

Receita Federal

General Tax Policy Coordination

TAX STATISTICS 19

The Fiscal Load in Brazil

2006

TABLES
- TAX STRUCTURE -

BRASÍLIA – JULY 2007

FEDERAL REVENUE SECRETARY

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Tax Load in Brazil - 2006 TABLES (Tax Structure)

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IMPORTANT

Due to **gross domestic product (GDP) calculation adjustments** introduced by the Brazilian Institute of Geography and Statistics (IBGE), the values of the tax load series released in this study are not directly comparable with those released in previous studies.

Aside from the GDP revision, the following alterations were introduced into the methodology utilized:

- **Exclusion of refunds effectively paid to taxpayers.** The amounts refunded are counterparties to payments and/or withholdings made in amounts greater than those due. Consequently they are not considered as amounts effectively transferred from the private sphere to the Treasury.
- **Inclusion of a share of monetary updating.** The rule excluding fines and interest was maintained. However, an amount was added to extemporaneous payments in order to neutralize the impact of inflation, in order to preserve the economic representativeness of payments related to generating facts that occurred in past periods.

Therefore, in light of the above, the inter-temporal analysis of the tax load series released in this study (2002 to 2006) **represents an interruption** in relation to other studies published in previous years.

It is also important to observe that, due to methodological differences, there may be divergences between amounts stated in this publication and those released monthly by the RFB.

Summary

This study presents aggregate data broken down by type of tax and the respective government taxing jurisdiction. The overall tax load is calculated on the basis of Gross Domestic Product. The tax concept utilized is quite broad and encompasses payments effected into the FGTS system, System S and social security contributions. As a share of GDP, the overall value represents the volume of resources that the private sphere is obligated to transfer in order to finance government actions in the name of society.

Summary

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Table 00

Tax Revenues Broken down by Tax and Jurisdiction - 2005-2006

Type of base	2005			2006		
	R\$ mi	% PIB	%	R\$ mi	% PIB	%
Total Tax Revenues	716.972,73	33,38%	100,00%	795.011,09	34,23%	100,00%
Federal Government Taxes	499.401,21	23,25%	69,65%	551.619,68	23,75%	69,39%
Fiscal Budget	165.169,01	7,69%	23,04%	182.351,85	7,85%	22,94%
Income Tax	124.473,62	5,80%	17,36%	136.839,81	5,89%	17,21%
Individual Taxpayers	6.920,76	0,32%	0,97%	7.994,38	0,34%	1,01%
Corporate Taxpayers	48.512,43	2,26%	6,77%	53.818,42	2,32%	6,77%
Withholding Tax	69.040,42	3,21%	9,63%	75.027,00	3,23%	9,44%
Industrialized Products Tax	25.199,50	1,17%	3,51%	28.223,97	1,22%	3,55%
Financial Operations Tax	5.948,64	0,28%	0,83%	6.734,25	0,29%	0,85%
Foreign Trade Tax	8.936,37	0,42%	1,25%	9.934,65	0,43%	1,25%
Rural Land Tax	287,59	0,01%	0,04%	302,44	0,01%	0,04%
Provisional Tax on Financial Operations	0,00	0,00%	0,00%	0,00	0,00%	0,00%
Federal Fees	323,30	0,02%	0,05%	316,74	0,01%	0,04%
Social Security Budget	282.622,83	13,16%	39,42%	310.462,20	13,37%	39,05%
Social Security Contribution	108.089,06	5,03%	15,08%	123.520,20	5,32%	15,54%
Cofins	86.840,84	4,04%	12,11%	90.585,04	3,90%	11,39%
Provisional Contribution on Financial Operations	29.147,72	1,36%	4,07%	32.057,93	1,38%	4,03%
Social Contribution on Net Profits	23.874,43	1,11%	3,33%	25.840,51	1,11%	3,25%
Contribution to PIS	18.587,41	0,87%	2,59%	20.015,98	0,86%	2,52%
Contribution to Pasep	2.862,56	0,13%	0,40%	3.578,52	0,15%	0,45%
Civil Service Contribution	10.433,40	0,49%	1,46%	11.996,84	0,52%	1,51%
Other Social Contributions	2.787,40	0,13%	0,39%	2.867,17	0,12%	0,36%
Others	51.609,36	2,40%	7,20%	58.805,62	2,53%	7,40%
Contribution to FGTS	32.247,88	1,50%	4,50%	36.505,40	1,57%	4,59%
Cide-Fuels	7.682,72	0,36%	1,07%	7.821,54	0,34%	0,98%
Cide-Remittances	632,56	0,03%	0,09%	659,71	0,03%	0,08%
Other Economic Contributions	743,29	0,03%	0,10%	1.247,26	0,05%	0,16%
Education Wage	5.906,35	0,27%	0,82%	6.965,41	0,30%	0,88%
Contribution to System S	4.396,57	0,20%	0,61%	5.606,29	0,24%	0,71%
State Government Taxes	187.678,54	8,74%	26,18%	209.424,64	9,02%	26,34%
ICMS	154.818,41	7,21%	21,59%	171.668,62	7,39%	21,59%
IPVA	10.497,08	0,49%	1,46%	12.418,74	0,53%	1,56%
ITCD	794,55	0,04%	0,11%	940,74	0,04%	0,12%
State Fees	3.458,45	0,16%	0,48%	3.855,90	0,17%	0,49%
State Social Security	14.579,52	0,68%	2,03%	16.724,50	0,72%	2,10%
Others	3.530,53	0,16%	0,49%	3.816,15	0,16%	0,48%
Municipal Government Taxes	29.892,99	1,39%	4,17%	33.966,77	1,46%	4,27%
ISS	12.891,93	0,60%	1,80%	15.327,17	0,66%	1,93%
IPTU	9.248,27	0,43%	1,29%	9.943,15	0,43%	1,25%
ITBI	1.852,53	0,09%	0,26%	2.134,20	0,09%	0,27%
Municipal Fees	2.831,95	0,13%	0,39%	3.079,38	0,13%	0,39%
Municipal Social Security	2.970,28	0,14%	0,41%	3.407,28	0,15%	0,43%
Other Taxes	98,02	0,00%	0,01%	75,59	0,00%	0,01%

