

## The OECD classification of taxes

1.	1000	<i>Taxes on income, profits and capital gains</i>
	1100	Taxes on income, profits and capital gains of individuals
	1110	On income and profits
	1120	On capital gains
	1200	Corporate taxes on income, profits and capital gains
	1210	On income and profits
	1220	On capital gains
	1300	Unallocable as between 110 and 1200
2.	2000	<i>Social security contributions</i>
	2100	Employees
	2110	On a payroll basis
	2120	On an income tax basis
	2200	Employers
	2210	On a payroll basis
	2220	On an income tax basis
	2300	Self-employed or non-employed
	2310	On a payroll basis
	2320	On an income tax basis
	2400	Unallocable as between 2100, 2200 and 2300
	2410	On a payroll basis
	2420	On an income tax basis
3.	3000	<i>Taxes on payroll and workforce</i>
4.	4000	<i>Taxes on property</i>
	4100	Recurrent taxes on immovable property
	4110	Households
	4120	Other
	4200	Recurrent taxes on net wealth
	4210	Individual
	4220	Corporate
	4300	Estate, inheritance and gift taxes
	4310	Estate and inheritance taxes
	4320	Gift taxes
	4400	Taxes on financial and capital transactions
	4500	Other non-recurrent taxes on property
	4510	On net wealth
	4520	Other non-recurrent taxes
	4600	Other recurrent taxes on property
5.	5000	<i>Taxes on goods and services</i>
	5100	Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
	5110	General taxes

	5111	Value added taxes
	5112	Sales taxes
	5113	Other general taxes on goods and services
	5120	Taxes on specific goods and services
	5121	Excises
	5122	Profits of fiscal monopolies
	5123	Customs and import duties
	5124	Taxes on exports
	5125	Taxes on investment goods
	5126	Taxes on specific services
	5127	Other taxes on international trade and transactions
	5128	Other taxes on specific goods and services
	5130	Unallocable as between 5110 and 5120
	5200	Taxes on use of goods, or on permission to use goods or perform activities
	5210	Recurrent taxes
	5211	Paid by households in respect of motor vehicles
	5212	Paid by others in respect of motor vehicles
	5213	Other recurrent taxes
	5220	Non-recurrent taxes
	5300	Unallocable as between 5100 and 5200
6.	6000	<i>Other taxes</i>
	6100	Paid solely by business
	6200	Paid by other than business or unidentifiable