
1110 On income and profits			134	766	1 845	6 327	13 089	18 569	23 118	31 984
Income tax			23	-	-	-	-	-	-	-
Dividends and interest income tax			24	-	-	-	-	-	3 127	4 682
Wages and salaries income tax			80	-	-	-	-	-	10 382	14 124
Other income tax			1	-	-	-	-	-	2 082	2 607
Global income tax			-	661	1 482	4 723	11 857	16 128	4 607	6 151
Defense tax on income tax			5	105	260	938	-	-	-	-
Education tax on income tax			-	-	103	325	-	-	-	-
Rural development tax on interest, bus Inc & capgai			-	-	-	-	95	156	116	160
Inhabitant tax on income tax (local)			-	-	-	341	1 137	2 285	2 804	4 260
1120 On capital gains			-	-	-	1 113	1 761	1 381	4 452	11 292
Capital gains tax			-	-	-	1 113	1 761	1 381	4 452	11 292
1200 Corporate			139	738	1 574	4 757	9 552	19 271	33 039	38 963
1210 On profits			135	738	1 574	4 757	9 552	19 271	33 039	38 963
Corporation tax			131	485	1 127	3 226	8 663	17 878	29 805	35 417
- Withholding			-	-	-	677	3 463	8 577	5 682	8 360
- Final returns			-	-	-	2 549	5 200	9 302	24 123	27 057
Defense tax on corporation tax			4	253	447	1 323	-	-	-	-
Inhabitant tax on corporation tax (local)			-	-	-	207	565	1 142	2 696	3 152
Rural development tax corporate income			-	-	-	-	325	251	538	394
Excess profit tax			-	-	-	-	-	-	-	-
1220 On capital gains			4	-	-	-	-	-	-	-
Capital gains tax			4	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200			108	199	216	6	302	33	-	-
Business income tax			66	-	-	-	-	-	-	-
Real estate income tax			3	-	-	-	-	-	-	-
Defense tax on real estate & business income			3	-	-	-	-	-	-	-
Rural dev tax on bus inc & cap gains relief			-	-	-	-	300	30	-	-
Inhabitant tax before 1990 (local)			16	117	202	-	1	-	-	-
Farm land tax (local)			21	83	14	6	2	3	-	-
Inhabitant tax on farm land tax (local)			-	-	-	0	-	-	-	-
2000 Social security contributions			13	73	207	1 802	5 435	22 822	43 404	53 687
2100 Employees			0	0	4	500	1 528	12 643	25 004	30 131
Veterans' relief fund			0	0	4	11	22	-	-	-
Soldiers' annuity fund			-	-	-	60	-	26	-	-
Unemployment assurance			-	-	-	-	99	599	1 016	1 164
National welfare pension fund			-	-	-	429	1 407	6 020	10 785	12 287
Social benefit fund			-	-	-	-	-	-	-	-
Health Insurance			-	-	-	-	-	4 389	10 371	13 560
Teachers' pensions			-	-	-	-	-	299	541	610
Government employees pensions			-	-	-	-	-	1 144	2 005	2 202
Military personal pensions			-	-	-	-	-	166	286	308
2110 On a payroll basis			-	-	-	-	-	12 643	25 004	30 131
2120 On an income tax basis			-	-	-	-	-	-	-	-
2200 Employers			13	73	203	1 301	3 907	10 179	18 400	23 556
Ind works' insurance fund			13	73	203	538	1 130	1 876	3 182	4 432
Soldiers' annuity fund			-	-	-	331	-	-	-	-
Pneumoconiosis fund			-	-	-	0	-	-	-	-
Unemployment insurance			-	-	-	-	240	1 449	2 164	2 473
Veterans' relief fund			-	-	-	3	-	-	-	-
National welfare pension fund			-	-	-	429	2 537	4 338	7 759	9 383
Social benefit fund			-	-	-	-	-	-	-	-
Health Insurance			-	-	-	-	-	2 324	4 911	6 844
Teachers' pensions			-	-	-	-	-	192	384	424
Government employees pensions			-	-	-	-	-	-	-	-

Table 57 - Tableau 57 (cont)

KOREA - COREE

Details of tax revenue, in billions of won

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
2210 On a payroll basis								10 179	18 400	23 556
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			-	-	-	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce			-	34	74	153	237	258	514	619
Workshop tax on workforce (local)				31	64	124	237	258	514	619
Vocational training promotion fund				3	10	29	-	-	-	-
4000 Taxes on property			152	537	1 258	4 389	11 442	16 846	24 697	33 109
4100 Recurrent taxes on immovable property			45	183	391	980	2 742	3 385	5 030	9 196
Property tax (local)			28	119	237	227	466	728	2 588	3 755
City planning tax on urban real estate (local)			13	51	114	244	653	815	1 352	1 883
Community facilities tax (local)			3	13	39	86	204	341	446	543
Tax on excessive land holdings (local)			-	-	-	1	-	-	-	-
Tax on aggregate land holdings (local)			-	-	-	400	1 254	1 282	2	5
Rural dev tax on local agg land holdings tax			-	-	-	-	78	81	3	1
Tax on excessively increased land value			-	-	-	-	28	-	-	-
Comprehensive real estate tax			-	-	-	-	-	-	441	2 414
Rural dev tax on comprehensive real estate tax			-	-	-	-	-	-	91	483
4110 Households										
4120 Others						22	59	138	107	112
Workshop tax on property (local)						22	59	138	107	112
4200 Recurrent taxes on net wealth			-	-	-	-	-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes			11	12	57	354	1 029	989	1 873	2 842
4310 Estate and inheritance taxes			4	5	22	85	606	449	702	1 059
Inheritance tax			4	3	18	71	606	449	702	1 059
Defense tax on inheritance tax			-	2	4	14	-	-	-	-
4320 Gift taxes			7	7	35	269	424	540	1 171	1 783
Gift tax			7	7	29	225	424	540	1 171	1 783
Defense tax on gift tax			-	-	6	44	-	-	-	-
4400 Taxes on financial and capital transactions			91	319	792	2 960	7 582	11 935	17 796	21 071
Registration tax (local)			-	122	361	1 378	3 633	4 528	6 784	7 254
Registration tax			34	-	-	-	-	-	-	-
Defense tax on registration tax			3	-	-	-	-	-	-	-
Rural dev tax on local acquisition tax			-	-	-	-	209	246	471	627
Rural dev tax on local registration tax			-	-	-	-	16	66	64	143
Securities transactions tax			-	-	-	224	503	2 736	2 370	3 469
Rural dev tax on securities transaction tax			-	-	-	-	210	823	958	1 729
Acquisition tax (local)			42	163	356	1 165	2 691	3 148	6 649	7 261
Stamp tax			13	34	75	193	320	388	500	588
4500 Non-recurrent taxes			5	22	17	95	89	537	- 2	-
Asset revaluation tax			5	22	17	95	89	537	- 2	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property			-	-	-	-	-	-	-	-
5000 Taxes on goods and services			956	4 190	8 188	16 497	33 388	52 271	71 041	80 861
5100 Taxes on production, sale, transfer, etc			938	4 114	8 048	16 024	31 634	50 023	69 069	78 414
5110 General taxes			198	1 471	2 901	6 964	14 637	23 212	36 118	40 942
5111 Value added taxes			-	1 471	2 901	6 964	14 637	23 212	36 118	40 942
Value added tax				1 471	2 901	6 964	14 637	23 212	36 118	40 942
5112 Sales tax			198	-	-	-	-	-	-	-
Business tax			198	-	-	-	-	-	-	-
5113 Other			-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services			740	2 643	5 147	9 059	16 997	26 811	32 951	37 472

Table 57 - Tableau 57 (cont)

KOREA - COREE

Details of tax revenue, in billions of won

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5121 Excises			345	1 029	1 890	4 924	11 055	18 155	24 888	27 880
Commodity tax			118	-	-	-	-	-	-	-
Defense tax on commodity tax			7	-	-	-	-	-	-	-
Liquor tax			81	298	501	1 022	1 825	1 963	2 601	2 268
Defense tax on liquor tax			4	78	125	-	-	-	-	-
Education tax on liquor tax			-	-	41	81	438	516	693	580
Textile tax			23	-	-	-	-	-	-	-
Petroleum tax			107	-	-	-	-	-	-	-
Transport tax on petrol products			-	-	-	-	3 372	8 404	10 288	11 464
Education tax on transport tax			-	-	-	-	-	1 247	1 543	1 715
Electricity and gas tax			5	-	-	-	-	-	-	-
Special excise tax			-	583	981	1 912	2 617	2 985	4 399	5 161
Defense tax on special excise tax			-	70	157	337	-	-	-	-
Education tax on special excise tax			-	-	-	-	642	498	579	607
Rural development on special excise tax			-	-	-	-	10	37	45	54
Tobacco sales tax (local)			-	-	85	-	-	-	-	-
Tobacco consumption tax (local)			-	-	-	1 572	2 152	2 251	2 448	2 761
Motor fuel tax (local)			-	-	-	-	-	254	2 292	3 270
5122 Profits of fiscal monopolies			136	510	950	-	-	-	-	-
Monopoly profit			136	510	950	-	-	-	-	-
5123 Customs and import duties			202	1 014	1 950	3 692	4 768	5 936	6 530	7 690
Customs duties			177	762	1 347	2 765	4 633	5 800	6 317	7 411
Defense tax on customs duties			21	248	384	919	-	-	-	-
Special customs duties			-	-	-	-	-	-	-	-
Tonnage tax			1	-	-	-	-	-	-	-
Education tax on imports			-	-	-	7	92	99	173	234
Rural dev tax on customs exemptions			-	-	-	-	43	37	40	45
Previous year receipts			3	4	219	-	-	-	-	-
5124 Taxes on exports			-	-	-	-	-	-	-	-
5125 Taxes on investment goods			-	-	-	-	-	-	-	-
5126 Taxes on specific services			58	90	356	444	1 174	2 720	1 533	1 902
Telephone tax			10	50	167	262	543	1 457	-	-
Defense tax on telephone tax			2	33	111	-	-	-	-	-
Entertainment tax			-	-	-	-	-	-	-	-
Defense tax on entertainment tax			-	-	-	-	-	-	-	-
Entertainment tax (local)			18	-	-	-	-	-	-	-
Travel tax			17	-	-	-	-	-	-	-
Admission tax			10	-	-	-	-	-	-	-
Defense tax on admission tax			1	-	-	-	-	-	-	-
Education tax on banking & insurance			-	-	55	108	275	473	537	721
Horse race tax (local)			1	3	7	56	217	566	692	864
Rural dev tax on horse race tax			-	-	-	-	43	84	147	165
Butchery tax (local)			1	5	16	18	34	51	47	52
Regional development tax (local)			-	-	-	-	61	89	110	100
5127 Other taxes on internat trade and transactions			-	-	-	-	-	-	-	-
5128 Other taxes			-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120			-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities			17	75	140	474	1 754	2 248	1 972	2 447
5210 Recurrent taxes			17	75	140	474	1 754	2 248	1 972	2 447
License tax (local)			5	18	22	48	209	241	70	77
Automobile tax (local)			12	57	118	426	1 545	2 007	1 902	2 370
5211 Paid by households: motor vehicles			-	-	-	-	-	-	-	-
5212 Paid by others: motor vehicles			-	-	-	-	-	-	-	-
5213 Paid in respect of other goods			-	-	-	-	-	-	-	-
5220 Non-recurrent taxes			-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200			-	-	-	-	-	-	-	-

Table 57 - Tableau 57 (cont)

KOREA - COREE

Details of tax revenue, in billions of won

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6000 Other taxes			64	150	404	259	2 319	4 907	6 582	8 155
6100 Paid solely by business			-	-	-	-	-	-	-	-
6200 Other			64	150	404	259	2 319	4 907	6 582	8 155
Unallocable tax revenue			64	143	384	-	-	-	-	-
Previous year tax			-	-	-	213	513	1 474	2 111	2 965
Previous year tax (local)			-	6	20	47	198	474	633	672
Unallocable defense tax			-	-	-	-	63	- 3	- 9	-
Education tax on local taxes			-	-	-	-	1 545	2 962	3 847	4 518
<i>Pro-memoria:</i>										
Total tax revenue on cash basis			1 565	6 687	13 766	35 303	77 526	136 358	206 847	258 670
Conciliation with national Accounts										
Total tax revenue on accrual basis										
Additional taxes included in National Accounts										
Tax 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										

Year ending 31st December.

Data are on cash basis.

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 main reason for the change is that from that date the contribution became mandatory or the fund started to be managed by public authorities, thus making the contributions there to meet the OECD definition of social security contribution.

From 2007, the heading 2200 includes long-term care insurance.

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

Table 58 - Tableau 58.
LUXEMBOURG - LUXEMBOURG
Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Recettes fiscales totales	266	421	925	1 539	2 629	3 743	5 605	8 610	11 376	13 307
Recettes fiscales totales excluant les droits de douane			925	1 539	2 629	3 743	5 605	8 583	11 356	13 285
1000 Impôts sur revenu, bénéfiques et gains en capital	95	182	399	667	1 137	1 473	2 204	3 107	3 914	4 655
1100 Des personnes physiques	66	100	254	417	672	881	1 214	1 573	2 162	2 678
1110 Sur le revenu et les bénéfiques	66	100	254	417	672	881	1 214	1 573	2 162	2 678
Impôt sur le revenu des personnes physiques	27	33	68	106	159	181	299	258	363	389
Impôt solidarité majoration personnes physiques	-	-	-	10	65	41	29	37	48	59
Impôt sur traitements et salaires	36	62	175	287	421	601	825	1 178	1 504	1 910
Impôt sur le revenu des capitaux	2	5	10	11	22	51	53	88	221	188
Impôt sur les tantièmes	1	1	1	2	3	5	5	11	11	20
Impôt sur le revenu de certains non-résidents	0	0	0	1	1	1	2	2	2	1
Impôt retenu sur revenus épargne (non résidents)	-	-	-	-	-	-	-	-	12	51
Retenu libérateur nationale sur les intérêts	-	-	-	-	-	-	-	-	-	60
1120 Sur les gains en capital	0	0	0	0	0	-	-	-	-	-
Prélèvement sur gains des paris	0	0	0	0	0	-	-	-	-	-
1200 Des sociétés	29	81	145	250	465	592	990	1 533	1 753	1 977
1210 Sur les bénéfiques	29	81	145	250	465	592	990	1 533	1 753	1 977
Impôt sur le revenu des collectivités	18	56	99	168	307	376	633	1 031	1 242	1 381
Impôt de solidarité sur le revenu des collectivités	-	-	-	2	13	8	26	43	51	58
Impôt commercial communal	-	25	46	80	145	209	331	460	460	538
1220 Sur les gains en capital	-	-	-	-	-	-	-	-	-	-
1300 Non-ventilables entre 1100 et 1200	-	-	-	-	-	-	-	-	-	-
2000 Cotisations de sécurité sociale	86	121	272	443	690	1 011	1 483	2 215	3 164	3 700
2100 A la charge des salariés	32	48	105	175	255	388	593	983	1 321	1 599
2110 Sur la base du salaire	-	48	105	175	255	388	593	983	1 321	1 599
2120 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2200 A la charge des employeurs	49	65	150	243	339	494	685	965	1 379	1 581
2210 Sur la base du salaire	-	65	150	243	339	494	685	965	1 379	1 581
2220 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2300 A charge des travailleurs indép. ou sans emploi	5	8	17	25	96	129	205	267	463	520
2310 Sur la base du salaire	-	8	17	25	96	129	205	267	463	520
2320 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2400 Non-ventilables entre 2100, 2200 et 2300	-	-	-	-	-	-	-	-	-	-
2410 Sur la base du salaire	-	-	-	-	-	-	-	-	-	-
2420 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
3000 Sur salaires ou main d'oeuvre	2	4	9	10	14	-	-	-	-	-
Impôt sur la somme des salaires	2	4	9	10	14	-	-	-	-	-
4000 Impôts sur le patrimoine	16	28	48	87	147	311	394	912	969	1 301
4100 Impôts périodiques sur la propriété immobilière	4	5	6	9	13	14	17	21	26	27
Impôt foncier	4	5	6	9	13	14	17	21	26	27
4110 Ménages	-	-	-	-	-	-	-	-	-	-
4120 Autres agents	-	-	-	-	-	-	-	-	-	-
4200 Impôts périodiques sur l'actif net	7	14	21	44	83	172	268	633	698	878
4210 Personnes physiques	2	5	7	15	31	58	89	152	165	172
Impôt sur la fortune	2	5	7	15	31	58	89	152	165	172
4220 Sociétés	5	8	15	29	53	114	179	481	533	706
Impôt sur la fortune	3	8	15	29	53	114	179	481	533	706
Taxe d'abonnement	3	-	-	-	-	-	-	-	-	-
4300 Impôts sur mut. par décès, succ. et donations	1	2	3	5	7	11	15	23	44	47
4310 Impôts sur mut. par décès et successions	1	2	3	5	7	11	15	23	44	47
4320 Impôts sur les donations	-	-	-	-	-	-	-	-	-	-
4400 Impôts sur transact. mobilières et immob.	4	8	18	30	44	114	93	235	202	350
Droits d'enregistrement	4	6	15	26	37	94	77	208	164	288
Droits d'hypothèque	1	1	1	3	3	9	6	12	16	29
Droits de timbre	-	1	1	2	3	4	6	7	12	14
Taxe pour construction dans secteurs centraux	-	-	-	-	-	0	0	0	0	1
Surtaxe sur les mutations immobilières	-	-	-	-	-	6	3	7	9	17
Hypothèques salaires	-	0	0	0	0	1	1	1	1	1
Taxe sur les résidences secondaires	-	-	-	0	-	0	0	0	0	0
4500 Impôts non-périodiques	-	-	-	-	-	-	-	-	-	-
4510 Sur l'actif net	-	-	-	-	-	-	-	-	-	-
4520 Autres non-périodiques	-	-	-	-	-	-	-	-	-	-
4600 Autres impôts périodiques sur patrimoine	-	-	-	-	-	-	-	-	-	-

Table 58 - Tableau 58 (suite)
LUXEMBOURG - LUXEMBOURG
Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5000 Impôts sur les biens et services	66	86	193	331	641	939	1 517	2 338	3 295	3 614
5100 Impôts sur production, vente, transfert, etc.	62	81	186	323	628	922	1 494	2 310	3 262	3 546
5110 Impôts généraux	33	45	112	179	337	518	787	1 234	1 863	2 090
5111 Taxes sur la valeur ajoutée	-	45	112	162	292	443	682	1 142	1 824	2 040
TVA ressources propres UE				18	45	75	106	92	39	50
5112 Impôts sur les ventes	-	-	-	-	-	-	-	-	-	-
5113 Autres impôts	33	-	-	-	-	-	-	-	-	-
Impôt sur chiffre d'affaires	33									
5120 Impôts sur biens et services déterminés	30	36	74	144	292	403	707	1 076	1 399	1 456
5121 Accises	26	28	68	134	271	363	654	1 036	1 342	1 394
Droits d' accises autonomes huiles minérales	1	-	0	1	1	10	73	100	140	135
Droits d' accises autonomes tabac		-	-	-	6	8	17	24	50	66
Droits d'accises sur les huiles minérales (R203)		16	38	76	116	172	312	414	578	559
Taxe sur la consommation d'alcool	1	1	2	5	21	19	17	20	22	21
Droits d' accises sur le tabac		7	19	40	117	141	191	407	409	418
Produit de la contrib.sociale prélevée sur les carburants		-	-	-	-	-	34	59	129	145
Redevance de contrôle sur le fuel domestique		-	-	-	-	-	2	2	3	3
Droits d'accises sur gaz liquéfiés (R203)		0	0	0	-	-	0	0	0	0
Droits d'accises sur benzols (R203)		-	-	-	0	-	1	1	1	1
Droits d'accises sur alcools étrangers (R203)		0	2	3	5	5	5	5	6	6
Droits d'accises sur bières indigènes		1	4	4	2	2	3	3	4	4
Droits d'accises sur boissons fermentées fruits (R203)		1	1	2	2	3	-	-	-	-
Droits d'accises boissons fermentées mousseuses (R203)		0	0	0	0	1	-	-	-	-
Droits d'accises sur sucres et sirops raffinés (R203)		0	0	0	1	1	-	-	-	-
Droits d'accises sur alcools indigènes		1	1	1	0	1	0	0	0	0
Accise "Kyoto"		-	-	-	-	-	-	-	-	37
Surtaxe sur les boissons confectionnées (alcopops)		-	-	-	-	-	-	-	-	0
5122 Bénéfices des monopoles fiscaux	-	-	-	-	-	-	-	-	-	-
5123 Droits de douane et droits à l'importation	1	5	5	5	7	11	22	0	1	1
Prélèvements agricoles UE	1	-	0	0	0	0	0	0	1	1
Droits de douane	-	5	4	4	7	11	22	-	-	-
Montants compensatoires agricoles communautaires	-	-	0	0	-	-	-	-	-	-
5124 Taxes à l'exportation	-	-	-	-	-	-	-	-	-	-
5125 Impôts sur biens d'équipement	-	-	-	-	-	-	-	-	-	-
5126 Impôts sur services déterminés	2	2	3	6	14	22	29	39	56	60
Prélèv. sommes engagées dans les paris	0	0	0	0	0	0	0	0	0	0
Taxe sur les assurances	1	1	3	5	9	15	19	23	31	32
Taxe sur les transports	1	0	-	-	-	-	-	-	-	-
Taxe de séjour	-	0	0	0	1	1	1	1	1	2
Taxe sur le loto	-	-	-	-	1	3	3	4	3	3
Prélèvement sur les jeux du casino	-	-	-	-	2	3	4	9	18	21
Taxe sur amusements publics (nuits blanches)	-	0	0	1	1	1	1	2	2	2
5127 Autres impôts sur commerce et transact internet	-	-	-	-	-	-	-	-	-	-
5128 Autres impôts	-	2	3	4	6	6	2	1	1	1
C.E.C.A.		2	3	3	4	4	1	-	-	-
Taxe de coresponsabilité sur le lait		-	-	1	2	2	0	1	1	1
Taxe de coresponsabilité sur les céréales		-	-	-	-	0	-	-	-	-
5130 Non-ventilables entre 5110 et 5120	-	-	-	-	-	-	-	-	-	-
5200 Impôts sur utilisation des biens et exerc. activités	3	5	7	9	13	18	22	28	33	68
5210 Impôts périodiques	3	5	7	8	12	17	21	26	31	65
5211 A la charge des ménages: véhicules à moteur	2	2	3	4	7	9	12	16	18	39
5212 A la charge autres agents: véhicules à moteur	1	2	3	4	5	7	8	11	13	26
5213 Autres impôts périodiques	0	0	0	0	0	1	2	2	2	2
Taxe sur les cabarets	0	0	0	0	0	0	1	0	1	1
Taxes d'immatriculation (Com. aux affaires maritimes)	-	-	-	-	-	-	0	1	0	1
Taxe sur les chiens	-	-	-	-	-	1	1	1	1	1
Taxe sur les navires	-	-	-	-	-	-	0	0	0	0
5220 Impôts non-périodiques	-	-	-	-	-	-	-	-	-	-
5300 Non-ventilables entre 5100 et 5200	-	-	-	-	-	-	-	-	-	-

Table 58 - Tableau 58 (suite)
LUXEMBOURG - LUXEMBOURG
 Recettes fiscales détaillées, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6000 Autres impôts	-	-	-	0	0	8	7	12	13	14
6100 A la charge exclusive des entreprises				0	0	6	6	11	12	13
Taxe supplémentaire sur l'électricité				-	-	-	-	2	4	2
Taxe sur la distribution d'électricité				-	-	3	3	4	4	1
Taxe sur la production d'électricité				-	-	2	2	2	1	1
Taxe sur la consommation de gaz naturel				-	-	-	-	-	-	3
Registre aux firmes: taxes				0	0	1	1	1	-	-
Recettes conc. les dép. des affaires étrangères				-	-	-	0	0	1	2
Timbres de chancellerie				-	-	1	1	2	2	4
TVA reclassée et autres impôts sur la production				-	-	0	1	1	1	1
Sous-compensation TVA				-	0	2	-	-	-	-
6200 A la charge d'autres agents				-	-	-	-	-	-	-
<i>Pour mémoire:</i>										
Droits de douanes payés à l'U.E.								27	21	23
Recettes fiscales totales sur la base d'encaissements	266	421	925	1 539	2 629	3 718	5 566	8 597	10 666	13 384
Conciliation avec les Comptes nationaux										
Recettes fiscales totales sur la base des droits constatés (incluant les droits de douane)						3 743	5 605	8 610	11 376	13 307
Impôts additionnels inclus dans les comptes nationaux						-	-	-	-	-
Impôt exclus des comptes nationaux						-	-	-	-	-
Différence dans les traitements des crédits d'impôts						-	-	-	-	-
Transfert en capital des recettes non collectées						-	-	-	-	-
Cotisations de sécurité sociale volontaires						-	-	-	-	-
Différences diverses						-	-	-	-	-
Comptes nationaux: impôts et cotisations sociales effectives						3 743	5 605	8 610	11 376	13 307
Cotisations sociales imputées						129	166	177	257	292
Comptes nationaux: impôts et toutes les cotisations sociales						3 872	5 771	8 787	11 634	13 599

Année civile se terminant le 31 décembre.

