

# *Taxes in Europe'' database*

## LIST OF MINOR TAXES

(Revenue less than 0.1% of GDP and NOT in the TEDB, Edition 2015)

### **Austria (AT)** (July 2015)

Contribution to the Agricultural Fund  
Duty on exceeding milk-quota  
Levy on sugar  
Capital transfer tax  
Entertainment tax  
Amusement and gambling taxes  
Duty on casinos  
Fire protection tax  
Levy on dangerous waste  
Announcement tax  
Advertisement tax  
Tax on tourism  
Flight tax  
Contribution to the artists' social security fund  
Duty on farms  
Farm contribution  
Tax on vacant plots  
Farm contribution to chambers  
Disabled persons, equalization levy  
Contribution to chambers  
Tax on employment (Vienna underground)  
Under-compensation of VAT (flat rate system), agriculture  
Certain users fee  
Fines related to tax offences, taxes on production and imports  
Embossment fee  
Other taxes, taxes on production n.e.c.  
Contribution to the Road Safety Fund, paid by enterprises  
Motor vehicles tax 1  
Duty on contributions to political parties  
Contribution for the promotion of arts  
Tax on radio and TV-licences  
Hunting and fishing duties  
Contributions to students' association  
Dog tax  
Fines related to tax offences, taxes on income, wealth etc.  
Other taxes  
Various legal and administrative duties  
Other fees

### **Belgium (BE)** (June 2015)

Cotisation sur les produits pétroliers de chauffage (Fonds Chauffage)  
Cotisation fédérale sur l'électricité et le gaz naturel  
Taxes sur les eaux (RF, RW et R B-C)  
Cotisation sucre

Taxe de coresponsabilité sur le lait  
Taxe de coresponsabilité sur les céréales  
Taxe de coresponsabilité sur la viande de mouton  
Pénalisation dépassement du quota laitier  
Cotisations obligatoires des producteurs d'animaux et de produits animaux (SANITEL)  
Cotisation d'emballage  
Cotisation environnementale  
Taxe sur les jeux et paris  
Supplément au montant des primes d'assurance accidents de travail  
Supplément au montant des primes d'assurance automobile  
Supplément au montant des primes d'assurance incendie  
Supplément au montant des primes d'assurance hospitalisation  
Recettes au profit de la Croix-Rouge de Belgique  
Autres impôts sur des services déterminés  
Bénéfices de la loterie nationale  
Redevance sur certains produits pharmaceutiques  
Taxe régionale (R B-C) - A partir de 2002, uniquement taxe régionale à charge des propriétaires d'immeubles  
Taxe sur les appareils automatiques de divertissement  
Eurovignette  
Taxes sur les déchets industriels (RF et RW)  
Taxe sur le lisier (RF)  
Taxes sur les eaux (RF, RW et R B-C)  
Annuité de brevets  
Rente de monopole (Loterie nationale)  
Cotisation unique des sociétés  
Cotisation annuelle pour mandats publics  
Remboursement biologie clinique et médicaments  
Contribution unique à charge du secteur gazier  
Cotisation exceptionnelle des producteurs d'électricité  
Cotisation unique à charge du secteur pétrolier  
Autres impôts à la production  
Contribution de répartition à charge des exploitants nucléaires  
autres impôts sur le revenu  
Impôts des non-résidents (Soc)  
autres impôts sur le revenu  
Impôts des non-résidents (PP)  
autres impôts sur le revenu  
Autres impôts courants  
Taxes sur le patrimoine (terrains et bâtiments)  
Taxe sur les associations sans but lucratif  
Taxe annuelle sur les organismes de placement collectif  
Prélèvement visant à lutter contre la non-utilisation d'un site de production d'électricité par un producteur  
Transfert au Fonds des accidents de travail en provenance des caisses privées d'assurance contre les accidents de travail  
Taxe sur les déchets ménagers (RW)  
Taxe régionale forfaitaire (R B-C)  
Redevance radio et télévision (RW)  
Autres taxes  
Cotisations sociales effectives volontaires à la charge des employeurs  
Cotisations sociales volontaires à la charge des salariés  
Cotisations sociales volontaires des travailleurs indépendants et des personnes n'occupant pas d'emploi  
Cotisation FAPETRO  
Cotisation APETRA  
Cotisation au Fonds de protection des dépôts et des instruments financiers  
Cotisation au Fonds Spécial de Protection des dépôts, des contrats d'assurance sur la vie et le capital de sociétés coopératives agréées  
Contribution de stabilité financière au Fonds de résolution  
Droits d'émission  
Taxe annuelle sur les organismes de placement collectif, sur les établissements de crédit et sur les sociétés d'assurance

