

# *"Taxes in Europe" database*

## LIST OF MINOR TAXES

(Revenue less than 0.1% of GDP and NOT in the TEDB, Edition 2011)

### Austria (AT) (October 2011)

Special duty on alcoholic drinks  
Contribution to the Agricultural Fund  
Beverage tax  
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  
Tax on advertisement  
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.  
Stamp fees  
Other fees, taxes on production n.e.c.  
Contribution to the Road Safety Fund, paid by enterprises  
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  
Stamp fees  
Other fees  
Contribution to the Road Safety Fund, paid by households

## **Belgium (BE)** (June 2011)

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  
Ecotaxes  
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  
Taxe sur les centres de coordination  
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

**Bulgaria (BG)** (September 2011)

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

**Cyprus (CY)** (September 2010)

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)** (August 2011)

Sugar levies  
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 temp. withdrawal of land from agriculture  
Levy on temp. 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  
Levy on lottery revenue  
Highway fee

**Denmark (DK)** (September 2011)

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  
Duty on oil pipeline  
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

**Estonia (EE)** (October 2011)

Package excise  
Car registration fee  
Postal service payment  
Sales tax  
Heavy vehicle tax  
Business and professional licences  
Pollution fee  
Specific use of water  
Fees on closure of roads, streets, squares  
Fees on fishing  
Advertising tax  
Boat tax  
Animal tax

**Finland** (December 2011)

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

**France (FR)**

Not available

**Germany (DE)** (October 2011)

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)

**Greece (EL)** (November 2011)

Taxes on the sale of financial assets  
Amusement taxes  
Taxes on lotteries  
Taxes on advertising  
Taxes on hotels, restaurants, etc  
Excise duties on beer  
Other general sales taxes  
Taxes on land, buildings or other structures  
Taxes on the sale of financial assets  
Taxes on the use of dogs, streets, lighting  
Taxes on capital accumulation  
Capital levies  
Taxes on winnings from lottery or gambling  
Professional licences  
Taxes on ship owners  
Tax penalties and fines

**Hungary (HU)** (August 2011)

Environment protection fees  
Innovation tax  
Tax on domestic employees  
Forestry fund tax  
Nuclear contribution  
Tax for protection of forests  
Development land tax  
Tax on sales representative employees medical corporation  
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  
Soil pollution duty  
Special income tax of energy companies  
Company car tax  
Energy tax  
Customs duties

**Ireland (IE)** (September 2010)

Entertainment licences  
Taxes on insurance policies  
Broadcasting licence fees  
Business & professional licences  
Environment Fund levies  
Vehicle & driving licence expenses

**Italy (IT)** (November 2011)

Excise duty on sugars  
Excise duty on sound and video recording and playing equipment  
Special duty on table waters  
Surcharges accruing to National Rice Administration  
Water consumption tax  
Surcharges accruing on cadastral acts  
Entertainment tax  
Casino takings, special duties, etc.  
Excise duty on products of Monopoli di Stato  
Special duties similar indirect tax on products  
Municipal surcharges accruing on slaughters  
Surcharge accruing to chambers of commerce  
Local tax for environmental protection  
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  
Local income tax paid by households  
Tax on income from investments  
Surcharge on income  
Contributions to GESCAL - employees' contribution  
Municipal capital gains tax on buildings paid by households  
Tax on actuarial reserve  
Local income tax paid by firms  
Municipal capital gains tax on buildings paid by firms  
Company franchise and liabilities tax  
Withholding tax on company dividends paid by firms  
Firm net wealth tax  
Tax on games of skill and betting-levied on current income and assets  
Surcharges on state and local taxes  
Driving licence tax  
Tax on dogs  
Other current taxes on income and wealth  
Tax on imputed income derived from the appreciation of corporate assets  
Withholding tax on the severance pay  
Special tax for Europe  
Extraordinary tax to which owners of certain luxury goods are liable (Decree-Law No 384 of 19/9/92)  
Tax shield (on incomes from abroad)  
Tax amnesty  
Amnesty building

### **Latvia (LV)** (September 2011)

Custom duties  
Levies on imported agricultural products  
Energy tax  
Duties on transactions with privatization vouchers  
Stamp duty for transactions made in Land Register, which have been collected from juridical persons except legacies and donation  
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from judicial persons, except legacies and donations  
Risk duty of business  
State duties and payments for issue of special permits (licences) and registration of documents that commensurate correspondence of professional qualification  
Lottery and gambling state duty  
Gambling equipment marking 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  
Stamp duty for transactions made in Land Register, which have been collected from physical persons, except legacies and donations  
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from physical persons, except legacies and donations  
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 anent legacies and donations  
Duty for consolidation of ownership and legal liens in Land Register anent 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

### **Lithuania (LT)** (June 2011)

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)** (September 2010)