Tax Load - 2006

Major Variations Observed (in percentage points of GDP)

Tax	Variation	Factors
▪ INSS	+ 0,29 p.p.	Since legislation remained stable, growth can be explained by expanded overall wages and enhanced administrative efficiency.
▪ ICMS	+ 0,18 p.p.	Increase due mainly to levying of the tax on automobiles, fuels and telecommunications. Expanded sales in these segments generated the positive ICMS result.
▪ IR	+ 0,10 p.p.	Growth generated by taxation of corporate entities. The excellent economic moment resulted in expansion in the corporate tax base (real profits).
▪ FGTS	+ 0,17 p.p.	Growth also explained by increased overall wages.
▪ Cofins	- 0,14 p.p.	Reduction due to tax reductions on acquisitions of capital goods, technology goods and others.
▪ Cide-Fuels	- 0,02 p.p.	Combination of increased use of fuel alcohol and the fact that no adjustments were introduced into ad rem rates.

Variation by Tax 2005-2006
(in percentage points of GDP)

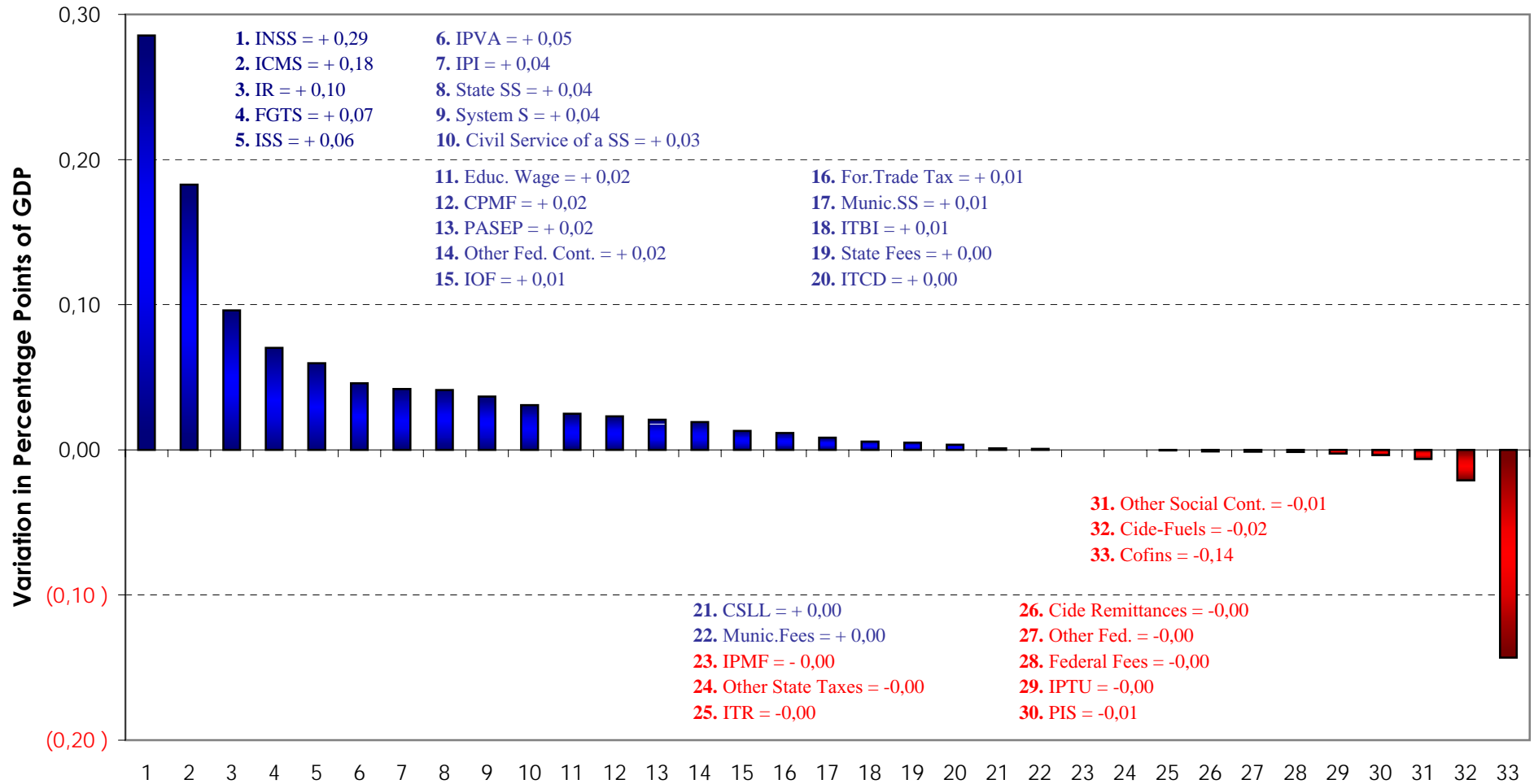


Table 01-A

Tax Revenues Broken down by Tax and Jurisdiction - 2002-2006

R\$ MILLIONS

Tax			2002	2003	2004	2005	2006
Total	Tax	Revenues	470.824,45	534.747,54	625.579,89	716.972,73	795.011,09
Federal	Government	Taxes	326.362,47	365.604,78	431.739,04	499.401,21	551.619,68
Fiscal	Budget		113.721,74	123.003,47	138.380,35	165.169,01	182.351,85
Income Tax			81.175,53	91.900,45	101.294,42	124.473,62	136.839,81
Individual Taxpayers			4.192,77	4.842,69	5.857,06	6.920,76	7.994,38
Corporate Taxpayers			32.029,89	31.358,81	36.451,56	48.512,43	53.818,42
Withholding Tax			44.952,87	55.698,95	58.985,81	69.040,42	75.027,00
Industrialized	Products	Tax	20.044,59	17.923,66	22.051,85	25.199,50	28.223,97
Financial	Operations	Tax	4.009,72	4.426,71	5.214,16	5.948,64	6.734,25
Foreign Trade Tax			7.927,38	8.153,00	9.189,01	8.936,37	9.934,65
Rural	Land	Tax	208,75	252,88	258,93	287,59	302,44
Provisional Tax on Financial Operations			1,24	0,01	0,26	0,00	0,00
Federal	Fees		354,54	346,77	371,73	323,30	316,74