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

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

Source : Compte Général de l'État.

Table 59 - Tableau 59.

MEXICO - MEXIQUE

Details of tax revenue, in millions of pesos

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue				771	8 565	127 959	306 047	1 014 625	1 667 538	2 002 846
1000 Taxes on income, profits and capital gains				230	1 899	34 673	76 165	276 548	402 036	554 099
1100 Of individuals										
1110 On income and profits										
1120 On capital gains										
1200 Corporate										
1210 On profits										
1220 On capital gains										
1300 Unallocable between 1100 and 1200				230	1 899	34 673	76 165	276 548	402 036	554 099
Tax on income								244 841	372 489	511 514
Tax on asset								13 913	12 033	15 670
Credit on salary								17 794	17 514	23 177
Oil yields tax								-	-	3 738
IETU								-	-	-
2000 Social security contributions				109	968	17 165	50 871	167 292	261 672	307 026
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	968	17 165	50 871	167 292	261 672	307 026
2410 On a payroll basis							50 871	167 292	261 672	307 026
2420 On an income tax basis							-	-	-	-
3000 Taxes on payroll and workforce				8	69	1 797	2 982	11 217	20 460	28 071
Substitute tax on salary									20 460	28 071
4000 Taxes on property				15	42	1 914	5 629	13 964	26 796	33 161
4100 Recurrent taxes on immovable property				10	29	1 036	4 052	9 948	16 642	19 425
4110 Households				-	-	-	-	-	-	-
4120 Others				10	29	1 036	4 052	9 948	16 642	19 425
4200 Recurrent taxes on net wealth				-	-	-	-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes				-	-	8	2	-	-	-
4310 Estate and inheritance taxes						8	2			
4320 Gift taxes						-	-			
4400 Taxes on financial and capital transactions				5	13	870	1 575	4 017	10 154	13 736
4500 Non-recurrent taxes				-	-	-	-	-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property				-	-	-	-	-	-	-
5000 Taxes on goods and services				395	5 550	70 791	164 844	537 953	944 881	1 063 583
5100 Taxes on production, sale, transfer, etc				388	5 525	70 125	161 338	528 666	928 981	1 042 372
5110 General taxes				121	1 366	26 635	51 785	189 606	318 432	409 013
5111 Value added taxes				120	1 365	26 635	51 785	189 606	318 432	409 013
5112 Sales tax				-	-	-	-	-	-	-
5113 Other				1	1	-	-	-	-	-
5120 Taxes on specific goods and services				265	4 159	43 473	109 550	339 060	610 549	633 359
5121 Excises				45	976	10 072	25 380	86 163	55 286	47 008
Special tax on production and services								81 544	49 627	41 532
Tax on new automobiles								4 619	5 659	5 476
Tax on luxury goods and services								-	-	-
5122 Profits of fiscal monopolies				-	-	-	-	-	-	-
5123 Customs and import duties				45	306	6 998	11 145	33 285	27 512	33 344
Step customs officer								423	692	1 156
Import taxes								32 861	26 820	32 188
5124 Taxes on exports				2	4	75	63	4	1	3
Tax on exports										

Table 59 - Tableau 59 (cont)

MEXICO - MEXIQUE

Details of tax revenue, in millions of pesos

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5125 Taxes on investment goods								4	1	3
5126 Taxes on specific services								-	-	-
IDE								1 042	1 579	2 146
5127 Other taxes on internat trade and transactions				8	68	132	578			
5128 Other taxes				-	-	-	-	-	-	-
Ordinary fee on oil production				165	2 805	26 196	72 384	218 567	526 171	550 858
Extraordinary fee on oil production								125 329	334 784	-
Additional fee on oil production								68 235	129 967	-
Tax on oil yields								2 576	6 772	3 233
Mining fees								22 201	54 298	1 255
Ordinary								226	350	414
Stabilization Fund								-	-	478 609
Extraordinary on crude petroleum export								-	-	55 402
Scientific research and technological Fund in the m								-	-	11 517
For oil control								-	-	403
Rights on the extraction of mineral oils								-	-	24
Special rights on mineral oils for fields in the								-	-	-
"Paleoncanal icontepec"								-	-	-
5130 Unallocable between 5110 and 5120				2	-	17	3	-	-	-
5200 Taxes on use of goods and perform activities				7	25	666	3 506	9 287	15 900	21 212
5210 Recurrent taxes				7	25	666	3 506	9 287	15 900	21 212
5211 Paid by households: motor vehicles				3	22	567	3 239	8 878	15 237	20 692
Tax on motor vehicles								8 437	15 237	20 692
5212 Paid by others: motor vehicles				-	-	-	-	301	470	275
Tax on federal auto transport								301	470	275
5213 Paid in respect of other goods				4	5	99	267	108	193	245
Sport fishing								40	192	245
Sport hunting								3	0	0
5220 Non-recurrent taxes				-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200				-	-	-	-	-	-	-
6000 Other taxes				14	37	1 619	5 556	7 651	11 693	16 906
6100 Paid solely by business				-	-	-	-	-	-	-
6200 Other				14	37	1 619	5 556	7 651	11 693	16 906
Adjustment(a)				-	-	-	-	-	-	-
Accessories								5 504	9 543	12 403
Unallocable between 1000 and 5000 caused in										
exercices fiscal previous liquidation slopes or of										
payment								374	- 927	222
<i>Pro-memoria:</i>										
Non-wastable tax credits against 1300										
Tax expenditure component										
Transfer component										
Total tax revenue on cash basis				771	8 565	127 959	306 047	1 014 625	1 667 538	2 002 846
Conciliation with National Accounts										
Total tax revenue on accrual basis										
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										

Data are on cash basis.

Source: Ministry of Finance, Economic Department.

Table 60 - Tableau 60.
NETHERLANDS - PAYS-BAS
 Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	10 860	20 672	43 581	70 009	85 211	104 501	126 782	165 765	197 680	212 863
Total tax revenue exclusive of custom duties								164 108	195 987	210 648
1000 Taxes on income, profits and capital gains	3 884	6 915	15 152	22 998	22 453	33 689	33 403	41 804	54 843	62 036
1100 Of individuals	3 008	5 532	11 791	18 383	16 527	25 806	23 941	25 068	35 485	43 484
1110 On income and profits	3 007	5 528	11 777	18 364	16 495	25 757	23 864	25 009	35 400	43 366
Income tax	1 359	2 006	2 787	2 895	2 264	2 455	2 940	- 880	3 650	2 294
Wage tax	1 466	3 222	8 583	14 984	13 573	22 258	19 971	23 033	27 488	37 322
Dividend tax	123	223	321	486	658	1 044	953	2 856	4 262	3 750
Directors tax	14	14	-	-	-	-	-	-	-	-
Inhabited house tax	45	63	86	-	-	-	-	-	-	-
1120 On capital gains	1	4	14	18	32	50	77	59	85	118
Tax on games of chance	1	4	14	18	32	50	77	59	85	118
1200 Corporate	876	1 383	3 361	4 615	5 926	7 882	9 461	16 736	19 358	18 552
1210 On profits	876	1 383	3 361	4 615	5 926	7 882	9 461	16 736	19 358	18 552
Corporation tax	876	1 383	3 361	4 615	5 926	7 882	9 461	16 736	19 358	18 552
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	3 342	7 266	16 732	26 641	37 709	39 075	53 115	64 464	67 083	77 040
2100 Employees	1 659	3 166	7 139	11 018	16 835	24 109	33 748	32 108	32 691	36 167
2110 On a payroll basis								7 213	24 500	14 050
2120 On an income tax basis								24 895	8 191	22 117
2200 Employers	1 371	3 417	7 687	12 465	15 093	7 837	8 504	18 668	21 179	25 780
2210 On a payroll basis								18 668	21 179	25 780
2220 On an income tax basis								-	-	-
2300 Self-employed or non-employed	311	683	1 905	3 158	5 781	7 129	10 863	13 688	13 213	15 093
2310 On a payroll basis								-	-	-
2320 On an income tax basis								13 688	13 213	15 093
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis								-	-	-
2420 On an income tax basis								-	-	-
3000 Taxes on payroll and workforce	-	-	-	-	-	-	-	-	-	-
4000 Taxes on property	476	689	1 040	2 509	2 959	3 816	5 255	8 794	10 443	6 944
4100 Recurrent taxes on immovable property	111	201	322	1 021	1 529	1 711	2 355	3 090	4 280	-
Municipal immovable property tax	- 59	- 68	41	821	1 280	1 398	1 856			
Tax on land	59	68	50	-	-	-	-			
Other municipal taxes	66	130	109	5	5	18	36			
Contributions polder boards	44	71	123	195	245	295	463			
4110 Households								892	1 269	
Municipal immovable property tax								737	1 019	
Contributions polder boards								155	250	
4120 Others								2 198	3 011	
Municipal immovable property tax								1 803	2 493	
Contributions polder boards								395	518	
4200 Recurrent taxes on net wealth	86	173	231	517	427	554	681	824	32	30
4210 Individual	86	173	231	517	427	554	681	824	32	30
Property tax of individuals	86	173	231	517	427	554	681	824	32	30
4220 Corporate	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	117	121	163	336	372	522	771	1 484	1 709	1 876
4310 Estate and inheritance taxes			147	304	336	472	690	1 304	1 515	1 612
Estate tax			-	-	-	-	-	-	-	5
Inheritance tax			147	304	336	472	690	1 304	1 515	1 607
4320 Gift taxes			16	32	36	50	82	180	194	264
4400 Taxes on financial and capital transactions	162	194	323	635	631	1 030	1 448	3 396	4 422	5 038
Stamp duties	44	51	-	-	-	-	-	-	-	-
Registration duties	118	142	-	-	-	-	-	-	-	-
Tax on legal transactions	-	-	323	635	631	1 030	1 448	-	-	-
Tax on the sale of immovable property	-	-	-	-	-	-	-	2 804	4 168	4 995
Tax on capital formation	-	-	-	-	-	-	-	592	254	43

Table 60 - Tableau 60 (cont)

NETHERLANDS - PAYS-BAS

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	3 110	5 743	10 535	17 675	21 854	27 585	34 428	48 261	62 714	63 603
5100 Taxes on production, sale, transfer, etc	2 943	5 412	9 792	16 204	19 962	25 067	31 161	43 567	56 892	60 742
5110 General taxes	1 344	3 021	6 257	11 081	13 790	17 216	19 776	28 849	38 566	42 216
5111 Value added taxes	-	3 021	6 257	11 081	13 790	17 216	19 776	28 849	38 566	42 216
5112 Sales tax	-	-	-	-	-	-	-	-	-	-
5113 Other	1 344	-	-	-	-	-	-	-	-	-
Turnover tax	1 344	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	1 600	2 391	3 535	5 123	6 171	7 850	11 385	14 718	18 326	18 526
5121 Excises	880	1 710	2 760	3 789	4 624	5 985	9 339	13 705	16 805	17 641
Excise on spirits	129	211	316	463	476	422	399	397	436	325
Excise on beer	34	74	105	123	245	259	263	281	354	313
Excise on sugar	45	12	11	9	23	27	-	-	-	-
Excise on tobacco	307	402	547	839	935	948	1 284	1 590	1 813	2 203
Excise on wine	14	24	40	82	91	91	145	171	208	248
Special excise on motor vehicles	-	187	364	613	903	1 189	1 788	2 875	3 147	3 603
Excise on soft drinks	-	-	55	59	109	186	186	216	150	151
Levies for nuclear reactor	-	-	59	-	-	-	-	-	-	-
Excise on petrol	310	670	1 016	1 280	1 452	1 684	2 677	3 151	3 893	4 018
Excise on mineral oil	41	131	224	295	299	808	1 593	2 139	2 623	2 925
Levies on noise pollution	-	-	-	-	50	-	-	36	56	-
Levies on air pollution	-	-	23	27	41	304	930	-	-	-
Levies on petroleum products	-	-	-	-	-	68	73	-	-	-
Levies on environmental basis	-	-	-	-	-	-	-	2 849	4 125	3 855
5122 Profits of fiscal monopolies	-	-	-	-	-	-	-	-	-	-
5123 Customs and import duties	702	655	675	971	1 066	1 375	1 461	-	-	-
Agriculture levy	338	240	195	295	200	168	127	-	-	-
MCA levy	-	-	-	9	5	-	-	-	-	-
Remaining import duties	364	416	480	667	862	1 207	1 334	-	-	-
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	77	9	-	-	-	-	-
Selective investment regulation levy	-	-	-	77	9	-	-	-	-	-
5126 Taxes on specific services	16	23	86	222	268	372	513	658	1 013	885
Tax on fire insurance	2	5	-	-	-	-	-	-	-	-
Entertainment tax	14	18	9	-	-	-	-	-	-	-
Tax on insurances	-	-	73	209	245	340	458	512	788	755
Tourist tax	-	-	5	14	23	32	54	79	126	-
Tax on games of chance	-	-	-	-	-	-	-	67	99	130
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	1	3	14	64	204	118	73	355	508	-
ESCC levy	1	3	5	5	-	-	-	-	-	-
Sugar contribution	-	-	9	23	54	36	54	-	-	-
Milk levy	-	-	-	36	150	82	18	-	-	-
EU levies on food products	-	-	-	-	-	-	-	273	374	-
Petroleum storage duty	-	-	-	-	-	-	-	68	89	-
Sugar storage duty	-	-	-	-	-	-	-	14	45	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	167	331	743	1 470	1 892	2 518	3 267	4 694	5 822	2 861
5210 Recurrent taxes	165	328	743	1 470	1 892	2 518	3 267	4 694	5 822	2 861
5211 Paid by households: motor vehicles	27	86	241	463	590	799	1 016	2 304	2 829	2 233
Motor vehicle tax	27	86	209	427	545	744	953	2 304	2 829	2 233
Motor vehicle licence	-	-	32	36	45	54	64	-	-	-
5212 Paid by others: motor vehicles	132	221	318	604	771	1 044	1 357	651	752	628
Motor vehicle tax	132	221	309	590	753	1 026	1 330	552	677	513
Motor vehicle licence	-	-	9	14	18	18	27	-	-	-
Heavy motor vehicle tax	-	-	-	-	-	-	-	99	75	115

Table 60 - Tableau 60 (cont)

NETHERLANDS - PAYS-BAS

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5213 Paid in respect of other goods	6	20	185	404	531	676	894	1 739	2 241	-
Dog licences	3	5	9	23	23	27	36	42	49	
Non-residence tax	-	0	5	5	5	5	9	14	20	
Levies on water pollution	1	12	168	372	504	644	849	1 013	1 229	
Permission to sell spirits	2	3	3	5	-	-	-	-	-	
Sewerage charges	-	-	-	-	-	-	-	650	940	
Levies on manure surplus	-	-	-	-	-	-	-	18	1	
Hunting and shooting permits	-	-	-	-	-	-	-	2	2	
5220 Non-recurrent taxes	2	3	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	48	59	123	186	236	336	581	785	904	1 025
6100 Paid solely by business	48	59	109	159	195	254	327	407	389	400
Administrative levies	48	59	109	159	195	254	327	407	389	400
6200 Other	-	-	14	27	41	82	254	378	515	625
Interest and fines			14	27	41	82	254	342	468	575
Other taxes			-	-	-	-	-	36	47	50
<i>Pro-memory:</i>										
Custom duties paid to the EU								1 657	1 693	2 215
Total tax revenue on cash basis	10 860	20 672	43 581	70 009	85 211	104 501	126 782	165 503	197 027	
Conciliation with National Accounts										
Total tax revenue on accrual basis (including customs duties)								165 765	197 680	212 863
Additional taxes included in National Accounts								3 325	1 986	2 215
Wage Tax reductions								1 400	83	-
Dividend tax to foreign countries								268	210	-
Collected Customs duties								1 657	1 693	2 215
Tax excluded from National Accounts								- 1 826	- 2 177	- 1 876
Interest and fines								- 342	- 468	-
Gift tax, inheritance tax								- 1 484	- 1 709	- 1 876
Difference in treatment of tax credits								-	-	-
Capital transfer for uncollected revenue								-	-	-
Voluntary Social security contributions								-	-	-
Miscellaneous differences								- 70	-	-
National Accounts: Taxes and Actual social contributions								167 194	197 489	213 202
Imputed social contributions								-	-	-
National Accounts: taxes and all Social contributions								167 194	197 489	213 202

Year ending 31st December.

From 1999 data are on accrual basis.

The year 2007 has been estimated by Secretariat.

Heading 2000: Receipts are on accrual basis. From 1998 onwards includes also some voluntary contributions.

As from 1998 estimates have been used to make the split between premiums paid by employees (2100) and by self-employed / non-employed (2300) as well as between premiums paid on a payroll basis or on an income tax basis.

Heading 4100 due to the fact that the 'municipal immovable property tax' is no longer collected by the central government, starting 1992 the figure presented is based on a different type of statistical registration (no longer cash basis). This means a structural break in the data.

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 of 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 61 - Tableau 61.
NEW ZEALAND - NOUVELLE-ZELANDE
 Details of tax revenue, in millions of NZ dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	1 001	1 568	3 451	7 594	15 223	27 471	34 696	39 765	59 358	64 049
1000 Taxes on income, profits and capital gains	606	978	2 296	5 299	10 567	16 370	21 253	23 861	37 379	40 308
1100 Of individuals	394	690	1 874	4 679	9 212	13 177	15 626	17 126	24 373	26 965
1110 On income and profits	394	690	1 874	4 679	9 212	13 177	15 626	17 126	24 373	26 965
1120 On capital gains	-	-	-	-	-	-	-	-	-	-
1200 Corporate	207	280	407	589	1 270	1 780	4 122	4 914	9 957	9 069
1210 On profits	207	280	407	589	1 270	1 780	4 122	4 914	9 957	9 069
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	5	9	16	31	86	1 413	1 505	1 821	3 049	4 274
NRWT	5	9	12	24	86	277	491	760	1 096	1 506
Property speculation	-	-	0	-	-	-	-	-	-	-
Absentee income tax	-	-	4	7	-	-	-	-	-	-
Interest	-	-	-	-	-	1 028	984	990	1 879	2 699
Dividends	-	-	-	-	-	83	30	71	74	69
Other	-	-	-	-	-	25	-	-	-	-
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 between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis	-	-	-	-	-	-	-	-	-	-
2420 On an income tax basis	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	-	-	-	-	-	-	-	-	-	-
4000 Taxes on property	116	163	319	602	1 133	1 880	1 864	2 112	2 911	3 409
4100 Recurrent taxes on immovable property	84	121	240	515	977	1 722	1 645	2 049	2 825	3 314
Local govt rates and services	81	118	237	503	921	1 550	1 646	2 049	2 825	3 314
Land tax	3	3	3	12	56	172	- 1	-	-	-
4110 Households	-	-	-	-	-	-	-	-	-	-
4120 Others	-	-	-	-	-	172	- 1	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-
4210 Individual	-	-	-	-	-	-	-	-	-	-
4220 Corporate	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	23	29	54	39	28	80	3	2	3	3
4310 Estate and inheritance taxes	21	28	51	37	25	74	-	-	-	-
4320 Gift taxes	2	2	4	2	3	6	3	2	3	3
4400 Taxes on financial and capital transactions	9	13	25	48	127	78	216	61	83	92
Instrument duty	7	11	22	40	110	62	200	51	75	85
Cheque duty	2	2	3	8	17	16	16	10	8	7
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	280	427	836	1 693	3 523	9 220	11 579	13 792	19 054	20 301
5100 Taxes on production, sale, transfer, etc	262	394	788	1 624	3 354	8 680	10 866	12 887	17 822	18 835
5110 General taxes	77	125	311	776	1 577	6 163	7 895	9 885	14 133	15 046
5111 Value added taxes	-	-	-	-	-	6 163	7 895	9 885	14 133	15 046
5112 Sales tax	77	125	311	776	1 577	-	-	-	-	-
Motor vehicles	-	68	138	231	463	-	-	-	-	-
Other sales tax	-	57	173	544	1 114	-	-	-	-	-
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	186	269	477	849	1 776	2 517	2 971	3 002	3 689	3 789

Table 61 - Tableau 61 (cont)

