

# Détermination des impôts sur la production

## Synthèse

L'Institut Montaigne souhaite poursuivre l'actualisation de l'indicateur, créé l'année dernière avec Mazars, relatif aux impôts sur la production pour comparer leur poids économique entre plusieurs pays européens.

Nous avons été sollicités pour identifier et synthétiser l'assise juridique de cet indicateur. La catégorie d'impôts sur la production est définie par le Règlement européen n° 549/2013 du 21 mai 2013. Nous appuyant sur cette définition, nous développons chacun de ses termes pour approfondir et clarifier les principales sources de complexité, à savoir :

- La notion d'impôt ;
- L'identification des organismes prélevant les impôts ;
- L'entreprise à laquelle s'appliquent ces impôts sur la production ;
- Les capacités de production sur lesquelles sont assis ces impôts ; et
- Les impôts et taxes expressément exclus par la définition d'impôts sur la production.

Ces développements constituent le cahier des charges qui a permis de concevoir la liste des impôts sur la production en France et dans chaque pays européen sélectionné en annexe, et de formuler des réserves sur la prise en compte de certains impôts le cas échéant.

## Propos introductif

La notion « d'impôts sur la production » est principalement un outil statistique. Sa définition permet d'identifier des caractéristiques communes à des contributions, malgré leur forte disparité, afin de constituer une catégorie d'impôts distincte.

Les organismes statistiques nationaux et européens, ainsi que certains syndicats, associations, médias, groupements, think tanks, etc. se réfèrent à cette notion pour une analyse critique et comparative du poids économique des impôts sur la production pour les entreprises.

L'Institut Montaigne fait partie de ces organismes, et souhaite poursuivre l'actualisation de l'indicateur lié aux impôts sur la production, sur la base de leurs recettes fiscales en 2021.

Ce nouvel indicateur a pour objectif de comparer le montant global annuel des impôts sur la production entre la France et plusieurs pays pré-identifiés, à savoir :

- Allemagne ;
- Belgique ;
- Danemark <sup>1</sup>;
- Espagne ;
- Italie ;
- Pays-Bas ;
- Pologne ;
- Portugal ;
- Royaume-Uni ;
- Suède ;
- Suisse.

Pour ce faire, l'Institut Montaigne a sollicité Mazars pour établir un « cahier des charges » qui a pour objectif d'apporter une analyse juridique pour la définition d'impôts sur la production et l'identification desdits impôts sur la production.

Deux volets se complètent dans ce document. Le premier est le cahier des charges général pouvant être utilisé par les équipes Mazars situées dans les différents pays identifiés ci-dessus. Le second est attaché en annexe et correspond à la liste des impôts sur la production dans les différents pays sélectionnés.

*Ce cahier des charges a été exclusivement préparé à l'attention de l'Institut Montaigne, et n'est pas destiné à être, en totalité ou en partie, reproduit pour tout un autre usage, copié, cité ou communiqué à d'autres personnes, sans notre accord préalable exprès et écrit.*

*Par ailleurs, cette analyse juridique se fonde exclusivement sur l'ensemble des normes en vigueur et leurs interprétations administratives et judiciaires à la date du présent document.*

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<sup>1</sup> Ajout par rapport à la première version de l'indicateur

## I. La définition d' « impôts sur la production »

L'expression « impôts sur la production » a une source juridique dans le Règlement (UE) n° 549/2013 du Parlement européen et du Conseil du 21 mai 2013 relatif au système européen des comptes nationaux et régionaux dans l'Union européenne (publié au JOUE le 26 juin 2013, entré en vigueur le 16 juillet 2013) (« le Règlement »)<sup>2</sup>. Il établit le système européen des comptes 2010 (SEC).

Le site d'accès à la législation de l'Union européenne (UE) définit le SEC 2010 comme « *une méthodologie (annexe A) relative aux normes, définitions, nomenclatures et règles comptables communes, destinée à permettre l'élaboration de comptes et de tableaux sur des bases comparables pour les besoins de l'UE [...]. Ces données seront utilisées pour coordonner les politiques économiques entre les États de l'UE et les politiques fiscales (en particulier par le biais du calcul de ratios de la dette et du déficit publics), faisant partie de l'Union économique et monétaire (UEM) et soutenant l'euro* ».

Le Règlement définit d'abord les « impôts sur la production et les importations » (D.2) comme étant « *des versements obligatoires sans contrepartie, en espèces ou en nature, prélevés par les administrations publiques ou par les institutions de l'Union européenne. Ils frappent la production et l'importation de biens et de services, l'emploi de main-d'œuvre et la propriété ou l'utilisation de terrains, bâtiments et autres actifs utilisés à des fins de production. Ces impôts sont dus quel que soit le montant des bénéfices obtenus* » (4.14.).

A titre informatif, la production est définie au point 3.07 du Règlement comme « *une activité exercée sous le contrôle, la responsabilité et la gestion d'une unité de production qui combine des ressources – main-d'œuvre, capital, biens et services – pour fabriquer des biens ou fournir des services* », et qui inclut principalement « *a) la production de tous les biens et services individuels ou collectifs qui sont fournis à d'autres unités que celles qui les ont produits - b) la production de tous les biens que leurs producteurs conservent à des fins de consommation finale ou de formation brute de capital fixe pour son propre compte (cette dernière forme de production inclut la production d'actifs fixes tant corporels (bâtiments, etc.) qu'incorporels (création de logiciels, prospection minière et pétrolière, etc.))* ».

Cette définition de la production est directement liée à celle d'unité de production homogène qui « *exerce une activité unique définie par ses entrées de produits, son processus de production, et ses sorties de produits* ».

Au sein de cette catégorie (D.2), il distingue les impôts sur les produits (TVA, droits et impôts sur les importations, droits d'accise, droits de timbre frappant la vente de produits spécifiques, impôts sur les transactions, immatriculation de véhicules, taxes sur les spectacles et divertissements, taxes sur les loteries, les jeux, et les paris autres que celles frappant les gains réalisés, taxes sur les primes d'assurance, les impôts sur le chiffre d'affaires, sur des services déterminés, taxes sur les achats, etc.) des « autres impôts sur la production » (D.29).

Selon le point 4.22 du Règlement, « *les autres impôts sur la production (D.29) englobent tous les impôts que les entreprises supportent du fait de leurs activités de production, indépendamment de la quantité ou de la valeur des biens et des services produits ou vendus. Les autres impôts sur la production peuvent être dus sur les terrains, les actifs fixes, la main-d'œuvre occupée ou certaines activités ou opérations* ».

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<sup>2</sup> Les règlements européens ont un effet direct en droit interne – article 288 du Traité sur le Fonctionnement de l'UE

Le point 4.23 se poursuit avec une liste des autres impôts sur la production :

- « Les impôts sur la propriété ou l'utilisation de terrains, bâtiments et autres constructions utilisés par des entreprises (y compris des propriétaires occupants de logements) à des fins de production ;
- Les impôts sur l'utilisation d'actifs fixes (par exemple, véhicules, machines et équipements) à des fins de production, que les entreprises en soient propriétaires ou locataires ;
- Les impôts sur la masse salariale ou les effectifs employés ;
- Les impôts sur les transactions internationales (par exemple, voyages et envois de fonds à l'étranger, transactions similaires avec des non-résidents) dans le cadre des activités productives ;
- Les impôts payés par les entreprises sur les autorisations d'exercer des activités commerciales ou professionnelles, à condition que l'octroi de ces autorisations soit subordonné uniquement au paiement des montants dus. Dans ce cas, il est probable qu'il s'agit simplement là d'un moyen de générer des recettes, même si, en échange, les administrations fournissent un certificat ou une autorisation. Toutefois, si les administrations publiques utilisent la délivrance des permis pour exercer une véritable fonction régulatrice, par exemple en contrôlant la conformité ou la sécurité de locaux industriels, la fiabilité ou la sécurité d'équipements, les compétences professionnelles du personnel occupé ou la qualité et la conformité aux normes de biens ou de services produits, le montant versé doit être considéré comme un achat de services, sauf s'il n'a aucun rapport avec le coût de la vérification effectuée par l'administration publique en question;
- Les impôts sur les émissions polluantes résultant d'activités de production. Il s'agit des impôts frappant l'émission ou le rejet dans l'environnement de gaz et de liquides toxiques ou d'autres substances polluantes. Ils ne comprennent pas les montants versés pour la collecte et l'élimination par les pouvoirs publics des déchets et substances toxiques qui constituent des dépenses de consommation intermédiaire des entreprises ;
- La sous-compensation de la TVA résultant de l'application du régime forfaitaire, fréquent en agriculture. »

Enfin, en termes de recouvrement, le Règlement précise que « les impôts enregistrés dans les comptes sont déterminés sur la base de deux sources, à savoir les montants matérialisés par un rôle ou une déclaration et les encaissements. » (4.26).

La définition française apportée par l'INSEE, qui n'a pas d'assise juridique autre que le Règlement, est identique<sup>3</sup>.

Dans ce cadre, l'indicateur sera établi par référence à la catégorie D.29 des « autres impôts sur la production ». Les développements ci-dessous reprennent donc les différents termes de la définition du Règlement en vue d'apporter une analyse juridique sur certaines difficultés d'application aux différents impôts français.

Les pays sélectionnés sont principalement des Etats-membres de l'Union européenne et font une application directe du Règlement. Deux pays appellent néanmoins des commentaires spécifiques :

- La Suisse ne fait pas d'application directe de ce Règlement, n'étant pas membre de l'Union européenne ;

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<sup>3</sup> <https://www.insee.fr/fr/metadonnees/definition/c2089>

- Le Royaume-Uni maintient l'application du Règlement en vertu de son droit interne (Schedule 5 to the European Union (Withdrawal) Act 2018 c. 16) malgré le Brexit.

## II. Définition d' « impôt »

La Constitution du 4 octobre 1958 prévoit en son article 34 que « *la loi fixe les règles concernant [...] l'assiette, le taux et les modalités de recouvrement des impositions de toutes natures* ».

Aucune définition n'est apportée aux « *impositions de toutes natures* ». Toutefois, quelques éléments de réponse peuvent être trouvés à l'article 13 de la Déclaration des Droits de l'Homme et du Citoyen du 26 août 1789 : « *Pour l'entretien de la force publique, et pour les dépenses d'administration, une contribution commune est indispensable : elle doit être également répartie entre tous les citoyens, en raison de leurs facultés* ».

Ces textes prévoient donc un caractère obligatoire aux contributions qualifiant d'impôt. En outre, leur montant ne dépend pas de la valeur d'un bien ou d'un service mais des facultés de chacun. Enfin, elles ne donnent pas droit à une contrepartie directe mais permettent de manière générale l'entretien de la force publique et les dépenses de l'administration.

La pratique a révélé de nombreuses difficultés de distinction entre les impôts et d'autres concepts proches :

- Redevance pour service rendu : la redevance obéit au principe de l'équivalence financière<sup>4</sup>, alors que l'impôt (ou la taxe) peut excéder par exemple la valeur du service. En outre une redevance n'est pas obligatoire, et n'est pas due en l'absence d'utilisation du service<sup>5</sup>. Par exemple, la redevance d'enlèvement des ordures ménagères est une redevance et non un impôt ou taxe<sup>6</sup>, à l'inverse de la taxe d'enlèvement des ordures ménagères dont les caractéristiques distinctes justifient une qualification d'impôt selon le Conseil d'Etat<sup>7</sup> ;
- Cotisations sociales : ces dernières sont « des versements à caractère obligatoire ouvrant des droits aux prestations et avantages servis par » des régimes obligatoires de sécurité sociale<sup>8</sup>. Par exemple, la contribution sociale généralisée (CSG) qui peut être due par les entreprises exploitées par des personnes physiques constitue un impôt et non une cotisation sociale, en l'absence de contrepartie comme l'ouverture de droits spécifiques<sup>9</sup>. De la même manière, bien qu'affectés à la sécurité sociale, le forfait social et la contribution sociale de solidarité des sociétés (« C3S ») ne génèrent pas de contrepartie pour l'entreprise versante et constituent donc bien des impositions de toute nature ;
- Taxes parafiscales, supprimées depuis 2004<sup>10</sup>.

Il en ressort la définition doctrinale de l'impôt communément acceptée suivante : un « *prélèvement pécuniaire, de caractère obligatoire, à titre définitif, sans contrepartie* »

<sup>4</sup> CE 21 novembre 1958 n° 30693 et 33969 ass., Syndicat national des transporteurs aériens

<sup>5</sup> Cons. const. 23 février 1970 ; CE 19 décembre 1979 n° 12801

<sup>6</sup> CE 27 octobre 2008 n° 294914, 3e et 8e s.-s., Communauté de communes de La Tinée c/ Kofman

<sup>7</sup> CE 1<sup>er</sup> octobre 1986, n° 48529 ; CE 5 juin 1987 n° 71950)

<sup>8</sup> Cons. const., n° 93-25 DC - n° 2012-654 DC - n° 2012-659 DC - n° 2014-698 DC

<sup>9</sup> Cons. const. 28 décembre 1990, n° 90-286 DC – voir néanmoins ci-dessous s'agissant d'impôts touchant à la fois les ménages et les entreprises

<sup>10</sup> Loi organique 2001-692 du 1er août 2001 (art. 63)

*déterminée, en vue d'assurer le financement des charges publiques de l'Etat, des collectivités territoriales et des établissements publics »<sup>11</sup>.*

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<sup>11</sup> G. Jèze, Cours de science des finances et de législation financière : Paris, Giard, 1931, p. 17 – Pr. Lamarque, Négrin et Ayrault « Droit fiscal général », préc., p. 7 – Pr. Collet « Droit fiscal », PUF, coll. Thémis Droit, 7e éd., 2019, p. 22 et 23.

### III. Impôts prélevés par les administrations publiques ou par les institutions de l'UE

Les impôts doivent être prélevés par les administrations publiques. Il peut s'agir le plus souvent de l'Etat ou d'une collectivité territoriale. Toutefois, certaines contributions sont recouvrées par d'autres organismes sans pour autant que cela ne remette en cause la qualification d'impôt. Par exemple, l'URSSAF recouvre le forfait social et la C3S, alors que ces contributions sont bien constitutives d'impôts.

A l'inverse, la participation de l'employeur à l'effort de construction (« PEEC ») peut prendre la forme d'investissements directs en faveur du logement des salariés, de prêts à taux réduits accordés aux salariés, ou d'un versement à l'organisme collecteur agréé « Action Logement Services », filiale SAS de « Action Logement Groupe » (association 1901 créée par l'Etat). Cette filiale a la charge de la collecte et la gestion de la PEEC. Cette participation n'est donc pas versée à une administration publique et ne peut pas qualifier d'impôt. Toutefois, lorsque cette participation est insuffisamment versée, l'entreprise devient redevable d'une cotisation forfaitaire de 2 % auprès de l'administration fiscale. Contrairement à la participation, cette cotisation forfaitaire a bien la qualité d'impôt au regard de ce critère.



## IV. Impôts applicables aux entreprises

Dans la mesure où les impôts considérés s'appliquent à la « production », ces impôts sont applicables aux entreprises.

L'entreprise ne fait pas l'objet de définition spécifique. Elle correspond généralement à une activité industrielle, commerciale, artisanale, agricole, ou libérale<sup>12</sup>. L'entreprise doit être exercée de manière indépendante, sans lien de subordination<sup>13</sup> par exemple, ce qui permet de la distinguer d'une activité salariée<sup>14</sup>.

La forme d'exercice a peu d'importance. Il peut donc s'agir par exemple d'une personne physique qui exerce une activité professionnelle, d'une société civile ou commerciale, d'une personne publique<sup>15</sup>, d'une association, etc. A l'inverse, une société, bien que revêtant une forme commerciale, peut ne pas constituer une entreprise, lorsque par exemple elle a pour unique objet la gestion de son patrimoine immobilier ou mobilier.

L'entreprise s'oppose aux ménages, agissant dans le cadre privé, patrimonial, salarial. Par conséquent, la définition d'impôts sur la production exclut les impôts uniquement applicables aux ménages. L'impôt sur la fortune immobilière par exemple touche uniquement les ménages.

Cela étant, certains impôts sont susceptibles de toucher à la fois les entreprises et les ménages. Tel est le cas de la taxe foncière applicable en cas de détention d'une propriété immobilière, que le propriétaire soit un particulier ou une entreprise<sup>16</sup>. La contribution économique territoriale (« CET ») peut également s'appliquer à une activité patrimoniale (location immobilière par exemple) non-constitutive d'une entreprise.

Des impôts sont par ailleurs typiquement applicables aux ménages, mais ils peuvent trouver à s'appliquer dans des cas particuliers aux entreprises. Il en est ainsi des droits de mutation à titre gratuit entre vifs<sup>17</sup>.

Il ressort de cette difficulté, pour laquelle une conclusion définitive ne peut être apportée, que certains impôts sont identifiés au titre d'impôts sur la production, alors qu'une partie des recettes correspondantes peut provenir des ménages. Le cas échéant, une pondération pourrait être nécessaire dans la collecte de données.

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<sup>12</sup> Exemple de liste correspondant à une activité d'entreprise à l'article 787 C du Code général des impôts (« CGI »)

<sup>13</sup> Article 79 du CGI en matière d'impôt sur le revenu

<sup>14</sup> Article 1447 du CGI en matière de CFE par exemple

<sup>15</sup> Article 1654 du CGI

<sup>16</sup> La CSG applicable à la plupart des revenus d'une personne physique, qu'ils soient patrimoniaux, salariaux ou professionnels, peut également être citée en exemple

<sup>17</sup> Cass. com. 7 mai 2019, n°17-15621

## V. Impôts dus au titre de capacités de production

Au sens du Règlement, les impôts sur la production peuvent être dus sur les terrains, les actifs fixes, la main-d'œuvre occupée ou certaines activités ou opérations.

- Terrains, actifs fixes

La première catégorie comprend les impôts sur la propriété ou l'utilisation de terrains, bâtiments et constructions par des entreprises à des fins de production. Peuvent être indiqués à titre d'illustration la taxe foncière, la contribution foncière des entreprises, la taxe sur les surfaces commerciales, etc.

Il est précisé que les taxes dues pour défaut de déclaration (taxe de 3 % sur immeubles prévue à l'article 990 D du CGI) ne sont pas prises en compte, dans la mesure où elles n'ont pas pour objet de s'appliquer directement aux capacités de production mais d'encourager certaines entités à déposer des déclarations fiscales spécifiques. De la même manière, bien que due au titre de la détention d'un immeuble, la taxe sur les friches commerciales (article 1530 du CGI) s'applique exclusivement à des biens inexploités et inoccupés, et par conséquent sans constituer un véritable moyen d'exploitation. Elle n'est donc pas retenue au titre des impôts sur la production.