Social	Security	Budget	174.399,30	199.873,60	245.588,24	282.622,83	310.462,20
Social Security Contribution			70.756,23	80.707,41	93.607,88	108.089,06	123.520,20
Cofins			51.094,85	58.220,50	77.637,56	86.840,84	90.585,04
Provisional Contribution on Financial Operations			20.335,77	23.010,92	26.363,52	29.147,72	32.057,93
Social Contribution on Net Profits			12.798,48	15.883,95	18.777,73	23.874,43	25.840,51
Contribution to PIS			11.330,85	13.212,12	17.122,74	18.587,41	20.015,98
Contribution to Pasep			1.290,39	2.032,21	2.301,92	2.862,56	3.578,52
Civil Service Contribution			4.424,15	4.453,40	7.178,72	10.433,40	11.996,84
Other Social Contributions			2.368,59	2.353,09	2.598,18	2.787,40	2.867,17
Others			38.241,42	42.727,70	47.770,44	51.609,36	58.805,62
Contribution to FGTS			22.422,00	24.956,35	28.269,33	32.247,88	36.505,40
Cide-Fuels			7.582,70	8.406,12	7.811,45	7.682,72	7.821,54
Other Economic Contributions			1.230,30	1.457,45	1.916,42	1.375,85	1.906,98
Education Wage			3.660,73	4.005,18	4.831,26	5.906,35	6.965,41
Contribution to System S			3.345,70	3.902,60	4.941,98	4.396,57	5.606,29
State	Government	Taxes	124.139,89	142.856,08	166.878,02	187.678,54	209.424,64
ICMS			105.386,41	120.232,84	138.274,82	154.818,41	171.668,62
IPVA			7.016,56	7.739,85	8.909,79	10.497,08	12.418,74
ITCD			518,75	874,23	710,38	794,55	940,74
State	Fees		1.963,39	2.280,83	2.881,43	3.458,45	3.855,90
State	Social	Security	8.427,70	10.579,67	13.242,07	14.579,52	16.724,50
Others			827,08	1.148,66	2.859,54	3.530,53	3.816,15
Municipal	Government	Taxes	20.322,09	26.286,68	26.962,83	29.892,99	33.966,77
ISS			7.886,21	9.129,84	10.843,61	12.891,93	15.327,17
IPTU			6.501,10	7.723,40	8.601,95	9.248,27	9.943,15
ITBI			1.422,13	1.508,11	1.608,04	1.852,53	2.134,20
Municipal	Fees		2.393,56	2.638,46	2.604,41	2.831,95	3.079,38
Municipal	Social	Security	2.040,48	2.648,42	3.177,72	2.970,28	3.407,28
Other Taxes			78,60	2.638,46	127,09	98,02	75,59

Table 01-B

Tax Revenues Broken down by Tax and Jurisdiction - 2002-2006

	% of GDP				
Tax	2002	2003	2004	2005	2006