NEW ZEALAND - NOUVELLE-ZELANDE

Details of tax revenue, in millions of NZ dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5121 Excises	124	183	323	548	1 130	1 929	2 002	2 148	2 305	1 630
On alcoholic beverages:	37	47	61	84	271	411	443	436	516	573
- beer	33	40	48	64	225	-	238	201	264	290
- wine	-	-	-	-	-	-	97	100	154	163
- spirits	4	7	12	20	46	-	108	135	98	120
Tobacco	33	57	80	99	160	568	655	764	834	159
Motor vehicles	-	-	-	-	-	7	-	-	-	-
Refined sugar	2	3	-	-	-	-	-	-	-	-
CA petroleum fuels	-	4	75	140	209	835	777	810	852	819
NRF fuel excise	49	67	81	121	189	-	-	-	-	-
Local petroleum fuels	-	-	18	18	18	21	33	27	30	33
CA mileage tax	-	0	1	-	-	-	-	-	-	-
NRF mileage tax	3	5	7	0	-	-	-	-	-	-
Road user charges	-	-	-	68	211	-	-	-	-	-
Energy resources levy	-	-	-	20	72	87	94	111	73	46
5122 Profits of fiscal monopolies	-	-	-	-	-	-	-	-	-	-
5123 Customs and import duties	49	72	125	231	536	505	843	648	1 083	1 857
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	13	15	29	57	94	83	126	206	301	302
Lottery (national)	1	1	1	6	9	26	80	167	256	290
Lottery (overseas)	0	0	0	-	-	-	-	-	-	-
Racing	12	13	27	46	70	57	46	39	45	12
Film hire tax	0	0	1	1	- 3	-	-	-	-	-
Domestic air travel tax	-	-	-	3	18	-	-	-	-	-
5127 Other taxes on internat trade and transactions	-	-	-	12	17	-	-	-	-	-
Foreign fishing vessels tax	-	-	-	-	-	-	-	-	-	-
Foreign travel tax	-	-	-	-	-	-	-	-	-	-
International departure tax	-	-	-	12	17	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	18	32	48	69	169	539	713	905	1 232	1 466
5210 Recurrent taxes	18	32	48	69	169	539	713	905	1 232	1 077
Motor vehicle registration	7	18	24	47	122	154	152	181	221	226
Heavy traffic fees	8	10	13	-	-	285	410	532	731	851
Accident compensation levies	-	-	-	-	-	-	-	-	-	-
5211 Paid by households: motor vehicles	-	-	-	-	-	-	-	-	-	-
5212 Paid by others: motor vehicles	-	-	-	-	-	-	-	-	-	-
5213 Paid in respect of other goods	3	4	11	23	48	100	151	192	280	389
Local authority fees and charges	3	4	11	23	48	100	151	192	280	389
5220 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	-	-	-	-	-	1	-	-	14	31
6100 Paid solely by business	-	-	-	-	-	-	-	-	-	-
6200 Other	-	-	-	-	-	1	-	-	14	31
<i>Pro-memory:</i>										
Non-wastable tax credits against 1110 ¹								1 057	1 525	2 568
Tax expenditure component								311	519	873
Transfer component								746	1 006	1 695
Non-wastable tax credits against 1210										
Tax expenditure component										
Transfer component										

Table 61 - Tableau 61 (cont)

NEW ZEALAND - NOUVELLE-ZELANDE

Details of tax revenue, in millions of NZ dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue on cash basis	1 001	1 568	3 451	7 594	15 223	27 471	34 783	39 276	57 212	64 276
Conciliation with National Accounts										
Total tax revenue on accrual basis							34 696	39 765	59 358	64 049
Additional taxes included in National Accounts									1 504	-
Tax excluded from National Accounts									- 5 368	-
Difference in treatment of tax credits									-	-
Capital transfer for uncollected revenue									-	-
Voluntary Social security contributions									-	-
Miscellaneous differences									-	-
National Accounts: Taxes and Actual social contributions									55 494	64 049
Imputed social contributions									1 626	-
National Accounts: taxes and all Social contributions									57 120	64 049

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 cannot identified

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 3000: From 1985 comprises revenues collected as fringe benefit 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.

1. This total 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 62 - Tableau 62.

NORWAY - NORVEGE

Details of tax revenue, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	16 842	31 358	66 725	133 499	235 461	301 812	385 606	631 581	846 756	993 433
1000 Taxes on income, profits and capital gains	7 316	12 063	22 948	55 837	93 590	106 290	135 380	284 189	416 876	477 656
1100 Of individuals	6 671	11 029	21 029	38 018	53 017	79 068	99 843	152 013	188 015	219 589
1110 On income and profits	6 671	11 029	21 029	38 018	53 017	79 068	99 843	152 013	188 015	219 589
Employee social security contributions	1 305	2 344	2 728	-	-	-	-	-	-	-
Income taxes	5 366	8 685	18 301	38 018	53 017	79 068	99 843	152 013	188 015	219 589
1120 On capital gains	-	-	-	-	-	-	-	-	-	-
1200 Corporate	645	1 034	1 919	17 819	40 573	27 222	35 537	132 176	228 861	258 067
1210 On profits	5	6	20	13	34	70	90	132 176	228 861	258 067
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	2 009	5 033	16 565	28 205	48 960	79 362	90 576	132 170	173 151	206 323
2100 Employees	-	-	3 280	6 639	13 192	25 345	31 650	45 162	58 320	68 665
2110 On a payroll basis	-	-	-	-	-	-	-	45 162	58 320	68 665
2120 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2200 Employers	1 716	4 329	12 325	20 454	33 913	50 116	53 176	79 242	104 794	125 953
2210 On a payroll basis	-	-	-	-	-	-	-	79 242	104 794	125 953
2220 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2300 Self-employed or non-employed	293	704	960	1 112	1 855	3 901	5 750	7 766	10 037	11 705
2310 On a payroll basis	-	-	-	-	-	-	-	7 766	10 037	11 705
2320 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis	-	-	-	-	-	-	-	-	-	-
2420 On an income tax basis	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	-	-	-	-	-	-	-	-	-	-
4000 Taxes on property	523	750	1 543	2 295	4 555	8 887	10 849	14 546	21 689	27 657
4100 Recurrent taxes on immovable property	100	190	278	431	1 072	2 216	2 792	2 848	4 552	6 335
4110 Households	-	-	-	431	1 072	2 216	2 792	2 724	4 324	5 571
4120 Others	-	-	-	-	-	-	-	124	228	764
4200 Recurrent taxes on net wealth	341	431	984	1 450	2 623	5 118	5 732	7 703	10 700	13 265
4210 Individual	235	259	587	907	1 757	3 692	5 064	6 869	8 624	10 767
4220 Corporate	106	172	397	543	866	1 426	668	834	2 076	2 498
4300 Estate, inheritance and gift taxes	45	74	146	122	226	446	975	1 273	1 768	2 576
4310 Estate and inheritance taxes	-	-	146	122	226	446	975	1 273	1 768	2 576
4320 Gift taxes	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	37	55	135	292	634	1 107	1 350	2 722	4 669	5 481
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	6 928	13 419	25 107	47 154	88 332	107 262	148 786	200 676	235 040	281 797
5100 Taxes on production, sale, transfer, etc	6 720	13 044	24 418	45 882	85 625	102 901	141 675	185 926	220 835	265 620
5110 General taxes	3 622	7 449	13 670	24 350	42 889	56 656	81 772	124 985	153 820	189 401
5111 Value added taxes	-	7 449	13 670	24 350	42 889	56 656	81 772	124 166	153 138	188 704
Value added tax	-	7 449	13 670	24 350	42 889	56 656	81 772	124 166	153 138	188 704
5112 Sales tax	3 622	-	-	-	-	-	-	819	682	697
Turnover tax	3 622	-	-	-	-	-	-	819	682	697
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	3 098	5 595	10 748	21 532	42 736	46 245	59 903	60 941	67 015	76 219
5121 Excises	2 338	3 990	6 865	14 914	34 145	37 453	48 124	54 876	62 708	71 154
Stamp duty on tobacco	392	509	756	1 076	2 177	3 750	5 316	6 806	6 766	6 815
Taxes on spirits and wines	449	714	1 307	2 013	2 672	3 454	3 377	5 217	-	-
Excise on beer	162	263	409	605	1 344	2 195	2 716	3 650	-	-
Excise on petrol	480	782	1 298	2 310	4 041	7 057	9 941	14 558	13 801	14 507
Vehicles transfer tax	395	835	1 447	2 761	7 499	4 554	8 675	10 956	19 656	22 947
Chocolate and sweets	123	148	153	247	424	551	692	789	997	1 083
Sugar	-	-	-	-	194	217	177	230	197	192
Non-alcoholic beverages	38	67	94	120	208	487	636	1 113	956	1 025
Electric energy	89	97	405	1 515	2 483	3 414	4 408	5 091	4 728	6 958
Oil and gas products	-	-	228	3 703	11 844	8 729	6 436	88	85	92

Table 62 - Tableau 62 (cont)

NORWAY - NORVEGE

Details of tax revenue, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Sales of radio and tv sets	-	32	130	163	220	220	248	920	124	157
Mineral oil	-	-	-	113	106	1 098	4 168	4 015	4 421	5 077
Cosmetics	-	-	-	-	-	-	-	159	-	-
Recording equipment	-	-	-	-	37	92	58	35	-	-
Others	210	543	638	288	896	1 635	1 276	1 249	1 708	1 994
Taxes on alcoholic beverages	-	-	-	-	-	-	-	-	9 269	10 307
5122 Profits of fiscal monopolies	31	126	146	395	665	751	1 951	2 534	2 018	2 065
Profits state wine monopoly	31	33	28	30	30	67	247	41	18	32
Norsk tipping	-	93	118	365	635	684	1 704	2 493	2 000	2 033
5123 Customs and import duties	634	517	664	697	997	1 360	2 805	1 944	1 629	2 047
Customs revenue	615	488	643	689	964	1 305	2 647	1 944	1 629	2 047
Loading and lighthouse dues	11	15	16	-	-	-	-	-	-	-
Other import duties	8	14	5	8	33	55	158	-	-	-
5124 Taxes on exports	7	11	40	105	193	227	6	-	-	112
5125 Taxes on investment goods	-	852	2 836	4 274	5 618	4 454	5 820	-	-	-
5126 Taxes on specific services	88	99	197	195	499	1 233	699	1 386	103	131
Excise on race tracks	9	13	14	25	129	15	54	88	103	119
Taxes on specific services	34	29	108	49	116	150	439	1 298	-	-
Pengelotteriet (national lotteries)	45	57	75	121	254	462	206	-	-	-
Excise on lotto games	-	-	-	-	-	606	-	-	-	12
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	952	619	767	498	201	557	710
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	208	375	689	1 272	2 707	4 361	7 111	14 750	14 205	16 177
5210 Recurrent taxes	208	375	689	1 272	2 707	4 361	7 111	14 750	14 205	16 177
5211 Paid by households: motor vehicles	88	132	219	458	1 088	1 789	3 003	4 435	6 014	6 699
5212 Paid by others: motor vehicles	108	222	432	696	1 318	2 072	940	1 346	674	751
5213 Paid in respect of other goods	12	21	38	118	301	500	3 168	8 969	7 517	8 727
CO2 tax	-	-	-	-	-	-	2 559	3 047	3 351	3 385
Excise on pharmacies	6	11	20	32	38	59	68	105	149	154
Others	6	10	18	86	263	441	541	5 817	4 017	5 188
5220 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	66	93	562	8	24	11	15	-	-	-
6100 Paid solely by business	-	-	124	3	15	2	1	-	-	-
6200 Other	66	93	438	5	9	9	14	-	-	-

Pro-memoria:

Total tax revenue on cash basis	16 842	31 358	66 725	133 499	235 461	301 812	385 606	575 989	812 756	966 890
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Conciliation with National Accounts

Total tax revenue on accrual basis								631 581	846 756	993 433
Additional taxes included in National Accounts								-	-	-
Tax 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								631 581	846 756	993 433
Imputed social contributions								400	694	656
National Accounts: taxes and all Social contributions								631 981	847 450	994 089

Year ending 31st December.

From 2000, data are on accrual basis and the Norwegian National Insurance Scheme is an integrated body of the Central Government.

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

From 2005, there is no longer distinguish between 'taxes on spirits and wines' and 'excise on beer' and therefore the new tax heading (5121, L18) refers to taxes on alcoholic beverages.

Heading 5125: Taxes on investments goods are from 1998 onwards included in item 5121 "Others".

Source: Statistics Norway; National Accounts.

Table 63 - Tableau 63.

POLAND - POLOGNE

Details of tax revenue, in millions of zlotys

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue							122 056	243 785	324 464	409 679
Total tax revenue exclusive of custom duties									323 366	408 396
1000 Taxes on income, profits and capital gains							37 338	50 914	63 184	94 536
1100 Of individuals							27 990	32 834	38 768	62 341
Individual income tax							23 562	32 834	38 711	62 273
Tax on winnings from lottery or gambling							4 148	-	57	68
Tax on salaries							-	-	-	-
Tax on salaries-local							-	-	-	-
Presumptive income tax-local							280	-	-	-
Income equalization tax							-	-	-	-
Income equalization tax-local							-	-	-	-
Health contribution							-	-	-	-
1110 On income and profits										
1120 On capital gains										
1200 Corporate							9 348	18 080	24 416	32 195
Income from legal entities							8 879			32 195
Income from legal entities-local							469			-
1210 On profits										
1220 On capital gains										
1300 Unallocable between 1100 and 1200							-	-	-	-
2000 Social security contributions							37 153	96 329	121 090	140 645
2100 Employees								40 902	47 656	56 192
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers								42 283	48 415	56 549
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed								13 144	25 019	27 904
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300								-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce							939	-	-	-
Tax on wages							-			
Tax on wages-local							-			
Penalties for excessive payroll increases							168			
Excessive wage tax							-			
Rehabilitation fund contribution							669			
Wage guarantee fund contribution							102			
4000 Taxes on property							3 470	8 576	12 960	14 084
4100 Recurrent taxes on immovable property							3 420	8 404	12 718	13 756
Agricultural tax-local							520			
Forest tax-local							73			
Real estate tax-local							2 827			
4110 Households								2 348	4 014	3 854
4120 Others								6 056	8 704	9 902
4200 Recurrent taxes on net wealth							-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes							48	172	242	328
Inheritance and gift tax-local							48	172	242	328
4310 Estate and inheritance taxes										
4320 Gift taxes										

Table 63 - Tableau 63 (cont)

POLAND - POLOGNE

Details of tax revenue, in millions of zlotys

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4400 Taxes on financial and capital transactions							2	-	-	-
Tax on public sale of shares							2			
4500 Non-recurrent taxes							-	-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property							-	-	-	-
5000 Taxes on goods and services							43 002	87 904	124 967	156 400
5100 Taxes on production, sale, transfer, etc							42 227	84 442	117 349	148 366
5110 General taxes							20 817	51 615	74 311	96 152
5111 Value added taxes							20 771	51 615	74 311	96 152
Taxes on goods and services (VAT)							8 761			
VAT on imported goods							12 010			
5112 Sales tax							46	-	-	-
Turnover tax, of which:							46			
- on spirits										
- on fuels										
- on tobacco										
5113 Other							-	-	-	-
5120 Taxes on specific goods and services							21 410	32 827	43 038	52 214
5121 Excises							12 146	27 170	41 229	49 057
On domestic excise products, of which:							10 852	24 213	37 461	45 461
- on spirits							4 108			
- on fuels							3 033			
- on tobacco							2 672			
- on beer							797			
- on wine							191			
- on other products							51			
On imported excise products, of which:							1 294	2 957	3 768	3 596
- on spirits							26			
- on fuels							1 028			
- on tobacco							28			
- on beer							3			
- on wine							20			
- on other products							189			
5122 Profits of fiscal monopolies							-	-	-	-
5123 Customs and import duties							9 065	5 038	187	477
Customs duties							5 775	5 038	187	
Import tax							3 266	-	-	
Compensatory fees on agricultural imports							24	-	-	
5124 Taxes on exports							-	-	-	-
5125 Taxes on investment goods							-	-	-	-
5126 Taxes on specific services							199	619	784	1 108
Lump sum tax occasional passenger transp serv							7	-	-	-
Gambling tax							192	619	784	1 108
5127 Other taxes on internat trade and transactions							-	-	-	-
5128 Other taxes							-	-	838	1 572
5130 Unallocable between 5110 and 5120							-	-	-	-
5200 Taxes on use of goods and perform activities							775	3 462	7 618	8 034
Local fees							172			
Tax on means of transportation-local							603			
5210 Recurrent taxes								3 462	7 618	8 034
5211 Paid by households: motor vehicles								-	-	-
5212 Paid by others: motor vehicles								-	-	-
5213 Paid in respect of other goods								3 462	7 618	8 034
5220 Non-recurrent taxes								-	-	-
5300 Unallocable between 5100 and 5200							-	-	-	-

Table 63 - Tableau 63 (cont)

POLAND - POLOGNE

Details of tax revenue, in millions of zlotys

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
6000 Other taxes							154	62	1 165	2 731
Abolished taxes							154			
Abolished taxes-local							-			
6100 Paid solely by business								-	-	-
6200 Other								62	1 165	2 731
<i>Pro-memory:</i>										
Custom duties paid to the EU									1 098	1 283
Total tax revenue on cash basis							122 056			
Conciliation with National Accounts										
Total tax revenue on accrual basis (including customs duties)								243 785	324 464	409 679
Additional taxes included in National Accounts										
Tax 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										

From 2002, data are on accrual basis.

Source: Ministry of Finance, Economic Department.

Table 64 - Tableau 64.
PORTUGAL - PORTUGAL
 Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
TOTAL TAX REVENUE	99	204	465	1 798	5 560	14 825	27 329	41 683	51 806	59 417
Total tax revenue exclusive of customs duties							27 118	41 479	51 661	59 232
1000 Taxes on income, profits and capital gains	24	49	81	355	1 432	3 805	6 756	11 684	12 182	15 403
1100 Of individuals	-	-	-	-	-	2 350	4 740	6 949	8 059	9 375
Individual income tax						2 350	4 740	6 949	8 059	9 375
1110 On income and profits										
1120 On capital gains										
1200 Corporate	-	-	-	-	-	1 182	2 017	4 735	4 123	6 029
Corporate income tax>						1 088	1 888	4 448	3 836	5 715
Local corporate income tax ("Derrama")						84	129	287	287	313
Other						11	-	-	-	-
1210 On profits										
1220 On capital gains										
1300 Unallocable between 1100 and 1200	24	49	81	355	1 432	273	-	-	-	-
Tax on wages and professional income	2	6	20	93	367	9				
Industrial tax	7	14	18	108	243	129				
Tax on income from movable capital	2	3	10	71	558	1				
Property income tax	3	5	9	23	52	17				
Agricultural income tax	0	-	0	-	-	1				
Complementary income ax	4	6	7	43	78	58				
Tax on capital gains	0	1	1	3	9	1				
Taxes abolished by DL 442-A/88 and DL 442-B/88	-	-	-	-	-	-				
Other	6	13	16	15	125	58				
2000 Social security contributions	22	49	161	531	1 440	4 026	8 259	12 624	16 942	19 052
2100 Employees	8	18	62	203	563	1 470	2 654	3 893	5 187	5 696
2110 On a payroll basis	8	18	62	203	563	1 470	2 654	3 893	5 187	5 696
Compulsory employee's social contributions	8	18	62	203	563	1 470	2 654	3 893	5 187	5 696
2120 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2200 Employers	13	30	97	318	827	2 413	5 228	8 167	10 935	12 447
2210 On a payroll basis	13	30	97	318	827	2 413	5 228	8 167	10 935	12 447
Employers' social contributions	13	30	97	318	827	2 413	5 228	8 167	10 935	12 447
2220 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2300 Self-employed or non-employed	0	0	2	10	32	143	377	565	820	910
Compulsory social contributions by self-employed	0	0	2	10	32	143	377	565	820	910
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	18	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce	1	2	12	47	137	-	108	-	-	-
Contributions for Unemployment Fund	1	2	12	47	137					
Stamp duty on wages and salaries	-	-	-	-	-		108			
4000 Taxes on property	5	8	12	26	105	402	825	1 468	1 836	2 280
4100 Recurrent taxes on immovable property	-	-	-	-	-	133	310	508	827	1 027
Real estate tax						133	310	508	827	1 027
4110 Households										
4120 Other										
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes	2	3	4	4	46	74	57	103	69	10
Inheritance and gift taxes	2	3	4	4	46	74	57	103	69	10
4310 Estate and inheritance taxes										
4320 Gift taxes										
4400 Taxes on financial and capital transactions	2	5	7	21	59	195	458	857	940	1 243
Real estate transfer tax	2	5	7	21	59	195	288	674	691	925
Stamp duty on registrations and mortgages	-	-	-	-	-	-	19	34	33	35
Stamp duty on the raising of capital	-	-	-	-	-	-	-	-	12	9
4500 Non-recurrent taxes	-	-	-	-	-	-	151	150	204	274
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-

Table 64 - Tableau 64 (cont)

PORTUGAL - PORTUGAL

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5000 Taxes on goods and services	47	96	198	837	2 430	6 555	11 086	15 486	20 564	22 284
5100 Taxes on production, sale, transfer, etc	44	92	187	810	2 350	6 440	10 895	15 199	20 212	21 862
5110 General taxes	-	17	52	290	700	2 906	6 075	9 733	13 006	14 339
5111 Value added taxes	-	-	-	-	-	2 899	6 075	9 733	13 006	14 339
VAT	-	-	-	-	-	2 899	6 075	9 733	13 006	14 339
5112 Sales tax	-	17	52	290	700	7	-	-	-	-
General sales tax	-	17	52	290	700	7	-	-	-	-
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	44	74	135	519	1 650	3 534	4 821	5 466	7 206	7 523
5121 Excises	15	28	61	295	893	2 052	3 839	4 501	5 816	5 935
Excise duties on tobacco	3	4	13	62	197	362	781	1 077	1 265	1 165
Excise duties on beer	1	1	-	-	-	55	86	90	104	92
Tax on motor vehicle sales	1	3	18	59	167	304	676	1 239	1 212	1 221
Tax on oil products	6	15	28	166	502	1 251	2 216	1 969	3 126	3 321
Excise duties on alcoholic beverages	-	-	-	-	-	23	77	126	108	135
Excise duties on alcohol	-	-	-	-	-	-	3	1	1	1
Other	4	5	1	7	27	59	0	0	-	-
5122 Profits of fiscal monopolies	-	-	-	-	-	-	-	-	-	-
5123 Customs and import duties	21	32	46	96	184	511	212	1	0	1
Import levies	14	20	20	36	77	392	124	0	0	1
Import surtax	-	-	8	26	46	1	0	0	-	-
Other	6	12	18	34	62	119	88	-	-	-
5124 Taxes on exports	0	0	0	0	1	-	-	-	-	-
Taxes on Oporto wine exports	0	0	0	0	1	-	-	-	-	-
Other	0	0	0	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	1	4	8	38	235	547	727	928	1 352	1 545
Tax on insurance premiums	0	0	1	6	17	47	40	54	71	59
Stamp duty on bank transactions	1	1	4	24	153	405	309	330	587	692
Stamp duty on debt related operations, interest and leas	-	-	-	-	22	22	282	258	315	379
Stamp duty on insurance premiums	-	-	-	-	-	-	73	248	340	375
Other	2	3	3	8	43	73	23	36	40	39
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	6	10	20	91	337	424	43	36	37	41
Stamp taxes (miscellaneous)	6	10	20	91	337	424	42	36	37	41
Other	-	-	-	-	-	0	1	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	4	5	12	27	80	115	162	246	336	407
5210 Recurrent taxes	4	5	12	27	79	115	162	246	336	407
5211 Paid by households: motor vehicles	-	-	2	4	5	15	35	55	90	97
Local tax on vehicles	-	-	2	4	5	15	35	55	90	97
5212 Paid by others: motor vehicles	2	2	4	10	25	20	50	67	114	132
Local tax on vehicles	-	-	1	2	2	6	15	24	39	42
Road taxes	2	2	3	8	22	14	34	43	76	91
5213 Paid in respect of other goods	2	3	6	13	49	80	77	123	131	178
Gambling tax	0	0	0	3	16	72	67	107	111	153
Tax on the use, carrying and possession of weapons	0	0	0	0	1	1	5	3	1	5
Tax on motor vehicles - compensation	2	2	5	8	27	-	-	0	-	-
Hunting and fishery licenses	0	0	1	1	3	4	-	1	1	2
Other	0	0	0	1	2	2	5	12	18	19
5220 Non-recurrent taxes	-	-	-	-	2	0	-	-	-	-
Special tax on motor vehicles	-	-	-	-	2	0	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	29	41	16	15
Miscellaneous taxes on production	-	-	-	-	-	-	29	41	16	15
6000 Other taxes	0	0	2	3	15	37	84	216	137	212
6100 Paid solely by business	0	0	1	2	11	17	-	24	25	19
General services and licenses granted to corporations	0	0	1	2	11	17	-	24	25	19
6200 Other	0	0	0	0	4	20	84	193	112	193
Fees collected by courts of justice	-	-	-	-	-	-	80	174	92	155
Miscellaneous taxes	0	0	0	0	4	20	3	19	20	38

