

# Appendix C:

The OECD classification of taxes





## APPENDIX C: THE OECD CLASSIFICATION OF TAXES

1000 Taxes on income, profits and capital gains	2000 Social security contributions	3000 Taxes on payroll and workforce	4000 Taxes on property	5000 Taxes on goods and services	6000 Other taxes
<p><b>1100</b> Taxes on income, profits and capital gains of individuals</p> <p><b>1110</b> On income and profits</p> <p><b>1120</b> On capital gains</p> <p><b>1200</b> Corporate taxes on income, profits and capital gains</p> <p><b>1210</b> On income and profits</p> <p><b>1220</b> On capital gains</p> <p><b>1300</b> Unallocable as between 1100 and 1200</p>	<p><b>2100</b> Employees</p> <p><b>2110</b> On a payroll basis</p> <p><b>2120</b> On an income tax basis</p> <p><b>2200</b> Employers</p> <p><b>2210</b> On a payroll basis</p> <p><b>2220</b> On an income tax basis</p> <p><b>2300</b> Self-employed or non-employed</p> <p><b>2310</b> On a payroll basis</p> <p><b>2320</b> On an income tax basis</p> <p><b>2400</b> Unallocable as between 2100, 2200 and 2300</p> <p><b>2410</b> On a payroll basis</p> <p><b>2420</b> On an income tax basis</p>	<p><b>4100</b> Recurrent taxes on immovable property</p> <p><b>4110</b> Households</p> <p><b>4120</b> Other</p> <p><b>4200</b> Recurrent taxes on net wealth</p> <p><b>4210</b> Individual</p> <p><b>4220</b> Corporate</p> <p><b>4300</b> Estate, inheritance and gift taxes</p> <p><b>4310</b> Estate and inheritance taxes</p> <p><b>4320</b> Gift taxes</p> <p><b>4400</b> Taxes on financial and capital transactions</p> <p><b>4500</b> Other non-recurrent taxes on property</p> <p><b>4510</b> On net wealth</p> <p><b>4520</b> Other non-recurrent taxes</p> <p><b>4600</b> Other recurrent taxes on property</p>	<p><b>5100</b> Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services</p> <p><b>5110</b> General taxes</p> <p><b>5111</b> Value added taxes</p> <p><b>5112</b> Sales taxes</p> <p><b>5113</b> Other general taxes on goods and services</p> <p><b>5120</b> Taxes on specific goods and services</p> <p><b>5121</b> Excises</p> <p><b>5122</b> Profits of fiscal monopolies</p> <p><b>5123</b> Customs and import duties</p> <p><b>5124</b> Taxes on exports</p> <p><b>5125</b> Taxes on investment goods</p> <p><b>5126</b> Taxes on specific services</p> <p><b>5127</b> Other taxes on international trade and transactions</p>	<p><b>5128</b> Other taxes on specific goods and services</p> <p><b>5130</b> Unallocable as between 5110 and 5120</p> <p><b>5200</b> Taxes on use of goods, or on permission to use goods or perform activities</p> <p><b>5210</b> Recurrent taxes</p> <p><b>5211</b> Paid by households in respect of motor vehicles</p> <p><b>5212</b> Paid by others in respect of motor vehicles</p> <p><b>5213</b> Other recurrent taxes</p> <p><b>5220</b> Non-recurrent taxes</p> <p><b>5300</b> Unallocable as between 5100 and 5200</p>	<p><b>6100</b> Paid solely by business</p> <p><b>6200</b> Paid by other than business or unidentifiable</p>

Source: OECD Revenue Statistics, 2005.