Total Tax Revenues	31,86%	31,46%	32,22%	33,38%	34,23%
Federal Government Taxes	22,08%	21,51%	22,24%	23,25%	23,75%
Fiscal Budget	7,70%	7,24%	7,13%	7,69%	7,85%
Income Tax	5,49%	5,41%	5,22%	5,80%	5,89%
Individual Taxpayers	0,28%	0,28%	0,30%	0,32%	0,34%
Corporate Taxpayers	2,17%	1,84%	1,88%	2,26%	2,32%
Withholding Tax	3,04%	3,28%	3,04%	3,21%	3,23%
Industrialized Products Tax	1,36%	1,05%	1,14%	1,17%	1,22%
Financial Operations Tax	0,27%	0,26%	0,27%	0,28%	0,29%
Foreign Trade Tax	0,54%	0,48%	0,47%	0,42%	0,43%
Rural Land Tax	0,01%	0,01%	0,01%	0,01%	0,01%
Provisional Tax on Financial Operations	0,00%	0,00%	0,00%	0,00%	0,00%
Federal Fees	0,02%	0,02%	0,02%	0,02%	0,01%
Social Security Budget	11,80%	11,76%	12,65%	13,16%	13,37%
Social Security Contribution	4,79%	4,75%	4,82%	5,03%	5,32%
Cofins	3,46%	3,42%	4,00%	4,04%	3,90%
Provisional Contribution on Financial Operations	1,38%	1,35%	1,36%	1,36%	1,38%
Social Contribution on Net Profits	0,87%	0,93%	0,97%	1,11%	1,11%
Contribution to PIS	0,77%	0,78%	0,88%	0,87%	0,86%
Contribution to Pasep	0,09%	0,12%	0,12%	0,13%	0,15%
Civil Service Contribution	0,30%	0,26%	0,37%	0,49%	0,52%
Other Social Contributions	0,16%	0,14%	0,13%	0,13%	0,12%
Others	2,59%	2,51%	2,46%	2,40%	2,53%
Contribution to FGTS	1,52%	1,47%	1,46%	1,50%	1,57%
Cide - Fuels	0,51%	0,49%	0,40%	0,36%	0,34%
Other Economic Contributions	0,08%	0,09%	0,10%	0,06%	0,08%
Education Wage	0,25%	0,24%	0,25%	0,27%	0,30%
Contribution to System S	0,23%	0,23%	0,25%	0,20%	0,24%
State Government Taxes	8,40%	8,40%	8,60%	8,74%	9,02%
ICMS	7,13%	7,07%	7,12%	7,21%	7,39%
IPVA	0,47%	0,46%	0,46%	0,49%	0,53%
ITCD	0,04%	0,05%	0,04%	0,04%	0,04%
State Fees	0,13%	0,13%	0,15%	0,16%	0,17%
State Social Security	0,57%	0,62%	0,68%	0,68%	0,72%
Others	0,06%	0,07%	0,15%	0,16%	0,16%
Municipal Government Taxes	1,38%	1,55%	1,39%	1,39%	1,46%
ISS	0,53%	0,54%	0,56%	0,60%	0,66%
IPTU	0,44%	0,45%	0,44%	0,43%	0,43%
ITBI	0,10%	0,09%	0,08%	0,09%	0,09%
Municipal Fees	0,16%	0,16%	0,13%	0,13%	0,13%
Municipal Social Security	0,14%	0,16%	0,16%	0,14%	0,15%
Other Taxes	0,01%	0,16%	0,01%	0,00%	0,00%