Taxe annuelle sur les établissements de crédit  
Régularisation fiscale (DLU bis)  
Régularisation fiscale (DLU ter)  
Contribution spéciale des associations de crédit en cas de sortie du réseau du Crédit professionnel

## **Bulgaria (BG)** (April 2015)

Cars  
Government tax stamps for legalizing documents  
State taxes on registration of motor vehicles  
Municipal resort taxes  
Taxes on insurance premiums  
Business licenses  
Municipal taxes on extraction of quarry materials - Local Taxes and Fees Act  
Water Act fees  
Waste Management Act fees  
Protected Areas Act fees  
Clean Air Act fees  
Taxes on corporate luxury expenditures  
Corporate vehicle expenditures tax  
Tax on company expenditures for donations  
Hunting and fishing licenses  
Inheritance tax

## **Croatia (HR)** (April 2015)

Inheritance and gifts tax  
Tax on vessels  
Tax on coin operated machines for games for amusement  
Consumption tax  
Tax on holiday houses  
Tax on trade name  
Tax on the use of public land  
Special taxes on motor vehicles  
Special tax on coffee and non-alcoholic beverages

## **Cyprus (CY)** (April 2013)

Tax on Energy Conservation (Funds)  
Excise - Salt  
Excise - Matches  
Arrears Excise Duties  
Refugee Stamp  
Stock Exchange Fee  
Tax on Entertainment  
Tax on Hotels  
Tax on horseracing betting  
CTO  
Tax on Rent  
Wireless licences land based  
Tax on Ownership of Land  
Licences on bonded warehouses  
Drivers' licence (public use)  
Motor Vehicle Taxes-Registration (public use)

Ship registration fees  
Road Transport Licences  
Fees for Professional Licences of Road Transporters  
Sale of Drug Licences  
Inspection Fees  
Other Special Licences  
Telecommunication Service Licence  
Fixed Radio Service Licences  
Tax on Professional Licences  
Tax on Dog Licences  
Tax on Selling Licence  
Other Special Licences  
Streets and Buildings Regulation Licences  
Tax on Services  
Defence contributions  
Ships' Wireless Licences  
Tonnage tax  
Fees of Private Employment Bureau  
Tax of Ship Management Services  
Other Licences and permits  
Tax on other licences and grants  
Tax on community services  
Tax on Entertainment Licence  
Income Tax-Legal Persons  
Income Tax-Offshore Companies  
Income Tax levied on remit. of interest abroad  
Income Tax- According to the articles 30-32  
Collection of Taxes, Rates and Charges  
Special Contribution  
Income Tax on Dividends  
Drivers' Licences (private use)  
Building Permits  
Direct Tax Assessments

## **Czech Republic (CZ)** (June 2015)

Levy on withdrawal of land from agriculture  
Levy on withdrawal of land from forestry  
Fees collected by the Cinematography extra-budgetary fund  
Other taxes and fees on selected activities and services nec  
Levy collected by Vine-grower fund  
Levy on temporary withdrawal of land from agriculture  
Levy on temporary withdrawal of land from forestry  
Fee on registration and recording of packaging  
Water pollution fee  
Air pollution fee  
Radioactive waste fee  
Underground water pollution fee  
Highway fee

## **Denmark (DK)** (June 2015)

Income from sale of number plates  
Duty on building certificates  
Duty on extraction and import of raw materials  
Income from sale of revenue labels