Les impôts sur le capital s'étendent aux actifs mobiliers, dès lors qu'ils sont utilisés à des fins de production, tels que des véhicules (taxe sur les véhicules de société, taxe annuelle à l'essieu), des machines et équipements (imposition forfaitaire des entreprises de réseaux – IFER).

- Main d'œuvre occupée

Il existe différents impôts sur le travail (sur la masse salariale ou les effectifs employés) en France. Il s'agit par exemple de la taxe sur les salaires, de la CUFPA (taxe d'apprentissage et contribution à la formation professionnelle), cotisation forfaitaire de 2 % remplaçant la PEEC en cas d'insuffisance de versement, le forfait social, etc.

- Autorisations

Le Règlement ne vise pas directement dans sa définition les impôts payés sur les autorisations d'exercer des activités commerciales ou professionnelles. Cela étant, le Règlement comprend ces impôts dans la liste qui suit cette définition.

Ce faisant, une distinction est opérée selon que l'autorisation soit octroyée dès lors que l'impôt est payé, ou que la délivrance de l'autorisation soit sujette à un véritable contrôle (conformité, sécurité, fiabilité des équipements, compétence du personnel, etc.). Dans ce dernier cas, le Règlement exclut la dépense de la notion même d'impôt pour la considérer comme un achat de services<sup>18</sup>.

Par exemple, la taxe d'aménagement (article L. 331-1 du Code de l'urbanisme) ou encore la redevance d'archéologie préventive sont dues, dans certains cas, à la suite de la délivrance de l'autorisation de construire ou d'aménager (permis de construire). La taxe étant due dans

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<sup>18</sup> A notre avis, cette approche est en contradiction avec la définition française d'impôt (cf. section II.). Cela étant, en l'absence d'impact sur cette différence d'approche dans la conclusion, ce point ne pose pas de difficulté particulière.

le cadre d'un véritable contrôle par les administrations publiques, ces impôts ne peuvent pas qualifier d'impôts sur la production<sup>19</sup>.

- Emissions polluantes

De la même manière que les impôts prélevés au titre d'autorisations, les impôts sur les émissions polluantes résultant d'activités de production ne sont pas directement visés dans la définition du Règlement mais sont cités à titre d'exemple.

L'impôt doit frapper l'émission ou le rejet de substances polluantes. Toutefois, sont écartés les impôts appliqués à la collecte ou l'élimination des déchets, qualifiés de dépenses de consommation intermédiaire des entreprises.

A titre d'exemple, la taxe générale sur les activités polluantes (« TGAP ») est due à la fois au titre du stockage et traitement de déchets, mais aussi au titre de l'émission de substances polluantes dans l'atmosphère (article 266 *sexies* s. du Code des douanes). Dans ce dernier cas, son assiette correspond au poids de substances émises dans l'atmosphère. Seule la fraction de cette taxe attribuable à l'émission ou au rejet de substances polluantes peut être prise en compte au titre des impôts sur la production, à l'exclusion de la partie relative aux déchets stockés ou traités.

Pourrait se poser la question de la taxe malus sur les véhicules les plus polluants, due lors de la 1<sup>ère</sup> immatriculation en France du véhicule. Cette taxe doit néanmoins être exclue des impôts sur la production dans la mesure où le Règlement considère expressément les taxes liées à l'immatriculation de véhicules comme étant des impôts sur les produits.

- Valeur ajoutée

La définition du Règlement ne vise pas directement les impôts appliqués sur la valeur ajoutée d'une entreprise (telle que la contribution sur la valeur ajoutée des entreprises – CVAE). Or, cet impôt est typiquement pris en compte au titre des impôts sur la production, en ce qu'il pèse sur les entreprises et la valeur ajoutée générée par leurs capacités de production sans être lié à leur bénéfice.

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<sup>19</sup> D'autres exemples, tels que la redevance pour l'agrément des établissements du secteur de l'alimentation animale, peuvent être discutés. Toutefois, les redevances assises sur le chiffre d'affaires ont été exclues pour les raisons évoquées en section VI.

## VI. Exclusion expresse de certaines catégories d'impôts

Tout d'abord, le Règlement exclut expressément de la définition d'impôts sur la production les impôts calculés à partir du montant des bénéfices des entreprises. Sont donc typiquement exclus l'impôt sur le revenu, la CSG, la contribution exceptionnelle sur les hauts revenus, ou encore l'impôt sur les bénéfices des sociétés. La contribution sociale dont l'assiette correspond à une fraction de l'impôt sur les sociétés est indirectement liée aux bénéfices réalisés, et doit donc être exclue des impôts sur la production également.

L'imposition forfaitaire des entreprises de transport maritime (dite « taxe au tonnage ») prévue par l'article 209-0 B du CGI remplace, si certaines conditions sont remplies et sur option, l'impôt sur les sociétés appliqué aux entreprises éligibles. Bien que sa détermination résulte d'un bénéfice forfaitaire calculé à partir du nombre de navires et d'un barème fonction de la jauge nette du navire, ce calcul est réputé correspondre à un bénéfice. L'impôt est d'ailleurs situé dans le chapitre relatif à l'impôt sur les bénéfices des sociétés au sein du CGI. Par conséquent, la taxe au tonnage doit être exclue des impôts sur la production.

Ensuite, le Règlement exclut également les impôts qui sont dus à raison de la quantité ou de la valeur des biens et des services produits ou vendus. Cela exclut typiquement les impôts appliqués sur le chiffre d'affaires (TVA, taxe sur les services numériques, etc.) ou sur le nombre de biens ou services produits (par exemple, la redevance communale et départementale des mines et les droits d'accise et impôts de consommation autres que ceux inclus dans les impôts et droits sur les importations, telle que la TICPE).

Sur cette dernière exclusion, la C3S doit faire l'objet d'un développement spécifique. Cette contribution est très souvent considérée par les organismes statistiques comme le principal impôt sur la production, et ce malgré le fait que son assiette est déterminée en premier lieu par le chiffre d'affaires réalisé par l'entreprise. En effet, un certain nombre d'aménagements permettent de diminuer cette assiette, comme un abattement forfaitaire de 19 millions d'euros et la déduction de certaines taxes sur le chiffre d'affaires et taxes indirectes. Ces justifications permettent de soutenir que la C3S constitue un véritable impôt sur la production, au même titre que la CVAE par exemple. Bien que cette position pourrait être relativisée pour les entreprises réalisant un chiffre d'affaires largement supérieur à l'abattement forfaitaire de 19 millions d'euros, la prise en compte de la C3S au titre des impôts sur la production est communément admise en pratique et ne fait pas l'objet de contestation.

Enfin, le Règlement exclut également les impôts et droits (à l'exclusion de la TVA précitée) qui sont dus sur les importations de biens et services, comme les droits de douane, les droits d'accise et les taxes uniques sur certains produits importés.

Impôts et taxes	Impôts sur la production			Eurostat (code)	Commentaires
	Oui	Non	A déterminer		
Impôt sur le revenu (IR)		x		D51	Impôt frappant les revenus des ménages
Impôt sur la fortune immobilière (IFI)		x		D59	Impôt frappant la détention de capital foncier des ménages
Impôt sur les bénéfices des sociétés (IS)		x		D51	Impôt frappant les bénéfices des entreprises
Contribution sociale sur les bénéfices (CSB)		x		D51	Impôt frappant les bénéfices (calculé sur l'IS)
Contribution sociale de solidarité des sociétés (C3S)	x			D29	Impôt frappant le chiffre d'affaires global (calculé après certains abattements et déductions diverses).
Taxe sur la valeur ajoutée (TVA)		x		D21	Taxe sur le chiffre d'affaires
Amendes et confiscations		x		D21	Amendes et pénalités
Droits d'importation		x		D21	Droits d'importation
Prélèvements et taxes compensatoires à l'importation		x		D21	Droits d'importation
Droits d'enregistrement (y compris taxes additionnelles)		x		D21	Droits de mutation
Contribution de sécurité immobilière		x		D21	Droits de mutation
Droits de timbre afférents à certains documents		x			Droits assimilés aux droits d'enregistrement
Taxe d'habitation		x		D59A	Impôt frappant la disposition ou la jouissance de locaux meublés affectés à l'habitation des ménages
Taxe foncière sur les propriétés bâties	x			D29	Impôt frappant la détention de capital foncier (des entreprises et des ménages).
Taxe foncière sur les propriétés non bâties	x			D29	Impôt frappant la détention de capital foncier (des entreprises et des ménages).
Taxes spéciales d'équipement	x				Taxes additionnelles frappant la détention de capital foncier (des entreprises et des ménages).
Taxe d'aménagement		x			Impôt du lors de la délivrance d'une autorisation d'urbanisme (instruction de l'administration).
Taxe additionnelle à la taxe foncière sur les propriétés non bâties	x				Taxes additionnelles frappant la détention de capital foncier (des entreprises et des ménages).
Taxe d'enlèvement des ordures ménagères (TEOM)	x				Impôt local du par les propriétaires et frappant le revenu net servant de base aux impôts fonciers (dans certains cas, la quantité de déchets produite est aussi imposée).
Redevance d'enlèvement des ordures ménagères (REOM)		x			Redevance pour service rendu instituée sur délibération des communes ou établissements publics.
Taxe pour la gestion des milieux aquatiques et la prévention des inondations	x				Taxe additionnelle frappant la détention de capital foncier (des entreprises et des ménages).
Taxe de balayage		x			Redevance pour service rendu instituée sur délibération des communes ou intercommunalités.
CFE	x			D29	Impôt local frappant la valeur locative des biens passibles d'une taxe foncière utilisés pour une activité professionnelle (des entreprises et des ménages).
CVAE	x			D29	Impôt local frappant la valeur ajoutée produite des entreprises.
Frais de gestion (Prélèvements au profit de l'Etat)	x				Frais additionnels aux impôts directs locaux auxquels ils s'appliquent.
Taxe pour frais de chambres d'agriculture, de commerce et d'industrie ou de métiers et de l'artisanat	x			D29	Imposition additionnelle à la taxe foncière sur les propriétés non bâties (des entreprises et des ménages).
Contribution sur les revenus locatifs		x			Impôt du par les bailleurs personnes morales soumises à l'IS sur les revenus locatifs non soumis à TVA. Impôt pouvant néanmoins être répercuté sur le preneur d'un bail commercial (charge de production).
Taxe sur les salaires	x			D29	Taxe assise sur les salaires
Taxe d'apprentissage	x			D29	Taxe assise sur les salaires sans contrepartie directe
Contribution à la formation professionnelle	x			D29	Taxe assise sur les salaires sans contrepartie directe
Contribution supplémentaire à l'apprentissage	x			D29	Taxe assise sur les salaires sans contrepartie directe
Contribution CPF-CDD et contributions spécifiques	x			D29	Taxe assise sur les salaires sans contrepartie directe
Participation à l'effort construction		x			Contribution assise sur les salaires sans contrepartie directe mais perçue par un organisme privé.
Cotisation fiscale de 2% au titre de la Participation à l'effort construction	x				Cotisation acquitée en cas d'insuffisance de versement de la participation de l'employeur à l'effort de construction.
CSG-CRDS et autres contributions sociales		x		D51	Cotisations assises sur le revenu.
Contribution patronale sur stock-options	x			D29	Contribution ayant le caractère d'impôt et due par les employeurs attribuant des stock-options ou des actions gratuites aux salariés.
Contribution salariale sur stock-options		x			Contribution ayant le caractère d'impôt et due par les ménages bénéficiaires de stock-options ou actions gratuites.
Contribution à l'audiovisuel public		x		D59	Redevance due par les ménages détenant des téléviseurs.
Taxe spéciale au profit de la région IDF	x				Cette taxe prend la forme de deux taxes additionnelles, l'une à la TFPB et l'autre à la CFE.
Taxe pour création de bureaux et locaux assimilés en IDF		x		D29	Impôt frappant la création de capital foncier (des entreprises et des ménages) et calculé sur la surface de construction, telle que retenue pour l'assiette de la taxe d'aménagement.
Taxe annuelle sur les bureaux et locaux assimilés en IDF	x				Impôt frappant la détention de capital foncier (des entreprises et des ménages) et calculé sur la surface de construction, telle que retenue pour l'assiette de la taxe d'aménagement.
Taxe additionnelle annuelle sur les surfaces de stationnement en IDF	x				Taxe additionnelle à la taxe annuelle sur les bureaux et locaux assimilés en IDF au titre des surfaces de stationnement exploitées commercialement et non intégrés topographiquement à un établissement de production.
Taxe sur les véhicules de sociétés	x			D29	Taxe frappant la détention de capital (véhicules de tourisme utilisées pour l'activité de la société).
Taxe annuelle de 3 % sur les immeubles		x			Taxe frappant la détention d'un capital immobilier - toutefois, il s'agit d'une taxe "sanction" pour absence de déclaration dans certains cas.
Taxe sur les surfaces commerciales (TASCOM)	x			D29	Taxe frappant la détention d'un capital immobilier (surfaces commerciales).

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Taxe additionnelle à la TASCOM	x			D29	Taxe additionnelle à la TASCOM.
Taxe sur les friches commerciales		x			Taxe frappant le capital immobilier inexploité (ne participant donc pas à la production).
Taxe annuelle sur les logements vacants (TLV) et taxe d'habitation sur les logements vacants (THLV)			x		Taxe frappant dans certaines communes la détention de logement vacant depuis une certaine durée.
Forfait social	x			D29	Impôts assis sur les salaires, sans contrepartie directe
Versement transport (ou versement mobilité)	x			D29	Impôts assis sur les salaires, sans contrepartie directe
Taxe au profit du fonds national d'aide au logement (FNAL)	x			D29	Impôts assis sur les salaires, sans contrepartie directe
Taxe au profit de la caisse nationale de solidarité pour l'autonomie (CNSA)	x			D29	Impôts assis sur les salaires, sans contrepartie directe
Cotisations patronales au profit de l'association pour la garantie des salaires (AGS)	x			D29	Impôts assis sur les salaires, sans contrepartie directe
Contribution au développement de l'apprentissage	x			D29	Impôts assis sur les salaires, sans contrepartie directe
Taxe pour le développement de la formation professionnelle dans la réparation automobile	x				Impôts assis sur les salaires, sans contrepartie directe
Taxe générale sur les activités polluantes (TGAP)	x	x		D29	La TGAP sur les émissions de substances polluantes dans l'atmosphère peut être considéré comme un impôt de production en ce qu'elle frappe les substances polluantes émises dans l'atmosphère par certaines installations de production. En revanche, la TGAP portant sur les autres catégories d'activités polluantes (stockage et traitement des déchets ; lubrifiants, huiles et préparations lubrifiantes ; livraison ou utilisation de préparations pour lessives ; livraison ou utilisation de matériaux d'extraction ; les carburants) ne constitue pas un impôt de production.
Taxe intérieure de consommation des produits énergétiques (TICPE)			x	D21	Taxe relevant principalement du régime d'accise (taxes indirectes sur la vente ou l'utilisation de certains produits – par exemple l'alcool ou le tabac). Les droits d'accises de la TICPE deviennent exigibles au moment de la mise à la consommation du produit énergétique.
Taxe intérieure de consommation sur le gaz naturel (TICGN)			x	D21	Taxe relevant principalement du régime d'accise (taxes indirectes sur la vente ou l'utilisation de gaz naturel). Elle est collectée par les fournisseurs de gaz naturel auprès de leurs clients consommant du gaz naturel à usage combustible puis est ensuite reversée à la douane française.
Taxe intérieure de consommation sur le charbon (TICC)			x		Taxe relevant principalement du régime d'accise (taxes indirectes sur la vente ou l'utilisation de charbon). Elle est collectée par les fournisseurs lorsque ceux-ci effectuent des livraisons de charbon destinées à des consommateurs finaux Français.
Contribution sur les boissons non alcooliques, édulcorées et sucrées			x	D21	Ces contributions frappent la première livraison de certains produits (ou leur consommation dans le cadre d'une activité économique) selon leur nature, la présence de sucres ajoutés et leur conditionnement. Elles ne sont pas directement liées à la
Contribution sociale à la charge des fournisseurs agréés de tabacs manufacturés			x	D21	Taxe frappant le chiffre d'affaires relatif à la commercialisation des tabacs manufacturés (assise sur le prix de vente au détail).
Taxe forfaitaire sur les métaux et objets précieux			x		Taxe due sur le produit de cession ou la valeur en douane lorsqu'elle n'est pas soumise à l'IR ou à l'IS. Ne constitue pas un impôt sur la production.
L'octroi de mer			x	D21	L'octroi de mer est une imposition spécifique des départements d'outre-mer (base d'imposition est constituée par la valeur en douane (importations de biens) et le prix hors taxe sur la valeur ajoutée et hors accises (livraisons de biens produits localement).
Imposition forfaitaire sur les entreprises de réseau (IFER)	x			D29	Impôt frappant la détention de transformateur électrique au 1er janvier de l'année d'imposition. Le tarif est fixé en fonction de la tension en amont du transformateur électrique au 1er janvier de l'année d'imposition.
Imposition forfaitaire sur les pylônes	x			D29	Imposition forfaitaire annuelle frappant l'exploitation des lignes électriques (pylônes).
Redevances d'usage des fréquences radioélectriques (redevance domaniale et redevance de gestion) - Arcep			x	D29	Redevances annuelles frappant la mise à disposition de fréquences électriques et leur gestion. Elles sont assises sur la largeur des bandes et la surface des territoire concernés.
Taxe spéciale sur les éoliennes maritimes	x				La taxe est due par l'exploitant d'éoliennes et est assise sur le nombre de mégawatts installés dans chaque unité, au 1er janvier de l'année d'imposition.
Redevances communale et départementale des mines			x		Redevances sans contreparties dues par les concessionnaires de mines et assimilés en contrepartie de l'exonération de la cotisation foncière des entreprises qui leur est accordée pour certaines activités. Elles sont assises sur les quantités de produits extraites.
Taxes sur la Consommation Finale d'Electricité (TCFE : TCCFE + TDCFE + CSPE)			x	D21	Taxes applicables sur la consommation d'électricité souscrite. La CSPE est collectée par les fournisseurs d'électricité de leurs clients finaux (mention distincte sur la facture) puis reversée à l'administration des Douanes.
Contribution Tarifaire d'Acheminement (CTA)			x	D21	La CTA prend la forme d'un prélèvement forfaitaire sur la facture des clients finaux variant selon les caractéristiques du compteur (puissance souscrite, compteur en heures pleines / heures creuses ou sans cette option, etc.). Elle s'ajoute au prix de l'abonnement.
Taxes communale et départementale sur les remontées mécaniques (article Article L2333-49 L3333-4 du CGCT)			x		Impôt indirect facultatif frappant les recettes brutes des exploitants des engins de remontées mécaniques. Son montant est inclus dans le prix du titre de transport et perçu sur l'utilisateur (taxe sur le chiffre d'affaires et assimilées).
Redevance d'archéologie préventive (C. patr., art. L. 524-2 à L. 524-13. – Et C. urb., art. L. 332-6, 5°)			x		Taxe frappant la réalisation de travaux touchant le sous-sol (destinée à financer les diagnostics archéologiques). Le versement de cette redevance et son calcul dépendent de la nature des travaux. Une instruction du dossier a lieu.
Participation pour raccordement au réseau d'égout (C. santé publ., art. 1331-7 )	x				Participation frappant le propriétaire d'un immeuble qui se raccorde au réseau d'assainissement collectif existant, à l'occasion de la construction ou reconstruction ou extension d'un immeuble.
Redevances d'assainissement des eaux usées			x		Redevances pour service rendu.
Participation spécifique pour la réalisation d'équipements publics exceptionnels (C. urb., art. L. 332-8 )			x		Ce n'est pas une imposition mais un prélèvement "sui generis" (jurisprudence du Conseil d'Etat - CE, 6 mars 2006, n° 266346, SNC Le Triangle).
Taxes nationale et communale sur les cessions de terrains devenus constructibles (CGI art. 1605 nonies et 1529)			x		Taxe facultative exigée lors de la cession à titre onéreux de terrains nus devenus constructibles.