Table 01-C

Tax Revenues Broken down by Tax and Jurisdiction - 2002-2006

	%				
Tax	2002	2003	2004	2005	2006
Total Tax Revenues	100,00%	100,00%	100,00%	100,00%	100,00%
Federal Government Taxes	69,32%	68,37%	69,01%	69,65%	69,39%
Fiscal Budget	24,15%	23,00%	22,12%	23,0%	22,94%
Income Tax	17,24%	17,19%	16,19%	17,4%	17,21%
Individual Taxpayers	0,89%	0,91%	0,94%	0,97%	1,01%
Corporate Taxpayers	6,80%	5,86%	5,83%	6,77%	6,77%
Withholding Tax	9,55%	10,42%	9,43%	9,63%	9,44%
Industrialized Products Tax	4,26%	3,35%	3,53%	3,51%	3,55%
Financial Operations Tax	0,85%	0,83%	0,83%	0,83%	0,85%
Foreign Trade Tax	1,68%	1,52%	1,47%	1,25%	1,25%
Rural Land Tax	0,04%	0,05%	0,04%	0,04%	0,04%
Provisional Tax on Financial Operations	0,00%	0,00%	0,00%	0,00%	0,00%
Federal Fees	0,08%	0,06%	0,06%	0,05%	0,04%
Social Security Budget	37,04%	37,38%	39,26%	39,42%	39,05%
Social Security Contribution	15,03%	15,09%	14,96%	15,08%	15,54%
Cofins	10,85%	10,89%	12,41%	12,11%	11,39%
Provisional Contribution on Financial Operations	4,32%	4,30%	4,21%	4,07%	4,03%
Social Contribution on Net Profits	2,72%	2,97%	3,00%	3,33%	3,25%
Contribution to PIS	2,41%	2,47%	2,74%	2,59%	2,52%
Contribution to Pasep	0,27%	0,38%	0,37%	0,40%	0,45%
Civil Service Contribution	0,94%	0,83%	1,15%	1,46%	1,51%
Other Social Contributions	0,50%	0,44%	0,42%	0,39%	0,36%
Others	8,12%	7,99%	7,64%	7,20%	7,40%
Contribution to FGTS	4,76%	4,67%	4,52%	4,50%	4,59%
Cide - Fuels	1,61%	1,57%	1,25%	1,07%	0,98%
Other Economic Contributions	0,26%	0,27%	0,31%	0,19%	0,24%
Education Wage	0,78%	0,75%	0,77%	0,82%	0,88%
Contribution to System S	0,71%	0,73%	0,79%	0,61%	0,71%
State Government Taxes	26,37%	26,71%	26,68%	26,18%	26,34%
ICMS	22,38%	22,48%	22,10%	21,59%	21,59%
IPVA	1,49%	1,45%	1,42%	1,46%	1,56%
ITCD	0,11%	0,16%	0,11%	0,11%	0,12%
State Fees	0,42%	0,43%	0,46%	0,48%	0,49%
State Social Security	1,79%	1,98%	2,12%	2,03%	2,10%
Others	0,18%	0,21%	0,46%	0,49%	0,48%
Municipal Government Taxes	4,32%	4,92%	4,31%	4,17%	4,27%
ISS	1,67%	1,71%	1,73%	1,80%	1,93%
IPTU	1,38%	1,44%	1,38%	1,29%	1,25%
ITBI	0,30%	0,28%	0,26%	0,26%	0,27%
Municipal Fees	0,51%	0,49%	0,42%	0,39%	0,39%
Municipal Social Security	0,43%	0,50%	0,51%	0,41%	0,43%
Other Taxes	0,02%	0,49%	0,02%	0,01%	0,01%