Large yachts registration duty  
Duty on tires  
Duty on lead accumulators  
Duty on mineral phosphorus  
Land development duty  
Duties to the register of companies and associations  
Gambling tax on racing  
Duty on the Danish State Lottery  
Other duties on goods and services  
Contributions to scheme for refunding trainee cost from private employers  
Contributions to scheme for refunding trainee cost from public employers  
Duties paid to the working environment fund  
Pharmacy fees, etc.  
Recycling fee on cars  
Certain chlorinated solvents  
Duty on antibiotics and growth promoters used in animal feeding stuffs  
Tax on incandescent lamp and electric fuses  
Animal feeding stuff  
Capital tax - Property release duty

## **Estonia (EE)** (January 2015)

Package excise  
Car registration fee  
Postal service payment  
Heavy goods vehicle tax  
Business and professional licences  
Water abstraction fee  
Fees on closure of roads, streets, squares  
Fee on fishing  
Advertising tax

## **Finland** (May 2014)

Central governments share of Oy Veikkaus Ab's and money-lotteries' profit  
Revenue from RAY (The Finnish Slot Machine Association)  
Tax on lottery prizes  
Tax on fire insurance  
Rail tax  
Seamen's welfare and rescue levy  
Nuclear energy research levy  
Hunting and fishing licenses  
Tax on dogs  
Oil damage levy  
Oil waste levy  
Pharmacy fee  
Fairway dues  
Air Transport Supervision charges

## **France (FR)**

Not available

## **Germany (DE)** (March 2015)

Duties on coffee (Kaffeesteuer)  
Fire insurance tax (Feuerschutzsteuer)  
Community taxes (übrige Gemeindesteuern)  
Tax on overproduction of milk and corn paid by Farmers (Milch-u. Getreidemitverantwortungsabgaben)  
Sugar levy (Produktionsabgaben für Zucker)  
Administrative charges for enterprises (Verwaltungsgebühren von Unternehmen)  
Taxes on pollution (Emissionsberechtigungen)  
Wealth tax for private households (Vermögensteuer von privaten Haushalten)  
Wealth tax for corporations (Vermögensteuer von Kapitalgesellschaften)  
Taxes on dogs (Hundesteuer)  
Hunting and Fishing tax (Jagd- und Fischereisteuer)  
Administrative charges for private households (Verwaltungsgebühren von privaten Haushalten)  
Bank levy  
Gaming casinos levy (Spielbankabgabe)  
Fees paid to the German National Petroleum Stockpiling Agency (Beitrag zum Erdölbevorratungsverband)

## **Greece (EL)** (May 2015)

Taxes on the sale of financial assets  
Amusement taxes  
Taxes on lotteries  
Taxes on advertising  
Taxes on hotels, restaurants, etc  
Wholesale sale taxes  
Other general sales taxes  
Professional licences  
Taxes on ship owners  
Taxes on pollution (emission trades)  
Taxes paid by the farmers to ELGA

## **Hungary (HU)** (April 2015)

Tax on domestic employees  
Nuclear contribution  
Development land tax  
Tax on sales representative employees medical corporations  
Contribution of pharmaceutical producers  
Health service contribution  
Special tax liability of credit institutions  
Special surtax on private persons  
Communal tax on households  
Tourism tax  
Environmental pollution charges/tax  
Duties on conveyances, inheritance and gifts  
Gambling concession fee  
Land protection contribution, water contribution  
Energy tax  
Public health product tax  
Accident tax  
Insurance tax

Customs duties  
Motor vehicle registration duty  
Cultural tax  
Charge on supervision of grocery chain stores  
Tax on dogs  
Advertising tax  
Healthcare contribution of tobacco manufacturers

## **Ireland (IE)** (August 2015)

Taxes on entertainment  
Taxes on insurance premiums  
TV licence fees  
Business and professional licences  
Vehicle & driving licence expenses

