

Glossary: Taxes on production and imports

Statistics Explained

Taxes on production and imports are

- compulsory, unrequited (not made for a consideration) payments,
- in cash or in kind,
- levied (charged) by a [government](#) or a [European Union institution](#) .

The payments are called unrequited because the government or EU institution provides nothing in return for the payment ('something-for-nothing'). Taxes are considered transactions in the national accounts context, as mutual agreement is presumed.

The taxes are paid for example on

- the [production](#) and [import](#) of goods and services;
- the employment of labour;
- the ownership or use of land, buildings or other [assets](#) used in production.

Related concepts

- [Generation of income account](#)
- [Taxes on products](#)

Statistical data

- [Government finance statistics](#)
- [Government finance statistics - quarterly data](#)
- [National accounts and GDP](#)
- [Tax revenue statistics](#)

Sources

- [United Nations: System of National Accounts \(SNA\) 2008](#) , § 7.71-7.72, United Nations, New York, 2009