Table 02
Taxes Administered by the RFB - 2005 and 2006
By Type of Tax

Tax	2005			2006		
	R\$ mi	% GDP	%	R\$ mi	% GDP	%
Total Tax Revenues	716.972,73	33,38%	100,00%	795.011,09	34,23%	100,00%
Federal government Taxes	499.401,21	23,25%	69,65%	551.619,68	23,75%	69,39%
Taxes Administered by the RFB	453.938,48	21,13%	63,31%	500.040,83	21,53%	62,90%
Income Tax	124.473,62	5,80%	17,36%	136.839,81	5,89%	17,21%
Individual Taxpayers	6.920,76	0,32%	0,97%	7.994,38	0,34%	1,01%
Corporate Taxpayers	48.512,43	2,26%	6,77%	53.818,42	2,32%	6,77%
Withholding Tax	69.040,42	3,21%	9,63%	75.027,00	3,23%	9,44%
Industrialized Products Tax	25.199,50	1,17%	3,51%	28.223,97	1,22%	3,55%
Financial Operations Tax	5.948,64	0,28%	0,83%	6.734,25	0,29%	0,85%
Foreign Trade Tax	8.936,37	0,42%	1,25%	9.934,65	0,43%	1,25%
Rural Land Tax	287,59	0,01%	0,04%	302,44	0,01%	0,04%
Provisional Tax on Financial Operations	0,00	0,00%	0,00%	0,00	0,00%	0,00%
Federal Fees	323,30	0,02%	0,05%	316,74	0,01%	0,04%
Social Security Contribution	108.089,06	5,03%	15,08%	123.520,20	5,32%	15,54%
Cofins	86.840,84	4,04%	12,11%	90.585,04	3,90%	11,39%
Provisional Contribution on Financial Operations	29.147,72	1,36%	4,07%	32.057,93	1,38%	4,03%
Social Contribution on Net Profits	23.874,43	1,11%	3,33%	25.840,51	1,11%	3,25%
Contribution to PIS	18.587,41	0,87%	2,59%	20.015,98	0,86%	2,52%
Contribution to Pasep	2.862,56	0,13%	0,40%	3.578,52	0,15%	0,45%
Other Social Contributions	2.787,40	0,13%	0,39%	2.867,17	0,12%	0,36%
Cide-Fuels	7.682,72	0,36%	1,07%	7.821,54	0,34%	0,98%
Cide-Remittances	632,56	0,03%	0,09%	659,71	0,03%	0,08%
Other Economic Contributions	743,29	0,03%	0,10%	1.247,26	0,05%	0,16%
Contribution to System S	4.396,57	0,20%	0,61%	5.606,29	0,24%	0,71%
Education Wage INSS Share	3.124,90	0,15%	0,44%	3.888,80	0,17%	0,49%

Table 03
Taxes Administered by the RFB
By Legal Nature of the Tax

Tax Nature	2005			2006		
	R\$ mi	% GDP	%	R\$ mi	% GDP	%
Taxes Administered by the RFB	453.305,92	21,10%	100,00%	500.040,83	21,53%	100,00%
Taxes	164.845,72	7,67%	36,37%	182.035,12	7,84%	36,40%
Contributions	288.136,90	13,41%	63,56%	317.688,98	13,68%	63,53%
Social Security	108.089,06	5,03%	15,08%	123.520,20	5,32%	15,54%
Non-Social Security	180.047,84	8,38%	25,11%	194.168,78	8,36%	24,42%
Fees	323,30	0,02%	0,07%	316,74	0,01%	0,06%