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Redevances des agences de l'eau (Articles L213-10 à L213-10-12 du code de l'environnement)		x		D21	Ces taxes ont la d'imposition de toutes natures mais elles sont collectées auprès des usagers (consommateurs, activités économiques). La majeure partie des redevances est perçue dans la facture d'eau payée par les abonnés domestiques aux services des eaux (mairies ou syndicats d'eau ou leurs délégataires). Taxes sur la consommation.
Droit départemental de passage sur un ouvrage d'art (Article L321-11 du code de l'environnement)		x			Droit frappant un service identifié (le passage sur un ouvrage particulier).
Versement pour sous-densité (Articles L331-35 à L331-46)		x			Versement frappant les bénéficiaires d'une autorisation de construire lorsque la densité est inférieure au seuil minimal de densité fixé par les communes ou EPCI. Ce versement est calculé selon les surfaces de constructions envisagées. Il constitue un impôt et emprunte son régime à la taxe d'aménagement.
Taxe de séjour		x			Taxe due par personne et par nuité.
Taxe sur les transactions financières (CGI art. 235 ter ZD)		x		D21	Cette taxe, qui frappe l'acquisition de titres, est l'une des deux taxes dues au titre de certaines opérations financières.
Prélèvement spécifique sur les trusts		x			Prélèvement frappant le défaut de déclaration d'actifs placés dans un trust et fixé au taux maximum de l'IFI, soit actuellement 1,50 %.
Taxe sur les acquisitions de titres de capital		x			Taxe frappant le prestataire de services d'investissement (PSI) lorsqu'il exécute des ordres à l'achat pour le compte de tiers ou lorsqu'il négocie, à l'achat, pour son compte propre.
Taxe sur les opérations à haute fréquence		x			Taxe sur les ordres annulés dans le cadre d'opérations à haute fréquence portant sur des titres de capital réalisées pour compte propre par l'intermédiaire de dispositifs de traitement automatisé.
Contributions des grands émetteurs en vue du financement de l'AMF		x			Ces taxes sont exigibles lors d'opérations particulières : dépôt d'un document, après le résultat d'une opération financière, ou sur déclaration de l'émetteur en ce qui concerne les rachats d'actions, la contribution sur la capitalisation boursière et les parts sociales et certificats mutualistes.
Contributions bancaires au fonds de résolution unique et fonds de résolution national	x				La contribution de chaque banque est calculée proportionnellement au montant de son passif, hors fonds propres et dépôts couverts, rapporté au passif total, hors fonds propres et dépôts couverts, de l'ensemble des établissements de crédit agréés sur le territoire des États membres participants (i.e., selon la taille économique des établissements). Les contributions sont ensuite ajustées en fonction du profil de risque de chaque établissement.
Taxation au tonnage des entreprises de transport maritime		x			Taxe assimilée à un impôt sur les bénéfices selon la nomenclature du CGI (assise sur un bénéfice forfaitaire calculé à partir du nombre de navires et d'un barème fonction de la jauge nette du navire).
Taxe annuelle à l'essieu	x			D29	Taxe frappant les utilisateurs de poids lourds (propriétaires, locataires, etc.) dans le cadre d'une activité économique professionnelle et circulant en France métropole.
Taxes sur les cartes grises (dont malus et taxe sur les véhicules de grosse cylindrée) et malus annuel		x		D21	Taxes dues lors délivrance des certificats d'immatriculation. Assimilées à des droits de mutation et d'acquisition (taxes sur les produits et non sur la production).
Taxe sur le transport public aérien et maritime corse		x		D29	Taxe due par les entreprises de transport public aérien et maritime de voyageurs à raison des passagers embarqués ou débarqués en Corse.
Taxe due par les concessionnaires d'autoroutes		x			Taxe due par les concessionnaires d'autoroutes à raison du nombre de kilomètres parcourus par les usagers au profit de l'Agence de financement des infrastructures de transport - Prélèvements qualifiés de redevances par application du critère de la contrepartie.
Contribution de solidarité territoriale		x			Contribution assise sur le chiffre d'affaires du transport ferroviaire non conventionné de voyageurs sur le réseau ferré national.
Taxe sur le résultat des entreprises ferroviaires		x			Taxe assise sur le résultat imposable à l'impôt sur les sociétés des entreprises ferroviaires.
Taxe sur les services fournis par les opérateurs de communications électroniques (article 302 bis KH du CGI)		x			Taxe due par les opérateurs de communications électroniques. Elle est assise sur le montant hors TVA des abonnements et autres sommes acquittés par les usagers à l'opérateur en rémunération des services de communications électroniques fournis (fonction de la valeur et quantité de services). A la différence de la C3S, cette taxe ne porte pas sur le chiffre d'affaires total des opérateurs puisque certains éléments sont déduits de la base d'imposition (dotations aux amortissements) et d'autres sont exclus de la base d'imposition (prestations d'interconnexion et d'accès, de diffusion, services universels de renseignements téléphoniques, location de matériels).
Taxe d'aéroport		x			Cette taxe est due par toute entreprise de transport aérien public à raison des passagers et de la masse de fret et de courrier embarqués sur les aérodromes. La taxe est affectée sur chaque aérodrome ou groupement d'aérodromes au financement des services de sécurité - incendie - sauvetage, de lutte contre le péril animalier, de sûreté et des mesures effectuées dans le cadre des contrôles environnementaux. Cette taxe est incluse dans le prix du billet.
Taxe d'aviation civile		x			Cette taxe est due par toute entreprise de transport aérien public qui embarque un passager, du fret et/ou du courrier sur le territoire français à raison du nombre de passagers et de la masse de fret et de courrier embarqués. Cette taxe est incluse dans le prix du billet.
Taxe de solidarité sur les billets d'avion ("Taxe Chirac")		x			Cette taxe est due par toute entreprise de transport aérien public, quelle que soit sa nationalité ou son statut juridique, à raison du nombre de passagers embarqués à bord de vols commerciaux effectués au départ de la France, à l'exclusion des collectivités françaises d'outre-mer. La taxe de solidarité sur les billets d'avion est perçue en fonction de la destination finale du passager. Cette taxe est incluse dans le prix du billet.
Redevance d'atterrissage		x			Cette redevance pour service rendu est due pour tout aéronef qui effectue un atterrissage.
Redevance de stationnement		x			Cette redevance pour service rendu est due pour tout aéronef stationnant sur l'aéroport.
Redevance de balisage		x			Cette redevance pour service rendu est due par tout aéronef qui effectue un décollage ou un atterrissage sur l'aéroport nécessitant l'allumage du balisage lumineux de la piste.

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Taxe sur les nuisances sonores (TNSA)		x			Cette taxe est due par tout exploitant d'aéronefs ou, à défaut, leur propriétaire. Le fait générateur de la taxe est constitué par le décollage d'aéronefs de masse maximale au décollage au moins égale à deux tonnes sur les aérodromes concernés. Cette taxe a pour objet l'atténuation des nuisances phoniques ressenties par les riverains des aéroports, complémentaire à la redevance d'atterrissage perçue sur certains aérodromes (protection des populations riveraines et n'est donc la contrepartie d'aucune prestation servie aux exploitants). Cette taxe est incluse dans le prix du billet.
Redevance passager		x			La redevance par passager au départ est due pour l'utilisation des installations aménagées pour l'embarquement, le débarquement, l'usage des convoyeurs bagages et l'accueil des passagers. Cette taxe est incluse dans le prix du billet.
Redevance d'usage des banques d'enregistrement		x			Redevance pour service rendu (utilisation des comptoirs d'enregistrement et d'embarquement et traitement des bagages locaux).
Redevance d'assistance aux personnes à mobilité réduite (PMR)		x			Redevance due pour l'assistance aux personnes handicapées et personnes à mobilité réduite.
Redevance carburant		x			Redevance perçue auprès des distributeurs sur le carburant délivré aux aéronefs par hectolitre.
Redevance aviation générale		x			Cette redevance porte sur l'aviation générale (tout ce qui, volant, n'est pas aviation de ligne régulière ou aviation militaire) et englobent les redevances aéroportuaires précitées.
Taxe sur les services numériques (dite taxe GAFA)		x		D21	Taxe frappant certains services fournis par les grandes entreprises du secteur numérique. La taxe est calculée en appliquant un taux de 3 % sur le montant des sommes perçues en contrepartie des services numériques taxables rattachables à la France.
Taxe sur la diffusion en vidéo physique et en ligne de contenus audiovisuels		x			Taxe due par tout opérateur dès lors qu'il propose un service en France. La taxe est assise sur le prix acquitté en contrepartie des opérations de vente et location de vidéogrammes (HT) et les sommes versées par les annonceurs pour la diffusion de leurs messages publicitaires.
Contribution sur les droits de retransmission de manifestations sportives		x			Contribution frappant les cessions de droits de diffusion de manifestations sportives à un service de télévision, et assise sur les sommes HT perçues par le redevable au titre de la cession.
Taxe sur la cession de titres d'un éditeur de service de communication audiovisuelle		x			La taxe assise sur la valeur des titres apportés, cédés ou échangés.
Taxe sur les services de télévision (L. 115-6 du code du cinéma et de l'image animée)		x			Sont redevables de la taxe sur les services de télévision, d'une part l'ensemble des éditeurs de services de télévision quel que soit leur réseau de diffusion (sur les sommes versées par les annonceurs, la contribution à l'audiovisuel public, etc.), d'autre part les distributeurs de services de télévision (sur les abonnements et autres sommes acquittés en rémunération d'un ou plusieurs services de télévision).
Taxe pour le financement du fonds de soutien aux collectivités territoriales ayant contracté des produits structurés dits "emprunts toxiques"	x				Cette taxe est due annuellement par les entreprises du secteur de la banque et qui sont soumises à des exigences minimales de fonds propres s'élevant à au moins 500 M€ (assiette de la taxe).
Taxe sur certaines dépenses de publicité et de promotion		x			La taxe est égale à 1 % des dépenses imposables (hors TVA) engagées au cours de l'année civile précédente par les entreprises réalisant un certain montant de chiffre d'affaires. N'est pas directement lié à l'activité de production, mais plutôt à la promotion.
Taxe locale sur la publicité extérieure (TLPE)		x			Taxe locale facultative frappant les supports publicitaires fixes, extérieurs et visibles d'une voie publique (taxe comportementale).
Taxe sur les conventions d'assurance		x		D21	Taxe annuelle obligatoire sur les conventions d'assurance et dont l'assiette est constituée par le montant des sommes stipulées au profit de l'assureur (primes, cotisations, etc.) et des accessoires dont celui-ci bénéficie directement ou indirectement du fait de l'assuré (frais dérivant du contrat, indemnités de résiliation, etc.). La taxe est due par le souscripteur (privé ou professionnel) et reversée par la compagnie d'assurance. Il s'agit donc plus d'une taxe sur la consommation.
Taxe sur les excédents de provisions des assurances		x			Taxe assise sur une fraction des excédents de provisions réintégrés après déduction d'une franchise et des dotations complémentaires constituées au cours de l'exercice en vue de faire face à l'aggravation du coût estimé des sinistres survenus au cours d'autres exercices antérieurs. Elle rejoint le concept d'impôt sur le bénéfice et d'impôt "comportemental".
Taxe de solidarité additionnelle (anc. contribution au financement de la Couverture Maladie Universelle (CMU))		x		D21	Taxe sur l'ensemble des contrats d'assurance comprenant des garanties d'assurance-maladie et assise sur les cotisations d'assurance maladie complémentaire (primes et accessoires à la prime).
Contribution à la charge des établissements de vente en gros de spécialités pharmaceutiques et des entreprises assurant l'exploitation d'une ou plusieurs spécialités pharmaceutiques (Articles L138-1 à L138-9-1)		x		D21	Contribution assise sur le chiffre d'affaires hors taxes réalisé en France auprès des pharmacies d'officine et des pharmacies mutualiste.
Contribution à la charge des entreprises assurant l'exploitation, l'importation parallèle ou la distribution parallèle d'une ou de plusieurs spécialités pharmaceutiques (Articles L138-10 à L138-16) - Contribution au montant M		x		D21	Contribution liée au chiffre d'affaires au titre de certains médicaments.
Contribution sur les dépenses de promotion des médicaments (Article L5121-13 du CSP)		x		D21	Contribution liée au chiffre d'affaires, aux dépenses de promotion de médicaments et à certains abattements.
Contribution sur les dépenses de promotion des dispositifs médicaux (Article L245-5-3 du CSS)		x		D21	Contribution liée au chiffre d'affaires, aux dépenses de promotion de dispositifs médicaux et à certains abattements.
Contributions sur le chiffre d'affaires des entreprises exploitant une ou plusieurs spécialités pharmaceutiques (Article L 245-6 du CSS)		x		D21	Contributions dite "de base" et "additionnelle" liées au chiffre d'affaires d'une ou plusieurs spécialités pharmaceutiques.
Droits dus lors du dépôt de demandes auprès de l'AFSSAPS		x			Versement du lors du dépôt de certaines demandes auprès de l'Agence française de sécurité sanitaire des produits de santé (AFSSAPS). Pas lié à la production, instructions des demandes.



## Pays : FRANCE

La contribution au titre de médicaments destinés au traitement de l'hépatite C	x			Contribution liée au chiffre d'affaires des laboratoires pharmaceutiques exploitant un ou plusieurs des médicaments inscrits sur la liste établie et publiée par la HAS.
La contribution montant Z	x			Contribution est due par les entreprises exploitant des produits ou prestations déterminée et pris en charge en sus des prestations d'hospitalisation, et liée au montant remboursé par l'assurance maladie au titre de l'année civile, minoré de certaines remises.
Taxe sur le chiffre d'affaires des exploitants agricoles	x			Taxe liée au chiffre d'affaires hors TVA de l'année précédente ou du dernier exercice clos.
Taxe pour le développement des industries de la conservation des produits agricoles	x			Taxe due par les fabricants, établis en France, de produits alimentaires conservés et liée au chiffre d'affaires.
Redevance sanitaire sur certaines substances et leurs résidus (lait cru et ovoproduits)	x			La redevance est assise sur le volume de lait cru introduit dans le centre de collecte agréé et sur le poids d'œufs de poule introduits dans les établissements de fabrication ou de traitement d'ovoproduits.
Taxe sur l'ameublement et le bois	x			Taxe liée au montant du chiffre d'affaires hors TVA (produits d'ameublements et produits des industries du bois).
Taxe sur le cuir	x			Taxe perçue sur la valeur en douane des produits appréciée au lieu d'introduction dans le territoire national. Taxe sur les produits.
Taxe sur l'horlogerie, la bijouterie, la joaillerie, l'orfèvrerie et les arts de la table	x			Taxe perçue sur la valeur en douane des produits appréciée au lieu d'introduction dans le territoire national. Taxe sur les produits.
Taxe Corem	x			Taxe liée au chiffre d'affaires des produits de la construction métallique.
La taxe pour le développement des industries des matériaux de construction	x			A l'importation, la taxe est assise sur la valeur en douane des produits appréciée au lieu d'introduction dans le territoire national.
Taxe sur les industries de l'habillement	x			A l'importation, la taxe est assise sur la valeur en douane des produits appréciée au lieu d'introduction dans le territoire national.
Taxes sur les spectacles (CNV et ASTP)	x		D21	Taxe liée au montant hors taxe des recettes de la billetterie et la taxe est due par l'entrepreneur de spectacles responsable de la billetterie.
Taxe sur le prix des entrées aux séances organisées par les exploitants d'établissements de spectacles cinématographiques	x		D21	L'assiette de la taxe est constituée par le prix des entrées aux séances.
Cotisation des entreprises cinématographiques au profit du CNC (Centre national du cinéma)	x		D21	La contribution est fixée à 0,55 % du chiffre d'affaires hors taxe sur la valeur ajoutée. Elle est exigible trimestriellement.
<b>Prélèvements sur les jeux et paris (articles 302 bis ZG à 302 bis ZI du CGI)</b>				
Prélèvement sur les sommes engagées par les parieurs hippiques (302 bis ZG du CGI)	x		D21	Ces trois sont assis sur le montant des sommes engagées par les joueurs et parieurs, y compris les gains réinvestis sous forme de nouvelles mises.
Prélèvement sur les produits bruts des jeux pour les paris sportifs (302 bis ZH du CGI)	x		D21	
Prélèvement sur les sommes mises sur les jeux de cercle en ligne (302 bis ZI du CGI)	x		D21	
<b>Prélèvements sur les jeux, concours et paris (articles L137-20 à L137-26 du code de s. sociale)</b>				
Prélèvement sur les sommes engagées par les parieurs hippiques (article L137-20 du code de s. sociale)	x		D21	Ces trois sont assis sur le montant des sommes engagées par les joueurs et parieurs, y compris les gains réinvestis sous forme de nouvelles mises.
Prélèvement sur les produits bruts des jeux pour les paris sportifs (article L137-21 du code de s. sociale)	x		D21	
Prélèvement sur les sommes mises sur les jeux de cercle en ligne (article L137-22 du code de s. sociale)	x		D21	
<b>Prélèvements en faveur du Centre national pour le développement du sport</b>				
Prélèvement sur le produit brut des jeux de loterie exploités en France par la Française des jeux (CGI art. 1609 novovicies)	x		D21	Prélèvement lié au produit brut des jeux de loterie commercialisés en réseau physique de distribution et en ligne.
Prélèvement sur le produit brut des jeux au titre des paris sportifs (CGI art. 1609 tertricies)	x		D21	Prélèvement lié au produit brut des paris sportifs.
Redevance au profit des sociétés de courses (CGI art. 1609 tertricies)	x			Redevance assise sur le montant des sommes engagées par les parieurs sur les paris hippiques en ligne, y compris les gains réinvestis sous forme de nouvelles mises.
Redevances sanitaires d'abattage et de découpage	x			Redevance sanitaire de découpage en contrepartie des inspections sanitaires réalisées en atelier de découpe (contrôle de l'Etat). Elle est fonction du bien produit, donc s'apparente à un impôt sur le produit et non sur la production.
Redevance sanitaire de première mise sur le marché des produits de la pêche et de l'aquaculture	x			Redevance liée au poids exprimé des produits de la pêche et de l'aquaculture. Assimilée à un impôt sur les produits.
Redevance pour l'agrément des établissements du secteur de l'alimentation animale	x			Redevance portant sur les contrôles donnant lieu à la délivrance, à la modification ou au respect des conditions d'agrément de l'établissement du secteur de l'alimentation animale.