Table 64 - Tableau 64 (cont)

PORTUGAL - PORTUGAL

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
<i>Pro-memoria:</i>										
Customs duties paid to EU							211	204	145	185
Import duties							123	170	115	156
Agricultural levies							87	30	26	29
Levy on sugar and isoglucose							1	4	3	-
Total tax revenue on cash basis	99	204	465	1 798	5 560	14 825				
Conciliation with National Accounts										
Total tax revenue on accrual basis (including EU customs duties)							27 118	41 683	51 806	59 417
Additional taxes included in National Accounts							-	-	-	-
Tax excluded from National Accounts							189	262	529	545
Profits of mutual betting and gambling agency							189	262	529	545
Difference in treatment of tax credits							-	-	-	-
Capital transfer for uncollected revenue							-	-	-	-
Voluntary Social security contributions							12	16	18	34
Voluntary employers' actual social contributions							-	-	-	-
Voluntary employees' social contributions							12	10	18	21
Voluntary social contributions by self- and non-employer							-	6	-	14
Miscellaneous differences							-	-	-	-
National Accounts: Taxes and Actual social contributions							27 318	41 961	52 353	59 996
Imputed social contributions							708	1 047	1 743	1 640
National Accounts: taxes and all Social contributions							28 027	43 008	54 096	61 636

Fiscal year ending 31 Decmber

From 1995, data are on accrual basis

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

Table 65 - Tableau 65.
SLOVAK REPUBLIC - REPUBLIQUE SLOVAQUE

Details of tax revenue, in millions of koruna

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue								320 127	467 171	544 623
Total tax revenue exclusive of custom duties									465 468	541 560
1000 Taxes on income, profits and capital gains								65 717	83 553	108 205
1100 Of individuals								31 768	39 196	46 829
1110 On income and profits								31 768	39 196	46 829
Wages and salaries withholding										
Of unincorporated individuals										
1120 On capital gains								-	-	-
1200 Corporate								24 494	40 505	55 681
1210 On profits										
1220 On capital gains										
1300 Unallocable between 1100 and 1200								9 455	3 852	5 695
2000 Social security contributions								132 828	187 909	216 663
2100 Employees								27 137	44 643	51 380
Retirement										
State employment policy										
Health insurance										
Sick leave										
2110 On a payroll basis								27 137	44 643	51 380
2120 On an income tax basis								-	-	-
2200 Employers								85 870	103 987	116 927
Retirement										
State employment policy										
Health insurance										
Sick leave										
2210 On a payroll basis								85 870	103 987	116 927
2220 On an income tax basis								-	-	-
2300 Self-employed or non-employed								19 821	39 279	48 356
Retirement										
State employment policy										
Health insurance										
Sick leave										
2310 On a payroll basis								19 821	39 279	48 356
2320 On an income tax basis								-	-	-
2400 Unallocable between 2100, 2200 and 2300								-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce								-	-	-
4000 Taxes on property								5 837	7 449	7 372
4100 Recurrent taxes on immovable property								4 302	6 885	7 334
4110 Households								1 658	2 330	2 280
4120 Others								2 644	4 555	5 054
4200 Recurrent taxes on net wealth								-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes								247	17	-1
4310 Estate and inheritance taxes								104	5	-1
4320 Gift taxes								143	12	0
4400 Taxes on financial and capital transactions								1 288	547	39
Real property transfer tax								916	547	39
4500 Non-recurrent taxes								-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property								-	-	-
5000 Taxes on goods and services								115 745	186 557	209 320
5100 Taxes on production, sale, transfer, etc								109 086	174 450	194 950
5110 General taxes								65 302	116 880	124 935
5111 Value added taxes								65 302	116 880	124 935
5112 Sales tax								-	-	-
5113 Other								-	-	-

Table 65 - Tableau 65 (cont)

SLOVAK REPUBLIC - REPUBLIQUE SLOVAQUE

Details of tax revenue, in millions of koruna

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5120 Taxes on specific goods and services								43 784	57 570	70 015
5121 Excises								29 251	54 360	65 411
On hydrocarbon fuels and lubricants								18 574	31 518	33 679
On alcohol and liquors								4 299	5 880	6 042
On beer								1 307	1 984	1 998
On wine								370	124	112
On tobacco products								4 701	14 854	23 580
On electricity										
On coal										
On natural gas										
5122 Profits of fiscal monopolies								-	-	-
5123 Customs and import duties								13 180	26	22
Customs duties								3 683	19	13
Import surcharges								9 497	7	9
Other customs revenues								-	-	-
5124 Taxes on exports								-	-	-
5125 Taxes on investment goods								-	-	-
5126 Taxes on specific services								1 353	3 184	4 582
5127 Other taxes on internal trade and transactions								-	-	-
5128 Other taxes								-	-	-
5130 Unallocable between 5110 and 5120								-	-	-
5200 Taxes on use of goods and perform activities								6 598	9 204	11 200
5210 Recurrent taxes								6 598	9 204	11 200
5211 Paid by households: motor vehicles								-	-	-
5212 Paid by others: motor vehicles								2 181	2 702	3 562
5213 Paid in respect of other goods								4 417	6 502	7 638
5220 Non-recurrent taxes								-	-	-
5300 Unallocable between 5100 and 5200								61	2 903	3 170
6000 Other taxes								-	-	-
6100 Paid solely by business										
6200 Other										
<i>Pro-memory:</i>										
Custom duties paid to the EU									1 703	3 063
Total tax revenue on cash basis								326 333	472 445	543 241
Conciliation with National Accounts										
Total tax revenue on accrual basis (including customs duties)								320 127	467 171	544 623
Additional taxes included in National Accounts								-	-	-
Tax excluded from National Accounts								-	-	-
Difference in treatment of tax credits								-	-	-
Capital transfer for uncollected revenue								-	-	-
Voluntary Social security contributions								-	833	674
Miscellaneous differences								-	-	-
National Accounts: Taxes and Actual social contributions								320 127	468 004	545 297
Imputed social contributions								587	1 484	2 192
National Accounts: taxes and all Social contributions								320 714	469 488	547 489

Data are on accrual basis.

Source: Ministry of Finance.

Table 66 - Tableau 66.

SPAIN - ESPAGNE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	1 238	2 666	7 090	22 002	49 453	103 662	143 745	219 270	328 774	396 551
Total tax revenue exclusive of custom duties								218 300	327 338	394 829
1000 Taxes on income, profits and capital gains	304	538	1 563	5 714	12 272	31 763	41 984	62 013	96 396	132 343
1100 Of individuals	177	305	1 028	4 481	9 616	22 527	33 920	40 765	59 015	79 022
1110 On income and profits	169	285	976	4 393	9 616	22 527	33 920	40 765	59 015	79 022
Personal income tax					9 616	22 527	33 920	40 765	59 015	79 022
1120 On capital gains	8	21	53	88	-	-	-	-	-	-
1200 Corporate	114	218	490	1 119	2 546	9 146	7 812	19 606	35 442	49 697
1210 On profits	114	218	490	1 089	2 546	9 146	7 812	19 606	35 442	49 697
Tax on commercial activity	33	54	73	5	-	-	-	-	-	-
Special tax 4 percent	-	24	60	0	-	-	-	-	-	-
Taxes on profits	81	140	357	1 084	-	-	-	-	-	-
Corporate income tax	-	-	-	-	2 546	9 146	7 812	19 606	35 442	49 697
1220 On capital gains	-	-	-	29	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	13	15	45	114	111	91	252	1 642	1 939	3 624
Local taxes	13	15	45	114	-	-	-	-	-	-
Non resident income tax	-	-	-	-	-	-	-	1 097	1 416	2 645
Other taxes	-	-	-	-	111	91	252	545	523	979
2000 Social security contributions	350	997	3 367	10 682	20 159	36 722	51 977	76 573	110 457	128 498
2100 Employees	81	199	645	2 376	3 576	5 976	8 365	11 443	16 473	19 430
2110 On a payroll basis					3 576	5 976	8 365	11 443	16 473	19 430
2120 On an income tax basis					-	-	-	-	-	-
2200 Employers	269	799	2 722	8 306	15 152	26 385	35 929	55 951	81 047	94 685
2210 On a payroll basis					15 152	26 385	35 929	55 951	81 047	94 685
2220 On an income tax basis					-	-	-	-	-	-
2300 Self-employed or non-employed	-	-	-	-	1 432	4 361	7 684	9 179	12 937	14 383
Self-employment					1 432	2 492	4 786	7 080	9 354	10 332
Unemployment					-	1 869	2 897	2 099	3 583	4 051
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce	-	-	-	-	-	-	-	-	-	-
4000 Taxes on property	79	174	447	1 004	2 936	5 718	7 927	14 101	28 249	31 282
4100 Recurrent taxes on immovable property	6	13	27	41	1 102	1 478	2 825	4 196	6 362	6 927
4110 Households			26	40	1 102	1 478	2 825	4 196	6 362	6 927
Real State tax					1 102	1 478	2 825	4 196	6 362	6 927
Real State tax Surcharge					-	-	-	-	-	-
4120 Others			1	1	-	-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	107	156	637	625	1 200	1 395	2 056
4210 Individual				107	156	637	625	1 200	1 395	2 056
Wealth tax					156	637	625	1 200	1 395	2 056
4220 Corporate				-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	13	23	56	90	203	440	732	1 381	2 419	2 908
4310 Estate and inheritance taxes			56	90	203	440	732	1 381	2 419	2 908
Inheritance and gift tax					203	440	732	1 381	2 419	2 908
4320 Gift taxes			-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	60	138	364	767	1 105	2 478	3 119	6 138	16 113	17 399
Taxes on property transactions	60	138	364	767	1 105	2 478	3 119	6 138	16 113	17 399
4500 Non-recurrent taxes	-	-	-	-	367	646	579	1 108	1 898	1 913
4510 On net wealth					270	467	377	705	1 517	1 680
Tax on land holding gains					270	467	377	705	1 517	1 680
4520 Other non-recurrent taxes					97	179	202	403	381	233
Special duties					97	179	134	180	175	89
Land development contributions					-	-	68	223	206	144
4600 Other recurrent taxes on property	-	-	-	-	4	38	48	78	62	79

Table 66 - Tableau 66 (cont)

SPAIN - ESPAGNE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5000 Taxes on goods and services	506	956	1 713	4 553	14 053	29 437	41 137	64 986	91 107	101 120
5100 Taxes on production, sale, transfer, etc	503	954	1 703	4 552	13 634	27 508	37 581	59 425	84 541	94 237
5110 General taxes	275	541	1 085	2 234	7 285	16 611	22 815	38 380	57 218	64 434
5111 Value added taxes	-	-	-	-	-	16 304	22 783	38 380	57 215	64 434
Value added tax (VAT)						16 304	22 457	37 640	56 197	63 162
Canary Islands general indirect tax						-	326	740	1 018	1 272
5112 Sales tax	-	-	-	-	-	-	-	-	-	-
5113 Other	275	541	1 085	2 234	7 285	307	32	-	3	-
Cascade tax	118	268	539	1 483	5 736	197	25	-	3	-
Excises on luxury expenditure	96	231	486	939	1 742	15	7	-	-	-
Other import duties	94	156	434	832	1 707	128	-	-	-	-
Refund of internal taxes	- 33	- 114	- 374	- 1 020	- 1 899	- 33	-	-	-	-
5120 Taxes on specific goods and services	228	413	618	2 317	6 348	10 896	14 766	21 045	27 323	29 803
5121 Excises	69	122	156	1 239	2 689	6 048	11 019	16 491	21 112	23 098
Special excises	69	122	156	1 239	2 689	10	41	-	-	-
On beer	-	-	-	-	-	87	191	202	266	313
On wine	-	-	-	-	-	-	-	-	-	-
On alcohol	-	-	-	-	-	481	547	821	979	1 040
On hydrocarbon	-	-	-	-	-	4 222	7 730	10 005	11 216	11 810
On tobacco	-	-	-	-	-	1 123	2 292	4 505	6 238	7 141
On electricity bills	-	-	-	-	-	-	-	703	927	1 154
Tax on retail sales of specific hydrocarbons	-	-	-	-	-	-	-	-	1 204	1 355
Tax on oil derived fuels	-	-	-	-	-	120	216	237	257	263
Petrol tax	-	-	-	-	-	-	-	-	6	-
Other taxes	-	-	-	-	-	5	-	18	19	22
5122 Profits of fiscal monopolies	66	141	143	132	821	546	-	-	-	-
Tobacco	21	43	69	77	171	-	-	-	-	-
Petroleum	45	98	74	55	650	546	-	-	-	-
5123 Customs and import duties	87	133	276	561	1 297	2 078	811	103	130	145
Import duties	87	133	276	561	1 182	1 394	2	-	-	-
Canary Islands taxes on imported products	-	-	-	-	115	137	63	33	48	53
Taxes on imported products in Ceuta and Melilla	-	-	-	-	-	36	15	41	38	40
Customs duties paid to EU	-	-	-	-	-	511	732	-	-	-
Special duties and other taxes on imported products	-	-	-	-	-	-	-	29	44	52
5124 Taxes on exports	0	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	7	16	43	385	1 542	2 203	1 943	2 920	4 025	4 219
Taxes on betting and gambling	0	0	0	232	646	1 307	1 516	1 698	2 052	2 058
Taxes on other specific services	6	16	42	153	895	120	31	-	-	-
Taxes on insurance premiums	-	-	-	-	-	-	-	849	1 404	1 581
Compensation for local taxes	-	-	-	-	-	86	138	140	151	177
Parafiscal taxes	-	-	-	-	-	690	258	233	418	403
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	22	994	1 531	2 056	2 341
Duty on specific means of transport	-	-	-	-	-	-	796	1 323	1 850	2 153
Canary Islands taxes on national products	-	-	-	-	-	-	99	51	80	84
Taxes on national products in Ceuta and Melilla	-	-	-	-	-	-	39	108	99	106
Duty on the production of sugar	-	-	-	-	-	22	60	49	27	- 2
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	3	3	10	1	304	1 857	3 339	5 178	6 175	6 387
5210 Recurrent taxes	3	3	10	1	304	1 530	2 480	3 610	3 715	4 029
Advertising	-	-	-	1	1	27	10	-	-	-
Tax on environment and pollution	-	-	-	-	-	-	-	-	55	79
Other taxes on environment	-	-	-	-	-	-	-	-	31	51
Tax on effluent, use of hydrocarbon and mines	-	-	-	-	-	-	2	42	53	56
Other	3	3	-	-	302	1 503	2 468	3 568	3 576	3 843

Table 66 - Tableau 66 (cont)

SPAIN - ESPAGNE

Details of tax revenue, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5211 Paid by households: motor vehicles						461	751	1 129	1 572	1 698
Car registration tax						461	751	1 129	1 572	1 698
5212 Paid by others: motor vehicles						117	188	286	399	430
Car registration tax						117	188	286	399	430
5213 Paid in respect of other goods						925	1 529	2 153	1 605	1 715
Hunting and fishing taxes						-	-	11	20	28
Economic activity tax						925	1 529	1 934	1 393	1 511
Economic activity tax Surcharge						-	-	208	192	176
5220 Non-recurrent taxes	-	-	-	-	-	327	859	1 568	2 460	2 358
Tax and building permits						327	624	1 117	1 997	1 932
Urban licenses						-	235	451	463	426
5300 Unallocable between 5100 and 5200	-	-	-	-	115	72	218	383	391	496
6000 Other taxes	0	0	0	49	32	22	720	627	1 129	1 586
6100 Paid solely by business				49	6	-	457	226	691	911
Municipal fees for private use of public space					6		457	226	691	911
6200 Other				-	26	22	262	401	438	675
<i>Pro-memory:</i>										
Custom duties paid to the EU								970	1 436	1 722
Total tax revenue on cash basis		2 666	7 090	22 002	49 453	103 662	143 745	212 063	324 399	389 614
Conciliation with National Accounts										
Total tax revenue on accrual basis (including EU customs duties)								219 270	328 774	396 551
Additional taxes included in National Accounts								-	-	-
Tax excluded from National Accounts								- 5 379	- 4 342	- 5 109
Fines and penalties								- 1 775	- 1 262	- 1 666
VAT for EU								- 2 585	- 1 617	- 1 723
Duty on the production of sugar								- 49	- 27	2
Customs duties paid to UE								- 970	- 1 436	- 1 722
Difference in treatment of tax credits								-	-	-
Capital transfer for uncollected revenue								- 3 789	- 3 947	- 5 296
Voluntary Social security contributions								-	-	-
Miscellaneous differences								-	-	-
National Accounts: Taxes and Actual social contributions								210 102	320 485	386 146
Imputed social contributions								5 301	7 389	8 571
National Accounts: taxes and all Social contributions								215 403	327 874	394 717

Year ending 31st December.

From 2000, data are on accrual basis.

The figures for 1981 and subsequent years have been revised to take into account the new classification procedures set out in the revised Interpretative Guide to the OECD list of taxes. Consequently they are not 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 profesional' 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. In both cases, however, it is not possible to identify separately data. It should also be noted that the schedular system of income tax was abolished in 1979.

All subdivisions are estimated.

Heading 2200 includes contributions paid by self-employed.

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 now included in 4400.

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

Source: Informacion Estadistica 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 67 - Tableau 67.

SWEDEN - SUEDE

Details of tax revenue, in millions of kronor

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	40 003	69 287	131 973	259 216	433 474	755 953	859 254	1 165 273	1 353 495	1 480 057
Total tax revenue exclusive of custom duties							859 254	1 161 823	1 349 168	1 474 958
1000 Taxes on income, profits and capital gains	21 956	37 544	66 631	112 730	183 066	314 797	337 410	476 328	529 593	573 430
1100 Of individuals	19 500	34 487	60 895	106 376	167 922	291 146	287 609	387 531	427 603	457 054
1110 On income and profits	19 390	34 389	60 714	105 866	166 690	289 598	284 364	353 106	404 673	407 347
Coupon tax	9	14	28	44	135	233	499	2 040	2 821	6 306
Duties on foreign artists	4	2	2	3	4	3	-	50	69	86
National income tax individual	8 676	13 862	27 006	31 682	41 010	70 755	18 797	32 486	37 199	43 620
Local income tax individual	9 294	17 842	35 269	78 134	129 401	220 072	265 068	336 304	435 577	479 068
Tax reduction individual	-	-	-1 591	-3 997	-3 860	-1 465	-	-18 872	-71 272	-122 029
Other	1 407	2 669	-	-	-	-	-	1 098	278	296
1120 On capital gains	110	98	181	510	1 232	1 548	3 245	34 425	22 930	49 707
Lottery prize tax	110	98	181	510	1 232	1 548	3 245	60	-	-
1200 Corporate	2 456	3 057	5 736	6 354	15 144	23 651	49 801	88 797	101 989	116 376
1210 On profits	2 456	3 057	5 736	6 354	15 144	23 651	49 801	88 797	101 989	116 376
Tax on profits not distributed	1	1	1	10	5	3	-	-	-	-
National income tax bc list	1 425	1 534	2 589	2 078	10 946	19 774	38 323	75 524	90 016	103 589
Local income tax bc list	1 030	1 522	3 146	4 266	1 841	-	-	-	-	-
Special tax on profits	-	-	-	-	2 352	3 874	-	-	-	-
Taxes on pension insurance savings	-	-	-	-	-	-	11 478	13 273	11 973	12 787
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	4 851	10 355	25 756	74 647	108 206	205 867	237 552	307 098	361 718	385 579
2100 Employees	743	1 363	-	254	553	823	28 989	63 074	74 178	81 088
Health insurance fees	743	1 363	-	9	2	5	21 656	-	-	-
Unemployment insurance fees	-	-	-	245	551	818	-	-	-	-
Pension fees	-	-	-	-	-	-	7 333	63 074	74 178	81 088
2110 On a payroll basis	-	-	-	-	-	-	-	63 074	74 178	81 088
2120 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2200 Employers	3 568	8 132	24 203	71 602	103 302	196 905	203 376	237 588	283 825	299 991
Survivors pension fees	-	-	4 847	20 343	31 599	44 181	37 794	14 847	17 759	19 611
Health insurance fees	717	2 171	8 047	26 005	31 721	58 334	42 477	74 097	108 219	100 979
Unemployment insurance fees	-	-	475	-	-	-	-	-	-	-
Labour market fees	-	-	-	982	2 633	12 516	25 073	45 975	40 735	48 471
Industrial injury insurance fees	132	202	282	1 201	1 798	4 663	8 751	12 030	7 104	7 844
Seamen's pension fees	-	-	-	10	17	26	25	30	-	-
Part pension fees	-	-	-	1 119	1 671	2 897	1 326	-	-	-
Supplementary pension fees	2 719	5 759	10 526	21 458	33 195	73 129	86 604	71 396	87 025	97 730
Parent insurance fees	-	-	26	484	668	1 159	1 326	19 215	22 983	25 356
2210 On a payroll basis	-	-	-	-	-	-	-	237 588	283 825	299 991
2220 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2300 Self-employed or non-employed	540	860	1 553	2 791	4 351	8 139	5 187	5 680	6 459	7 812
Survivors pension fees	-	-	360	943	1 558	1 580	1 065	454	572	659
Health insurance fees	260	428	511	992	1 313	1 702	1 496	2 021	3 398	3 436
Industrial injury insurance fees	-	-	-	64	98	191	237	369	229	264
Parent insurance fees	-	-	-	58	82	106	36	588	741	854
Supplementary pension fees	280	432	682	734	1 300	4 560	2 353	2 247	2 865	3 369
Reduction	-	-	-	-	-	-	-	-	-1 345	-770
2310 On a payroll basis	-	-	-	-	-	-	-	5 680	6 459	7 812
2320 On an income tax basis	-	-	-	-	-	-	-	-	-	-
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	756	-2 743	-3 312
2410 On a payroll basis	-	-	-	-	-	-	-	756	-2 743	-3 312
2420 On an income tax basis	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	13	768	5 723	6 759	16 107	18 686	17 800	50 145	63 024	83 881
Special wage tax	-	731	5 547	61	-	-	7 748	22 392	29 275	30 225
Child care fees	-	-	-	4 740	7 719	13 080	-	-	-	-
Adult education fees	-	-	-	614	860	1 555	-	-	-	-
Building research fees	13	37	54	105	-	-	-	-	-	-
Labour welfare fees	-	-	122	257	518	2 033	1 122	-	-	-
Labour education fees	-	-	-	982	-	-	-	-	-	-
Labour market fees	-	-	-	-	-	-	-	137	643	741
General wage fees	-	-	-	-	7 010	2 018	8 930	27 617	33 106	52 915