Table 04 A
Taxes Administered by the RFB - 2002 to 2006
By Type of Tax

	R\$ millions				
Tax	2002	2003	2004	2005	2006
Total Tax Revenues	470.824,45	534.747,55	625.579,89	716.972,73	795.011,09
Federal government Taxes	326.362,47	365.604,78	431.739,04	499.401,20	551.619,68
Taxes Administered by the RFB	297.564,47	334.144,33	393.878,20	453.938,47	500.040,83
Income Tax	81.175,53	91.900,45	101.294,42	124.473,62	136.839,81
Individual Taxpayers	4.192,77	4.842,69	5.857,06	6.920,76	7.994,38
Corporate Taxpayers	32.029,89	31.358,81	36.451,56	48.512,43	53.818,42
Withholding Tax	44.952,87	55.698,95	58.985,81	69.040,42	75.027,00
Industrialized Products Tax	20.044,59	17.923,66	22.051,85	25.199,50	28.223,97
Financial Operations Tax	4.009,72	4.426,71	5.214,16	5.948,64	6.734,25
Foreign Trade Tax	7.927,38	8.153,00	9.189,01	8.936,37	9.934,65
Rural Land Tax	208,75	252,88	258,93	287,59	302,44
Provisional Tax on Financial Operations	1,24	0,01	0,26	0,00	0,00
Federal Fees	354,54	346,77	371,73	323,30	316,74
Social Security Contribution	70.756,23	80.707,41	93.607,88	108.089,06	123.520,20
Cofins	51.094,85	58.220,50	77.637,56	86.840,84	90.585,04
Provisional Contribution on Financial Operations	20.335,77	23.010,92	26.363,52	29.147,72	32.057,93
Social Contribution on Net Profits	12.798,48	15.883,95	18.777,73	23.874,43	25.840,51
Contribution to PIS	11.330,85	13.212,12	17.122,74	18.587,41	20.015,98
Contribution to Pasep	1.290,39	2.032,21	2.301,92	2.862,56	3.578,52
Other Social Contributions	2.368,59	2.353,09	2.598,18	2.787,40	2.867,17
Cide-Fuels	7.582,70	8.406,12	7.811,45	7.682,72	7.821,54
Cide-Remittances	291,80	477,74	544,81	632,56	659,71
Other Economic Contributions	938,50	979,71	1.371,61	743,29	1.247,26
Contribution to System S	3.345,70	3.902,60	4.941,98	4.396,57	5.606,29
Education Wage INSS Share	1.708,87	1.954,47	2.418,47	3.124,90	3.888,80

Table 05 A
Taxes Administered by the RFB
By Legal Nature of the Tax

	R\$ millions				
Tax Nature	2002	2003	2004	2005	2006
Taxes Administered by the RFB	297.272,67	333.666,59	393.333,39	453.305,91	500.040,83
Tax	113.367,20	122.656,71	138.008,62	164.845,72	182.035,12
Contributions	183.550,93	210.663,11	254.953,04	288.136,90	317.688,98
Social Security	70.756,23	80.707,41	93.607,88	108.089,06	123.520,20
Non-Social Security	112.794,70	129.955,70	161.345,16	180.047,84	194.168,78
Fees	354,54	346,77	371,73	323,30	316,74

Table 04 B
Taxes Administered by the RFB - 2002 to 2006
By Type of Tax

Tax	% of GDP				
	2002	2003	2004	2005	2006
Total Tax Revenues	31,86%	31,46%	32,22%	33,38%	34,23%
Federal government Taxes	22,08%	21,51%	22,24%	23,25%	23,75%
Taxes Administered by the RFB	20,14%	19,66%	20,29%	21,13%	21,53%
Income Tax	5,49%	5,41%	5,22%	5,80%	5,89%
Individual Taxpayers	0,28%	0,28%	0,30%	0,32%	0,34%
Corporate Taxpayers	2,17%	1,84%	1,88%	2,26%	2,32%
Withholding Tax	3,04%	3,28%	3,04%	3,21%	3,23%
Industrialized Products Tax	1,36%	1,05%	1,14%	1,17%	1,22%
Financial Operations Tax	0,27%	0,26%	0,27%	0,28%	0,29%
Foreign Trade Tax	0,54%	0,48%	0,47%	0,42%	0,43%
Rural Land Tax	0,01%	0,01%	0,01%	0,01%	0,01%
Provisional Tax on Financial Operations	0,00%	0,00%	0,00%	0,00%	0,00%
Federal Fees	0,02%	0,02%	0,02%	0,02%	0,01%
Social Security Contribution	4,79%	4,75%	4,82%	5,03%	5,32%
Cofins	3,46%	3,42%	4,00%	4,04%	3,90%
Provisional Contribution on Financial Operations	1,38%	1,35%	1,36%	1,36%	1,38%
Social Contribution on Net Profits	0,87%	0,93%	0,97%	1,11%	1,11%
Contribution to PIS	0,77%	0,78%	0,88%	0,87%	0,86%
Contribution to Pasep	0,09%	0,12%	0,12%	0,13%	0,15%
Other Social Contributions	0,16%	0,14%	0,13%	0,13%	0,12%
Cide-Fuels	0,51%	0,49%	0,40%	0,36%	0,34%
Cide-Remittances	0,02%	0,03%	0,03%	0,03%	0,03%
Other Economic Contributions	0,06%	0,06%	0,07%	0,03%	0,05%
Contribution to System S	0,23%	0,23%	0,25%	0,20%	0,24%
Education Wage INSS Share	0,12%	0,11%	0,12%	0,15%	0,17%