## **Italy (IT)** (March 2014)

Special duty on table waters  
Surcharges accruing to National Rice Administration  
Surcharges accruing on cadastral acts  
Entertainment tax  
Casino takings, special duties, etc.  
Excise duty on products of Monopoli di Stato  
Municipal surcharges accruing on slaughters  
Surcharge accruing to chambers of commerce  
Other special duties on production  
Tourist and temporary residence tax  
Other taxes on production  
Telecommunication licences tax  
Surcharges accruing on notarial acts  
Surcharges accruing to provincial tourist offices  
Levy on revenues of operators in the energy sector  
Municipal capital gains tax on buildings paid by households  
Tax on actuarial reserve  
Local income tax paid by firms  
Firm net wealth tax  
New tax on imputed income derived from the appreciation of corporate assets  
Tax on games of skill and betting-levied on current income and assets  
Tax on financial assets declared on the basis of previous 'tax shield'  
Driving licence tax  
Other current taxes on income and wealth  
Withholding tax on the severance pay  
Extraordinary tax to which owners of certain luxury goods are liable (Decree-Law No 384 of 19/9/92)  
Tax on adjustment to accounting principles (IAS)

## **Latvia (LV)** (April 2015)

Custom duties  
Electricity tax  
Duties on transactions with privatization vouchers  
Stamp duty for transactions made in Land Register, except legacies and donation  
Duty for consolidation of ownership and legal liens in Land Register, except legacies and donations  
Business risk duty  
Lottery and gambling state duty  
Payments for rental of commercial fishing rights  
Lottery of goods and services organization duty  
Payment for lease of reservoirs and fishing rights and use of fishing rights (licences)  
Other special target state duties  
Income from lease of reservoirs and fishing rights and non-production use of fishing rights (fishing cards)  
Duty for keeping animals  
Duty for legacies and donations  
Stamp duty for transactions made in Land Register in relation to legacies and donations  
Duty for consolidation of ownership and legal liens in Land Register in relation to legacies and donations  
Annual state duty on numeration application rights  
State fee for maintenance of safety reserves  
Financial Stability Fee  
State fee for procurement appeals  
Micro-enterprise tax  
Toll for the use of motorways

## **Lithuania (LT)** (April 2015)

Sugar  
Deductions from revenue according to the Republic of Lithuania Forestry Law  
Payments for registration of industrial property  
Contributions to the Guarantee Fund  
Payments by households for licences (not for business purposes)  
Inheritance taxes  
Taxes for lotteries and gambling  
Stamp taxes  
Consular fees  
Taxes for state natural resources  
Land taxes

## **Luxembourg (LU)** (April 2015)

Droits d'hypothèques	Mortgage taxes
Hypothèques salaires	Mortgage tax on salaries
Taxe sur les amusements publics (nuits blanches)	Entertainment tax
Prélèvements sur les jeux de casino (partie Etat central)	Tax on casino gambling (to central state)
Prélèvements sur les jeux de casino (partie communes)	Tax on casino gambling (to local government)
Taxe sur le loto	Tax on national lottery
Taxes et prélèvement sur les paris relatifs aux épreuves sportives	Tax on betting stakes on sporting events
Taxe due pour la construction dans les secteurs centraux	Tax on construction in dense sectors
Taxe de séjour	Tourist tax
Taxe sur les cabarets	Tax on licenced premises
Taxe sur la consommation d'électricité	Tax on electricity consumption
Taxe sur la distribution d'électricité	Tax on distribution of electricity

Taxe sur la production d'électricité	Tax on production of electricity
Taxe sur la consommation de gaz naturel	Tax on natural gaz consumption
Impôt foncier	Taxes on ownership of lands and buildings
Taxe sur les résidences secondaires	Tax on secondary residence
Taxe d'immatriculation des navires	Ship registration tax
Droits de timbre	Stamp duties
Recettes concernant les départements des affaires étrangères	Tax concerning foreign affair departments
Timbres de chancellerie	Chancellery stamps
Taxe sur les chiens	Dog tax
Taxe bateaux ou navires de plaisance	Tax on ships

## **Malta (MT)** (May 2015)

Duty on Documents - Documents  
 Duty on Documents - Legal Fees  
 Duty on Documents - Penalties on VA  
 Duty on Documents - Shares  
 Duty on Documents - Emphy Grants  
 Duty on Documents - Parts Exchange  
 Sale of Number Plates - Households  
 Sale of Number Plates - Government  
 LGA - Authority Service  
 Administration charge - Test Motor Vehicle  
 Sale of Number Plates - Business  
 Wines & Spirits  
 Trading Licences  
 Hotels & Catering Establishments  
 Bonded Stores Licences  
 Operating Licence - Malta International Airport  
 Miscellaneous Licences  
 Oil Rental Licence  
 MCA - Authority Service  
 MRA - Authority Service  
 Sporting Licences  
 Driving Licences  
 TV & Radio Licence - Households  
 Death & Donation Duty  
 Duty on Documents – Donations  
 Excise on cement  
 Excise on pneumatic tyres  
 Excise on fish farming feed  
 Excise on ammunition cartridges  
 Duty on Documents –Interest on Property Transfers  
 Penalties paid by Individuals  
 Penalties paid by Companies  
 Penalties paid by others