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	Tax on betting stakes on sporting events



sportives

Taxe due pour la construction dans les secteurs centraux  
Taxe de séjour  
Taxe sur les cabarets  
Taxe supplémentaire sur l'électricité  
Taxe sur la distribution d'électricité  
Taxe sur la production d'électricité  
Taxe de consommation sur le gaz naturel  
Impôt foncier  
Taxe sur les résidences secondaires  
Taxe d'immatriculation des navires  
Impôt de solidarité sur le revenu des collectivités  
Droits de timbre  
Recettes concernant les départements des affaires étrangères  
Timbres de chancellerie  
Taxe sur les chiens  
Taxe bateaux ou navires de plaisance

Tax on construction in dense sectors  
Tourist tax  
Tax on licenced premises  
Supplementary tax on electricity  
Tax on distribution of electricity  
Tax on production of electricity  
Tax on natural gaz consumption  
Taxes on ownership of lands and buildings  
Tax on secondary residence  
Ship registration tax  
Supplementary solidarity corporation tax  
Stamp duties  
Tax concerning foreign affair departments  
Chancellery stamps  
Dog tax  
Tax on ships

### **Malta (MT)** (January 2011)

Duty on Documents - Documents  
Duty on Documents - Legal Fees  
Duty on Documents - Penalties on VA  
Duty on Documents - Shares  
Duty on Documents - Empty Grants  
Duty on Documents - Parts Exchange  
Sale of Number Plates - Households  
Sale of Number Plates - Government  
Sale of personalised number plates  
Gaming Taxes  
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  
Gaming Licences  
Miscellaneous Licences  
Oil Rental Licence  
Television Licence Fees - Business  
MCA - Authority Service  
MRA - Authority Service  
Sporting Licences  
Driving Licences  
TV & Radio Licence - Households  
Investment Registration Scheme  
Death & Donation Duty  
Duty on Documents – Donations  
Excise on cement

### **The Netherlands (NL)** (November 2011)

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

**Poland (PL)** (March 2010)

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 waste management  
Receipts from legal payments for the Representative of Insured Persons  
Receipts from legal payments for Film Art. Institute  
Arable land tax  
Forest tax  
Location levy  
Health resort fee  
Dog owner's tax  
Transportation levy  
Other local levies charged by local government on the basis of separate acts  
Arrears with discontinued taxes  
Inheritance and donation tax

**Portugal (PT)** (November 2011)

There are no minor taxes to mention, only a few surcharges, dependant on major taxes that are already mentioned in the database.

**Romania (RO)** (September 2010)

Tax for development included in the tariff of thermal and electric energy  
Excises from sale of coffee  
Excises from sale of other products  
Excises from sale of auto-vehicles from internal production  
Excises from fiscal stamps applied on the alcoholic beverages  
Incomes from judicial stamp  
Extra-judicial stamp tax  
Tax on entertainment  
Social stamp tax on gambling

Tax on revenues from accounting expertise and judicial technique  
Other taxes on specific services  
Taxes related to hotel activity  
Quotas from education taxes  
Other general taxes on turnover, sales and value added  
Revenues from turnover quota in electronic communication field  
Revenues from trade surplus quota  
Tax on revenues from service conventions/contracts performed according to the Civil code requirements  
Other taxes and fees  
Special fees  
Other taxes related to use of goods, to authorisation of the use of goods or to developing activities  
Revenues with special destination from custom services  
Other taxes on transactions and international trade  
License tax  
Taxes for authorizing the sales of alcohol, alcoholic beverages, tobacco products and coffee  
Other revenues from administrative tax, issues licence  
Environmental fees  
Tax on mineral extraction activities  
Taxes on health harming activities and their advertising  
Revenues with special destination from quotas applied on civil aviation revenues  
Taxes on gambling  
Tax on revenues from selling goods in consignment system  
Other taxes and fees on individuals

### **Slovakia (SK)** (October 2011)

Tax on transfer and assignment of real estate  
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  
Tax on transfer and assignment of real estate  
Administrative fees - other  
Administrative fees - licence fees  
Tax on CO2 emission quotas

### **Slovenia (SI)** (May 2011)

Electric power and coal  
Sugar levy  
Special tax on slot machines  
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  
Negative compensation of farmers in a VAT flat rate system

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

**Spain (ES)** (September 2010)

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

**Sweden (SE)** (May 2011)

Car registration taxes  
Tax on advertising  
Profits of fiscal monopoly, alcoholic beverages  
Tax on chemicals  
Fee to the vehicle scrap fond  
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)** (May 2011)

Renewable energy obligations  
Rail Franchises Premia  
Northern Ireland Driver Vehicle Agency  
Consumer credit act fees  
To-levy funded bodies  
Regulatory fees  
Fishing licences  
Passport fees  
Tax on capital transfers  
Tax paid on LG equal pay settlements