Table 67 - Tableau 67 (cont)

SWEDEN - SUEDE

Details of tax revenue, in millions of kronor

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4000 Taxes on property	712	1 006	1 469	2 424	10 157	26 630	23 260	39 890	40 116	36 228
4100 Recurrent taxes on immovable property	10	10	11	16	3 861	8 946	15 263	23 286	25 139	25 899
4110 Households	-	-	-	-	1 261	3 877	10 835	13 321	14 805	13 474
Special tax on real estate	-	-	-	-	1 261	3 877	10 835	13 321	14 805	13 474
4120 Others	10	10	11	16	2 600	5 069	4 428	9 965	10 334	12 424
Forestry levy	10	10	11	16	262	423	-	22	11	34
Special tax on real estate	-	-	-	-	2 338	4 646	4 428	9 943	10 323	12 390
4200 Recurrent taxes on net wealth	366	492	647	717	1 871	3 200	3 583	8 223	4 998	-
4210 Individual	361	485	636	702	1 827	3 135	3 503	8 043	4 822	-
4220 Corporate	5	7	11	15	44	65	80	180	175	-
4300 Estate, inheritance and gift taxes	155	249	335	545	1 114	1 433	1 388	2 549	1 092	23
4310 Estate and inheritance taxes	143	206	302	495	909	1 118	1 085	2 088	870	15
4320 Gift taxes	12	43	33	50	205	315	303	460	223	8
4400 Taxes on financial and capital transactions	181	255	476	1 146	3 311	13 051	3 026	5 833	8 887	10 305
Taxes on financial and capital transactions	181	255	476	1 146	2 140	6 946	3 026	4 878	7 828	9 414
Turnover tax on securities	-	-	-	-	1 171	6 105	-	-	-	-
Tax on life group insurances	-	-	-	-	-	-	-	955	1 060	891
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth	-	-	-	-	-	-	-	-	-	-
4520 Other non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	12 471	19 571	32 134	62 234	115 315	188 709	241 794	286 883	353 370	394 073
5100 Taxes on production, sale, transfer, etc	11 808	18 393	29 939	58 474	110 657	181 587	237 691	279 450	342 350	380 990
5110 General taxes	4 147	7 109	15 806	34 643	60 523	112 399	166 557	198 168	250 470	286 211
5111 Value added taxes	-	7 109	15 806	34 643	60 523	112 399	166 557	196 460	248 270	282 586
5112 Sales tax	4 147	-	-	-	-	-	-	-	-	-
5113 Other	-	-	-	-	-	-	-	1 708	2 200	3 625
5120 Taxes on specific goods and services	7 661	11 284	14 133	23 831	50 134	69 188	71 134	81 282	91 881	94 780
5121 Excises	5 953	8 508	11 631	19 941	40 663	55 332	62 045	70 302	82 590	84 818
Taxes on petrol and fuel	1 420	1 956	1 849	4 229	11 826	17 171	1 711	39 011	45 120	44 501
Special sales tax	390	395	388	585	993	1 098	69	-	-	-
Sales tax on motor vehicles	325	442	769	553	1 224	1 983	1 752	195	2	3
Tobacco tax	1 150	1 660	2 041	3 087	3 761	5 636	7 246	7 747	8 208	9 742
Tax on spirits	1 548	1 983	3 016	4 431	5 241	6 205	5 483	4 892	4 120	4 249
Tax on wine	149	250	482	930	1 973	2 922	2 901	3 567	3 613	4 001
Tax on beer and soft drinks	242	582	781	964	1 327	2 532	3 162	2 355	2 556	2 773
Tax on energy consumption	729	996	2 305	5 162	13 065	16 352	38 813	11 451	18 371	18 939
Taxes on electricity from certain sources	-	-	-	-	1 081	1 018	908	-	-	-
Tax on wastes	-	244	-	-	-	-	-	1 085	599	609
Tax on cassette tapes	-	-	-	-	60	194	-	-	-	-
Tax on videorecorders	-	-	-	-	112	221	-	-	-	-
5122 Profits of fiscal monopolies	72	89	70	204	423	332	215	3 641	3 747	3 952
Alcohol monopoly wholesale	23	36	10	116	279	98	-	-	-	-
Alcohol monopoly retailing	49	53	60	88	144	234	215	80	330	296
Gaming monopoly retailing	-	-	-	-	-	-	-	3 561	3 417	3 657
5123 Customs and import duties	1 419	2 397	1 773	2 433	6 172	8 308	4 878	11	2	1
Customs	1 080	966	1 139	1 300	1 881	3 115	4 657	-	-	-
Agricultural levies	339	1 431	634	1 133	4 291	5 193	221	11	2	1
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	1	-	-	-	40	-	-	-	-
Investment tax	-	1	-	-	-	40	-	-	-	-
5126 Taxes on specific services	217	289	659	1 253	2 876	5 176	3 847	5 575	4 250	4 341
Betting tax	79	100	111	223	402	616	-	-	-	-
Advertisement tax	-	-	133	202	556	1 073	1 072	1 116	826	657
Tax on gambling	-	-	75	69	101	88	57	1 245	1 244	1 315
Other specific services	138	189	340	656	1 641	2 938	2 718	3 214	2 180	2 369
Tax on charter travelling	-	-	-	103	176	461	-	-	-	-
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	-	149	1 753	1 291	1 668
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-

Table 67 - Tableau 67 (cont)

SWEDEN - SUEDE

Details of tax revenue, in millions of kronor

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5200 Taxes on use of goods and perform activities	663	1 178	2 195	3 760	4 658	7 122	4 103	7 433	11 019	13 083
5210 Recurrent taxes	663	1 178	2 195	3 760	4 658	7 122	4 103	7 433	11 019	13 083
5211 Paid by households: motor vehicles	336	460	656	1 241	1 482	2 003	1 972	4 093	6 137	7 451
5212 Paid by others: motor vehicles	313	700	1 509	2 476	3 108	5 055	2 077	3 340	4 882	5 632
5213 Paid in respect of other goods	14	18	30	43	68	64	54	-	-	-
5220 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	-	43	260	422	623	1 264	1 438	1 479	1 347	1 768
6100 Paid solely by business	-	-	-	-	-	-	-	-	-	-
6200 Other	-	43	260	422	623	1 264	1 438	1 479	1 347	1 768
<i>Pro-memory:</i>										
Custom duties paid to the EU								3 450	4 327	5 099
Total tax revenue on cash basis	40 003	69 287	131 973	259 216	433 474	755 953	859 254	1 137 504	1 334 170	1 463 244
Conciliation with National Accounts										
Total tax revenue on accrual basis (including custom duties)								1 165 273	1 353 495	1 480 057
Additional taxes included in National Accounts								-	-	-
Tax 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								1 165 273	1 353 495	1 480 057
Imputed social contributions								13 539	18 887	20 140
National Accounts: taxes and all Social contributions								1 178 812	1 372 382	1 500 197

Year ending 31st December.

From 2000 data are on accrual basis.

Figures prior to 1970 are not strictly comparable with those of later years which have been revised, though the revisions are insignificant.

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

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 68 - Tableau 68.
SWITZERLAND - SUISSE
 Recettes fiscales détaillées, en millions de francs

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Recettes fiscales totales	11 237	19 280	36 899	46 385	63 061	85 249	103 553	126 718	135 302	150 559
1000 Impôts sur revenu, bénéfiques et gains en capital	4 616	8 465	17 581	21 022	29 017	39 597	44 505	55 665	60 267	69 036
1100 Des personnes physiques	3 748	6 875	14 452	18 056	24 744	33 083	37 630	44 225	48 260	53 075
1110 Sur le revenu et les bénéfiques	3 547	6 579	14 103	17 622	24 142	31 561	36 700	43 527	47 452	51 978
Impôt fédéral direct	245	693	1 381	2 525	3 357	4 432	5 522	5 713	7 328	9 233
Taxe d'exemption service militaire	35	52	87	103	122	-	-	-	-	-
Impôt cantonal personnes physiques	1 473	2 727	6 196	7 510	10 426	12 770	15 968	17 329	21 012	22 809
Impôt communal personnes physiques	1 322	2 366	5 232	6 235	8 415	10 315	13 162	14 283	15 113	17 206
Impôt anticipé	358	740	1 207	1 249	1 822	4 044	2 048	6 202	4 000	2 730
Coupons	114	1	-	-	-	-	-	-	-	-
1120 Sur les gains en capital	201	296	349	434	602	1 522	930	698	808	1 098
Impôt cantonal personnes physiques	84	122	146	229	344	806	448	356	471	628
Impôt communal personnes physiques	112	164	166	190	229	672	457	312	337	470
Impôt fédéral direct	5	10	37	15	29	44	25	30	-	-
1200 Des sociétés	868	1 590	3 129	2 966	4 273	6 514	6 875	11 440	12 007	15 960
1210 Sur les bénéfiques	801	1 492	3 007	2 818	4 068	6 002	6 555	11 203	11 737	15 594
Impôt fédéral direct	153	413	691	781	1 179	1 941	2 355	4 891	4 885	6 156
Impôt cantonal personnes morales	363	638	1 366	1 230	1 767	2 561	2 598	3 934	4 571	6 031
Impôt communal personnes morales	285	441	950	807	1 122	1 500	1 602	2 378	2 281	3 407
1220 Sur les gains en capital	67	98	122	148	205	512	320	237	269	366
Impôt sur gains personnes morales	2	3	19	7	14	19	19	14	-	-
Impôt cantonal personnes morales	28	40	48	77	115	269	149	119	157	209
Impôt communal personnes morales	37	55	55	64	76	224	152	104	112	157
1300 Non-ventilables entre 1100 et 1200	-	-	-	-	-	-	-	-	-	-
2000 Cotisations de sécurité sociale	1 670	3 093	8 111	10 844	14 344	19 954	27 910	30 848	32 368	35 114
2100 A la charge des salariés	716	1 339	3 589	4 833	6 469	9 160	12 997	14 201	15 126	16 350
2110 Sur la base du salaire	716	1 339	3 589	4 833	6 469	9 160	12 997	14 201	15 126	16 350
2120 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2200 A la charge des employeurs	747	1 358	3 618	4 897	6 503	8 935	12 690	14 210	14 650	16 036
2210 Sur la base du salaire	747	1 358	3 618	4 897	6 503	8 935	12 690	14 210	14 650	16 036
2220 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2300 A charge des travailleurs indép ou sans emploi	208	396	840	1 046	1 372	1 859	2 223	2 437	2 593	2 728
2310 Sur la base du salaire	209	397	840	1 046	1 372	1 859	2 223	2 437	2 593	2 728
2320 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
2400 Non-ventilables entre 2100, 2200 et 2300	-	-	64	68	-	-	-	-	-	-
2410 Sur la base du salaire	-	-	64	68	-	-	-	-	-	-
2420 Sur la base de l'impôt sur les revenus	-	-	-	-	-	-	-	-	-	-
3000 Sur salaires ou main d'oeuvre	-	-	-	-	-	-	-	-	-	-
4000 Impôts sur le patrimoine	1 108	1 906	2 959	3 830	5 882	7 616	8 443	11 751	10 785	12 309
4100 Impôts périodiques sur la propriété immobilière	78	131	242	304	335	447	605	735	818	895
4110 Ménages	78	131	242	304	335	447	605	735	818	895
Impôt sur immeubles canton	20	33	60	71	95	125	162	187	230	265
Impôt sur immeubles commune	58	98	182	233	240	322	443	548	588	630
4120 Autres agents	-	-	-	-	-	-	-	-	-	-
4200 Impôts périodiques sur l'actif net	692	1 158	1 886	2 201	2 657	3 641	4 625	5 232	6 030	7 118
4210 Personnes physiques	420	714	1 167	1 383	1 585	2 184	2 961	3 930	4 584	5 411
Impôt fortune canton	206	367	610	739	895	1 225	1 605	2 207	2 678	3 109
Impôt fortune commune	214	347	557	644	690	959	1 356	1 723	1 906	2 302
4220 Sociétés	272	444	719	818	1 072	1 457	1 664	1 302	1 446	1 707
Impôt capital fédéral direct	21	57	89	92	175	274	323	37	-	-
Impôt capital canton	142	225	378	436	547	757	833	807	961	1 094
Impôt capital commune	109	162	252	290	350	426	508	458	486	612
4300 Impôts sur mut par décès, succ et donations	142	222	297	393	596	896	1 063	1 212	903	869
4310 Impôts sur mut par décès et successions	142	222	297	393	596	896	1 063	1 212	903	869
Impôt successions cantons	128	202	270	361	552	820	974	1 115	824	773
Impôt successions commune	14	20	27	32	44	76	89	97	79	96

Table 68 - Tableau 68 (cont)

SWITZERLAND - SUISSE

Recettes fiscales détaillées, en millions de francs

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4320 Impôts sur les donations	-	-	-	-	-	-	-	-	-	-
4400 Impôts sur transact mobilières et immob.	196	395	534	932	2 294	2 632	2 150	4 572	3 034	3 427
Impôt mutations canton	48	101	110	245	454	574	514	718	786	908
Impôt mutations commune	21	46	50	103	138	196	209	262	191	174
Emissions de titres	99	199	130	175	418	553	596	785	431	405
Négociation de titres	19	37	244	409	1 284	1 309	831	2 807	1 627	1 940
Effets de change	9	12	-	-	-	-	-	-	-	-
4500 Impôts non-périodiques	-	-	-	-	-	-	-	-	-	-
4510 Sur l'actif net	-	-	-	-	-	-	-	-	-	-
4520 Autres non-périodiques	-	-	-	-	-	-	-	-	-	-
4600 Autres impôts périodiques sur patrimoine	-	-	-	-	-	-	-	-	-	-
5000 Impôts sur les biens et services	3 843	5 816	8 248	10 689	13 818	18 082	22 695	28 454	31 882	34 100
5100 Impôts sur production, vente, transfert, etc	3 582	5 380	7 602	9 863	12 764	16 824	21 161	26 697	28 653	30 672
5110 Impôts généraux	1 191	1 688	3 205	4 772	6 777	9 871	12 428	16 594	18 119	19 684
5111 Taxes sur la valeur ajoutée	-	-	-	-	-	-	8 857	16 594	18 119	19 684
5112 Impôts sur les ventes	1 191	1 688	3 205	4 772	6 777	9 871	3 571	-	-	-
5113 Autres impôts	-	-	-	-	-	-	-	-	-	-
5120 Impôts sur biens et services déterminés	2 391	3 692	4 397	5 091	5 987	6 953	8 733	10 103	10 534	10 987
5121 Accises	1 016	2 124	2 831	3 427	4 263	4 899	6 510	7 753	7 753	8 063
Impôt sur bière	26	29	34	33	56	66	100	94	102	107
Impôt sur tabac	190	625	552	634	838	988	1 325	1 665	2 051	2 186
Supplément de prix autres	104	260	316	542	605	450	375	53	4	3
Droits carburants	467	739	823	955	1 086	1 322	2 506	2 949	2 957	3 028
Droits supplémentaires carburants	229	471	1 106	1 263	1 416	1 745	1 768	2 003	1 997	2 039
Taxes routières	-	-	-	-	262	328	436	643	306	322
Impôt sur les huiles minérales grèvant les combustibles	-	-	-	-	-	-	-	23	25	20
Impôt sur les automobiles	-	-	-	-	-	-	-	323	310	358
5122 Bénéfices des monopoles fiscaux	158	268	370	472	487	507	639	551	538	546
Monopole d'alcool	111	199	288	354	359	343	404	270	274	289
Régale des sels	16	23	22	25	25	19	15	12	18	7
Régale des eaux	30	44	59	90	98	142	215	255	239	242
Régale des mines	1	2	1	3	5	3	5	14	7	7
5123 Droits de douane et droits à l'importation	1 104	1 154	1 010	953	947	1 201	1 198	1 045	974	1 040
Droits d'entrée	972	1 117	992	923	911	1 163	1 190	1 038	974	1 040
Droits tabac	114	23	4	6	5	8	8	7	-	-
Autres droits supplémentaires	18	14	14	24	31	30	-	-	-	-
5124 Taxes à l'exportation	-	-	-	-	-	-	-	-	-	-
5125 Impôts sur biens d'équipement	-	-	-	-	-	-	-	-	-	-
5126 Impôts sur services déterminés	113	146	186	239	290	346	386	686	1 098	1 183
Jeux dans kursaals confédération	2	2	2	2	3	2	1	37	357	449
Impôt sur divertissement canton	17	21	25	37	38	23	28	27	33	39
Impôt sur divertissement commune	11	12	15	19	22	46	29	26	20	13
Autres impôts dépenses canton	24	42	47	63	47	33	29	34	37	36
Autres impôts dépenses commune	19	10	2	6	8	13	25	13	6	8
Quittances de primes	40	59	95	112	172	229	274	549	645	637
5127 Autres impôts sur commerce et transact internat	-	-	-	-	-	-	-	-	-	-
5128 Autres impôts	-	-	-	-	-	-	-	68	170	156
5130 Non-ventilables entre 5110 et 5120	-	-	-	-	-	-	-	-	-	-
5200 Impôts sur utilisation des biens et exerc activités	261	436	646	826	1 054	1 258	1 534	1 757	3 229	3 429
5210 Impôts périodiques	261	436	646	826	1 054	1 258	1 534	1 757	3 229	3 429
Impôt sur véhicules à moteur	227	395	587	752	956	1 151	1 419	1 670	3 115	3 310
5211 A la charge des ménages: véhicules à moteur	152	263	391	501	638	760	946	1 113	1 256	1 316
5212 A la charge autres agents: véhicules à moteur	76	132	196	251	318	391	473	557	1 859	1 994
5213 Autres impôts périodiques	33	41	59	74	98	107	115	87	114	118
Chasse et pêche	9	11	19	20	24	29	32	32	32	32
Impôt sur chiens canton	3	4	6	9	9	6	8	9	8	8
Impôt sur chiens commune	2	3	5	8	9	14	17	21	23	25
Auberges canton	12	15	19	24	29	34	39	20	51	53
Patentes canton	5	6	8	12	24	22	15	4	-	-
Voyageurs de commerce canton	2	2	2	1	3	2	4	1	-	-

Table 68 - Tableau 68 (cont)

SWITZERLAND - SUISSE

Recettes fiscales détaillées, en millions de francs

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5220 Impôts non-périodiques	-	-	-	-	-	-	-	-	-	-
5300 Non-ventilables entre 5100 et 5200	-	-	-	-	-	-	-	-	-	-
6000 Autres impôts	-	-	-	-	-	-	-	-	-	-
6100 A la charge exclusive des entreprises										
6200 A la charge d'autres agents										
<i>Pour mémoire:</i>										
Recettes fiscales totales sur la base d'encaissements	11 237	19 280	36 899	46 385	63 061	85 249	103 553	126 718	135 302	150 559
Conciliation avec les Comptes nationaux										
Recettes fiscales totales sur la base des droits constatés										
Impôts additionnels inclus dans les comptes nationaux										
Impôt exclus des comptes nationaux										
Différence dans les traitements des crédits d'impôts										
Transfert en capital des recettes non collectées										
Cotisations de sécurité sociale volontaires										
Différences diverses										
Comptes nationaux: impôts et cotisations sociales effectives										
Cotisations sociales imputées										
Comptes nationaux: impôts et toutes les cotisations sociales										

Année civile se terminant le 31 décembre.

Les données sont sur la base des encaissements.

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

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

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

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

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

Table 69 - Tableau 69.