Taxes and duties	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Withholding tax (Abgeltungsteuer)		x			The withholding tax only applies to investment income earned from private assets. It applies in particular to investment income of private individuals.
Withholding taxes for persons with limited tax liability (Abzugsteuern bei beschränkt Steuerpflichtigen)		x			Persons with limited tax liability are persons who have neither a domicile nor their habitual residence in Germany and who receive domestic income. This applies accordingly to corporations that have neither a management nor a registered office in Germany.
Spirits duty (Alkoholsteuer)		x		D214A	The alcohol tax is a consumption tax.
Alcopop tax (Alkopopsteuer)		x			The alcopop tax is a consumption tax.
Property and transaction fees (Besitz- und Verkehrsteuern)		x			Property taxes are linked to income or assets. Transaction taxes are taxes that cover legal and economic transactions.
Beer duty (Biersteuer)		x		D214A	The beer tax is a consumption tax.
Import turnover tax (Einfuhrumsatzsteuer)		x		D211	The import turnover tax is a consumption tax.
Taxes on income (Einkommenssteuer)		x		D51	The subject of income tax is the income of natural persons (individuals and co-entrepreneurs of a partnership).
Energy tax (Energiesteuer)		x		D214A	The energy tax is a consumption tax. In principle, only the consumption of energy products (primarily mineral oils, natural gas and coal) for energy purposes is taxed.
Inheritance tax/gift tax (Erbsteuer/Schenkungsteuer)		x		D91A	Inheritance tax generally covers all transfers of assets upon death. Gift tax supplements inheritance tax. It covers the transfers of assets inter vivos.
Fire protection tax (Feuerschutzsteuer)		x		D214G	The purpose of the fire protection tax is to collect insurance fees (premiums, contributions) from fire insurance policies.
Beverage tax (Getränkesteuer)		x			The beverage tax is a consumption tax.
Trade/business tax (Gewerbesteuer)		x		D51M	The trade/business transfer tax is the business enterprise and its objective earning power. It is not directly covered by the definition of D.29 but it could be a "tax on production". It is levied on the objective earning power of a company's business. This is ultimately due to the production activity of an enterprise, which in turn is covered by point 4.22. According to this point, taxes on production incur as a result of engaging in production, independent of the quantity or value of the goods and services produced or sold. Although most of the profit is likely to come from products sold (which is why it is not considered as a tax on production), other scenarios can be considered.
Real estate transfer tax (Grunderwerbsteuer)		x		D214B	The real estate tax is a tax on legal transactions. It applies to legal transactions in connection with domestic real estate, insofar as they are aimed at acquiring ownership of the real property or to obtain a position similar to that of an owner.
Property tax (Grundsteuer)	x			D29A	The property tax is linked to the economic units of the property.
Dog tax (Hundesteuer)		x		D59D	The dog tax is linked to the keeping of dogs.
Hunt tax and Fishing tax (Jagd- und Fischereisteuer)		x		D59D	The hunt tax and the fishing tax is one of the local taxes. It is levied on the basis of the annual hunting value or, in the case of leasing, on the lease price.
Coffee tax (Kaffeesteuer)		x		D214A	The coffee tax is a consumption tax.
Capital gains tax (Kapitalertragssteuer)		x		D51M	Taxation of income from capital assets.
Church tax (Kirchensteuer)		x			The membership of a natural person in a religious society.
Corporate tax (Körperschaftsteuer)		x		D51O	The corporate (income) tax is a special type of income tax for legal entities, other associations of persons and estates.
Motor vehicle tax (Kraftfahrzeugsteuer)	x			D59D	Motor vehicle tax is primarily levied on the keeping of vehicles for circulation on public roads. This tax is covered by the definition of (D.29) 4.23 b) if the vehicles used are related to the production of the company.
Tax on wages (Lohnsteuer)		x		D51M	In the case of employees, the income tax payable from wages is levied by the employer by deduction from wages.
Aviation tax (Luftverkehrssteuer)		x		D214H	The aviation tax is a transport tax.
Local taxes (Örtliche Steuern)		x			Local taxes are a group of taxes that are linked to a local fact or transaction and are local in their direct effect. Local taxes are generally consumption taxes and expenditure tax. (e.g. amusement tax, dog tax, beverage tax, motor vehicle tax, etc.). All these taxes are not covered by the definition of taxes on production. Moreover, it seems to be a collective term for other taxes mentioned that may be levied locally by municipalities.
Racing betting and lottery tax (Rennwett- und Lotteriesteuer)		x		D214F	Bets placed on the occasion of horse races at a totalisator or with a bookmaker are subject to the race betting tax. The lottery tax is subject to publicly held lotteries and draws. Bets placed on the occasion of sporting events (sports betting) are subject to tax if they are organised domestic or a domestic player participates in them.
Liquor license tax (Schankerlaubnissteuer)		x			The liquor license tax belongs to the local taxes.
Sparkling wine tax (Schaumweinsteuer)		x		D214A	The sparkling wine tax is a consumption tax.
Solidarity tax contribution/surcharge (Solidaritätszuschlag)		x			In order to finance the unity of Germany, the law implementing the federal consolidation program levies a surcharge on all taxpayers.
Casino levy/tax (Spielbankabgabe)		x		D214F	The casino tax is a special type of tax that casino entrepreneurs pay instead of the individual taxes that otherwise arise is paid.

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Employers' social contribution paid on wages (Sozialversicherungsbeiträge)		x		D611	The statutory security contributions are considered a compulsory insurance and must be paid for every employee who is in an without exception.
Tax deduction for construction work (Steuerabzug bei Bauleistungen)		x			Income from the provision of construction services is taxed.
Electricity tax (Stromsteuer)		x		D214A	The electricity tax is a consumption tax.
Tobacco tax (Tabaksteuer)		x		D214A	The tobacco tax is a consumption tax.
Value added type taxes (VAT) (Umsatzsteuer)		x		D211	The value added type taxes (VAT) is a generally regulated consumption tax.
Excise duties (special) (Verbrauchssteuern (besondere))		x		D214A	Excise duties are levied on those excisable goods that become part of the economic cycle in the German tax territory and are used or consumed. These so-called tax objects are consumable goods of daily consumption.
Amusement tax (Vergnügungsteuer)		x		D214E	The amusement tax is a local tax. It is levied on amusements organised in the cities and municipalities, which are designated in various laws; these include especially dance events, film screenings and the operation of gaming and entertainment machines.
Insurance tax (Versicherungssteuer)		x		D214G	Insurance tax is one of the transaction taxes. It is subject to the payment of insurance premiums.
Import duties (Zölle)		x		D2121	When goods are released for free circulation, the rate of duty in the Common Customs Tariff or the relevant Regulations in force at the time of acceptance of the customs declaration shall apply.
Second home tax (Zweitwohnungsteuer)		x			The second home tax, which is part of the local taxes, is levied for a second home in the taxing municipality. It is due by individuals rather than businesses
Emission trade permits (Emissionsberechtigungen)	x			D29F	The emission of carbon dioxide/greenhouse gases is taxed, the so-called "CO2-tax" (Emissionsberechtigungen). For every ton of carbon dioxide emitted, € 30 must be paid by 2022. In 2021 it was € 25. The price will increase steadily until it reaches € 55 in 2025. It could be considered as a tax on production according to the Mazars specification. It is a tax on pollution potentially resulting from production activities.
Bank levy (Bankenabgabe)	x			D29H	The term "bank charges" (Bankenabgabe) can be considered as a security contribution in order to guarantee their financial stability in economic crisis.
Contribution to the Deposit Protection Fund (Beitrag zum Einlagensicherungsfond)	x			D29H	All banks are obliged to pay a certain amount to the Deposit Guarantee Fund (Beitrag zum Einlagensicherungsfond) each year. The contribution depends on the banks' turnover and creditworthiness.
Quasi-tax charges (Steuerähnliche Einnahmen)		x		D29H	They have tax-like effects but they are not taxes within the meaning of the law (exemple : casino charges, toursim charges, and earmarked charges).
Intermediate products tax (Zwischenerzeugnissteuer)		x			The intermediate products tax is a consumption tax.

Taxes and duties	Taxes on production			Eurostat (code)	Description
	Yes	No	To be determined		
<b>Taxes on production and imports</b>				D2	
<b>Taxes on products</b>				D21	
Value added type taxes (VAT)		x		D211	Taxes (based) on (value of) products or on turnover.
Import duties		x		D2121	Taxes (based) on (value of) products.
Levies on imported agricultural products		x		D2122A	Taxes (based) on (value of) products.
<b>Taxes on products, except VAT and import taxes</b>				D214	
<b>Excise duties and consumption taxes</b>				D214A	
Excise duties on mineral oil		x		D214A	Taxes (based) on (value of) products.
Excise duties on liquefied natural gas and liquefied hydrocarbon and benzol		x		D214A	Taxes (based) on (value of) products.
Excise duties on tobacco		x		D214A	Taxes (based) on (value of) products.
Excise duties on brandy		x		D214A	Taxes (based) on (value of) products.
Excise duties on beer		x		D214A	Taxes (based) on (value of) products.
Excise duties on non-alcoholic beverages		x		D214A	Taxes (based) on (value of) products.
Excise duties on intermediary products		x		D214A	Taxes (based) on (value of) products.
Contribution for the surveillance on domestic fuel oil		x		D214A	Taxes (based) on (value of) products.
Contribution on oil product for heating		x		D214A	Taxes (based) on (value of) products.
Contribution on energy		x		D214A	Taxes (based) on (value of) products.
Federal contribution on electricity and natural gas / Contribution to the Energy Fund (FR)		x		D214A	Every user established on Belgian territory has to pay the federal contribution on the quantities of electricity and natural gas that he consumes for his own use (either households or enterprises). These are so-called excise duties on natural gas and electricity. This levy serves, among other things, to finance the Social Energy Fund and the Protected Customers Fund. The operating funds of the federal regulator CREG also come from the federal contribution.
Taxes on water (FR, WR and BCR)	x			D214A	Pollution taks (also paid by households)
Contributions on sugar		x		D214A	Taxes (based) on (value of) products
Compulsory contributions from producers of animals and animal products (Sanitel)		x		D214A	Registration fee for professional and non professional breeders - contribution to regulatory body: not a license fee but a mandatory contribution (not subject to any proper audit by the public authorities (compliance, security, reliability of the equipment, skills of the staff, etc.). Therefore, the registration fee could be considered as a retribution for services rather than a tax on production
Packing contribution		x		D214A	An excise taks levied on individual packages containing beverages, calculated based on quantity of the product contained by the packages.
Environmental charge		x		D214A	Levied on households only on products considered harmful for the environment.
Ecotax		x		D214A	Levied on products considered harmful for the environment (professional use).
Contribution for FAPETRO		x		D214A	Mandatory Registration fee for enterprises active in the petrol sector to finance The Fund for the Analysis of Petroleum Products (Fapetro) which monitors the quality of petroleum products marketed in Belgium, systematically follows up and manages the processing of approval applications for non-standard biofuels. Seems like a contribution to fund a regulatory body. The fee is calculated as a fixed amount per liter of product.
Contribution for APETRA		x		D214A	Mandatory Registration fee for enterprises active in the petrol sector to finance APETRA, i.e. the public limited company with social goal that manages the strategic oil stocks of Belgium. The majority of these stocks is property of the agency and is stored in storage facilities in Belgium or close to its borders. Seems like a contribution to fund a regulatory body. The fee is calculated as a fixed amount per Liter of product.
FED - surtax on transmission price for offshore wind energy		x		D214A	Calculated based on quantum of energy supplied to customers.
FC - green certificates delivery		x		D214A	Calculated based on quantum of energy supplied to customers.
FC - surtax on distribution prices to finance green certificates		x		D214A	Calculated based on quantum of energy supplied to customers.
WR - green certificates delivery		x		D214A	Calculated based on quantum of energy supplied to customers.
WR - surtax on transmission prices to finance green certificates		x		D214A	Calculated based on quantum of energy supplied to customers.
BCR - green certificates delivery		x		D214A	Calculated based on quantum of energy supplied to customers.
<b>Stamp Duties</b>		x		D214B	<b>Due on interest statements issued by banks</b>
<b>Taxes on financial and capital transactions</b>				D214C	
Registration rights		x		D214C	Transaction tax/transfer tax
Mortgage rights		x		D214C	Transaction tax/transfer tax
Court rights		x		D214C	Contribution (rather than a tax) for services provided (e.g. payment for the handling of a case before court).
Taxes on stock exchange business		x		D214C	Based on value of underlying (purchase/sales) orders of financial instruments.
Tax on delivery of securities to bearer		x		D214C	Based on value of underlying securities
Duties on written documents		x		D214C	Transaction tax/transfer tax

## Pays : BELGIQUE

Car Registration Taxes		x		D214D	Registration tax for the acquisition of a commercial vehicle.
Taxes on entertainment		x		D214F	Tax on the entertainment sector - calculated per ticket sold.
Taxes on lotteries, gambling and betting		x		D214F	Calculated as a percentage of turnover/gross margin.
Taxes on insurance premiums				D214G	Taxes calculated based on insurance premium- hence taxes on products.
Taxes on insurance contracts		x		D214G	Production related insurance - tax related to (insurance of) assets used in production.
Additional levy on premiums for industrial accidents		x		D214G	Employment related insurance - tax related to (insurance of) work force used in production.
Additional levy on car insurance premiums		x		D214G	Production related insurance - tax related to (insurance of) assets used in production.
Additional levy on fire insurance premiums		x		D214G	Production related insurance - tax related to (insurance of) assets used in production.
Additional levy on hospitalization insurance premiums		x		D214G	Employment related insurance - tax related to (insurance of) work force used in production.
Receipts for the benefit of the Belgian Red Cross		x		D214G	In order to provide for the financing of its activities, the Red Cross receives an annual funding from the proceeds of a surcharge on the amount of the insurance premium paid by each policyholder of a motor vehicle liability insurance. This is part of the total insurance premium tax with a special purpose to fund the activities of the Red Cross.
<b>Other taxes on products n.e.c..</b>				<b>D214L</b>	
Taxes on poster advertising		x		D214L	Tax in relation to advertising - For all printed matter and advertising media larger than 1m <sup>2</sup> , a billboard tax is payable when you display them publicly.
Contribution on the turnover of the pharmaceutical industry		x		D214L	Based on turnover
Levy on particular pharmaceutical products		x		D214L	Based on products
Contracts art. 81 medicines		x		D214L	A legislative measure that will make it easier for patients to access innovative medicines. Reimbursement by the health insurance fund is linked to certain financial conditions (such as price reductions imposed on the pharmaceutical sector), to the achievement of certain health results or to the collection of additional study data. Hence this concerns contributions in the form of price reductions.
<b>Other taxes on production</b>				<b>D29</b>	
<b>Taxes on land, buildings or other structures</b>				<b>D29A</b>	
Advance tax payment on property (PP)		x		D29A	Tax on income (cadastral revenu) of real estate paid by individuals and households.
Advance tax payment on property (Corp)		x		D29A	Tax on income (cadastral revenu) of real estate - i.e. taxes on assets used in production process.
Opening tax		x		D29A	Tax due in order to obtain a business licence for the exploitation of bars, restaurants - the current rate of this tax has been set at 0. At communal level, opening taxes may be levied for certain businesses (such as night shops etc...). The licenses are granted as soon as the corresponding tax / fee is levied.
Licence right		x		D29A	Tax due in order to obtain a business licence for supply of spirits (this tax has been abolished meanwhile).
Regional tax (Brussels Capital Region) - From 2002 onwards, only regional tax payable by the building owners		x		D29A	This tax has been replaced by advance tax payment on property (see line 66).
<b>Taxes on the use of fixed assets</b>				<b>D29B</b>	
Traffic taxes paid by corporations		x		D29B	For use of trucks/commercial vehicles.
Tax on automatic recreation appliances		x		D29B	Qualifies as tax on production if lump sum tax is meant for operators (versus producers/vendors) of the appliances.
Euro tax disc		x		D29B	For use of trucks/commercial vehicles.
Taxes equal to excise rights paid by corporations		x		D29B	Annual taxes to be paid by owners of diesel cars and minibuses (most of the cars owned by Belgian companies are diesel cars).
<b>Business and professional licences</b>				<b>D29E</b>	
Contribution to the Protection Fund for Deposits and Financial Instruments		x		D29E	Tax due by banks/financial institutions to finance costs of regulatory bodies: In order to protect the assets of savers and investors, a protection scheme has been set up that forms part of a financial safety net offering a guarantee to persons who would suffer losses if a financial institution were to default. In Belgium, two institutions are responsible for this protection scheme: (a) the Guarantee Fund for Financial Services and (b) the Protection Fund for Deposits and Financial Instruments.
Contribution to the Guarantee Fund for Financial Services (Formerly Special Protection Fund for deposits, life insurance contracts and the capital of approved cooperative societies)		x		D29E	Tax due by banks/financial institutions to finance costs of regulatory bodies: see above
Contribution for Financial Stability to the Resolution Funds / Single Resolution Fund		x		D29E	Tax due by banks/financial institutions to finance costs of regulatory bodies: Resolution funds should contribute to the financing of an orderly resolution of distressed banks.
<b>Taxes on pollution</b>				<b>D29F</b>	
Tax on waste products (FR and WR)		x		D29F	Tax on pollution resulting from production
Tax on manure (FR)		x		D29F	Tax on pollution resulting from production
Taxes on water (FR, WR and BCR)		x		D29F	Tax on pollution resulting from production. This is a tax on water pollution which is to be paid both by small consumers (households) and by big consumers (companies). Hence, this could be considered a tax on production.
Emission permits		x		D29F	Tax on pollution resulting from production
<b>Other taxes on production n.e.c..</b>				<b>D29H</b>	
Annuities for patented entities		x		D29H	Rather a contribution for services provided by governmental institution.
Monopoly interest (National lottery)		x		D29H	The national lottery is obliged to pay an annual monopoly interest to the Belgian Treasury. The amount paid is fixed for the duration of the management agreement. The current management agreement covers the period from 2016 to 2021.