## **The Netherlands (NL)** (April 2015)

Landlord's levy  
 Real estate tax  
 Levies Public Corporate Organizations  
 Sewerage charges  
 Levies on water pollution  
 Polder board levies

Noise nuisance tax civil aviation  
Other environmental taxes  
Levies on petroleum product stocks  
Tourist tax  
Licenses for hunting and shooting  
Dog-licence fee  
Commuter tax  
Benefit tax  
Manure surplus tax  
Levies on imported agricultural products  
Taxes on lotteries and gambling  
Levies Public Corporate Organizations  
Registration fees Chambers of Commerce  
Emission permits  
Bank Levies

## **Poland (PL)** (May 2014)

Excise duty on other non-harmonised products  
Receipts from extra charges to stakes in lotteries belonging to state monopoly  
Receipts from sugar fees  
Receipts of state funds from legal fees  
Transportation levy  
Fees for permissions on sale of liquor  
Levies on environment exploitation  
The National Fund for Environmental Protection and Water Management -other legal payments  
Product fee  
Receipts from employers' obligatory payments to the Fund of Guaranteed Employees' Benefits  
Receipts from legal payments for the Representative of Insured Persons  
Receipts from legal payments for Film Art. Institute  
Forest tax  
Location levy  
Health resort fee  
Dog owner's tax  
Other local levies charged by local government on the basis of separate acts  
Arrears with discontinued taxes  
Inheritance and donation tax

## **Portugal (PT)** (March 2015)

None (We have no minor taxes to mention, all we have are a few surcharges, dependant on major taxes that are already mentioned.)

## **Romania (RO)** (July 2015)

Custom duties from amounts payable to 31.12.2006  
Customs duties from legal persons  
Car registration taxes  
Customs duties and other revenues received from individuals through custom  
Anti-dumping taxes on products  
Custom excises for coffee imports  
Custom excises for other products imports

Custom excises for autovehicles imports  
 Development tax included in the price of electricity and heat - Overdue of previous years.  
 Excises from sale of coffee  
 Excises from sale of other products  
 Tax on revenues from accounting expertise and judicial technique  
 Incomes from judicial stamp  
 Extra-judicial stamp tax  
 Taxes on entertainment  
 Social stamp tax on gambling  
 Other taxes on specific services  
 Taxes related to hotel activity  
 Revenues from the organization of training courses and professional conversion  
 Other general taxes on turnover, sales and value added  
 Revenues from turnover quota in electronic communication field  
 'Revenue contribution due to drugs financed from National Fund Health Insurance and Health Ministry budget  
 Revenue contribution due to drugs financed from National Fund Health Insurance until September 30, 2011  
 Other taxes and fees  
 Special fees  
 Other taxes related to use of goods, to authorisation of the use of goods or to developing activities  
 Special purpose revenue from the fee for customs services  
 Other taxes on transactions and international trade  
 License tax  
 Taxes for authorizing the sales of alcohol, alcoholic beverages, tobacco products and coffee  
 Environmental fees  
 Revenues from the sale of emission permits  
 Tax on mineral extraction activities  
 Revenus with special destination from quotas applied on civil aviation revenues  
 Taxes on health harming activities and their advertising  
 Tax for production in the sugar quota, isoglucose and inulin syrup  
 Contributions to temporary fund for restructuring the sugar industry in the European Community  
 Tax on income of attorneys and public notaries  
 Other taxes on income, profit and capital gain  
 Tax on profits from commercial banks  
 Tax on income from illegal activities or from the Consumer Protection Law violation  
 Tax on profit from natural persons in association with a legal person  
 Tax on income from micro-enterprises created by the association of a natural person with a legal person, not generating a legal person  
 Tax on revenues of foreign firms' Romanian branches  
 Payments from net profit of companies  
 Payments from net revenue of National Bank of Romania  
 Taxes on revenues from the exploitation of natural resources  
 Other taxes and fees on individuals  
 Taxes on gambling  
 Health social security contributions due by employers  
 Contribution of economic operators for handicapped persons  
 Thermic rehabilitation tax