TURKEY - TURQUIE

Details of tax revenue, in Millions of New liras

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	0	0	0	1	5	79	1 751	40 263	157 417	203 053
1000 Taxes on income, profits and capital gains	0	0	0	0	2	26	496	11 890	34 335	48 197
1100 Of individuals	0	0	0	0	1	21	378	8 954	23 164	34 447
1110 On income and profits	0	0	0	0	1	21	378	8 954	23 164	34 447
Income tax	0	0	0	0	1	21	378	8 954	23 164	34 447
1120 On capital gains	-	-	-	-	-	-	-	-	-	-
1200 Corporate	0	0	0	0	1	5	118	2 935	11 172	13 751
1210 On profits	0	0	0	0	1	5	118	2 935	11 172	13 751
Corporation tax	0	0	0	0	1	5	118	2 935	11 172	13 751
1220 On capital gains	-	-	-	-	-	-	-	-	-	-
1300 Unallocable between 1100 and 1200	-	-	0	0	-	-	-	-	-	-
Fiscal balance tax			0	0						
Capital gains tax on real estate sales			0	0						
2000 Social security contributions	0	0	0	0	1	15	212	7 543	35 321	44 052
2100 Employees	0	0	0	0	0	6	82	2 712	12 128	17 867
2110 On a payroll basis								2 712	12 128	17 867
2120 On an income tax basis								-	-	-
2200 Employers	0	0	0	0	0	9	110	3 619	16 132	20 442
2210 On a payroll basis								3 619	16 132	20 442
2220 On an income tax basis								-	-	-
2300 Self-employed or non-employed	-	-	-	0	0	1	19	1 211	7 061	5 743
2310 On a payroll basis								1 211	7 061	5 743
2320 On an income tax basis								-	-	-
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis								-	-	-
2420 On an income tax basis								-	-	-
3000 Taxes on payroll and workforce	-	-	-	-	-	-	-	-	-	-
4000 Taxes on property	0	0	0	0	0	2	53	1 272	5 253	7 621
4100 Recurrent taxes on immovable property	0	0	0	0	0	-	-	191	1 148	1 464
Real estate tax	0	0	0	0	0	-	-	191	1 148	1 464
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	1	15	88	125
Gift and inheritance tax	0	0	0	0	0	0	1	15	88	125
4310 Estate and inheritance taxes										
4320 Gift taxes										
4400 Taxes on financial and capital transactions	0	0	0	0	0	2	33	1 065	4 017	6 032
Stamp tax	0	0	0	0	0	2	33	818	2 457	3 642
Real estate purchase tax	0	0	0	0	-	-	-	-	-	-
Title deed fees	-	-	-	-	-	-	-	207	1 263	2 000
Notary fees	-	-	-	-	-	-	-	40	298	389
4500 Non-recurrent taxes	-	-	-	-	-	-	19	-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	0	0	0	0	2	22	658	16 901	77 605	96 766
5100 Taxes on production, sale, transfer, etc	0	0	0	0	2	22	649	16 328	74 561	92 605
5110 General taxes	-	-	-	-	1	16	544	9 735	34 357	43 285
5111 Value added taxes					1	14	426	9 735	34 357	43 285
5112 Sales tax					-	-	-	-	-	-
5113 Other					0	1	118	-	-	-
5120 Taxes on specific goods and services	0	0	0	0	1	6	105	6 593	40 204	49 320
5121 Excises	0	0	0	0	0	1	17	4 718	33 328	39 111
Sales taxes	-	-	0	0	-	-	-	-	-	-

Table 69 - Tableau 69 (cont)

TURKEY - TURQUIE

Details of tax revenue, in Millions of New liras

	1965	1970	1975	1980	1985	1990	1995	2000	2 005	2007
Domestic production tax	0	0	0	0	-	-	-	-	-	-
Domestic production tax on petrol	0	0	0	0	-	-	-	-	-	-
Production tax on monopoly goods	0	0	0	0	-	-	-	-	-	-
Sugar consumption taxes	0	0	0	0	-	-	-	-	-	-
Motor vehicles purchase tax (Total)	-	-	0	0	0	1	17	916	4 301	4 293
Motor vehicles purchase tax	-	-	-	-	-	-	-	498	4 301	4 293
Additional motor vehicle purchase tax	-	-	-	-	-	-	-	418	0	-
Revenue from other excises	0	0	0	0	0	0	0	533	9 629	12 765
Petroleum consumption tax	-	-	-	-	-	-	-	3 269	19 398	22 052
5122 Profits of fiscal monopolies	-	-	-	-	-	-	-	-	-	-
5123 Customs and import duties	0	0	0	0	0	4	59	462	1 606	2 478
Customs duty	0	0	0	0	0	1	56	449	1 540	2 441
Customs duty on petrol	-	0	0	0	0	0	-	-	-	-
Production tax on imports	0	0	0	0	-	-	-	-	-	-
Production tax on petrol imports	0	0	0	0	-	-	-	-	-	-
Stamp duty on imports	0	0	0	0	0	2	-	-	-	-
Wharf duty	-	0	0	0	0	1	-	-	-	-
Other	-	-	0	0	0	0	4	13	65	37
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	0	0	0	0	0	1	29	997	2 229	7 686
Bank, insurance transaction tax	0	0	0	0	0	1	29	997	1 995	3 149
Transportation tax	0	0	0	0	-	-	-	-	-	-
PTT service tax	0	0	0	0	-	-	-	-	-	4 211
Tax on football pool	-	-	0	0	-	-	-	-	-	-
Advertisement services tax	-	-	-	-	-	-	-	-	234	327
5127 Other taxes on internat trade and transactions	0	0	0	0	-	-	-	-	-	-
Foreign travel expenditures tax	0	0	0	0	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	-	-	416	3 041	46
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	9	572	3 044	4 161
5210 Recurrent taxes	0	0	0	0	0	0	9	359	3 026	4 161
Motor vehicles tax	0	0	0	0	0	0	9	359	3 026	-
5211 Paid by households: motor vehicles	-	-	-	-	-	-	-	-	-	-
5212 Paid by others: motor vehicles	-	-	-	-	-	-	-	359	3 026	4 161
Motor vehicles tax	-	-	-	-	-	-	-	302	2 571	3 521
Traffic fees	-	-	-	-	-	-	-	58	456	640
5213 Paid in respect of other goods	-	-	-	-	-	-	-	-	-	-
5220 Non-recurrent taxes	-	-	0	0	-	-	-	213	18	-
Building construction tax	-	-	0	0	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	-	-	-	0	0	13	332	2 658	4 902	6 417
6100 Paid solely by business	-	-	-	-	-	-	-	-	-	-
6200 Other	-	-	-	0	0	13	332	2 658	4 902	6 417
Funds	-	-	-	-	-	-	-	1 938	2 782	-
Vocatial Train ProF	-	-	-	-	-	-	-	67	-	-
- Tax penalties and fines	-	-	-	-	-	-	-	548	1 400	4 191
- Municipalities revenue	-	-	-	-	-	-	-	106	721	2 227

Pro-memoria:

Total tax revenue on cash basis	0	0	0	1	5	79	1 751	40 263	157 417	203 053
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Conciliation with National Accounts

Total tax revenue on accrual basis	
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	

Year ending 31st December. Up to 1981 data are on a fiscal year basis beginning 1st March. As from 1982, the fiscal begins 1st January.

The figures under the local tax collections include taxes under "Municipalities Revenues Law" and Property tax. In addition, transfers to the local authorities from central budget tax revenues under the revenue sharing system are also included to that figures

The figures are on a cash basis; however social security contributions are currently reported on assessment basis.

Before 2003, heading 2000: Contributions to some private social security schemes are included in this heading.

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

Table 70 - Tableau 70.
UNITED KINGDOM - ROYAUME-UNI
 Details of tax revenue, in millions of pounds sterling

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	10 945	19 080	37 343	81 153	133 701	202 578	249 597	355 313	447 900	505 320
Total tax revenue exclusive of custom duties								353 513	445 992	503 246
1000 Taxes on income, profits and capital gains	4 050	7 705	16 716	30 651	51 674	79 576	92 147	138 798	171 997	199 638
1100 Of individuals	3 618	6 016	14 936	23 868	34 820	59 506	71 973	104 136	130 391	152 135
1110 On income and profits	3 615	5 752	14 448	23 376	33 965	57 614	71 121	101 925	128 059	148 287
Income tax				23 370	33 965	57 614	71 121	101 925	128 059	148 287
Surtax				6	-	-	-	-	-	-
1120 On capital gains	3	264	488	492	855	1 892	852	2 211	2 332	3 848
1200 Corporate	484	1 658	2 310	6 783	16 854	20 070	20 174	34 662	41 606	47 503
1210 On profits	484	24	18	6 510	16 346	18 994	19 569	32 162	39 717	44 240
Petroleum revenue tax				1 799	7 369	941	832	1 540	1 799	1 387
Supplementary petroleum duty				-	-	-	-	-	-	-
Corporation tax				4 712	8 977	18 053	18 737	30 622	37 190	42 139
Corporation tax overspill relief				- 1	-	-	-	-	-	-
Profits tax				-	-	-	-	-	-	-
Windfall tax				-	-	-	-	-	-	-
Betting tax				-	-	-	-	-	640	590
Non fossil fuel obligation levy				-	-	-	-	-	88	124
1220 On capital gains	-	-	-	273	508	1 076	605	2 500	1 889	3 263
1300 Unallocable between 1100 and 1200	- 52	31	- 530	-	-	-	-	-	-	-
2000 Social security contributions	1 685	2 655	6 540	13 531	23 769	34 457	44 397	60 252	84 459	92 806
2100 Employees	770	1 171	2 562	5 228	11 220	13 296	18 646	24 175	35 311	38 041
2110 On a payroll basis					11 220	13 296	18 646	24 175	35 311	38 041
2120 On an income tax basis					-	-	-	-	-	-
2200 Employers	831	1 354	4 068	8 210	12 245	19 984	24 210	34 028	46 323	51 752
2210 On a payroll basis					12 245	19 984	24 210	34 028	46 323	51 752
2220 On an income tax basis					-	-	-	-	-	-
2300 Self-employed or non-employed	75	114	195	317	745	1 177	1 541	2 049	2 825	3 013
2310 On a payroll basis					745	1 177	1 541	2 049	2 825	3 013
2320 On an income tax basis					-	-	-	-	-	-
2400 Unallocable between 2100, 2200 and 2300	9	16	- 285	- 224	- 441	-	-	-	-	-
2410 On a payroll basis					-	-	-	-	-	-
2420 On an income tax basis					-	-	-	-	-	-
3000 Taxes on payroll and workforce	-	850	- 1	3 498	96	-	-	-	-	-
Selective employment tax				-	-	-	-	-	-	-
National insurance surcharge				3 498	96	-	-	-	-	-
4000 Taxes on property	1 591	2 378	4 746	9 774	16 007	16 538	25 033	41 259	53 984	63 478
4100 Recurrent taxes on immovable property	1 228	1 827	4 022	8 665	13 925	13 462	21 672	30 677	40 924	44 977
4110 Households	539	733	1 604	3 687	5 743	2 373	9 281	14 212	21 346	23 640
Northern Ireland rates paid to CG				37	55	113	77	141	233	265
Council tax				-	-	-	9 146	13 998	20 966	23 206
Rates paid to LA				3 650	5 688	2 260	58	73	147	169
4120 Others	689	1 094	2 418	4 978	8 182	11 089	12 391	16 465	19 578	21 337
National non-domestic rates				-	-	7 542	11 296	15 084	17 919	19 455
Rates paid to LA				4 925	7 894	2 869	99	149	182	225
Northern Ireland rates paid to CG				53	129	115	127	207	286	353
London Regional Transport levy				-	159	47	-	-	-	-
LA payments of NNDR				-	-	469	757	889	1 022	1 111
- NPISH payments of NNDR				-	-	47	112	136	169	193
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes	287	383	307	479	923	1 321	1 441	2 215	3 150	3 867
4310 Estate and inheritance taxes	287	383	307	479	923	1 321	1 441	2 215	3 150	3 867
Death duties				423	806	1 278	1 411	2 156	3 100	3 764
Development land tax				42	66	6	-	-	-	-
Taxes on other capital transfers				14	51	37	30	59	50	50
Special tax on bank deposits				-	-	-	-	-	-	-
Betterment duty				-	-	-	-	-	-	-
Special charges				-	-	-	-	-	-	-
Special contribution				-	-	-	-	-	-	-
Equal pay on capital transfers				-	-	-	-	-	-	53

Table 70 - Tableau 70 (cont)

UNITED KINGDOM - ROYAUME-UNI

Details of tax revenue, in millions of pounds sterling

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4320 Gift taxes	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	76	124	266	630	1 159	1 755	1 920	8 367	9 910	14 634
Stamp duties				630	1 159	1 755	1 920	8 367	9 910	14 634
4500 Non-recurrent taxes	-	26	2	-	-	-	-	-	-	-
4510 On net wealth		-	-							
4520 Other non-recurrent taxes		26	2							
4600 Other recurrent taxes on property	-	18	149	-	-	-	-	-	-	-
5000 Taxes on goods and services	3 619	5 492	9 342	23 699	42 155	62 990	88 020	113 204	135 552	147 324
5100 Taxes on production, sale, transfer, etc	3 406	5 105	8 862	22 677	39 742	59 589	83 688	108 221	130 316	141 358
5110 General taxes	647	1 304	3 326	11 897	21 228	34 136	47 539	64 302	83 434	92 043
5111 Value added taxes	-	-	3 326	11 897	21 228	34 136	47 539	64 302	83 434	92 043
Value added tax				11 893	21 076	33 620	47 329	64 202	83 415	92 017
Adj to VAT contribution				4	152	516	210	100	19	26
Purchase tax				-	-	-	-	-	-	-
5112 Sales tax	647	1 304	-	-	-	-	-	-	-	-
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	2 759	3 801	5 536	10 780	18 514	25 453	36 149	43 919	46 882	49 315
5121 Excises	2 383	3 424	4 725	8 616	14 939	19 871	28 167	37 271	39 241	40 613
Beer				1 029	1 935	2 220	2 585	2 813	3 072	3 042
Wines, spirits, cider and perry				1 513	2 212	2 627	2 891	3 751	4 802	5 008
Tobacco				2 735	4 342	5 541	7 331	7 666	8 021	8 051
Hydrocarbon oil				3 327	6 426	9 466	15 360	23 041	23 346	24 512
Other excise duties				12	24	17	-	-	-	-
5122 Profits of fiscal monopolies	-	-	-	-	-	-	-	-	-	-
5123 Customs and import duties	343	250	540	1 109	1 424	1 837	2 458	286	329	338
Custom duties				-	-	-	-	-	-	-
Import duties				855	1 269	1 722	2 305	-	-	-
Agricultural levies				254	155	115	153	286	329	338
Temporary charges of import				-	-	-	-	-	-	-
5124 Taxes on exports	-	3	4	- 1	-	36	-	-	-	-
Levies on exports				- 1	-	36	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	33	124	258	456	728	1 022	3 901	5 759	5 452	6 458
Betting and gaming				456	728	1 022	1 567	1 522	864	959
National Lottery contributions to fund				-	-	-	1 360	1 590	1 349	1 310
Air passenger duty				-	-	-	339	940	896	1 883
Insurance premium tax				-	-	-	635	1 707	2 343	2 306
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	9	600	1 423	2 687	1 623	603	1 860	1 906
Fossil fuel levy				-	-	875	1 306	56	-	-
Sugar levy				21	49	46	55	44	24	-
European coal and steel levy				12	9	11	-	-	-	-
Gas levy				83	520	291	161	-	-	-
Car tax				484	845	1 464	-	-	-	-
Landfill tax				-	-	-	-	461	733	877
Climate change levy				-	-	-	-	-	747	690
Aggregates levy				-	-	-	-	-	327	339
Hydro benefit				-	-	-	27	42	10	-
Renewable energy obligations				-	-	-	-	-	-	-
Channel 4 advertising formula				-	-	-	74	-	-	-
Milk super levy				-	-	-	-	-	19	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	212	446	698	1 378	2 413	3 401	4 332	4 983	5 236	5 966
5210 Recurrent taxes	212	446	698	1 378	2 413	3 401	4 332	4 983	5 236	5 966
5211 Paid by households: motor vehicles	118	237	390	729	1 485	1 841	2 651	3 195	3 953	4 506
Motor vehicle duty				726	1 482	1 837	2 641	3 191	3 953	4 506
Boat licences				3	3	4	10	4	-	-
5212 Paid by others: motor vehicles	74	208	304	588	849	1 134	1 313	1 415	809	878
Motor vehicle levy				588	849	1 134	1 313	1 415	809	878

Table 70 - Tableau 70 (cont)

UNITED KINGDOM - ROYAUME-UNI

Details of tax revenue, in millions of pounds sterling

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5213 Paid in respect of other goods	20	1	4	61	79	426	368	373	474	582
IBA levy					14	134	-	-	-	-
Telecommunications regulator fees					-	7	9	12	15	17
Gas regulator fees					-	2	5	-	-	-
Electricity regulator fees					-	5	8	-	-	-
Water regulator fees					-	6	9	11	12	11
Rail regulator fees					-	-	8	14	15	12
Company registration surplus fees					-	12	21	-	-	-
Consumer and credit act fees					10	163	174	119	197	281
Levy funded bodies					55	97	134	217	235	261
1936 Tithe Act payments					-	-	-	-	-	-
5220 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	1	- 59	- 218	- 356	-	-	-	-	-	-
6000 Other taxes	-	-	-	-	-	9 017	-	-	-	-
6100 Paid solely by business						-				
6200 Other						9 017				
Community charge						9 017				
<i>Pro-memory:</i>										
Custom duties paid to the EU								1 800	1 908	2 074
Non-wastable tax credits against 1110 ¹						7 454	3 171	4 651	16 825	19 638
Tax expenditure component						6 973	2 929	1 233	4 434	4 404
Transfer component						481	242	3 418	12 391	15 234
Non-wastable tax credits against 1210 ¹								1	641	762
Tax expenditure component								-	462	549
Transfer component								1	179	213
Total tax revenue on cash basis	10 945	19 080	37 343	81 153	133 701	202 400	245 705	351 779	446 161	504 990
Conciliation with National Accounts										
Total tax revenue on accrual basis (including customs duties)						202 578	249 597	355 313	447 900	505 320
Additional taxes included in National Accounts						1 323	1 801	2 062	3 303	3 704
Tax excluded from National Accounts						-	-	-	-	-
Difference in treatment of tax credits						308	2 913	1 204	501	575
Capital transfer for uncollected revenue						-	-	-	-	-
Voluntary Social security contributions						2 922	3 659	4 909	12 296	13 776
Miscellaneous differences						-	-	-	-	-
National Accounts: Taxes and Actual social contributions						207 131	257 970	363 488	464 000	523 375
Imputed social contributions						3 966	5 430	7 888	7 383	7 933
National Accounts: taxes and all Social contributions						211 097	263 400	371 376	471 383	531 308

Year ending 31st December.

From 1990 data are on accrual basis.

The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. Since the tax is lump-sum levied on each adult in a household, it has been classified in heading 6200 (domestic rates are classified in heading 4100).

Heading 1210: The corporate tax figures include company income tax from 1990 onwards.

Heading 2000 includes some voluntary contributions which cannot be separately identified.

1. The treatment of these figures in the data are consistent with the guidelines.

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 the Inland Revenue and Customs and Excise Department.

Table 71 - Tableau 71.

UNITED STATES - ETATS-UNIS

Details of tax revenue, in millions of US dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Total tax revenue	167 022	276 727	415 386	730 672	1 069 914	1 572 712	2 045 125	2 918 961	3 404 463	3 888 059
1000 Taxes on income, profits and capital gains	80 284	137 834	191 216	364 137	485 353	723 423	942 584	1 478 574	1 592 084	1 905 973
1100 Of individuals	52 894	101 267	143 923	285 513	404 765	582 817	731 608	1 223 590	1 194 872	1 479 663
1110 On income and profits	50 401	95 779	139 572	272 879	377 549	550 919	684 021	1 088 010	1 065 382	1 314 663
Individual income tax federal	46 492	85 512	118 686	233 269	312 125	447 323	551 503	894 830	840 642	1 049 610
Individual income tax state and local govt	3 909	10 267	20 886	39 610	65 424	103 596	132 518	193 180	224 740	265 053
1120 On capital gains	2 493	5 488	4 351	12 634	27 216	31 898	47 587	135 580	129 490	165 000
Capital gains federal	2 300	4 900	3 700	10 800	22 500	25 900	38 368	111 507	102 174	131 734
Capital gains tax state and local govt	193	588	651	1 834	4 716	5 998	9 219	24 073	27 316	33 266
1200 Corporate	27 390	36 567	47 293	78 624	80 588	140 606	210 976	254 984	397 212	426 310
1210 On profits	26 745	35 342	45 566	73 586	71 929	130 159	191 414	197 459	347 933	363 428
Corporate income tax federal	24 861	31 729	39 201	60 525	54 868	109 344	162 693	169 934	298 658	311 517
Corporate income tax state and local govt	1 884	3 613	6 365	13 061	17 061	20 815	28 721	27 525	49 275	51 911
1220 On capital gains	645	1 225	1 727	5 038	8 659	10 447	19 562	57 525	49 279	62 882
Capital gains tax corp federal	600	1 100	1 485	4 143	6 605	8 776	16 627	49 506	42 300	53 900
Capital gains tax corp state and local govt	45	125	242	895	2 054	1 671	2 935	8 019	6 979	8 982
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	-	-	-	-
2000 Social security contributions	22 192	44 517	85 039	159 763	269 144	395 066	507 897	676 525	828 820	907 933
2100 Employees	8 459	19 127	36 382	67 022	112 114	173 066	220 715	302 710	362 284	400 122
Federal insurance contribution Act tax	8 084	18 664	35 804	66 221	110 023					
Less refund federal	- 192	- 386	- 360	- 507	- 650					
Railroad retirement taxes federal	322	444	352	590	1 039					
Fed hosp insur recpts from railroad retir	-	30	63	111	164					
Unemployment state tax federal	20	32	48	127	312					
Temp disability insurance state and local	225	343	475	480	1 226					
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers	12 703	23 448	45 241	87 019	146 562	203 067	260 453	339 795	422 845	459 000
Federal insurance contributions act tax	7 802	17 935	34 722	64 768	110 875					
Railroad retirement taxes federal	314	475	1 138	1 722	2 565					
Fed hosp insur recpts from railroad retir	-	31	64	111	162					
Military service credit federal	14	124	244	652	-					
Old-age dis hosp insur fed employer contr	282	728	1 082	1 453	3 958					
Unemployment state tax federal	3 032	2 532	5 251	11 788	19 657					
Federal unemployment tax Act	615	770	1 355	3 246	5 554					
Railroad unempl insurance Act tax federal	152	131	117	175	235					
Workmen's compensation state and local	484	698	1 234	3 039	3 516					
Temp disability insurance state and local	8	24	34	65	40					
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed	1 030	1 942	3 416	5 722	10 468	18 933	26 729	34 020	43 691	48 811
Federal old-age survivors trust	-	1 565	2 674	4 250	7 718					
Federal disability insurance trust	1 030	208	352	733	779					
Federal hospital insurance trust	-	169	390	739	1 971					
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce	-	-	-	-	-	-	-	-	-	-
4000 Taxes on property	26 529	39 163	57 937	77 913	114 096	180 260	226 784	295 105	384 012	429 332
4100 Recurrent taxes on immovable property	22 918	34 055	51 491	68 499	103 756	164 505	206 745	259 455	353 693	397 752
4110 Households	8 548	13 860	21 060	28 975	46 649					
Property tax state and local	8 548	13 860	21 060	28 975	46 649					
Other	-	-	-	-	-					
4120 Others	14 370	20 195	30 431	39 524	57 107					
Property tax state and local	14 370	20 195	30 431	39 524	57 107					
Other	-	-	-	-	-					

Table 71 - Tableau 71 (cont)