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Contribution to the account of the corporations	x			D29H	Lump sum social contribution for corporations : fixed annual amount 347 EUR for small companies, 868 EUR for big companies.
Contribution on public mandate	x			D29H	Can be considered as a kind of social contributions, calculated as a fixed percentage on the gross amount of remunerations paid to holders of a public mandate. The proceeds of this contribution are meant to fund the social security system for the self-employed in general.
Reclamation clinical biology and pharmaceutical products		x		D29H	Seems to have been a measure in reaction to an overconsumption in the medical sector (especially clinical biology and prescription of medicines). It doesn't look like this measure is still in place and it cannot be considered as a tax but rather as a reclamation of amounts reimbursed by the Belgian RIZIV.
Radio and television licences (WR, FR and GR) - partim	x			D29H	Tax on the ownership of a television set both applicable to households and enterprises (Walloon region).
Contribution payable by the nuclear operators		x		D29H	Annual tax imposed on nuclear plants - The tax varies from year to year and depends on profits from the production of electricity by nuclear plants to ensure that part of the nuclear surplus profits are returned to society. The annual contribution paid by each contributor is calculated in proportion to its market share in the production of nuclear energy and its contribution capacity (profitability). First, the total contribution by the nuclear sector is determined as a percentage of the total profit margin realized by the sector. This fee is subsequently allocated to each of the participants. The purpose of the contribution is to finance the decommissioning of nuclear power plants. Considering that the tax is calculated based on profits, we had not considered it as a tax on production but this is debatable.
One-off contribution payable by the gas sector	x			D29H	One off contribution: not a license fee but a contribution imposed to address budgetary needs of the Belgian Treasury.
Special contribution from the electricity corporations	x			D29H	One off contribution: not a license fee but a contribution imposed to address budgetary needs of the Belgian Treasury.
One-off contribution payable by the oil sector	x			D29H	One off contribution: not a license fee but a contribution imposed to address budgetary needs of the Belgian Treasury.
Annual tax on unit trusts, credit companies and insurance companies	x			D29H	Taxe d'abonnement/subscription taks: fixed percentage based on net assets (the net outstanding amounts placed with the investment fund)/a percentage calculated in technical reserves (insurance companies).
Annual tax on credit institutions	x			D29H	Based on total value of deposits - ensure part of the bank's profits are returned to society (further to bankcrisis).
<b>Current taxes on income wealth, etc.</b>				<b>D5</b>	
<b>Taxes on income</b>				<b>D51</b>	
<b>Taxes on individual or household income</b>				<b>D51A</b>	
Advance tax payment on movable property (PP)		x		D51A	Withholding tax on movable income (individuals)
Business' advance tax payment (PP)		x		D51A	Wage taxe, i.e. instalment of personal income taks of employees
Advance payments (PP)		x		D51A	Advanced income tax payments
Assessments (PP)		x		D51A	Income tax assessments
Annual tax on profit sharing		x		D51A	The sums distributed as profit sharing which relate to life insurance policies, annuity contracts or to supplementary pensions built up in another way than by means of life insurance, concluded with an insurance company, a pension institution or an institution for occupational retirement provision, are subject to an annual tax, namely the annual tax on profit sharing.
Special social contributions		x		D51A	In addition to the 'normal' social security contributions, there is also a special social security contribution payable by employees. This contribution varies according to the size of the employee's salary, and his/her family situation (single or two-income family). The amount of the contribution is proportional to the annual taxable family income. The direct tax administration makes the final settlement of the tax levy every year.
Contribution large incomes		x		D51A	Special levy on higher incomes (mostly temporary measures)
Tax on the worker's participation in the benefit or the capital of the company		x		D51A	Income tax and special solidarity contribution
Other taxes on income		x		D51A	Other income taxes
<b>Taxes on the income or profits of corporations</b>				<b>D51B</b>	
Advance tax payment on movable property (corp)		x		D51B	Withholding tax on movable income (enterprises)
Advance payments (corp)		x		D51B	Advanced income tax payments
Taxes from non-residents (corp)		x		D51B	Non-resident income tax (Belgian branches of foreign enterprises)
Assessments (corp)		x		D51B	Income tax assessments
Other taxes on income		x		D51B	Other income taxes
<b>Taxes on Capital</b>				<b>D59A</b>	
Taxes on patrimony (grounds and buildings)		x		D59A	Cf. line below (118)
Taxes on the NPIs		x		D59A	A tax levied to compensate for inheritance tax which cannot be levied in the case of a legal person. The basis for this tax is all the assets owned by a non-profit organisation.
Levy for fighting the non-use of an electric power production site by a producer		x		D59A	Levy to promote the entry of new players in the Belgian electricity generation market
Transfer to the Fund for Industrial Accidents of recognized private insurance corporations		x		D59A	
Tax on securities accounts		x		D59A	An annual tax of 0.15% calculated on the value held in a securities account (i.e., any account on which financial instruments can be debited/credited).
<b>Pollution Taxes</b>				<b>D59B</b>	
Tax on household waste (WR)		x		D59B	Paid by households only
<b>Payments by households for licences</b>				<b>D59D</b>	
Taxes on traffic paid by the households		x		D59D	Paid by households only
Taxes equal to excise rights paid by households		x		D59D	Paid by households only

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Radio and television licences (WR)		x		D59D	Paid by households only
<b>Capital taxes</b>				<b>D91</b>	
<b>Taxes on capital transfers</b>				<b>D91A</b>	
Inheritance taxes		x		D91A	Inheritance taxes is due by the heirs/legatees on the net amount inherited by each of them from the estate of a deceased person who was a belgian resident at the time of death.
Gift taxes		x		D91A	Taxes on gifts/donations done before a notary
<b>Extraordinary Capital levies</b>				<b>D91B</b>	
Taxes on long-term savings		x		D91B	Tax on pension savings
One-off tax regulation		x		D91B	Form of one-off tax amnesty to regularize non reported income
<b>Net social contributions</b>				<b>D61</b>	<b>Social contributions on wages</b>
Employers' actual social contributions		x		D611	Social contributions on wages paid by employers allowing social coverage of employees
Households' actual social contributions		x		D613	Social contributions on wages paid by employees

Taxes and duties	Taxes on production			Eurostat (code)	Description
	Yes	No	To be determined		
Value added type taxes (VAT)		x		D211	VAT is based on quantity and amount. Tax on consumption.
Import duties		x		D2121	Adequate assessment in relation to the definition of tax on production in the report.
Levies on imported agricultural products		x		D2122A	Adequate assessment in relation to the definition of tax on production in the report.
Excise duties		x		D2122C	Adequate assessment in relation to the definition of tax on production in the report.
Duty on the Danish State Lottery		x		D2122C	This tax only applies only for a state-owned company .
Cigarette and tobacco duty		x		D214A	Excise duty to control consumption amongst the public. Adequate assessment in relation to the definition of tax on production in the report.
Duty on beer		x		D214A	Excise duty to control consumption amongst the public. Adequate assessment in relation to the definition of tax on production in the report.
Duty on wine		x		D214A	Excise duty to control consumption amongst the public. Adequate assessment in relation to the definition of tax on production in the report.
Duty on spirits		x		D214A	Excise duty to control consumption amongst the public. Adequate assessment in relation to the definition of tax on production in the report.
Duty on electricity		x		D214A	Tax based on quantity produced. Note that the tax liability applies to producers but the tax rate is solely based on quantity.
Duty on PSO (Public Service Obligations)		x		D214A	Adequate assessment in relation to the definition of tax on production in the report.
Duty on cigars, cheroots and cigarillos		x		D214A	Excise duty to control consumption amongst the public. Adequate assessment in relation to the definition of tax on production in the report.
Excise duties and consumption taxes		x		D214A	Adequate assessment in relation to the definition of tax on production in the report.
Motor vehicle registration duty		x		D214D	Adequate assessment in relation to the definition of tax on production in the report.
Car registration taxes		x		D214D	Adequate assessment in relation to the definition of tax on production in the report.
Taxes on insurance premiums		x		D214G	Adequate assessment in relation to the definition of tax on production in the report.
Property tax (ejendomsskat ; Kommunal grundskyld) on non-residential property	x			D29A	New rules are expected to be introduced in 2023 with an annual taxation based on the change in the market value of properties. There is expected to be a threshold of DKK 100 millions.
Motor vehicle weight duty from producers	x			D29B	Adequate assessment in relation to the definition of tax on production in the report.
Road charges		x		D29B	Motorway toll (bridges and vehicles over 12 tones).
Total wage bills and payroll taxes	x			D29C	Mentioned as an example in the report.
Duty on occupational injuries	x			D29C	The employer pay a certain percentage of total wages to fund an insurance pool to compensate injuries that occur at work, for all people employed.
Business and professional licenses	x			D29E	Companies need to pay this tax in order to get a license, permission to manage this type of business.
Effluent charges	x			D29F	This tax could be considered as tax on production, if paid by companies.
Carbon dioxide emission tax	x			D29F	This tax could be considered as tax on production, if paid by companies.
Duties paid to the working environment fund	x			D29H	This tax could be considered as tax on production (paid by employers).
Payments to the Fund for winding up	x			D29H	This tax could be considered as tax on production (paid by employers).
Fees to Danish Cultural Foundation		x		D29H	This tax applies only for a state-owned company.
Labor market contributions from employers		x		D51M	A social contribution, for the employee, based on the salary for the employee. It is the employer's responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee receives welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Taxes on individual or household income including holding gains		x		D51M	Adequate assessment in relation to the definition of tax on production in the report.
Taxes on the income or profits of corporations including holding gains		x		D51D	Adequate assessment in relation to the definition of tax on production in the report.
Taxes on the income or profits of corporations excluding holding gains (1)		x		D51B	Adequate assessment in relation to the definition of tax on production in the report.
Taxes on winnings from lotteries, horse-racing, pools, etc.		x		D51D	Mentioned in the report as an example of a non-production tax. Therefore adequate assessment in relation to the definition of tax on production in the report.
Tax on winnings from lottery or gambling		x		D51D	Mentioned in the report as an example of a non-production tax. Therefore adequate assessment in relation to the definition of tax on production in the report.



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Motor vehicle weight duty from households		x		D59D	Adequate assessment in relation to the definition of tax on production in the report.
Payments by households for licenses		x		D59D	Adequate assessment in relation to the definition of tax on production in the report.
Media license	x			D59D	All media companies are obligated to pay this tax in order to get a license.
Employers' actual social contributions		x		D611	Adequate assessment in relation to the definition of tax on production in the report.
Voluntary employers' actual social contributions		x		D611V	Since it is voluntary it could be argued that it does not meet the criteria for being tax.
Households' actual social contributions		x		D613	Adequate assessment in relation to the definition of tax on production in the report.
Compulsory households' actual social contributions		x		D613C	Adequate assessment in relation to the definition of tax on production in the report.
Compulsory employees' actual social contributions		x		D613CE	Adequate assessment in relation to the definition of tax on production in the report.
Disposal waste		x		D214A - D2122C	Fee (afgift) on both disposal and burning of waste. The fee is paid per ton.
Special payroll tax	x			-	15.3% special payroll tax on the payroll used for VAT-exempt financial service activities.

Taxes and duties	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Impuesto sobre el Valor Añadido (IVA) - Value Added Tax (VAT)		x		D211 C01	On turnover
Impuesto General Indirecto Canario (IGIC) - Canary Islands General Indirect Tax		x		D211 C02	On turnover
Derechos de importación - Import duties		x		D2121 _T	Import duties
Tarifa exterior común - Common Customs Tariff		x		D2121 C01	Import duties
Arbitrio sobre Importaciones y Entregas de Mercancías en Canarias (AIEM): Importación - 'Tax on Imports and Deliveries of Goods in the Canary Islands: Imports		x		D2121 C02	Import duties
Imp. sobre la Producción, los Servicios y la Importación (IPSI) en Ceuta y Melilla: Importación - 'Tax on Production, Services and Imports in Ceuta and Melilla: Imports		x		D2121 C03	Import duties
Gravámenes sobre los productos agrícolas importados - Levies on imported agricultural products		x		D2122A _T	Import duties
Exacciones agrícolas - 'Agricultural duties		x		D2122A C01	Import duties
Montantes compensatorios monetarios recaudados sobre las importaciones - Monetary compensatory amounts levied on imports		x		D2122B _T	Import duties
Impuesto sobre Hidrocarburos - 'Tax on Hydrocarbons		x		D214A C01	On products
Impuesto sobre la Electricidad - 'Tax on Electricity bills		x		D214A C02	On products
Impuesto sobre el Alcohol y Bebidas Derivadas - Tax on Alcohol		x		D214A C03	On products
Impuesto sobre la Cerveza - Tax on Beer		x		D214A C04	On products
Impuesto sobre Productos Intermedios - Tax on Intermediate Products		x		D214A C05	On products
Impuesto sobre las Labores del Tabaco - Tax on Tobacco		x		D214A C06	On products
Impuesto sobre Combustibles Derivados del Petróleo - Tax on Petroleum derived fuels		x		D214A C07	On products
Impuesto sobre Ventas Minoristas de Determinados Hidrocarburos - 'Tax on Retail sales of certain hydrocarbons		x		D214A C08	On products
Arbitrio sobre Importaciones y Entregas de Mercancías en Canarias (AIEM): Producción - 'Tax on Imports and deliveries of goods in the Canary Islands: Production		x		D214A C09	On products
Impuesto sobre la Producción, los Servicios y la Importación (IPSI) en Ceuta y Melilla: Producción - 'Tax on Production, services and imports in Ceuta and Melilla: Production		x		D214A C10	On products
Tasas Comisión Nacional de la Energía - 'Fees from the National Energy Commission	x			D214A C11	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Aportación al Fondo Nacional de Eficiencia Energética - 'Contribution to the National Energy Efficiency Fund	x			D214A C12	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Impuesto sobre el Carbón - Tax on Carbon		x		D214A C13	On products
Impuesto sobre los gases fluorados efecto invernadero - 'Tax on fluorinated greenhouse gases	x			D214A C16	On polluting emissions

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Canon por utilización de las aguas continentales para la producción energía eléctrica - 'Fee for the use of continental waters for the production of the electrical power	x			D214A C17	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Derechos de timbre - Stamp taxes		x		D214B _T	Stamp duties
Impuesto sobre transmisiones patrimoniales y AJD (Efectos timbrados) - Stamp taxes		x		D214B C01	Stamp duties
Impuestos sobre operaciones financieras y de capital que gravan la compra y venta de activos financieros y no financieros - Taxes on financial and capital transactions		x		D214C _T	Stamp duties
Impuestos sobre Transmisiones Patrimoniales y Actos Jurídicos Documentados - 'Tax on transfers of assets and documented legal acts		x		D214C C01	Transfer tax
Impuestos de matriculación de vehículos - Car registration taxes		x		D214D _T	Acquisition of assets (brand new vehicle)
Impuesto sobre Determinados Medios de Transporte - 'Special tax on Certain Means of Transport		x		D214D C01	Excise on the acquisition of brand new vehicles
Impuestos sobre espectáculos - Taxes on entertainment	x			D214E _T	It could be considered as a tax on production (licences for entertainment)
Impuestos y tasas sobre el Juego / Recargos tasa sobre el Juego - 'Taxes and Surcharges on Betting and Gambling		x		D214F C01	It could be considered as a tax on production (licences for gambling)
Impuesto sobre las primas de seguros - 'Tax on insurance premiums		x		D214G C01	On products
Impuesto sobre estancias turísticas - 'Tourist tax		x		D214H C01	
Tasas para RTVE (desde 2010) - Fees for RTVE (since 2010)	x			D214I C01	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Tasas de la Comisión Nacional del Mercado de las Telecomunicaciones - 'Fees from the National Commission of Telecommunications Market	x			D214I C02	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Beneficios de monopolios fiscales - Profits of fiscal monopolies		x		D214J _T	On products
Impuesto sobre Construcciones, Instalaciones y Obras - 'Tax on building, equipment and works	x			D214L C01	Use of assets (local tax on building and construction activities)
Exacción CECA - ECSC levy		x		D214L C03	On products
Cotización sobre el azúcar y la isoglucosa - Sugar, isoglucose levies		x		D214L C04	On products
Multa por rebasar la cuota de producción láctea - 'Fines for exceeding the quota for milk production		x		D214L C05	On products
Recurso CORES - Resource CORES		x		D214L C06	On products
Obligaciones sobre comercialización de derechos audiovisuales de los clubs de fútbol - 'Obligations relating to commercialisation of audiovisual rights of football clubs		x		D214L C07	On products
Impuesto sobre Bienes Inmuebles (IBI) / Recargo sobre el IBI - 'Real Estate tax (IBI) / Real Estate tax Surcharge	x			D29A C01	On assets
Gravamen Especial sobre Bienes Inmuebles de Entidades no Residentes - Special Real State tax for Non-Residents	x			D29A C02	On assets
Impuesto sobre Grandes Establecimientos Comerciales - Tax on large Commercial Establishments	x			D29A C03	On assets
Impuesto sobre Vehículos de Tracción Mecánica (empresas) - 'Tax on mechanically propelled vehicles (companies)	x			D29B C01	On assets
Impuesto sobre Actividades Económicas (IAE) / Recargo sobre el IAE - 'Tax on business activity (IAE) / Tax on business activity surcharge	x			D29E C01	On the mere exercise of business (only entities and individuals whose turnover does not reach 1M€ are excluded).
Compensación de Telefónica de España por Tributos Locales - Compensation for local taxes	x			D29E C02	On licences (the potential audit prior to the granting of the license is secondary/ancillary)

