

PORTUGAL

Table II. Detailed taxes and social contribution receipts

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	63 080	63 886	66 232	67 880	71 262	75 481	78 360	74 901
2 Total tax receipts and actual social contributions	57 769	59 005	61 630	63 184	66 524	70 752	73 602	70 209
3 Total tax receipts	42 630	43 429	45 448	46 270	48 568	51 621	53 000	49 295
4 Taxes on production and imports	23 365	24 633	26 173	27 472	29 155	30 942	32 116	29 185
5 Taxes on products	20 928	22 122	23 408	24 669	26 449	27 852	29 005	25 989
6 Value added type taxes	13 710	14 682	15 368	15 767	16 809	17 868	18 786	16 803
7 Taxes and duties on imports, excluding VAT	816	924	1 013	943	740	1 258	1 152	1 073
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	816	924	1 013	943	740	1 258	1 152	1 073
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	816	924	1 013	943	740	1 258	1 152	1 073
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	6 403	6 516	7 028	7 960	8 899	8 726	9 067	8 113
17 Excise duties and consumption taxes	3 500	3 426	3 607	4 168	4 597	4 170	4 278	3 942
18 Stamp taxes	1 242	1 207	1 267	1 329	1 413	1 505	1 612	1 547
19 Taxes on financial and capital transactions	356	483	569	640	874	976	1 020	949
20 Car registration taxes	360	476	585	687	775	785	743	447
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	106	103	107	122	145	162	221	218
23 Taxes on insurance premiums	200	196	218	230	244	259	277	286
24 Other taxes on specific services	82	71	71	83	91	90	95	52
25 General sales or turnover taxes	1	1	7	12	14	18	24	27
26 Profits of fiscal monopolies	538	539	582	674	731	746	779	629
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	18	15	16	15	15	15	16	15
29 Other taxes on production	2 437	2 512	2 765	2 802	2 706	3 091	3 111	3 196
30 Taxes on land, buildings or other structures	1 354	1 478	1 551	1 538	1 578	1 666	1 722	1 653
31 Taxes on the use of fixed assets	303	412	421	451	426	590	518	636
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	88	111	110	119	122	129	132	128
35 Taxes on pollution	40	56	85	84	108	222	246	263
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	653	454	598	612	473	483	493	516
38 Current taxes on income and wealth	19 263	18 796	19 274	18 797	19 414	20 679	20 884	20 110
39 Taxes on income	18 664	18 253	18 762	18 287	18 874	20 114	20 262	19 549
40 Taxes on individual or household income including holding gains	13 119	13 322	13 149	12 613	12 603	13 312	13 580	14 009
41 Taxes on individual or household income excl. holding gains	13 119	13 322	13 149	12 613	12 603	13 312	13 580	14 009
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	5 545	4 931	5 614	5 674	6 271	6 802	6 682	5 540
44 Taxes on income or profits of corporations excl. holding gains	5 545	4 931	5 614	5 674	6 271	6 802	6 682	5 540
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	599	543	512	510	539	565	623	561
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	3	12	19	28	43	15
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	243	233	225	223	238	248	273	245
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	356	310	285	276	283	289	307	302
57 Capital taxes	2	0	..	0	..	0	..	0
58 Taxes on capital transfers	2	0	..	0	..	0	..	0
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	15 139	15 576	16 182	16 914	17 955	19 131	20 602	20 914
62 Employers' actual social contributions	8 736	8 767	9 191	9 681	10 341	11 441	12 432	12 620
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	6 403	6 809	6 992	7 233	7 614	7 691	8 170	8 294
66 Compulsory	6 384	6 790	6 972	7 214	7 594	7 669	8 153	8 275
<i>of which:</i>								
67 Employees	5 913	6 368	6 591	6 832	7 221	7 290	7 741	7 859
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	19	19	20	19	21	22	18	19
70 Imputed social contributions	5 311	4 882	4 602	4 696	4 738	4 728	4 758	4 691
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

PORTUGAL

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

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	43 894	44 322	45 819	46 798	48 979	51 595	52 669	49 172
2 Total tax receipts and actual social contributions	39 365	40 098	41 840	42 741	44 893	47 531	48 597	45 215
3 Total tax receipts	37 490	38 042	39 776	40 647	42 797	45 416	46 492	43 110
4 Taxes on production and imports	19 723	20 636	21 965	23 327	24 810	26 278	27 273	24 600
5 Taxes on products	18 697	19 626	20 782	22 087	23 582	24 752	25 785	22 957
6 Other taxes on production	1 025	1 010	1 182	1 240	1 228	1 526	1 488	1 644
7 Current taxes on income and wealth	17 765	17 406	17 811	17 320	17 987	19 137	19 219	18 509
8 Taxes on income	17 424	17 086	17 516	17 031	17 688	18 830	18 896	18 197
9 Other current taxes	341	320	295	289	299	308	323	312
10 Capital taxes	2	..	..	0	..	0	..	0
11 Actual social contributions	1 876	2 056	2 064	2 094	2 095	2 116	2 105	2 105
12 Imputed social contributions	4 528	4 223	3 979	4 057	4 087	4 064	4 073	3 957
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 751	4 868	5 103	5 241	5 362	5 771	6 056	5 797
2 Total tax receipts and actual social contributions	3 993	4 237	4 494	4 623	4 734	5 140	5 407	5 098
3 Total tax receipts	3 993	4 237	4 494	4 623	4 734	5 140	5 407	5 098
4 Taxes on production and imports	2 495	2 847	3 030	3 145	3 307	3 599	3 741	3 497
5 Taxes on products	1 083	1 345	1 447	1 582	1 829	2 034	2 118	1 945
6 Other taxes on production	1 412	1 502	1 583	1 562	1 478	1 565	1 623	1 552
7 Current taxes on income and wealth	1 498	1 389	1 463	1 478	1 427	1 541	1 665	1 601
8 Taxes on income	1 240	1 167	1 246	1 257	1 186	1 284	1 365	1 351
9 Other current taxes	258	223	217	221	241	257	300	250
10 Capital taxes	0	0	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	748	615	591	607	618	630	650	699
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	14 435	14 696	15 310	15 841	16 921	18 115	19 634	19 931
2 Total tax receipts and actual social contributions	14 401	14 653	15 278	15 809	16 887	18 081	19 599	19 896
3 Total tax receipts	1 147	1 150	1 179	1 000	1 037	1 065	1 102	1 087
4 Taxes on production and imports	1 147	1 150	1 179	1 000	1 037	1 065	1 102	1 087
5 Taxes on products	1 147	1 150	1 179	1 000	1 037	1 065	1 102	1 087
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	13 253	13 503	14 099	14 809	15 850	17 015	18 497	18 809
12 Imputed social contributions	34	44	32	32	33	34	35	35
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/5f6c>.

Source: Instituto Nacional de Estatística (INE) via Eurostat.