UNITED STATES - ETATS-UNIS

Details of tax revenue, in millions of US dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes	3 447	4 641	6 029	8 425	8 750	15 755	20 039	35 650	30 319	31 580
4310 Estate and inheritance taxes	3 080	4 085	5 545	8 149	8 385					
Estate tax less refund federal	2 427	3 208	4 241	6 181	6 154					
Estate tax state and local govt	653	877	1 304	1 968	2 231					
4320 Gift taxes	367	556	484	276	365					
Gift tax less refund federal	289	437	370	209	268					
Gift tax calculate state and local govt	78	119	114	67	97					
4400 Taxes on financial and capital transactions	164	467	417	989	1 590	-	-	-	-	-
Interest equalisation tax federal	15	86	2	-	-					
Document and stock transfer state and local	149	381	415	989	1 590					
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	38 017	55 213	81 194	128 844	201 305	273 963	367 860	468 757	599 547	644 821
5100 Taxes on production, sale, transfer, etc	33 300	48 654	70 920	111 810	174 206	235 716	318 618	404 355	498 282	534 202
5110 General taxes	8 016	16 179	29 238	51 328	84 292	125 575	164 448	221 295	273 898	300 061
5111 Value added taxes	-	-	-	-	-	-	-	-	-	-
5112 Sales tax	8 016	16 179	29 238	51 328	84 292	125 575	164 448	221 295	273 898	300 061
General sales - general receipts state and local	7 981	16 128	29 102	51 328	84 292	125 575	164 448	221 295	273 898	300 061
Other state and local	35	51	136	-	-	-	-	-	-	-
5113 Other	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	25 284	32 475	41 682	60 482	89 914	110 141	154 170	183 060	224 384	234 141
5121 Excises	21 209	26 181	31 532	45 471	66 752	65 466	94 018	109 051	130 904	137 305
Alcohol taxes federal govt	3 689	4 610	5 238	5 601	5 562	5 741	7 319	7 814	8 563	8 662
Tobacco taxes federal govt	2 142	2 093	2 312	2 443	4 779	4 217	5 919	6 741	8 268	7 781
Airport, airway, highway federal	3 559	5 217	6 022	6 411	12 736	-	-	-	-	-
Manufacturer's excise taxes federal govt	2 867	1 829	105	6 122	6 496	-	-	-	-	-
Sugar tax federal govt	97	113	104	-	-	-	-	-	-	-
Other taxes excise federal govt	889	3	1	2	1	-	-	-	-	-
Undistributed tax deposits federal government	- 11	- 106	- 460	152	- 57	-	-	-	-	-
Other taxes excise and undist fedgovt -	-	-	-	-	-	13 316	27 738	32 005	35 605	35 555
Less special tax liquor occupations federal	- 22	- 20	- 22	- 21	- 21	-	-	-	-	-
Other federal (refunds)	- 7	- 26	- 23	- 32	- 65	-	-	-	-	-
Alcohol taxes state and local govt	949	1 482	2 065	2 642	3 286	3 577	3 891	4 449	5 256	5 719
Tobacco taxes state and local govt	1 386	2 437	3 395	3 874	4 443	6 009	7 488	8 726	14 112	16 445
Public utilities state and local govt	871	1 547	3 060	5 888	10 048	11 814	15 149	17 940	22 952	25 069
Motor fuel taxes state and local govt	4 331	6 324	8 324	9 822	13 638	20 792	26 514	31 376	36 148	38 074
Other state and local taxes	469	678	1 411	2 295	4 919	-	-	-	-	-
Coal tonnage tax federal govt	-	-	-	272	581	-	-	-	-	-
Hazardous substances tax federal	-	-	-	-	273	-	-	-	-	-
Transportation fuels tax federal	-	-	-	-	-	-	-	-	-	-
Boat fuels and equipment tax federal	-	-	-	-	126	-	-	-	-	-
Waste site deposits tax federal	-	-	-	-	7	-	-	-	-	-
Leaking underground storage federal	-	-	-	-	-	-	-	-	-	-
Vaccine injury compenss federal	-	-	-	-	-	-	-	-	-	-
Ozone depletion tax federal	-	-	-	-	-	-	-	-	-	-
Oil spill liability federal	-	-	-	-	-	-	-	-	-	-
Luxury tax federal govt	-	-	-	-	-	-	-	-	-	-
5122 Profits of fiscal monopolies	275	379	459	608	412	-	-	-	-	-
Liquor store revenue state and local govt	1 447	2 006	2 468	3 200	3 235					
Liquor store expend state and local govt	- 1 172	- 1 627	- 2 009	- 2 592	- 2 823					
5123 Customs and import duties	1 442	2 430	4 289	7 436	12 176	17 490	19 819	21 123	25 316	28 774
Custom duties federal	1 442	2 430	3 846	7 436	12 176	17 490	19 819	21 123	25 316	28 774
Petroleum import fees federal govt	-	-	443	-	-	-	-	-	-	-

Table 71 - Tableau 71 (cont)

UNITED STATES - ETATS-UNIS

Details of tax revenue, in millions of US dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
5124 Taxes on exports	-	-	-	-	-	-	-	-	-	-
5125 Taxes on investment goods	-	-	-	-	-	-	-	-	-	-
5126 Taxes on specific services	2 358	3 485	5 402	6 967	10 574	7 535	8 960	9 831	15 006	15 292
Amusements state and local govt	23	58	99	234	412	-	-	-	-	-
Parimutuels state and local govt	386	515	676	731	710	-	-	-	-	-
Transportation of persons federal	126	251	779	1 601	2 509	-	-	-	-	-
Transport of property	-	-	54	92	134	-	-	-	-	-
General and toll telephone federal	1 079	1 470	2 024	1 118	2 147	-	-	-	-	-
Foreign insurance policies federal	-	9	19	75	74	-	-	-	-	-
Insurance state and local govt	744	1 182	1 751	3 113	4 534	7 535	8 960	9 831	15 006	15 292
Employee pension plans federal	-	-	-	3	14	-	-	-	-	-
Inland waterway tax federal	-	-	-	-	40	-	-	-	-	-
Ship departure tax federal	-	-	-	-	-	-	-	-	-	-
5127 Other taxes on internat trade and transactions	-	-	-	-	-	-	-	-	-	-
5128 Other taxes	-	-	-	-	-	19 650	31 373	43 055	53 158	52 770
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	4 717	6 559	10 274	17 034	27 099	38 247	49 242	64 402	101 265	110 619
5210 Recurrent taxes	3 490	4 972	6 931	9 501	14 622	30 655	42 064	55 200	85 530	91 143
5211 Paid by households: motor vehicles	1 211	1 814	2 645	3 370	5 692	8 104	9 746	11 404	14 001	14 862
Motor vehicle regis license st and loc	1 056	1 597	2 047	2 981	5 078	-	-	-	-	-
Motor vehicle oper license st and loc	152	227	588	389	614	-	-	-	-	-
Other motor vehicle	3	- 10	10	-	-	-	-	-	-	-
5212 Paid by others: motor vehicles	937	1 307	1 608	2 343	2 485	3 564	5 467	6 684	7 903	8 379
Motor vehicle regis license st and loc	937	1 307	1 608	2 343	2 485	-	-	-	-	-
Motor vehicle oper license st and loc	-	-	-	-	-	-	-	-	-	-
5213 Paid in respect of other goods	1 342	1 851	2 678	3 788	6 445	18 987	26 851	37 112	63 626	67 902
Misc fees permit license federal	19	14	7	-	-	-	-	-	-	-
Special tax liquor occupations federal	22	20	22	21	21	-	-	-	-	-
Use tax of certain vehicles federal	99	137	221	277	379	-	-	-	-	-
Use of internat travel facilities federal	-	-	55	92	108	-	-	-	-	-
Use tax of aircraft federal	-	-	20	21	-	-	-	-	-	-
Corporation in general license st and loc	528	764	1 041	1 388	2 767	-	-	-	-	-
Alcoholic beverage license tax st and loc	133	120	147	179	231	-	-	-	-	-
Public utilities license tax st and loc	30	41	75	130	227	-	-	-	-	-
Amusements license taxes st and loc	7	7	33	69	124	-	-	-	-	-
Occupation and business license st and loc	349	517	716	1 113	1 819	-	-	-	-	-
Wagering occupation tax federal	7	5	6	12	7	-	-	-	-	-
Other license taxes st and loc	10	16	39	69	172	18 987	26 851	37 112	63 626	67 902
Hunting and fishing license taxes st and loc	138	195	296	417	590	-	-	-	-	-
Other	-	15	-	-	-	-	-	-	-	-
5220 Non-recurrent taxes	1 227	1 587	3 343	7 533	12 477	7 592	7 178	9 202	15 735	19 476
Severance state and local govt	503	686	1 741	4 167	7 211	5 224	4 041	5 321	9 032	11 517
Poll taxes state and local govt	9	6	-	-	-	-	-	-	-	-
Other taxes state and local govt	715	895	1 602	3 366	5 266	2 368	3 137	3 881	6 703	7 959
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-
6000 Other taxes	-	-	-	15	16	-	-	-	-	-
6100 Paid solely by business	-	-	-	-	-	-	-	-	-	-
6200 Other	-	-	-	15	16	-	-	-	-	-

Table 71 - Tableau 71 (cont)

UNITED STATES - ETATS-UNIS

Details of tax revenue, in millions of US dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
<i>Pro-memoria:</i>										
Non-wastable tax credits against 1110								36 511	96 004	90 439
Tax expenditure component								9 602	46 735	35 910
Transfer component								26 909	49 269	54 529
Non-wastable tax credits against 1210										
Tax expenditure component										
Transfer component										
Total tax revenue on cash basis	167 022	276 727	415 386	730 672	1 069 914	1 518 943	2 002 992	2 870 456	3 192 315	3 832 592
Conciliation with National Accounts										
Total tax revenue on accrual basis						1 572 712	2 045 125	2 918 961	3 404 463	3 888 059
Additional taxes included in National Accounts						-	-	-	-	-
Tax excluded from National Accounts						-	-	-	-	-
Difference in treatment of tax credits						-	-	-	-	-
Capital transfer for uncollected revenue						-	-	-	-	-
Voluntary Social security contributions						11 658	21 325	22 450	40 214	51 435
Miscellaneous differences						-	-	-	-	-
National Accounts: Taxes and Actual social contributions						1 584 370	2 066 450	2 941 411	3 444 677	3 939 494
Imputed social contributions						3 384	3 595	3 722	5 232	5 690
National Accounts: taxes and all Social contributions						1 587 754	2 070 045	2 945 133	3 449 909	3 945 184

Data on cash basis are on a fiscal year basis: Federal government data cover fiscal years ending 30th June through 1976 and fiscal years ending 30th September after 1976 State and Local government data cover various fiscal years completed during the year ending 30th June.

From 1990, data are on accrual basis and on calendar year. 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, excise, 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.

PART III/PARTIE III

B. Financing Social Benefits

B. Le financement des prestations sociales

Table 72 - Tableau 72.

AUSTRALIA - AUSTRALIE

Memorandum item on the financing of social security benefits, in millions of australian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading										
Other taxes										
Voluntary contributions to government										
Compulsory contributions to private sector										
TOTAL	-	-	-	-	-	-	-	-	-	-

Table 73 - Tableau 73.

AUSTRIA - AUTRICHE

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	1 548	2 479	5 082	9 200	13 416	17 763	26 031	30 693	35 615	38 768
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	32	41	61	135	140	141	202	206	247	256
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	1 580	2 520	5 144	9 335	13 556	17 904	26 233	30 900	35 862	39 024

Table 74 - Tableau 74.

BELGIUM - BELGIQUE

Pour mémoire : le financement des systèmes de sécurité sociale, en millions d' euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Impôts de la série 2000	2 018	3 186	7 049	10 828	17 583	23 430	29 783	35 051	41 415	45 478
Autres impôts	-	-	14	171	605	644	3 020	5 375	11 519	13 732
Contributions volontaires au gouvernement	-	13	20	41	58	52	52	54	49	55
Contributions obligatoires au secteur privé	-	-	-	-	-	-	-	-	-	-
TOTAL	2 018	3 199	7 084	11 040	18 246	24 126	32 856	40 480	52 983	59 265

Table 75 - Tableau 75.

CANADA - CANADA

Memorandum item on the financing of social security benefits, in millions of canadian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	854	2 721	5 787	10 649	21 648	29 653	40 559	53 109	69 795	74 530
Other taxes	1 199	1 914	796	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	2 053	4 635	6 583	10 649	21 648	29 653	40 559	53 109	69 795	74 530

Table 76 - Tableau 76.

CZECH REPUBLIC - REPUBLIQUE TCHEQUE

Memorandum item on the financing of social security benefits, in millions of koruny

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading							227 415	341 744	481 492	573 416
Other taxes							-	-	-	-
Voluntary contributions to government							757	1 112	894	991
Compulsory contributions to private sector							1 657	2 402	4 890	5 757
TOTAL							229 829	345 258	487 276	580 164

Table 77 - Tableau 77.

DENMARK - DANEMARK

Memorandum item on the financing of social security benefits, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	797	1 513	541	2 238	8 831	7 897	10 917	23 145	17 137	16 806
Other taxes	1 271	1 637	4 422	7 302	14 928	-	-	-	-	-
Voluntary contributions to government	5	-	65	150	313	378	451	709	656	657
Compulsory contributions to private sector	145	294	329	554	746	1 278	1 631	1 445	3 716	4 526
TOTAL	2 218	3 444	5 357	10 244	24 818	9 553	12 999	25 299	21 509	21 989

Table 78 - Tableau 78.

FINLAND - FINLANDE

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	93	224	1 347	2 776	5 005	10 012	13 518	15 756	18 888	21 390
Other taxes	47	100	153	22	113	-	404	404	1 000	-
Voluntary contributions to government	-	-	119	262	385	632	369	236	229	228
Compulsory contributions to private sector	-	-	86	123	245	425	380	499	685	624
TOTAL	140	324	1 705	3 183	5 748	11 069	14 670	16 895	20 802	22 242

Table 79 - Tableau 79.

FRANCE - FRANCE

Pour mémoire : le financement des systèmes de sécurité sociale, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Impôts de la série 2000	8 804	15 396	33 508	76 235	137 988	191 141	221 738	231 857	281 093	307 030
Autres impôts	-	56	409	895	2 489	2 950	20 802	75 784	88 307	120 115
Contributions volontaires au gouvernement	-	-	-	-	-	-	-	-	-	-
Contributions obligatoires au secteur privé	-	-	-	-	-	-	-	-	-	-
TOTAL	8 804	15 452	33 917	77 130	140 478	194 091	242 540	307 641	369 400	427 145

Table 80 - Tableau 80.

GERMANY - ALLEMAGNE

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	19 876	34 462	64 290	98 659	129 761	170 449	268 052	299 440	311 550	320 900
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	1 946	2 852	6 274	8 441	10 798	13 002	20 041	23 329	21 960	20 950
Compulsory contributions to private sector	107	210	470	690	946	1 462	4 193	6 120	6 940	7 420
TOTAL	21 929	37 524	71 034	107 791	141 505	184 914	292 285	328 889	340 450	349 270

Table 81 - Tableau 81.

GREECE - GRECE

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	37	67	148	485	1 693	3 466	8 376	14 299	21 906	26 588
Other taxes	8	10	18	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	44	77	166	485	1 693	3 466	8 376	14 299	21 906	26 588

Table 82 - Tableau 82.

HUNGARY - HONGRIE

Memorandum item on the financing of social security benefits, in millions of forint

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	-	-	-	-	-	-	848 021	1 506 755	2 567 648	3 292 206
Other taxes	-	-	-	-	-	-	21 605	188 413	174 024	158 212
Voluntary contributions to government	-	-	-	-	-	-	-	1 273	2 331	1 762
Compulsory contributions to private sector	-	-	-	-	-	-	-	62 836	227 431	190 331
TOTAL	-	-	-	-	-	-	869 626	1 759 277	2 971 433	3 642 511

Table 83 - Tableau 83.

ICELAND - ISLANDE

Memorandum item on the financing of social security benefits, in millions of kronur

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	5	10	17	102	841	3 607	11 452	19 680	32 777	40 684
Other taxes	-	-	-	1 047	7 846	20 571	20 963	26 654	44 705	51 231
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	459	3 710	13 454	17 560	48 847	71 735	118 117
TOTAL	5	10	17	1 608	12 397	37 632	49 975	95 181	149 217	210 031

Table 84 - Tableau 84.

IRELAND - IRLANDE

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	21	53	209	578	1 267	1 804	2 487	4 426	7 449	9 034
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	21	53	209	578	1 267	1 804	2 487	4 426	7 449	9 034

Table 85 - Tableau 85.

ITALY - ITALIE

Pour mémoire : le financement des systèmes de sécurité sociale, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Impôts de la série 2000	1 881	3 425	8 607	22 976	50 156	87 256	119 648	144 199	179 968	201 339
Autres impôts	-	-	-	-	-	-	-	-	-	-
Contributions volontaires au gouvernement	-	-	-	-	-	-	-	-	-	-
Contributions obligatoires au secteur privé	-	-	-	-	-	-	-	-	-	-
TOTAL	1 881	3 425	8 607	22 976	50 156	87 256	119 648	144 199	179 968	201 339

Table 86 - Tableau 86.

JAPAN - JAPON

Memorandum item on the financing of social security benefits, in billions of yen

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	1 344	3 308	9 253	18 178	27 121	34 593	44 639	47 857	50 764	53 235
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	1 344	3 308	9 253	18 178	27 121	34 593	44 639	47 857	50 764	53 235

Table 87 - Tableau 87.

KOREA - COREE

Memorandum item on the financing of social security benefits, in billions of won

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading			13	73	207	1 802	5 435	22 822	43 404	53 687
Other taxes			-	-	-	-	-	-	-	-
Voluntary contributions to government			-	-	-	-	-	-	-	-
Compulsory contributions to private sector			-	-	-	2 623	5 549	-	-	-
TOTAL			13	73	207	4 425	10 984	22 822	43 404	53 687

Table 88 - Tableau 88.

LUXEMBOURG - LUXEMBOURG

Pour mémoire : le financement des systèmes de sécurité sociale, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Impôts de la série 2000	86	121	272	443	690	1 011	1 483	2 215	3 164	3 700
Autres impôts	-	-	-	-	-	-	-	-	-	-
Contributions volontaires au gouvernement	-	-	-	-	-	4	7	8	12	14
Contributions obligatoires au secteur privé	-	-	-	-	-	-	-	-	-	-
TOTAL	86	121	272	443	690	1 015	1 490	2 223	3 176	3 714

Table 89 - Tableau 89.

MEXICO - MEXIQUE

Memorandum item on the financing of social security benefits, in millions of pesos

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading				109	968	17 165	50 871	167 292	261 672	307 026
Other taxes				-	-	-	-	-	-	-
Voluntary contributions to government				-	-	-	-	-	-	-
Compulsory contributions to private sector				25	263	3 840	12 442	67 352	106 274	135 467
TOTAL				134	1 231	21 005	63 313	234 644	367 946	442 493

Table 90 - Tableau 90.

NETHERLANDS - PAYS-BAS

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	3 342	7 266	16 732	26 641	37 709	39 075	53 115	64 464	67 083	77 040
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	168	341	751	1 139	1 311	163	150	-	-	-
Compulsory contributions to private sector	1 266	2 455	5 341	7 642	7 120	5 727	8 073	37 088	33 369	-
TOTAL	4 776	10 063	22 824	35 422	46 140	44 965	61 337	101 552	100 452	

Table 91 - Tableau 91.

NEW ZEALAND - NOUVELLE-ZELANDE

Memorandum item on the financing of social security benefits, in millions of NZ dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	-	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-

Table 92 - Tableau 92.

NORWAY - NORVEGE

Memorandum item on the financing of social security benefits, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	2 009	5 033	16 565	28 205	48 960	79 362	90 576	132 170	173 151	206 323
Other taxes	1 305	2 344	2 728	4 256	7 032	-	471	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	242	346	339	440	-	-	-
TOTAL	3 314	7 377	19 293	32 703	56 338	79 701	91 487	132 170	173 151	206 323

Table 93 - Tableau 93.

POLAND - POLOGNE

Memorandum item on the financing of social security benefits, in millions of zlotys

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	-	-	-	-	-	-	37 153	96 329	121 090	140 645
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	37 153	96 329	121 090	140 645

Table 94 - Tableau 94.

PORTUGAL - PORTUGAL

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	22	49	161	531	1 440	4 026	8 259	12 624	16 942	19 052
Other taxes	-	-	-	1	10	29	285	448	615	679
Voluntary contributions to government	-	-	-	-	-	-	4	16	18	34
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	22	49	161	532	1 450	4 055	8 549	13 089	17 576	19 765

Table 95 - Tableau 95.

SLOVAK REPUBLIC - REPUBLIQUE SLOVAQUE

Memorandum item on the financing of social security benefits, in millions of koruna

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	-	-	-	-	-	-	-	132 828	187 909	216 663
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	833	674
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	9 909	21 117
TOTAL	-	-	-	-	-	-	-	132 828	198 651	238 455

Table 96 - Tableau 96.

SPAIN - ESPAGNE

Memorandum item on the financing of social security benefits, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	350	997	3 367	10 682	20 159	36 722	51 977	76 573	110 457	128 498
Other taxes	-	-	-	49	124	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	350	997	3 367	10 731	20 283	36 722	51 977	76 573	110 457	128 498

Table 97 - Tableau 97.

SWEDEN - SUEDE

Memorandum item on the financing of social security benefits, in millions of kronor

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	4 851	10 355	25 756	74 647	108 206	205 867	237 552	307 098	361 718	385 579
Other taxes	1 407	2 669	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	6 258	13 024	25 756	74 647	108 206	205 867	237 552	307 098	361 718	385 579

Table 98 - Tableau 98.

SWITZERLAND - SUISSE

Pour mémoire : le financement des systèmes de sécurité sociale, en millions de francs

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Impôts de la série 2000	1 670	3 093	8 111	10 844	14 344	19 954	27 910	30 848	32 368	35 114
Autres impôts	336	714	708	778	1 075	1 169	1 487	1 893	4 605	4 979
Contributions volontaires au gouvernement	95	157	285	431	588	840	1 010	1 205	1 330	1 385
Contributions obligatoires au secteur privé	2 505	3 455	6 273	9 674	10 621	18 058	21 763	25 908	33 807	37 789
TOTAL	4 606	7 419	15 377	21 727	26 628	40 021	52 170	59 854	72 110	79 266

Table 99 - Tableau 99.

TURKEY - TURQUIE

Memorandum item on the financing of social security benefits, in millions of New liras

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	0	0	0	0	1	15	212	7 543	35 321	44 052
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	-	-	-	-	-	-	-	-	-
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	0	0	0	0	1	15	212	7 543	35 321	44 052

Table 100 - Tableau 100.

UNITED KINGDOM - ROYAUME-UNI

Memorandum item on the financing of social security benefits, in millions of pounds sterling

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	1 685	2 646	6 526	13 525	23 769	34 457	44 397	60 252	84 459	92 806
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	-	9	14	11	27	2 922	3 659	4 909	12 296	13 776
Compulsory contributions to private sector	1 148	1 875	5 426	13 350	3 993	7 945	6 911	8 308	9 743	10 600
TOTAL	2 833	4 530	11 966	26 886	27 789	45 324	54 967	73 469	106 498	117 182

Table 101 - Tableau 101.