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Licencias urbanísticas - Urban licenses	x			D29E C03	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Tasas por utilización privativa o aprovechamiento especial del dominio público - Municipal fees for private use of public space	x			D29E C04	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Tasas por obtención de licencias empresariales y profesionales - Taxes on other specific services	x			D29E C05	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Canon ITV - Vehicle Inspection duty	x			D29E C06	On assets
Impuestos sobre la contaminación - Taxes on pollution	x			D29F _T	On polluting emissions
Impuestos y cánones de vertidos, canon de explotación de hidrocarburos, canon de superficie de minas - Taxes and charges on effluent, exploitation of hydrocarbon and mines	x			D29F C01	On polluting emissions
Impuestos y cánones sobre la emisión de gases y contaminación atmosférica - Taxes and charges on environment and pollution	x			D29F C02	On polluting emissions
Impuesto sobre aprovechamientos cinegéticos - Tax uses hunting	x			D29F C03	Use of assets (regional tax on the holders of hunting land).
Impuesto sobre la producción y transporte de energía que incidan en el medio ambiente - Taxes on production and transportation of energy affecting the environment	x			D29F C04	On polluting emissions
Impuesto sobre instalaciones que incidan en el medio ambiente - Tax on facilities that affect the environment	x			D29F C05	On polluting emissions
Derechos de emisión de gases de efecto invernadero - Allowances of greenhouse gases	x			D29F C06	On polluting emissions
Impuestos sobre producción y almacenamiento de combustible nuclear gastado y residuos radiactivos - Tax on production and storage of nuclear combustible	x			D29F C07	On polluting emissions
Infracompensación del IVA a causa del régimen de tanto alzado (agricultura) - Under-compensation of VAT (flat rate system)		x		D29G _T	On turnover
Impuesto sobre los Depósitos de las Entidades de Crédito - Tax on deposits of credit institutions	x			D29H C01	On assets
Recurso ordinario del FGD - Ordinary resource DGF	x			D29H C02	On assets
Aportaciones al FRB/SRB - Contributions to FRB / SRB	x			D29H C05	On assets
Impuesto sobre la Renta de Personas Físicas - Tax on personal income		x		D51M C01	On income
Impuesto sobre la Renta de no Residentes (personas físicas) - Income Tax of Non-Resident (individuals)		x		D51M C02	On income
Impuesto sobre Sociedades - Corporate income tax		x		D51O C01	On income
Impuesto sobre la Renta de no Residentes (personas jurídicas) - Income tax of non-residents (companies)		x		D51O C02	On income
Impuestos sobre los premios de loterías, juegos y apuestas - Taxes on winnings form lottery or gambling+B170		x		D51D _T	On income
Impuesto sobre el Patrimonio - Wealth tax		x		D59A C01	Levied only on the holding of assets by individuals (those individuals can be the owners of businesses, but assets affected to a business activity are generally tax exempt)
IBI (viviendas desocupadas) - Real State tax (unoccupied dwellings)		x		D59A C02	Local tax on the holding of unoccupied dwellings (it can fall not only on households but also on businesses -for instance a bank or an investment fund can be the owners of unoccupied dwellings-).
Impuesto sobre Vehículos de Tracción Mecánica (hogares) - Tax on mechanically propelled vehicles (households)		x		D59D C01	On assets, but households

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Licencias de caza y pesca - Hunting and fishing taxes	x			D59D C02	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Impuestos sobre las transferencias de capital - Taxes on capital transfers		x		D91A_T	On transfers (reduction of capital of companies and their liquidation)
Impuesto sobre Sucesiones y Donaciones - Inheritance and gift tax		x		D91A C01	inheritance & gift
Contribuciones especiales (Special duties)		x		D91B_C01	Consideration paid in exchange of a public work or service that benefits a certain -specific- number of taxpayers (they can be either individuals or entities).
Cuotas de urbanización - Land development contributions	x			D91B C02	On assets
Impuesto sobre el Incremento de Valor de los Terrenos de Naturaleza Urbana - 'Tax on the increase in value of urban terrains		x		D91B C03	On income
Aprovechamientos urbanísticos - Urban use tax	x			D91B C04	On licences (the potential audit prior to the granting of the license is secondary/ancillary)
Recurso extraordinario del FGD - Extraordinary resource of DGF	x			D91B C05	On assets (of credit entities in order to sustain the Guarantee Fund of Bank Deposits)
Gravamen "Cuenta de reserva de revalorización" Ley 16/2012 - 'Levy "Revaluation Reserve Account" Law 16/2012		x		D91C C01	On income
Impuesto Especial sobre los envases de plástico no reutilizables		x			Tax on non-reusable plastic containers, assimilated to a tax on products
Impuesto sobre el Depósito de residuos en vertederos y la incineración de residuos	x				Tax on the deposit of waste in landfills and the incineration of waste, assimilated to a tax on production

## Pays : ITALIE

	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Corporate Income Tax		x		D51	It's an income tax.
Regional tax on productive activities (IRAP) (Regional Business tax)	x			D29H	It can be considered as a tax on production on the basis of the legal definition of the tax base, that is the net production value of a taxpayer.
Increase of Corporate Income Tax for shell companies		x		D51	It's an income tax.
Personal Income Tax		x		D51	It's an income tax. Also, the Italian general wage tax is comparable to the Personal Income Tax.
Value-Added Tax (VAT)		x		D.211	The tax base of VAT is the price/remuneration.
Additional Municipal Personal income Tax		x		D51	It's an income tax.
Additional Regional Personal income Tax		x		D51	It's an income tax.
Dry Coupon on the landlord's income		x		D51	It's an income tax.
Flat-rate scheme		x		D51	It's an income tax.
Municipal Real Estate Tax	x			D29	It's a tax on real estate applicable to companies and individuals.
Registration Tax		x		D211	It's an indirect tax (as VAT) and it is applicable on the registration of a certain number of acts.
Cadastral tax		x		D211	It's an indirect tax (as VAT) and it is applicable at the time of transcription of an act in the real estate records.
Tobin Tax		x		D211	It's a tax applied to the financial transactions.
Stamp duty	x			D29	It's a tax applied to the production, request or presentation of certain documents.
Motor vehicle duty paid by firms	x			D29B	Such tax is paid by individuals/companies on the property/possession/ownership of a motor vehicle.
Payments for public broadcasting services - firms	x			D29H	It's applied to those who own one or more devices suitable or adaptable for the reception of radio or television broadcasts in public establishments, in premises open to the public or in any case outside the family environment, or who use them for the purpose of direct or indirect gain. It can be considered a tax on production.
Withholding tax on distributed profits		x		D4	It can't be considered as a tax on production.
Withholding tax on interests and capital gains		x		D4	It can't be considered as a tax on production.
Inheritance and Gift taxes		x		N/A	It's not a tax for company.
Substitute Tax on loan		x		F4	It can't be considered as a tax on production.
Substitute Tax of re-valuation of company's asset	x			D29	It can be considered as a tax on production, it has to be paid for the revaluation of the company assets used in the production.
Excise and custom duty		x		D21	It can't be considered as a tax on production. Also, SO2 and NOx pollution tax are not mentioned in the chart since it falls into this category "Excise and custom duty".
Insurance Tax		x		D211	It is a tax applied to the insurance premium.
Uniform Court fee		x		N/A	It is the tax for the legal procedure.
Annual fees for the registration in Chambre of Commerce		x		N/A	It is the tax for the registration in Chambre of Commerce.
Surcharge accruing to chambers of commerce	x			D29E	Please refer to annual fees for the registration in Chambre of Commerce.
Single tax on sportbooks		x		N/A	It's a tax applied to the winning.
Bank levy for the National Resolution Fund	x			D29H	Compulsory contribution related to the national bank system, which do not give right to direct and equivalent counterpart. It can be considered as a tax on production.
Revenues for Deposit Guarantee Schemes	x			D29H	Compulsory contribution related to the national bank system, which do not give right to direct and equivalent counterpart. It can be considered as a tax on production.
Bank levy for the European Single Resolution Fund	x			D29H	Compulsory contribution related to the European bank system, which do not give right to direct and equivalent counterpart. It can be considered as a tax on production.
License government fee		x		N/A	It's a tax applied to obtain administrative measures.
Municipal occupancy tax		x		D214	It is the tax paid for the occupation of public areas.
Waste Disposal tax		x		D214	It's the tax paid for the waste disposal.
Emission permits		x		D29F	Called green tax : it's a tax to be paid at the time of purchase of the car for the most polluting cars in terms of CO2.
Municipal tax for utility services (TASI)		x		D214	It's the tax paid for municipal services.
Advertisement and Billboard Municipal Tax		x		D214	It's the tax paid for the advertisement and billboard.
Plastic tax	x			D29	Starting from 1.1.2023. It's a tax applied to a wide range of non-recycled plastic products.
Sugar tax		x		D29	Starting from 1.1.2023. It's a tax on the consumption of certain sweetened drinks, as finished or non-finished products.
Tourist Tax		x		D214	It's the tax applied to those staying at the hotel.

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Digital Service Tax		x		D214I	It's a tax applied to revenues deriving from advertising services, intermediation and marketplace, and data transmission.
Entertainment tax		x		D214E	It's a tax applied to entertainment, games and other activities, specified by law, involving active participation in the event.
Employers' social contributions paid on wages		x		D611	It's not a tax but a contribution for social security purpose.

Pays : PAYS-BAS

Taxes and duties	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Vennootschapsbelasting (vpb) / Corporate income tax (CIT)		x		D51	Belasting op inkomen / Taxes on income (D.51)
Dividendbelasting (Div bel)/ Dividend withholding tax (DWT)		x		D51	Belasting op inkomen / Taxes on income (D.51)
Inkomstenbelasting/ Personal income tax		x		D51	Belasting op inkomen / Taxes on income (D.51)
Belasting toegevoegde waarde (BTW)/ Value added tax (VAT)		x		D21	Belasting toegevoegde waarde / Value added type taxes (D.211)
Loonbelasting/ Payroll taxes	x			D29	Loonheffingen / Total wage bill and payroll taxes (D.29c)
Douane en accijnzen / Customs and excise tax		x		D21	Invoerrechten en accijnzen/ Import duties (D.2121) and excise duties (D.2122c)
Premie volksverzekering/ Social security contributions		x		D29	Andere belastingen op productie / Other taxes on production (D.29)
Assurantiebelasting / Insurance tax		x		D21	Andere belastingen op productie / Other taxes on production (D.29). Insurance premium tax is imposed when an insurance contract is entered into with an insurer. The rate of the insurance premium tax is 21% of the premium.
Overdrachtsbelasting/ Transfer tax		x		D29	Overdrachtsbelasting / Taxes on land, buildings or other structures (D.29a). Acquisition of economic and legal ownership of immovable property in the Netherlands is subject to a transfer tax over its market value. The general transfer tax rate is 8%, but a lower rate applies to houses/residences (2%) and houses/residences for starters (0%). Also, the acquisition of shares in an entity that owns real estate may be subject to transfer tax if that entity is characterized as a real estate entity.
CO2 heffing/ CO2 levy for industry	x			D29	Belasting op vervuiling/ Taxes on pollution (D.29f). The CO2 levy for the industry is in place for certain industrial production and waste incineration. The CO2 tax links a price to the industrial emission of one tonne of CO2. In 2021 that price is 30.48 euros
Vliegbelasting/ Aviation tax act		x		D29	Belasting op vervuiling/ Taxes on pollution (D.29f). In the case of passenger flights departing from the Netherlands, a levy of EUR 7.45 per departing passenger will be imposed. The levy will not be imposed on transit passengers and children under the age of 2.
Real estate tax (producers)		x		D29A	This tax does not qualify as a tax on production: taxes on the ownership of buildings should be qualified as a tax on production (under article I of the specification document) only if the buildings are utilised by enterprises in production. The tax of ownership of private property should therefore not qualify as a tax on production.
Water system charge (producers)		x		D29A	This tax does not qualify as a tax on production: taxes on the ownership of buildings should be qualified as a tax on production (under article I of the specification document) only if the buildings are utilised by enterprises in production. Since the water system charge is linked to the ownership of private property, the tax should therefore not qualify as a tax on production.
Sewage charges (producers)		x		D29F	This tax does not qualify as a tax on production: taxes on the ownership of buildings should be qualified as a tax on production (under article I of the specification document) only if the buildings are utilised by enterprises in production. Since the water system charge is linked to the ownership of private property, the tax should therefore not qualify as a tax on production.
Wastewater treatment charge (producers)		x		D29F	This tax does not qualify as a tax on production: taxes on the ownership of buildings should be qualified as a tax on production (under article I of the specification document) only if the buildings are utilised by enterprises in production. Since the water system charge is linked to the ownership of private property, the tax should therefore not qualify as a tax on production.
Levy on wastewater disposal in state-managed waters		x		D29F	This tax does not qualify as a tax on production: taxes on pollution should be qualified as a tax on production (under article I of the specification document sent by you), however the pollution has to result from production, and they do not include payments made for the collection and disposal of waste by public authorities.
Motor vehicle tax (producers)	x			D29B	A resident of the Netherlands who owns a motor vehicle, pays motor vehicle tax (also known as road tax) once every 3 months. The amount of tax depends among others on the type of vehicle, its weight, type of fuel, and its environmental impacts. Should be considered as a tax on production.
Motor vehicle tax surcharge (producers)	x			D29B	If the owned motor vehicle is qualified as an older diesel car, you pay a surcharge on the motor vehicle tax (road tax). Should be then considered as a tax on production.



**Pays : PAYS-BAS**

Tourist tax	x			D29H	This tax does qualify as a tax on production: taxes on the use of fixed assets for purposes of production qualify as a tax on production (under article I of the sepcification document).
Bank levies		x		D29H	This tax does not qualify as a tax on production since it's more a dissuasive tax and is main purpose is not to apply directly on production capacity (calculated over the non-secured liabilities on the bank's (consolidated) balance sheet in excess of EUR 20 billion).
Deposit Guarantee Scheme tax	x			D29H	The deposit guarantee scheme protects the money held in Dutch bank accounts. This automatic protection is from 1 cent to EUR 100,000 and applies per person, per bank. Should a bank go bankrupt, DNB will ensure that the costumer will get his money back. By law, all banks with their own banking licence have to participate in the Deposit Guarantee Scheme (DGS).
Advertising tax	x			D29H	This tax does qualify as a tax on production: taxes on the use of fixed assets for purposes of production qualify as a tax on production( under article I of the sepcification document).
Business investment zone tax		x		D29H	This tax does not qualify as a tax on production: as the tax is not levied on the basis of production.
Bronbelasting op renten en royalty's / Withholding tax on interest and royalty		x		D51	Belasting op inkomen / Taxes on income (D.51)
Disposal waste tax (levied on both companies and individuals)		x		D2122C	This tax does not qualify as a tax on production: as the tax is not levied on the basis of production and is directly linked to the quantity of produced waste.
Tonnage tax regime		x		D51	Belasting op inkomen / Taxes on income (D.51)

Pays : POLOGNE

Taxes and duties	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Corporate income tax (CIT)		x		D.51	This is an income tax paid by legal entities hence the classification as D.51 seems to be correct.
Personal income tax (PIT)		x		D.51	It is an income tax paid by individuals hence classification as D.51 seems to be correct.
Inheritance and donation tax		x		D.91	This is a tax paid on inheritances and gifts by the gifted entity, it is therefore a tax paid on the capital received, hence in our view it is classified as D.91. (tax on capital).
Tax on civil law transactions		x		D.214C	<p>Tax on civil law transactions is levied on:</p> <p>1) the following civil law transactions:</p> <p>a) contracts of sale and contracts of exchange of things and property rights;</p> <p>b) borrowing agreements concerning money or things specified only by type;</p> <p>c) contracts of donation – in part concerning taking over by a donee of debts and burdens or obligations of a donor;</p> <p>d) contracts of annuity;</p> <p>e) contracts of distribution of estate and contracts of cancellation of joint ownership – in part related to payments or additional payments;</p> <p>f) establishment of a mortgage;</p> <p>g) establishment of the usufruct for consideration, including irregular usufruct, and paid easement;</p> <p>h) contracts of irregular deposit;</p> <p>j) deeds of association;</p> <p>2) amendments to contracts, agreements and deeds referred to in section 1, if they result in an increase of the taxable base in tax on civil law transactions;</p> <p>3) adjudications of courts, including courts of arbitration and court settlements, if they bear the same legal effects as civil law transactions referred to in section 1.</p>
Agricultural tax		x		D.59	Agricultural tax is levied on agricultural land, with the exception of land occupied for non-agricultural business activities. Consequently, this tax does not apply to entities engaged in non-agricultural economic activity, hence we believe that classification of D.59 as other current tax is correct.
Forest tax		x		D.59	The forestry tax is levied on forest land classified in the land and buildings register as forests - with the exception of forests occupied for carrying out economic activity other than forestry activity. Consequently, the tax does not apply to entities carrying out economic activities other than forestry, hence we believe that classification of D.59 as other current tax is correct.
Property tax	x			D.29	<p>The following property or structures are subject to property tax:</p> <ul style="list-style-type: none"> <li>- land,</li> <li>- buildings or parts thereof,</li> <li>- constructions or parts thereof related to carrying out business activities.</li> </ul> <p>Consequently, this tax is paid on the ownership of real estate also in the case of carrying out business activities, hence this tax is related to production (D.29)</p>
Tax on means of transport	x			D.29	<p>The subject of taxation with tax on means of transport are, among others:</p> <ul style="list-style-type: none"> <li>- trucks with a permissible total weight of more than 3.5 tons and less than 12 tons,</li> <li>- trucks with a permissible total weight equal to or greater than 12 tonnes.</li> </ul> <p>This tax applies to trucks that are, after all, used in business activities hence we believe that this tax is related to a tax related to production (D.29).</p>
Tonnage tax (levied on shipowners operating offshore commercial vessels in international shipping)		x		D.51	Tonnage tax is a lump-sum form of income taxation for activities involving the operation of merchant marine vessels in international shipping hence classification as D.51 seems to be correct.
Tax on the extraction of certain minerals	x			D.29	Tax on the extraction of certain minerals is a form of taxation on the extraction of minerals: copper, silver, oil, natural gas. This tax is paid by anyone who - in the scope of their business activity - extracts copper, silver, natural gas or crude oil. Consequently, this tax is paid when conducting economic activity, so in our view, this tax is a tax on production (D.29)

