

"Taxes in Europe" database

LIST OF MINOR TAXES

(Revenue less than 0.1% of GDP and NOT in the TEDB, Edition 2012)

Austria (AT) (May 2012)

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) (April 2012)

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) (June 2012)

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) (May 2012)

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) (August 2012)

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) (April 2012)

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

Finland (June 2012)

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) (April 2012)

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) (August 2012)

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 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) (June 2012)

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
Energy tax
Public health product tax
Accident tax
Customs duties
Cultural tax
Charge on supervision of grocery chainstores
Disaster-relief contribution
Fire protection contribution
Tax on dogs
Pharmacy solidarity tax

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) (October 2012)

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) (April 2012)

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 2012)

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) (July 2012)

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 supplémentaire sur l'électricité	Supplementary tax on electricity
Taxe sur la distribution d'électricité	Tax on distribution of electricity
Taxe sur la production d'électricité	Tax on production of electricity
Taxe de consommation sur le 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) (April 2012)

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) (April 2012)

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) (April 2012)

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) (October 2012)

Custom duties from amounts payable to 31.12.2006
Customs duties from legal persons
Customs duties and other revenues received from individuals through custom
Anti-dumping taxes on products
Custom excises from the import of ethylic alcohol, intermediate products, frothy wine, beer
Custom excises for tobacco products imports
Custom excises for coffee imports
Custom excises for other products imports
Custom excises for auto vehicles imports
Tax on internal production of crude oil and natural gas
Development tax included in price of electricity and heat-Overdue previous years.
Excises from sale of coffee
Excises from sale of other products
Excises from sale of electric energy
Legal stamp tax, stamp tax of notary activities and other stamp tax
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
 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
 Tax on revenues from service conventions/contracts performed according to the Civil code requirements
 Other taxes and fees
 Special fees
 Tax on land held by legal persons
 Motor vehicle tax (legal persons)
 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
 Special taxes on vehicles at the first registration to police within Romania
 Environmental fees
 Tax on mineral extraction activities
 Taxes on health harming activities and their advertising
 Tax for production in the sugar quota, isoglucose and inulin syrup
 Tax revenue from rental and leasing
 Tax on interest income
 Tax on other revenues
 Taxes on income from transfers of bonds
 Tax on revenues from sale of intellectual rights
 Tax on revenues of non-resident natural persons
 Tax on income of attorneys and public notaries
 Other taxes on income, profit and capital gain
 Tax on revenues from agricultural activities
 Tax revenue from rental and leasing
 Tax on interest income
 Tax on other revenues
 Taxes on income from transfers of bonds
 Tax on revenues from sale of intellectual rights
 Tax on revenues of non-resident natural persons
 Tax on income of attorneys and public notaries
 Other taxes on income, profit and capital gain
 Tax on revenues from agricultural activities
 Tax on profits from commercial banks
 Tax on income from illegal activities or from the Consumer Protection Law violation
 Tax on dividends from legal persons
 Tax on profit from natural persons in association with a legal person
 Tax on micro-enterprises incomes
 Tax on revenues of foreign firms' Romanian branches
 Tax on revenues from operations of selling-buying currency on term, on a contract base
 Payments from net profit of companies
 Tax on profits from commercial banks
 Tax on income from illegal activities or from the Consumer Protection Law violation
 Tax on dividends from legal persons
 Tax on profit from individuals in association with a legal person
 Tax on micro-enterprises incomes
 Tax on revenues of foreign firms' Romanian branches

Tax on revenues from operations of selling-buying currency on term, on a contract base
Payments from net profit of companies
Taxes on holding gains (3)
Tax on revenues from lotteries, gambling and betting and from prizes in money/in kind
Tax on revenues from selling goods in consignment system
Tax on land out of town
Tax on land held by individuals
Motor vehicle taxes owned by individuals
Other taxes and fees on individuals
Contribution of economic operators for handicapped persons
Employers' contributions for work accidents and occupational diseases
Employers' contribution to the Guarantee fund for the payment of salary claims

Slovakia (SK) (June 2012)

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
Administrative fees - other
Administrative fees - licence fees
Tax on CO2 emission quotas
Road tax – domestic

Slovenia (SI) (June 2012)

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
Tax on banks' balance sheet assets
Additional tax on a part of managers' incomes in the period of financial and economical crisis
Tax on profit from disposal of derivatives

Spain (ES) (September 2012)

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) (March 2012)

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