## **Slovakia (SK)** (June 2015)

Car registration fee  
 Tax on excavation areas  
 Tax on gas and liquid storage  
 Administrative fees - other  
 Administrative fees - licence fees  
 Fees connected with water pollution  
 Fees connected with air pollution  
 Withholding income tax from individuals  
 Withholding income tax from legal persons

Withholding income tax from unidentifiable persons  
Administrative fees - other  
Administrative fees - licence fees  
Tax on CO2 emission quotas  
Road tax – domestic

## **Slovenia (SI)** (January 2015)

Sojourn tax  
Tax on work-contracts  
Concessions  
Charges on use of water  
Contribution of Nuclear power plant to finance its decomposition  
Indemnity for restricted use of area on the territory of Nuclear power plant  
Taxes on winnings from lottery or gambling  
Tax on income - copy rights, patents and trademarks  
Property tax on buildings  
Property tax on weekend cottages  
Property tax on boats  
Fire protection tax  
Inheritance and gift tax  
Payments for the change of use of agricultural and forest land  
Additional tax on of a part of managers' incomes in the period of financial and economic crisis  
Tax on profit from disposal of derivatives  
Tax on profit due to changes in land use  
Tax on Lottery Tickets

## **Spain (ES)** (May 2015)

Tax on Fuel Oil Derivatives  
Tax on Imports and Deliveries of Goods in the Canary Islands: Product  
IPSI in the cities of Ceuta and Melilla: Production  
Fees from the National Commission on Energy  
Fees from the Stock Market National Commission  
Fees from the National Commission of Telecommunications Market  
Tax on oil derived fuels / Other taxes on luxury expenses  
Sugar levies  
Special Real State tax for Non-Residents  
Tax on large commercial establishments  
Other taxes on property, land or buildings use  
Other extinguished direct and indirect taxes  
Compensation for local taxes  
Urban licenses  
Municipal fees for private use of public space  
Taxes on other specific services  
Vehicle Inspection duty (ITV)  
Tax on effluent, exploitation of hydrocarbon and mines  
Tax on environment and pollution  
Tax uses hunting  
Taxes on production and transportation of energy affecting the environment  
Tax on stays in business tourist accommodation  
Other environmental taxes  
Tax on deposits of credit institutions  
Other taxes on production  
Real State tax (unoccupied dwellings)  
Hunting and fishing taxes

Other fees paid by households for licences  
Special duties  
Land development contributions  
Urban use tax  
Tax on the value of production of electric energy  
Taxes on the production and storage of radioactive waste  
Tax on Fluorinated Greenhouse Gases

## **Sweden (SE)** (April 2015)

Car registration taxes  
Tax on advertising  
Profits of fiscal monopoly, alcoholic beverages  
Tax on chemicals  
Fee to the vehicle scrap fund  
Fee to the battery fund  
Tax on roulette  
Fee to a check-up committee for radio and TV  
Licenses for lottery  
Licenses for local radio stations  
Fee for lorries  
Environmental protection fee  
Road tax paid by enterprises  
Concession fee for telecasting  
Guarantee-fee for deposits in banks  
Fee for telecommunication  
Fee for discharge of nitrogen  
Road tax paid by households

## **United Kingdom (UK)** (June 2015)

Renewable Energy Obligations  
Rail Franchises Premia  
Consumer Credit Act Fees  
Levies Paid to CG Levy-Funded Bodies  
Regulator Fees  
Northern Ireland Driver Vehicle Agency  
Fishing Licences  
Passport Fees  
Bank Levy  
Tax on Capital Transfers

Land and Buildings Transaction Tax (Scotland) (from 1/4/15 onwards)  
Scottish Landfill Tax (from 1/4/15 onwards)