

Government Finance Statistics Manual 2001

A. Classification of Revenue

I	Revenue	12	Social contributions [GFS]
11	Taxes	121	Social security contributions
111	Taxes on income, profits, and capital gains	1211	Employee contributions
1111	Payable by individuals	1212	Employer contributions
1112	Payable by corporations and other enterprises	1213	Self-employed or nonemployed contributions
1113	Unallocable	1214	Unallocable contributions
112	Taxes on payroll and workforce	122	Other social contributions
113	Taxes on property	1221	Employee contributions
1131	Recurrent taxes on immovable property	1222	Employer contributions
1132	Recurrent taxes on net wealth	1223	Imputed contributions
1133	Estate, inheritance, and gift taxes	13	Grants
1134	Taxes on financial and capital transactions	131	From foreign governments
1135	Other nonrecurrent taxes on property	1311	Current
1136	Other recurrent taxes on property	1312	Capital
114	Taxes on goods and services	132	From international organizations
1141	General taxes on goods and services	1321	Current
11411	Value-added taxes	1322	Capital
11412	Sales taxes	133	From other general government units
11413	Turnover and other general taxes on goods and services	1331	Current
1142	Excises	1332	Capital
1143	Profits of fiscal monopolies	14	Other revenue
1144	Taxes on specific services	141	Property income [GFS]
1145	Taxes on use of goods and on permission to use goods or perform activities	1411	Interest [GFS]
11451	Motor vehicles taxes	1412	Dividends
11452	Other taxes on use of goods and on permission to use goods or perform activities	1413	Withdrawals from income of quasi-corporations
1146	Other taxes on goods and services	1414	Property income attributed to insurance policyholders
115	Taxes on international trade and transactions	1415	Rent
1151	Customs and other import duties	142	Sales of goods and services
1152	Taxes on exports	1421	Sales by market establishments
1153	Profits of export or import monopolies	1422	Administrative fees
1154	Exchange profits	1423	Incidental sales by nonmarket establishments
1155	Exchange taxes	1424	Imputed sales of goods and services
1156	Other taxes on international trade and transactions	143	Fines, penalties, and forfeits
116	Other taxes	144	Voluntary transfers other than grants
1161	Payable solely by business	1441	Current
1162	Payable by other than business or unidentifiable	1442	Capital
		145	Miscellaneous and unidentified revenue

[GFS] indicates that this item has the same name but different coverage in the 1993 SNA.