**Pays : POLOGNE**

Tax on certain financial institutions	x			D.29H	The subject of taxation with the tax on certain financial institutions are assets of entities - taxpayers of this tax. Taxpayers are: national banks, branches of foreign banks branches of credit institutions, cooperative savings and credit unions, domestic insurance companies, domestic reinsurance companies, branches of foreign insurance and foreign reinsurance enterprises, main branches of foreign insurance and foreign reinsurance enterprises, lending institutions.
Tax on incomes subject to taxation in accordance with the principles set out in the Act on activation of the shipbuilding industry and complementary industries (tax on the value of production output sold)		x		D.51	The shipbuilding tax is a lump-sum form of income tax on the business of building or rebuilding ships hence classification as D.51 seems to be correct.
Value added tax (VAT)		x		D.211	A Value Added Tax (VAT) is a tax on goods or services that is collected in stages by businesses and is ultimately charged in full to the final purchaser.
Excise duty		x		D.214	Manufacturers and importers of excise goods performing activities specified in the Polish Excise Duty Act are obliged to pay excise duty. These include: -production of excise goods, -removal of harmonized excise goods from a tax warehouse, -sale of excise goods on the domestic territory, -export and import of excise goods, -intra-Community acquisition and intra-Community supply, -acquisition or possession by the taxpayer of excise goods if the excise duty has not been paid on those goods in the amount due, -losses or shortages of harmonised excise goods incurred during production, storage, processing, consumption or transport. Taxes on products (excluding VAT and excluding taxes on imports) (D.214) include taxes on goods and services that are payable as a result of the production, export, sale, transfer, lease or delivery of those goods or services or as a result of their use for own consumption or for own capital expenditures. Consequently, we consider excise taxes to be taxes on products (D.214).
Payments made by companies to the National Fund for Rehabilitation of Disabled Persons		x		D29C	The qualification of tax is questionable. These payments are made by employers who have at least 25 employees. The amount to be paid to National Fund for Rehabilitation of Disabled Persons is the product of 40.65% of the average salary and the number of employees corresponding to the difference between employment ensuring the achievement of an employment rate of 6% (or 2%) of disabled persons and the actual employment of disabled persons.
Receipts from employers' obligatory payments to the Fund of Guaranteed Employees' Benefits		x		D29C	The qualification of tax is questionable. These payments are made by employers who have at least 1 employee. The contribution to the Guaranteed Employee Benefits Fund in 2021 is 0.10% of the assessment base (i.e., income from the employment relationship).
Receipts from employers' obligatory payments to the Fundusz Solidarnościowy		x		D29C	The qualification of tax is questionable. The Solidarity Fund is a state purpose fund, the resources of which are allocated to support people with disabilities. This support has different dimensions: social, health, vocational, but also financial. The contribution to the Solidarity Fund (SF) is paid by the same payers who pay the contribution to the Labour Fund, i.e., among others, employers, persons conducting non-agricultural business activity and contractors. The contribution to the Solidarity Fund itself is 1.45% of the contribution base. However, it is now part of the contribution to the Labour Fund. Its total amount is 2.45%. This means that in 2021 its amount is PLN 77.31.
Fees for permissions on sale of liquor		x		D29E	The qualification of tax is questionable. Entrepreneurs who start the business of selling alcoholic beverages pay a fee prior to issuing a permit in the amount of: PLN 525 - for using the permit to sell alcoholic beverages containing up to 4.5% alcohol and beer, PLN 525 - for the permit for sale of alcoholic beverages with alcohol content between 4.5% and 18% (excluding beer), PLN 2100 - for using the permit for sale of alcoholic beverages with alcohol content exceeding 18%. The entrepreneurs who conduct sale of alcoholic beverages, before issuing another permission, pay a fee in the amount depending on the value of sale in the previous year.
Obligatory payments of financial institutions to the Bank Guarantee Fund	x			D29E	In case of bankruptcy, the Bank Guarantee Fund (BFG) ensures that the funds accumulated on bank accounts are paid to the bank's administrators. In order for the Bank Guarantee Fund to be able to perform its tasks within the framework of the financial guarantee system, it has a special account for guaranteed settlements with the National Bank of Poland. This account is credited with funds coming from obligatory payments of all banks included in the guaranteed system.
Levies on environmental exploitation	x			D29F	Environmental fees must be paid by companies and individuals whose activities have a negative impact on nature and the ecosystem. Hence, this could be considered a tax on production.

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Emission allowances	x			D29F	It seems this tax is levied on CO2 emissions into the air by companies. One might conclude this is a tax on production.
Revenues received as a result of auctions conducted by the Price Differential Payment Fund		x		D29F	The qualification of tax is questionable.
Employers' social contributions paid on wages		x		D.61	
Gambling tax		x		D.51	The subject of taxation with respect to gambling tax is: - arranging gambling games, - participation in poker played in the form of a poker tournament. Income tax (D.51) comprises income tax on individuals or households (income from employment, property, entrepreneurship, pensions), tax on the income or profits of and pensions), taxes on corporate income or profits, on gains from ownership, and taxes on lottery winnings and gambling. Consequently, we consider the gambling tax to be an income tax (D.51).

Taxes and duties	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Imposto sobre o valor acrescentado (IVA)		x		D211	VAT that is supported and not billed to customers (affects production costs). In this scenario one may consider the VAT as a tax on production.
Direitos aduaneiros		x		D2121A	Customs duties regarding the importation of goods to be used in production
Sobretaxa de importação nacional		x		D2121B	Applied to definitively imported goods, namely cheese, natural honey
Impostos sobre produtos agrícolas importados		x		D2122A	Taxes and duties regarding imported agricultural products
Direitos agrícolas de importação		x		D2122AA	Taxes paid to the European Union regarding imported agricultural products, affect products costs
Quotização sobre o açúcar e isogluçose		x		D2122AB	Levies applied to sugar and isogluçose production (paid to the European Union) - affects products costs
Montantes compensatórios monetários sobre a importação		x		D2122B	Taxes paid to the European Union regarding certain goods
Impostos especiais sobre o consumo (importação)		x		D2122C	Specific products special tax on imports, it incorporates the price of the products to be sold (excise duties)
Imposto sobre o tabaco (importação)		x		D2122CA	Excise duties on imports
Imposto sobre o álcool (importação)		x		D2122CB	Excise duties on imports
Imposto sobre as bebidas alcoólicas (importação)		x		D2122CC	Excise duties on imports
Imposto sobre a cerveja (importação)		x		D2122CD	Excise duties on imports
Contribuição sobre os sacos de plástico leves (importação)		x		D2122CE	Excise duties on imports
Imposto sobre as bebidas adicionadas de açúcar ou outros edulcorantes (importação)		x		D2122CF	Excise duties on imports
Taxa sobre embalagens não reutilizáveis - ECOL-EMB (importação)		x		D2122CG	Taxes paid on imports
Impostos gerais sobre as vendas de produtos importados		x		D2122D	General taxes applicable to the sale of imported products
Impostos sobre serviços específicos fornecidos por não-residentes		x		D2122E	Taxes on specific services provided by non-resident enterprises to resident units within the economic territory
Lucros dos monopólios da importação		x		D2122F	Profits of public enterprises exercising a monopoly over the imports of some goods or services, which are transferred to the state
Impostos especiais sobre o consumo (produção nacional)		x		D214A	Excise duties and consumption taxes (other than those included in taxes and duties on imports)
Imposto sobre o tabaco (produção nacional)		x		D214AA	Excise duties on products
Imposto sobre o álcool (produção nacional)		x		D214AB	Excise duties on products
Imposto sobre as bebidas alcoólicas (produção nacional)		x		D214AC	Excise duties on products
Imposto sobre a cerveja (produção nacional)		x		D214AD	Excise duties on products
Contribuição sobre os sacos de plástico leves (produção nacional)		x		D214AE	Excise duties on products
Imposto sobre as bebidas adicionadas de açúcar ou outros edulcorantes (produção nacional)		x		D214AF	Excise duties on products
Taxa sobre embalagens não reutilizáveis - ECOL-EMB (importação)		x		D214AG	Excise duties on products
Imposto sobre os produtos petrolíferos e energéticos		x		D214AH	Tax on production or import of oil related products, it affects production cost
Imposto do selo		x		D214B	Stamp duty on several acts, namely financing, public registry acts, contracts. It affects cost on products
Estampilhas fiscais		x		D214BA	Stamp duty on administrative acts. It affects cost on products
Imposto do selo sobre operações bancárias		x		D214BB	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo sobre prémios de seguro		x		D214BC	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo sobre serviços recreativos		x		D214BD	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo sobre arrendamento de prédios		x		D214BE	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo sobre operações de endividamento		x		D214BF	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo sobre escrituras e hipotecas		x		D214BG	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo sobre operações de compra e venda		x		D214BH	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo sobre reuniões de capitais		x		D214BI	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto do selo - diversos		x		D214BJ	Stamp duty on transactions carried out in Portugal and not subject or exempt from VAT
Imposto sobre operações financeiras e de capital		x		D214C	Taxes paid on credit operations, currency exchange, insurance contracts, among other examples
Imposto municipal sobre as transmissões onerosas de imóveis (IMT)		x		D214CA	Tax on the onerous transfers of real estate located in Portugal
Impostos sobre o registo de automóveis		x		D214D	Tax payable on car registration
Imposto sobre veículos (ISV)		x		D214DA	National car registration tax
Impostos sobre diversões		x		D214E	Entertainment tax levied by the government on commercial shows, movie tickets, music festivals, among others, to be supported by the promoters.
Imposto de consumo em locais de diversão		x		D214EA	Duty on consumption to be supported by the promoters.

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Impostos sobre lotarias, jogos e apostas		x		D214F	Taxes on lotteries, gambling and betting, other than those on winnings (cost of the sellers- production)
Imposto especial de jogo		x		D214FA	Special tax on online gambling - fee to be supported by the promoters
Impostos sobre prémios de seguros		x		D214G	Taxes to be paid by the beneficiary of the insurance - cost on production
Contribuição sobre prémios de seguros de vida e de não vida destinada ao sistema nacional de proteção civil e emergência médica		x		D214GA	Insurance related taxes
Contribuição sobre os prémios comerciais de contratos de seguro automóvel destinada à Prevenção Rodoviária		x		D214GB	Insurance related taxes
Contribuição sobre os prémios comerciais da cobertura obrigatória do seguro de responsabilidade civil automóvel destinada ao Fundo de Garantia Automóvel		x		D214GC	Insurance related taxes
Contribuição sobre os prémios de acidentes de trabalho destinada ao Fundo de Acidentes de Trabalho		x		D214GD	Insurance related taxes
Outros impostos sobre serviços específicos		x		D214H	Other taxes on specific services - on products
Taxa de exploração sobre as instalações elétricas		x		D214HA	Establishment and exploration fees
Taxa de segurança sobre os passageiros do transporte aéreo		x		D214HB	Security fee
Taxa de exibição sobre a publicidade comercial		x		D214HC	Commercial advertising displayed in movie theaters
Taxas de fiscalização do jogo		x		D214HD	Game surveillance fees
Impostos gerais sobre as vendas		x		D214I	General sales or turnover taxes
Taxas sobre a venda de bordados e tapeçaria artesanal da Madeira		x		D214IA	Fee to support, enhance, preserve and promote the wine and handicraft sectors of Madeira
Compensação devida pela reprodução ou gravação de obras		x		D214IB	Taxes regarding the reproduction or recording works - compensation paid by users
Lucros dos monopólios fiscais		x		D214J	Fiscal monopolies are public enterprises which have been granted a legal monopoly over the production or distribution of a particular kind of good or service in order to raise revenue and not in order to further the interests of public economic or social policy
Lucros do Departamento de Jogos da SCML		x		D214JA	Profits from game exploration
Imposto sobre as exportações e montantes compensatórios monetários sobre as exportações		x		D214K	Export duties and monetary comp. amounts on exports
Outros impostos sobre os produtos não especificados		x		D214L	Consumption taxes
Taxa sobre o valor de adjudicações de obras públicas		x		D214LA	Public contracts are subject to a reduce rate
Taxa de promoção e certificação de produtos vinhos		x		D214LB	Tax on wines and wine products produced in Portugal
Taxa de certificação sobre o Vinho do Porto		x		D214LC	Tax on wines and wine products produced in Portugal
Taxa sobre a comercialização de produtos, aparelhos e equipamentos médicos		x		D214LD	Fee regarding the right to sell health products
Taxa sobre lâmpadas de baixa eficiência energética		x		D214LE	Fee to promote the rational use of energy
Imposição suplementar sobre os excedentes leiteiros		x		D214LF	Tax to reduce the imbalance between supply and demand for milk and dairy products
Taxas cobradas pelo IROMA		x		D214LG	Duties levied by IROMA
Taxa de regulação e supervisão do Sistema Petrolífero Nacional		x		D214LH	Regulation and supervision fee of the national petroleum system - additional production burden
Imposto municipal sobre imóveis (IMI)	x			D29AA	Levied on the tax equity value annually - cost of ownership of real estate assets
Taxa de regulação das infraestruturas rodoviárias		x		D29AB	Fees due for services provided by the Institute for Mobility and Land Transport
Taxa de regulação das infraestruturas ferroviárias		x		D29AC	Regulation fee on railway infrastructures
Taxa de regulação das infraestruturas portuárias		x		D29AD	Regulation fee on port infrastructures
Taxa de segurança alimentar mais		x		D29AE	Fees regarding the food safety
Taxa de registo dos certificados energéticos de edifícios		x		D29AF	Tax regarding on the energy consumption of the building
Taxa municipal de proteção civil	x			D29AG	Levied on the taxable equity value of urban properties or fractions
Imposto rodoviário - circulação	x			D29BB	Fee to use the car
Imposto rodoviário - camionagem	x			D29BC	Fee to use the truck
Imposto único de circulação	x			D29BD	Fee to use the car
Taxa do sistema de gestão dos consumos intensivos de energia	x			D29BE	Fee to promote the energy efficiency and monitor the energy consumption - production cost borne by operators
Contribuição extraordinária sobre o setor energético	x			D29BF	Fee to promote the efficiency of energia and monitor the energy consumption - production cost borne by operators
Taxa municipal de transportes	x			D29CA	Fee for municipal public passenger transport services
Taxas sobre espetáculos e divertimentos públicos	x			D29EA	Companies are subject to such fees
Taxas de legalização e de concessão do direito de plantação de vinha	x			D29EB	Fees to grant new planting and replanting rights
Taxa de licenciamento anual para o exercício da pesca e utilização das artes	x			D29EC	Fishing license
Serviços gerais e licenças concedidas às empresas	x			D29ED	General services and licenses granted to corporations
Taxa de utilização de frequências	x			D29EE	Annual fee for the use of each frequency block allocated for fixed wireless access

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Taxa anual sobre a atividade de fornecedor de redes e serviços de comunicações electrónicas	x			D29EF	Annual fee on activities related to services in electronic communications
Taxa sobre a atividade de prestador de serviços postais explorados em concorrência	x			D29EG	Fee on activities related to postal services
Taxa sobre instaladores e outras entidades relacionadas com Infra-estruturas de Telecomunicações em Edifícios (ITED)	x			D29EH	Fee applicable to entities that provide production, transport or distribution services
Taxa pela atribuição de títulos habilitadores aos operadores de rádio e de televisão	x			D29EI	Licence on radio and television operators
Taxas sobre atividades de transporte rodoviário	x			D29EJ	Fees on road transport activities
Taxa de registo de prestadores de cuidados de saúde		x		D29EK	Health care tax charged to providers
Tarifas do Sistema de Identificação Electrónica de Veículos		x		D29EL	Fee that allows systems to collect information on traffic events and on the detection of electronic devices installed in vehicles
Contribuição de regulação e supervisão sobre a atividade de transporte individual em veículos descaracterizados (TVDE)		x		D29EM	Fee on the activity of individual transport in uncharacterized vehicles
Taxa recursos hídricos		x		D29FA	Fee for direct or indirect discharges of effluents to water resources
Licença Especial de Ruído	x			D29FB	Allows, in exceptional and duly justified cases, the exercise of temporary noisy activities. It can also apply to households.
Licenças de emissão de gases com efeito de estufa	x			D29FC	Greenhouse gas emission permits
Dívidas de impostos indirectos regularizadas ou cobradas coercivamente	x			D29HA	VAT, CIT, Stamp Duty, among others
Outros impostos indirectos	x			D29HB	Other miscellaneous taxes on production
Taxa anual sobre os operadores de serviços de televisão por subscrição	x			D29HC	Subscription for access to television services
Montante temporário a título de reestruturação da indústria açucareira	x			D29HD	Regulate national sugar production
Contribuição sobre a indústria farmacêutica	x			D29HE	Pharmaceutical industry contribution
Contribuição sobre as entidades concessionárias das redes de transporte de energia	x			D29HF	Promote the sustainability of energy consumption
Taxa sobre operações de concentração	x			D29HG	Fee on merger operations
Taxa de regulação dos serviços de águas e resíduos		x		D29HH	Fee charged to managing entities of water supply, sanitation of urban wastewater and urban waste management
Taxa de regulação da qualidade da água para consumo humano		x		D29HI	Fee charged to managing entities of public water supply services for human consumption
Taxas de comercialização e regulação do INFARMED		x		D29HJ	Entities that carry out the first sale in national territory for the use of medicines
Taxa de regulação do setor da construção e do imobiliário		x		D29HK	Companies holding public or private works contractor certificates and companies holding contractor's license
Taxa sobre as entidades que prosseguem actividades no âmbito da comunicação social	x			D29HL	Fee for entities involved in media activities
Comparticipação sobre inspeções e reinspeções de veículos e sobre exames de condução		x		D29HM	Fee charged to inspection centres and to driving schools
Taxa de supervisão dos fundos, dos intermediários financeiros, de entidades emittentes e de gestão individual de carteiras		x		D29HN	Fee charged on the supervision of funds, financial institutions, issuers and portfolio management entities
Taxa de supervisão das empresas de seguros e das entidades gestoras de fundos de pensões		x		D29HO	Fee charged on the supervision of insurance companies and pension funds management entities
Contribuição das empresas de seguro relativa ao capital de remição das pensões em pagamento	x			D29HP	Contribution of insurance companies to the capital for the redemption of pensions in payment
Contribuições para o Fundo de Garantia de Depósitos e de Garantia do Crédito Agrícola Mútuo	x			D29HQ	Fee for guaranteeing the reimbursement of deposits made in credit institutions that participate in it.
Contribuição sobre o sector bancário	x			D29HR	supplementary fee on banks to help during the economic crisis
Contribuições para o Fundo de Resolução	x			D29HS	Tax for providing financial support for resolution measures that may be applied by Banco de Portugal
Prestação para a constituição e manutenção obrigatória de reservas de produtos petrolíferos	x			D29HT	Environmental fee for the good maintenance of reserves of petroleum products
Contribuição para o sistema de indemnização aos investidores	x			D29HU	Tax paid for a fund for the compensation of investment losses
<b>Other taxes identified on Eurostat</b>					
Imposto sobre o rendimento das pessoas singulares (IRS)		x		D51AA	National tax on personal income
Imposto do selo sobre ordenados e salários		x		D51AB	Tax on wages and salaries - no longer applicable.
Imposto sobre o rendimento das pessoas colectivas (IRC)		x		D51BA	National tax on companies' income
Derrama		x		D51BB	Local tax on companies' income
Imposto sobre os prémios das apostas mútuas desportivas		x		D51DA	Contrary to the ones in the section above, this one is a tax on income and, as such, in not on production
Imposto sobre os prémios do Totoloto		x		D51DB	Contrary to the ones in the section above, this one is a tax on income and, as such, in not on production