UNITED STATES - ETATS-UNIS

Memorandum item on the financing of social security benefits, in millions of US dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Contribution under 2000 heading	22 192	44 517	85 039	159 763	269 144	395 066	507 897	676 525	828 820	907 933
Other taxes	-	-	-	-	-	-	-	-	-	-
Voluntary contributions to government	488	1 407	2 378	3 407	5 983	11 658	21 325	22 450	40 214	51 435
Compulsory contributions to private sector	-	-	-	-	-	-	-	-	-	-
TOTAL	22 680	45 924	87 417	163 170	275 127	406 724	529 222	698 975	869 034	959 368

PART III/PARTIE III

C. Social Security Contributions and Payroll Taxes Paid by Government

C. Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques

Social Security Contributions and Payroll Taxes Paid by Government

During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion it was decided that the data shown in this publication should continue to include taxes paid by government (see §5 of the Interpretative Guide in Annex A).

Whilst it was recognised that for certain purposes (*e.g.* to show the cash flow to the government sector from the private sector) it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units.

Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow. A separate presentation was considered essential to ensure that readers of the present publication can reconcile the figures published here with those published in the IMF annual *Government Finance Statistics Yearbook*, which exclude identifiable taxes paid by government.

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 §35-41, §42 and §3-4 of the Interpretative Guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations

Lors de la révision du Guide d'interprétation en 1984, la question s'est posée de savoir comment il convenait de traiter les impôts acquittés par les administrations. Les deux exemples les plus marquants d'impôts de ce type sont les cotisations de sécurité sociale et les impôts sur les salaires acquittés par les administrations au titre de leurs agents. Après un échange de vues approfondi, il a été décidé que les données présentées dans cette publication continueraient d'inclure les impôts acquittés par les administrations (voir le §5 du Guide d'interprétation à l'annexe A).

Alors qu'il a été admis qu'à certaines fins (par exemple, pour mesurer le flux de paiements allant du secteur privé au secteur des administrations), il conviendrait d'exclure les impôts payés par un secteur de l'administration à un autre ou les impôts acquittés entre les différentes unités d'un même secteur de l'administration, il a été décidé que les impôts acquittés par les administrations devaient être inclus dans les données lorsque l'on comptabilise tous les flux d'impôts de l'ensemble de l'économie. Cette prise en compte permet d'être sûr que les différents flux de ressources d'une économie, y compris la valeur de la production des administrations, sont bien mesurés de façon cohérente nette d'impôt.

Il a été toutefois décidé que les données sur les impôts acquittés par les administrations que l'on pouvait identifier isolément, seraient présentées séparément dans un poste pour mémoire et c'est l'objet des tableaux par pays qui suivent. Cette présentation séparée étant essentielle pour permettre à coup sûr aux lecteurs de cette publication de passer des données qu'elle contient à celles publiées dans la publication annuelle de *Statistiques de finances publiques* du FMI, qui excluent les montants identifiables d'impôts acquittés par les administrations.

Les données reproduites dans les tableaux suivants ont trait aux montants effectifs versés par les administrations publiques au titre de leurs agents. Les cotisations fictives volontaires imputées sont exclues de ces données. Les définitions des cotisations de sécurité sociale, des impôts sur les salaires et des administrations publiques correspondent aux définitions données aux §35-41, §42 et §3-4 du Guide d'interprétation. Les informations sur les autres impôts payés par les administrations (à savoir impôts sur la propriété et impôts sur la consommation) ne sont pas disponibles pour la plupart des pays, même s'il semble bien que, dans tous les pays, les impôts assis sur les salaires sont les impôts les plus importants qu'acquittent les administrations. Dans beaucoup de cas, les données sont estimées et ne sont pas toujours établies sur une base compatible avec celle utilisée dans les tableaux principaux.

Table 102 - Tableau 102.

AUSTRALIA - AUSTRALIE

Social security contributions and payroll taxes paid by government, in millions of Australian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total	-	-	-	-	-	-	-	-	-	-
Payroll taxes (3000)										
Federal or Central government	-	-	2	4	-	-	-	-	-	-
State or Länder government	15	27	167	302	28	-	-	-	-	-
Local government	-	-	-	-	-	2	5	19	26	39
Social Security Funds	-	-	-	-	-	-	-	-	-	-
Multi-jurisdictional (University) sector ¹	-	-	-	-	-	90	219	282	394	458
Total	15	27	169	306	28	92	224	301	420	497
Total (2000+3000)	15	27	169	306	28	92	224	301	420	497

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.

Table 103 - Tableau 103.

AUSTRIA - AUTRICHE¹

Social security contributions and payroll taxes paid by government, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government	48	73	124	230	418	337	490	535	890	983
State or Länder government	13	30	81	166	277	337	537	430	495	498
Local government	17	34	63	145	202	292	413	547	515	544
Social Security Funds	11	22	48	79	117	48	170	176	190	202
Total	88	159	315	619	1 014	1 015	1 610	1 688	2 091	2 226
Payroll taxes (3000)										
Federal or Central government	-	34	37	49	68	134	166	165	157	208
State or Länder government	-	1	34	48	59	74	104	141	162	195
Local government	1	6	40	29	39	79	136	274	121	127
Social Security Funds	-	-	-	-	-	39	53	44	48	51
Total	1	41	111	125	165	326	458	622	489	581
Total (2000+3000)	89	200	426	745	1 179	1 341	2 068	2 310	2 580	2 807

1. From 1990, break in series: data have been adopted to the transactions of the ESA95.

Table 104 - Tableau 104.

BELGIUM - BELGIQUE

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Cotisations de sécurité sociale (2000)										
Administration fédérale ou centrale		150	343	536	705	211	235	254	392	418
Administration d'un Etat/Länder		-	-	-	-	614	1 036	1 184	1 385	1 498
Administrations locales		91	217	434	576	768	878	1 152	1 690	1 844
Administrations de sécurité sociale		32	50	89	146	176	219	244	268	291
Total		273	610	1 059	1 427	1 769	2 369	2 834	3 734	4 052
Impôts sur les salaires (3000)										
Administration fédérale ou centrale										
Administration d'un Etat/Länder										
Administrations locales										
Administrations de sécurité sociale										
Total		-	-	-	-	-	-	-	-	-
Total (2000+3000)		273	610	1 059	1 427	1 769	2 369	2 834	3 734	4 052

Table 105 - Tableau 105.

CANADA - CANADA

Social security contributions and payroll taxes paid by government, in millions of canadian dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government								944	1 111	1 156
State or Länder government								3 023	3 907	4 276
Local government								2 225	2 616	2 806
Social Security Funds								-	-	-
Total								6 192	7 633	8 238
Payroll taxes (3000)										
Federal or Central government								-	-	-
State or Länder government								173	234	249
Local government								-	-	-
Social Security Funds								-	-	-
Total								173	234	249
Total (2000+3000)								6 365	7 867	8 487

Table 106 - Tableau 106.

CZECH REPUBLIC - REPUBLIQUE TCHEQUE

Social security contributions and payroll taxes paid by government, in millions of koruny

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007	
Social security contributions (2000)											
Federal or Central government								21 660	28 050	41 572	44 437
State or Länder government								-	-	-	
Local government								3 411	5 660	7 554	8 253
Social Security Funds								395	510	706	791
Total								25 466	34 220	49 832	53 481
Payroll taxes (3000)											
Federal or Central government								-	-	-	
State or Länder government								-	-	-	
Local government								-	-	-	
Social Security Funds								-	-	-	
Total								-	-	-	
Total (2000+3000)								25 466	34 220	49 832	53 481

Table 107 - Tableau 107.

DENMARK - DANEMARK

Social security contributions and payroll taxes paid by government, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government				179	537					
State or Länder government				-	-					
Local government				-	-					
Social Security Funds				-	-					
Total				179	537	-	-	-	-	-
Payroll taxes (3000)										
Federal or Central government					287					
State or Länder government					-					
Local government					-					
Social Security Funds					-					
Total				-	287	-	-	-	-	-
Total (2000+3000)				179	824	-	-	-	-	-

Table 108 - Tableau 108.

FINLAND - FINLANDE

Social security contributions and payroll taxes paid by government, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government		8	44	61	131	196	817	908	1 064	1 057
State or Länder government		-	-	-	-	-	-	-	-	-
Local government	16	96	170	520	1 709	2 252	2 710	3 631	3 923	3 923
Social Security Funds	0	5	9	18	29	59	69	85	88	88
Total		24	144	239	669	1 934	3 128	3 687	4 780	5 068
Payroll taxes (3000)										
Federal or Central government		8	9	1	7					
State or Länder government		-	-	-	-					
Local government	16	21	4	28						
Social Security Funds	0	1	-	0						
Total		24	30	5	35	-	-	-	-	-
Total (2000+3000)		48	175	245	705	1 934	3 128	3 687	4 780	5 068

Table 109 - Tableau 109.

FRANCE - FRANCE

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Cotisations de sécurité sociale (2000)										
Administration fédérale ou centrale		763	1 507	3 816	7 258	8 147	9 959	11 337	13 146	13 164
Administration d'un Etat/Länder		-	-	-	-	-	-	-	-	-
Administrations locales	450	1 080	2 369	4 786	6 936	7 639	10 380	13 980	15 927	15 927
Administrations de sécurité sociale	405	1 084	2 594	5 006	6 594	9 248	10 609	13 056	13 810	13 810
Total		1 618	3 672	8 779	17 050	21 676	26 846	32 326	40 182	42 901
Impôts sur les salaires (3000)										
Administration fédérale ou centrale		184	411	836	507	529	652	863	1 085	1 530
Administration d'un Etat/Länder		-	-	-	-	-	-	-	-	-
Administrations locales	4	13	27	69	128	153	333	420	558	558
Administrations de sécurité sociale	68	211	629	1 332	1 878	3 139	3 403	4 158	4 571	4 571
Total		256	635	1 492	1 908	2 535	3 944	4 599	5 663	6 659
Total (2000+3000)		1 874	4 307	10 271	18 957	24 211	30 790	36 925	45 845	49 560

Table 110 - Tableau 110.

GERMANY - ALLEMAGNE

Social security contributions and payroll taxes paid by government, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government	775		895	1 324	1 778	2 376	1 640	1 615	1 111	1 174
State or Länder government	293		1 616	2 611	3 336	4 647	6 936	7 645	5 143	5 184
Local government	325		1 937	3 140	3 874	5 791	9 475	10 561	9 495	9 612
Social Security Funds	1 495		225	456	550	767	1 672	1 884	2 183	2 250
Total	2 887		4 673	7 531	9 539	13 581	19 724	21 705	17 932	18 220
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total										
Total (2000+3000)	2 887		4 673	7 531	9 539	13 581	19 724	21 705	17 932	18 220

Table 111 - Tableau 111.

GREECE - GRECE

Social security contributions and payroll taxes paid by government, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government						124	814	1 542	2 496	2 888
State or Länder government						-	-	-	-	-
Local government						-	-	-	-	-
Social Security Funds						-	-	200	418	440
Total						124	814	1 742	2 914	3 328
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total						-	-	-	-	-
Total (2000+3000)						124	814	1 742	2 914	3 328

Table 112 - Tableau 112.

HUNGARY - HONGRIE

Social security contributions and payroll taxes paid by government, in millions of forint

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government							81 422	148 251	270 114	293 684
State or Länder government							-	-	-	-
Local government						106 430	173 475	325 644	343 306	
Social Security Funds						3 570	4 936	7 602	8 052	
Total						191 422	326 661	603 360	645 042	
Payroll taxes (3000)										
Federal or Central government								13 901	12 348	7 287
State or Länder government								-	-	-
Local government								25 990	20 981	11 928
Social Security Funds								406	325	162
Total								40 297	33 654	19 377
Total (2000+3000)						191 422	366 958	637 014	664 420	

Table 113 - Tableau 113.

ICELAND - ISLANDE

Social security contributions and payroll taxes paid by government, in millions of kronur

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total										
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total										
Total (2000+3000)										

Table 114 - Tableau 114.

IRELAND - IRLANDE

Social security contributions and payroll taxes paid by government, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government				21	46	65	100	166	360	460
State or Länder government				-	-	-	-	-	-	-
Local government				25	57	83	118	277	675	862
Social Security Funds				0	1	1	1	4	6	6
Total				46	104	149	219	447	1 041	1 328
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total				-	-	-	-	-	-	-
Total (2000+3000)				46	104	149	219	447	1 041	1 328

Table 115 - Tableau 115.

ITALY - ITALIE

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Cotisations de sécurité sociale (2000)										
Administration fédérale ou centrale							-	-	-	-
Administration d'un Etat/Länder							-	-	-	-
Administrations locales							-	-	-	-
Administrations de sécurité sociale							15 339	36 679	45 425	47 511
Total							15 339	36 679	45 425	47 511
Impôts sur les salaires (3000)										
Administration fédérale ou centrale										
Administration d'un Etat/Länder										
Administrations locales										
Administrations de sécurité sociale										
Total							-	-	-	-
Total (2000+3000)							15 339	36 679	45 425	47 511

Table 116 - Tableau 116.

JAPAN - JAPON

Social security contributions and payroll taxes paid by government, in billions of yen

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government						507	637	721	743	742
State or Länder government						-	-	-	-	-
Local government						1 510	1 953	2 113	2 167	2 179
Social Security Funds						-	-	-	-	-
Total						2 017	2 590	2 834	2 910	2 921
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total						-	-	-	-	-
Total (2000+3000)						2 017	2 590	2 834	2 910	2 921

Table 117 - Tableau 117.

KOREA - COREE

Social security contributions and payroll taxes paid by government, in billions of won

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total										
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total										
Total (2000+3000)										

Table 118 - Tableau 118.

LUXEMBOURG - LUXEMBOURG

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Cotisations de sécurité sociale (2000)										
Administration fédérale ou centrale										
Administration d'un Etat/Länder										
Administrations locales										
Administrations de sécurité sociale										
Total										
Impôts sur les salaires (3000)										
Administration fédérale ou centrale										
Administration d'un Etat/Länder										
Administrations locales										
Administrations de sécurité sociale										
Total										
Total (2000+3000)										

Table 119 - Tableau 119.

MEXICO - MEXIQUE

Social security contributions and payroll taxes paid by government, in millions of pesos

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government				25	204	2 952	10 550	83 386	151 518	206 624
State or Länder government				-	-	-	-	-	-	-
Local government				-	-	-	-	-	-	-
Social Security Funds				-	-	-	-	-	-	-
Total				25	204	2 952	10 550	83 386	151 518	206 624
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total				-	-	-	-	-	-	-
Total (2000+3000)				25	204	2 952	10 550	83 386	151 518	206 624

Table 120 - Tableau 120.

NETHERLANDS - PAYS-BAS

Social security contributions and payroll taxes paid by government, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government	63	183	458	1 366	2 119	286	1 203			
State or Länder government	-	-	-	-	-	-	-			
Local government	-	-	-	-	-	-	-			
Social Security Funds	7	17	50	91	132	59	104			
Total	70	200	508	1 457	2 251	345	1 307	2 006	2 647	
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total	-	-	-	-	-	-	-	-	-	-
Total (2000+3000)	70	200	508	1 457	2 251	345	1 307	2 006	2 647	

Table 121 - Tableau 121.

NEW ZEALAND - NOUVELLE-ZELANDE

Social security contributions and payroll taxes paid by government, in millions of NZ dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total	-	-	-	-	-	-	-	-	-	-
Payroll taxes (3000)										
Federal or Central government		21								
State or Länder government										
Local government										
Social Security Funds										
Total	-	21	-	-	-	-	-	-	-	-
Total (2000+3000)	-	21	-	-	-	-	-	-	-	-

Table 122 - Tableau 122.

NORWAY - NORVEGE

Social security contributions and payroll taxes paid by government, in millions of kroner

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government		516	1 349	1 242	2 184	2 859	2 684	11 895	24 260	31 382
State or Länder government		-	-	-	-	-	-	-	-	-
Local government		589	1 831	4 538	7 874	11 964	15 639	24 831	29 568	31 862
Social Security Funds		29	73	1 222	1 555	3 064	3 916	-	-	-
Total		1 134	3 253	7 002	11 613	17 887	22 239	36 726	53 828	63 244
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total		-	-	-	-	-	-	-	-	-
Total (2000+3000)		1 134	3 253	7 002	11 613	17 887	22 239	36 726	53 828	63 244

Table 123 - Tableau 123.

POLAND - POLOGNE

Social security contributions and payroll taxes paid by government, in millions of zlotys

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government							5 963	2 834	5 310	5 801
State or Länder government							-	-	-	-
Local government							2 668	5 204	8 231	9 654
Social Security Funds							1 837	943	357	382
Total							10 468	8 981	13 898	15 837
Payroll taxes (3000)										
Federal or Central government							-	-	-	-
State or Länder government							-	-	-	-
Local government							-	-	-	-
Social Security Funds							-	-	-	-
Total							-	-	-	-
Total (2000+3000)							10 468	8 981	13 898	15 837

Table 124 - Tableau 124.

PORTUGAL - PORTUGAL

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques, en millions d'euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government				-	-	-	-	-	-	-
State or Länder government				-	-	-	-	-	-	-
Local government				-	-	33	128	197	-	-
Social Security Funds				4	-	-	-	-	-	-
Total				4	-	33	128	197	-	-
Payroll taxes (3000)										
Federal or Central government				-	-	-	-	-	-	-
State or Länder government				-	-	-	-	-	-	-
Local government				-	-	-	-	-	-	-
Social Security Funds				-	-	-	-	-	-	-
Total				-	-	-	-	-	-	-
Total (2000+3000)				4	-	33	128	197	-	-

Table 125 - Tableau 125.

SLOVAK REPUBLIC - REPUBLIQUE SLOVAQUE

Social security contributions and payroll taxes paid by government, in millions of koruna

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government							9 815	14 737	13 575	16 176
State or Länder government							-	-	-	-
Local government							2 620	3 928	10 779	12 308
Social Security Funds							446	669	762	960
Total							12 881	19 334	25 116	29 444
Payroll taxes (3000)										
Federal or Central government							-	-	-	-
State or Länder government							-	-	-	-
Local government							-	-	-	-
Social Security Funds							-	-	-	-
Total							-	-	-	-
Total (2000+3000)							12 881	19 334	25 116	29 444

Table 126 - Tableau 126.

SPAIN - ESPAGNE

Social security contributions and payroll taxes paid by government, in millions of euros

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government			-	235	183	989	1 900	1 896	1 782	
State or Länder government			-	-	-	-	-	3 902	8 066	
Local government			-	-	-	1 819	2 934	2 524	3 493	
Social Security Funds			3 367	10 448	19 976	1 202	2 351	1 284	445	
Total			3 367	10 682	20 159	4 010	7 185	9 606	13 786	
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total			-	-	-	-	-	-	-	
Total (2000+3000)			3 367	10 682	20 159	4 010	7 185	9 606	13 786	

Table 127 - Tableau 127.

SWEDEN - SUEDE

Social security contributions and payroll taxes paid by government, in millions of kronor

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government			1 230	7 543	6 297	12 430	16 103	19 654	23 101	26 618
State or Länder government			-	-	-	-	-	-	-	-
Local government			6 139	18 149	32 141	49 298	58 631	65 719	77 397	81 285
Social Security Funds			-	-	-	-	-	-	-	-
Total			7 369	25 692	38 438	61 728	74 734	85 373	100 498	107 903
Payroll taxes (3000)										
Federal or Central government					1 118	1 527	1 250	3 209	4 025	5 791
State or Länder government					-	-	-	-	-	-
Local government					-	6 060	4 195	10 731	13 485	17 683
Social Security Funds					-	-	-	-	-	-
Total			-	-	1 118	7 587	5 445	13 940	17 510	23 474
Total (2000+3000)			7 369	25 692	39 556	69 315	80 179	99 314	118 008	131 377

Table 128 - Tableau 128.

SWITZERLAND - SUISSE

Cotisations de sécurité sociale et impôts sur les salaires payés par les administrations publiques, en millions de francs

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Cotisations de sécurité sociale (2000)										
Administration fédérale ou centrale	13	25	71	91	147	202	255	240	229	231
Administration d'un Etat/Länder	34	75	270	380	530	1 004	1 490	1 500	1 910	2 035
Administrations locales	22	55	160	270	390	992	1 357	1 395	1 700	1 776
Administrations de sécurité sociale	2	5	15	21	-	-	-	-	-	-
Total	71	160	516	762	1 067	2 198	3 102	3 135	3 839	4 042
Impôts sur les salaires (3000)										
Administration fédérale ou centrale										
Administration d'un Etat/Länder										
Administrations locales										
Administrations de sécurité sociale										
Total	-	-	-	-	-	-	-	-	-	-
Total (2000+3000)	71	160	516	762	1 067	2 198	3 102	3 135	3 839	4 042

Table 129 - Tableau 129.

TURKEY - TURQUIE

Social security contributions and payroll taxes paid by government, in millions of New liras

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government						9	110	3 619	16 132	20 442
State or Länder government						-	-	-	-	-
Local government						-	-	-	-	-
Social Security Funds						-	-	-	-	-
Total						9	110	3 619	16 132	20 442
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total						-	-	-	-	-
Total (2000+3000)						9	110	3 619	16 132	20 442

Table 130 - Tableau 130.

UNITED KINGDOM - ROYAUME-UNI

Social security contributions and payroll taxes paid by government, in millions of pounds sterling

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government	87	133	452	920	1 387	2 134	2 723	3 139	5 141	5 761
State or Länder government	-	-	-	-	-	-	-	-	-	-
Local government	83	130	484	926	1 448	1 957	2 148	2 918	4 356	4 866
Social Security Funds	-	-	-	-	-	-	-	-	-	-
Total	170	263	936	1 846	2 835	4 091	4 871	6 057	9 497	10 627
Payroll taxes (3000)										
Federal or Central government	-	136	-	360	-	-	-	-	-	-
State or Länder government	-	-	-	-	-	-	-	-	-	-
Local government	-	186	-	410	43	-	-	-	-	-
Social Security Funds	-	-	-	-	-	-	-	-	-	-
Total	-	322	-	770	43	-	-	-	-	-
Total (2000+3000)	170	585	936	2 616	2 878	4 091	4 871	6 057	9 497	10 627

Table 131 - Tableau 131.

UNITED STATES - ETATS-UNIS

Social security contributions and payroll taxes paid by government, in millions of US dollars

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2007
Social security contributions (2000)										
Federal or Central government	301	802	1 211	2 053	3 642	9 054	9 952	11 303	16 598	18 338
State or Länder government	699	1 813	4 056	7 585	11 950	19 800	27 086	32 911	41 647	45 804
Local government	-	-	-	-	-	-	-	-	-	-
Social Security Funds	-	-	-	-	-	-	-	-	-	-
Total	1 000	2 615	5 267	9 638	15 592	28 854	37 038	44 214	58 245	64 142
Payroll taxes (3000)										
Federal or Central government										
State or Länder government										
Local government										
Social Security Funds										
Total	-	-	-	-	-	-	-	-	-	-
Total (2000+3000)	1 000	2 615	5 267	9 638	15 592	28 854	37 038	44 214	58 245	64 142



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