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Imposto sobre os prémios do Joker		x		D51DC	Contrary to the ones in the section above, this one is a tax on income and, as such, in not on production
Imposto sobre os prémios das Lotarias		x		D51DD	Contrary to the ones in the section above, this one is a tax on income and, as such, in not on production
Imposto sobre sorteios e concursos		x		D51DE	Contrary to the ones in the section above, this one is a tax on income and, as such, in not on production
Imposto rodoviário - compensação		x		D59AA	Tax for using public roads
Taxa municipal turística		x		D59BA	Fee charged to the final consumer
Imposto de uso, porte e detenção de armas		x		D59DA	Fee for having a firearm
Licenças de caça e pesca		x		D59DB	Fee for being granted a license to hunt and fish
Imposto municipal sobre veículos		x		D59DC	Local fee for having a vehicle
Imposto único de circulação (IUC)		x		D59DD	Fee for having a vehicle
Taxa sobre o serviço da Banda do Cidadão e sobre o serviço amador e amador satélite		x		D59DE	Fee for the registry of private use of radiowaves and satellite usage
Contribuição para o audiovisual		x		D59FA	Fee to support public television and radio
Imposto do selo sobre juros bancários		x		D59FB	Tax on bank interest
Outros impostos diretos		x		D59FC	Other direct taxes
Taxa de recursos hídricos		x		D59FD	economic and financial instrument that aims to offset the benefit resulting from the private use of the public water domain
Licença Especial de Ruído		x		D59FE	permission to engage in temporary noisy activities
Imposto sobre as sucessões e doações		x		D91AA	Tax on inheritance and donations
Regime excepcional de regularização tributária (RERT)		x		D91AB	Special fee focused on the extinction of tax obligations associated with assets placed abroad



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Taxes and duties	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Value added type taxes (VAT) - CG part		x		D211	Based on quantity and amount. Tax on consumption.
Value added type taxes (VAT) - EU part		x		D211	Based on quantity and amount. Tax on consumption.
Import duties		x		D2121	Tax on products. Based on quantity.
Levies on imported agricultural products		x		D2122A	Tax on agricultural products imported to Sweden.
Levies on imported alcoholic beverages		x		D2122C	Based on the amount on alcohol brought in to Sweden.
Tax on sulphur		x		D214A	Tax on sulphur in fuel. For solid fuels, sulfur tax is levied at SEK 30 per kg of sulfur in the fuel. For liquid fuels, tax is levied at SEK 27 per m <sup>3</sup> for every tenth of a percent by weight of sulfur in the fuel. Based on quantity, therefore it is not tax on production.
Other taxes on fuel		x		D214A	Tax based on quantity consumed. Energy and carbon dioxide tax must be paid for basically all fuels used for engine operation or heating. In some cases, cars are taxed with a higher amount in the first three years. This tax was increased for cars used for the first time after 1 June 2022.
Taxes on electrical power		x		D214A	Tax based on quantity produced. Note that the tax liability applies to producers but the tax rate is solely based on quantity. Tax on producers.
Taxes on alcoholic beverage		x		D214A	Excise duty to control consumption amongst the public. Adequate assessment in relation to the definition of tax on production in the report.
Taxes on tobacco		x		D214A	Excise duty to control consumption amongst the public. Adequate assessment in relation to the definition of tax on production in the report.
Tax on gravel		x		D214A	Companies pay 17 SEK per natural gravel extracted. Based on the quantity of the goods.
Other excise duties		x		D214A	Excise duties to control consumption on various goods amongst the public. Based on the quantity.
Corporation mortgage/registration fee		x		D214C	Fees to the Swedish Companies Registration Office for various services.
Mortgage for property and land		x		D214C	Fees to the Swedish Mapping, Cadastral and Land Registration Authority for various services.
Mortgage for aircraft and craft/ship/vessel		x		D214C	Fees to the Swedish Transportation Authority for various services.
Car registration taxes		x		D214D	Tax on car licenses for using a car.
Taxes on lotteries		x		D214F	Tax on product.
Tax on goods-gambling		x		D214F	Tax on product.
Taxes on traffic insurance premiums		x		D214G	Tax on total income from insurance premiums regarding traffic insurances for companies.
Tax on advertising		x		D214H	Legal persons and natural persons must pay advertising tax if they publish advertisements or commercials with a tax value exceeding SEK 100,000 per year. The advertising tax applies to advertising on signs, via loudspeakers, on sportswear, vehicles and the like, as well as advertisements. The rules vary depending on the type of ad or advertisement. Based on quantity. <u>Tax on advertising was abolished 1 January 2022.</u>
Flight tax		x		D214H	Tax on products. Tax rate based on quantity of passengers per flight. The consequence of the tax is similar to VAT. It is indirect the passengers who pays the tax.
Turnover tax for central testings		x		D214I	Tax on car owners for yearly inspection of the car.
Profits of fiscal monopoly, alcoholic beverages		x		D214J	This tax only applies for a state-owned company (systembolaget).
Surplus from gambling		x		D214J	Tax on surplus for businesses in specific markets. Similar to CIT in that sense.
Surplus from pools		x		D214J	Tax on surplus for businesses in specific markets. Similar to CIT in that sense.
Surplus from lotteries		x		D214J	Tax on surplus for businesses in specific markets. Similar to CIT in that sense.
Tax on radio stations at close quarters		x		D214L	Radio stations need to pay this tax in order to get a license, permission to broadcast.
Tax on pesticides		x		D214L	Tax on producers of pesticides. Tax on bringing in or receiving pesticides from another country for professional resale, for your own professional use in Sweden or when your taxable business end.
Tax on chemicals		x		D214L	Companies that produce electronics with dangerous chemicals are obliged to pay an additional tax. Tax rate: Appliances, SEK 11 per kilo. Other taxable electronic goods, SEK 166 per kilo. The maximum tax amount is SEK 457 per item. Because of this, the tax should be seen as a tax based on the quantity produced.

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Tax on waste		x		D214L	A company, managing a waste facility must pay tax for all materials brought into the facility and for the waste that occurs within an industrial facility. The tax only applies if you deposits more than 50 ton of waste per year or if more than 50 ton waste is stored for more than three years. Because of this, the tax should be seen as a tax based on the quantity produced.
Fee to the battery fund		x		D214L	Based on quantity of batteries.
Excise duty on chemicals		x		D214L	Tax on products.
Tax on real-estate	x			D29A	Every owner of properties in Sweden are liable to real estate tax. The tax rate depends on which kind of property etc.
Tax on motor-vehicle paid by enterprises	x			D29B	Tax for owning a motor vehicle.
General payroll tax	x			D29C	Payroll tax. Mentioned as an example of a tax on production.
Part of pension fee to state budget	x			D29C	Pension for employees.
Tax on salaried employees life insurance	x			D29C	Life insurance for employees.
Special payroll tax	x			D29C	Payroll tax. Mentioned as an example of a tax on production. 24.26 % on the cost of its employees' pension benefits.
Sick insurance contribution	x	x		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee recieve welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Industrial injuries, contributions	x	x		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee recieve welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Labour market, employment, contributions	x	x		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee recieve welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Parental insurance contributions	x	x		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee recieve welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Miscellaneous, contributions	x	x		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee recieve welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Survivors pension, contribution	x	x		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee recieve welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Sick insurance contribution	x	x		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee recieve welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system.
Industrial injuries	x			D29C	Employers pay 0,3 % of total wages, to fund a insurance pool, to compensare industrial injuries i.e. injuries that occur at work, for all people employed.
Parental insurance contributions	x	X		D29C	A social contribution, for the employee, based on the salary for the employee. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee receive welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare recieved.

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Survivors pension, contribution	x			D29C	Paid by the employer on a percentage on the total payroll for all employees. Survivors' pension is included in the general pension and consists of child pension, adjustment pension and widow's pension.
Reduction in contributions	x			D29C	Social contributions for owners of a sole proprietorship. The tax is the same as row: 45, 46, 47, 48, 49, 54 and 59. Reduced social security contributions also for employees younger than 24 or older than 65.
Licenses for lottery	x			D29E	All organisations that sells lottery tickets are obligated to to pay this tax.
Fee for lorries	x			D29E	Tolls are imposed on lorries with a total weight of at least 12 tonnes or lorries with a total weight of at least 7 tonnes that are equipped with a towing device. The toll must be paid for the truck or truck carriage to be allowed to drive on Swedish roads. In return, a vehicle owner does not have to pay tolls in other countries that are part of the toll cooperation: Denmark, the Netherlands and Luxembourg.
Emission trade permits	x			D29F	Greenhouse gas emissions permits, in accordance with DIRECTIVE 2003/87/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC. Each emission right gives the right to emit one ton carbon dioxide or the corresponding amount of certain other greenhouse gases. Companies can get emission rights either through free allocation or by buying them at an auction. If we understand it correct, this is the same kind of CO2 emission Tax as in France. Therefore this should be considered a real tax on production. The tax doesn't correlate with the quantity produced.
Public service fee, paid by enterprises	x			D29F	Tax on enterprises for using public roads in Stockholm and Gothenburg (the two biggest cities in Sweden). When a car, owned by the enterprise, passes a toll station in Stockholm or Gothenburg, tax liability arises (congestion tax). The tax base is an fixed amount for using a specific road for all types of vehicles. The amount varies depending on time of day and time of year. Should be considered as an tax on production since enterprises needs to pay this when using the public roads in Stockholm and Gothenburg, i.e when enterprises are using vehicles in the business. Does not depend on the quantity produced.
Deposit insurance fee	x			D29H	Tax paid financial institutions to fund a deposit insurance to compensate private investors in case of bankruptcy of the financial institutions.
Resolution fee	x			D29H	Tax paid by banks and financial institutions, to build up a stability fund to ensure the governments measure to support the banks and financial institutions in case of a financial crisis.
Fee for telecommunication	x			D29H	Companies offering telecommunications towards the public are obligated to pay this tax. Not based on quantity, therefore a tax on production.
Fee for discharge of nitrogen	x			D29H	Incineration plants with furnace that produce more than 25 GWh per year are covered by the nitrogen oxide tax. Tax rate based on quantity released in the atmosphere. This should be seen as a tax on production since nitrogen is not a product.
Taxes on individual or household income including holding gains		x		D51M	Tax on households.
Taxes on individual or household income excluding holding gains		x		D51A	Tax on households.
Occupational pensions, defined benefit		x		D51C1	Tax on individual pension.
Occupational pensions, defined contribution		x		D51C1	Tax on individual pension.
Occupational pensions, unit linked defined contribution		x		D51C1	Tax on individual pension.
Non occupational pensions, individual traditional life insurance		x		D51C1	Tax on individual pension.
Non occupational pensions, individual unit linked		x		D51C1	Tax on capital for individuals.
Non occupational pensions, individual pension saving		x		D51C1	Tax on capital for individuals.
Taxes on the income or profits of corporations including holding gains		x		D51O	CIT.
Taxes on the income or profits of corporations excluding holding gains		x		D51B	CIT.
Tax on winnings on lotteries or gambling		x		D51D	Mentioned in the report as an example of a non-production tax. Therefore adequate assessment in relation to the definition of tax on production in the report.
Tax on motor vehicles paid by households		x		D59D	Tax for owning a motor vehicle.

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Road tax paid by households		x		D59D	Tax on households for using the public roads.
Public service fee, paid by households		x		D59D	Fee to fund the Swedish public service, all persons over the age of 18 are obligated to pay the fee.
Employers' actual social contributions		x		D611	A social contribution, for the employee, based on the salary for the employee. Paid with 31.42 %, although this may differ to employees younger than 24 or older than 65. It is the employers responsibility to pay the tax. This tax is seen by many as a fee up to a certain level because the employee receive welfare up to this point. Beyond this point it is seen as tax because the amount paid does not correlate directly to the welfare received. This tax needs to be seen in the perspective of the social security system. For for self-employed (sole traders) the social contributions are 28.97 %.
Voluntary employers' pensions fees		x		D611V	Additional payment for pension insurance made by the employer for an employee. Since its voluntary it could be argued that it does not meet the criteria for being a tax.
Other voluntary employers' actual social contributions		x		D611V	Voluntary social contributions paid by the employer. Additional social contributions (See all social contributions above) due to agreement between employee and employer. Since its voluntary it could be argued that it does not meet the criteria for being a tax.
Social insurance scheme service charges		x		D61SC	N/A. Probably some tax paid indirect, for the social security system through clearing of the social contributions.

Taxes and duties	Taxes on production			Eurostat (code)	Comments and explanations
	Yes	No	To be determined		
Taxes on profit of companies		x		N/A	Taxes on the profit realized by a company.
Taxes on equity of a company	x			N/A	Taxes levied on the total equity (net asset) of a company. This tax is levied even if the company is in a loss position.
Minimum tax on companies	x			N/A	Levied instead of the taxes on profit of companies if it is higher. Calculated on turnover and invested capital.
Taxes on income for individuals and self-employed individuals		x		N/A	-
Taxes on wealth for individuals and self-employed individuals		x		N/A	-
Withholding tax on income for individuals		x		N/A	-
Lump-sum taxation for individuals (impôt d'après la dépense)		x		N/A	-
Household taxes		x		N/A	Fixed small taxes paid by individuals in addition to taxes on income
Withholding tax on dividends		x		N/A	-
Withholding tax on interest		x		N/A	-
Withholding tax on Insurance		x		N/A	-
Taxes on real estate gains		x		N/A	Levied when a gain is realized due to the sale of a real estate.
Issuance stamp tax	x			N/A	Tax levied on the issuance of new shares made by a company.
Issuance stamp tax on Insurance Premium		x		N/A	Taxes levied on the insurance premium.
Stamp tax on securities transfer		x		N/A	Taxes levied when a Swiss security dealer transfer securities. Levied in % of the value of securities transferred.
Cantonal stamp taxes		x		N/A	Taxes levied on certain documents given to individuals (identity card,...).
VAT		x		N/A	-
Taxes on Casinos and other play houses		x		N/A	Taxes levied on profit realized by companies organizing public cash games (casino ...).
Taxes on radio and television		x		N/A	Fixed taxes due by individuals and companies for the usage of radio and television.
Taxes on vehicle (immatriculation)		x		N/A	Annual taxes due on vehicle.
Taxes at sources on wages		x		N/A	Taxes levied on the wages of employees (as instalment of their income tax).
Inheritance and gift tax		x		N/A	Taxes du on inheritance and gifts.
Tax on dogs		x		N/A	Each dog owner is liable of this tax.
Military service exemption tax		x		N/A	Tax compensating for an exemption from military or civilian service.
Firefighters exemption tax		x		N/A	Paid by individuals who are not performing their firefighters service (in cantons where it is compulsory).
Alcohol and tobacco tax		x		N/A	Taxes on spirits and tobacco products.
Taxes on distilled drinks		x		N/A	All distilled drinks produced in Switzerland.
Mineral Oil tax (incl. Incentive fees (VOC, combustibles, fuels))		x		N/A	Taxes on mineral oils such as natural gas, heating oil and petrol.
Impôt foncier (Cantonal and municipal) taxes on land, buildings	x			N/A	Taxes due by real estate owner (individual or companies).
Droit de mutation		x		N/A	Taxes due to the real estate registry when a real estate is transferred.
Patentes et licences (Hôtellerie-restauration, vente en détail des boissons alcooliques, activité de chauffeur à titre professionnel, exploitation d'une entreprise de transport...)	x			N/A	Fixed amount to be paid by enterprises in order to be entitled to perform certain type of businesses.
Impôt sur les divertissements	x			N/A	Levied on the value of the entertainment tickets ( Theatre, Movies, ...).
Customs fees		x		N/A	-
Motorway charge sticker (road charge) - Cantonal motor vehicle tax	x			N/A	Taxe for the usage of Swiss Motorwax.
HVC - Heavy vehicle charge (performance-related and lump-sum)	x			N/A	Federal charge that depends on the total weight, emissions level and kilometres driven in Switzerland.
Taxes on lottery gains and other cash games		x		N/A	-

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Communal Professional Tax (Geneva)	x			N/A	Taxes due by individuals and companies who have a business in Geneva. Calculated on the turnover, renting costs, and number of employees.
Tourist taxes		x		N/A	Paid by foreigner individual which stay in Switzerland
Tourism promotion tax	x			N/A	Paid by enterprises which have a business in the field of tourism. Fixed amount based on sector of activity and number of employees of the company.
Water rights charges	x			N/A	Charges paid by enterprises which receive the usage right of water (for industrial, farming, or other usage)
CO2 levy on fossil fuels (combustible), auction of CO2 emission rights	x			N/A	The CO2 levy is imposed on fossil thermal fuels (heating oil, natural gas) when they are used to generate heat, light or electricity. Wood and biomass are considered CO2-neutral and are not affected by the CO2 levy. Fossil motor fuels (petrol, diesel) are not affected by the CO2 levy. Depending on the carbon content of an energy source, more or less CO2 is released during its combustion. The carbon content thus determines the amount of the CO2 levy for each energy source.
taxes on secondary residences		x		N/A	Paid by owner of secondary residences.
Tax on waste		x		N/A	Levied at the level of the municipality. Different systems exists (tax on the price of waste bags, fixed amounts levied separately,...).
Water taxes		x		N/A	Due by individuals and companies for the usage of water, and the evacuation of used water.
Communal taxes on electricity		x		N/A	Due on the usage of electricity by individuals and companies.
Employers' social contributions paid on wages		x		N/A	Not considered as taxes on production.
Taxes on rent		x		N/A	Paid on rent linked to real estate located in Switzerland.