Tabela 05 B
Taxes Administered by the RFB - 2002 to 2006
By Legal Nature of the Tax

Tax Nature	% of GDP				
	2002	2003	2004	2005	2006
Taxes Administered by the RFB	20,12%	19,63%	20,26%	21,10%	21,53%
Taxes	7,67%	7,22%	7,11%	7,67%	7,84%
Contributions	12,42%	12,39%	13,13%	13,41%	13,68%
Social Security	4,79%	4,75%	4,82%	5,03%	5,32%
Non-Social Security	7,63%	7,64%	8,31%	8,38%	8,36%
Fees	0,02%	0,02%	0,02%	0,02%	0,01%

Table 04 C
Taxes Administered by the RFB - 2002 to 2006
By Type of Tax

Tax	2002	2003	2004	2005	2006
					%
Total Tax Revenues	100,00%□	100,00%□	100,00%□	100,00%□	100,00%
Federal government Taxes	69,32%□	68,37%□	69,01%□	69,65%□	69,39%
Taxes Administered by the RFB	63,20%□	62,49%□	62,96%□	63,31%□	62,90%
Income Tax	17,24%□	17,19%□	16,19%□	17,36%□	17,21%
Individual Taxpayers	0,89%□	0,91%□	0,94%□	0,97%□	1,01%
Corporate Taxpayers	6,80%□	5,86%□	5,83%□	6,77%□	6,77%
Withholding Tax	9,55%□	10,42%□	9,43%□	9,63%□	9,44%
Industrialized Products Tax	4,26%□	3,35%□	3,53%□	3,51%□	3,55%
Financial Operations Tax	0,85%□	0,83%□	0,83%□	0,83%□	0,85%
Foreign Trade Tax	1,68%□	1,52%□	1,47%□	1,25%□	1,25%
Rural Land Tax	0,04%□	0,05%□	0,04%□	0,04%□	0,04%
Provisional Tax on Financial Operations	0,00%□	0,00%□	0,00%□	0,00%□	0,00%
Federal Fees	0,08%□	0,06%□	0,06%□	0,05%□	0,04%
Social Security Contribution	15,03%□	15,09%□	14,96%□	15,08%□	15,54%
Cofins	10,85%□	10,89%□	12,41%□	12,11%□	11,39%
Provisional Contribution on Financial Operations	4,32%□	4,30%□	4,21%□	4,07%□	4,03%
Social Contribution on Net Profits	2,72%□	2,97%□	3,00%□	3,33%□	3,25%
Contribution to PIS	2,41%□	2,47%□	2,74%□	2,59%□	2,52%
Contribution to Pasep	0,27%□	0,38%□	0,37%□	0,40%□	0,45%
Other Social Contributions	0,50%□	0,44%□	0,42%□	0,39%□	0,36%
Cide-Fuels	1,61%□	1,57%□	1,25%□	1,07%□	0,98%
Cide-Remittances	0,06%□	0,09%□	0,09%□	0,09%□	0,08%
Other Economic Contributions	0,20%□	0,18%□	0,22%□	0,10%□	0,16%
Contribution to System S	0,71%□	0,73%□	0,79%□	0,61%□	0,71%
Education Wage INSS Share	0,36%□	0,37%□	0,39%□	0,44%□	0,49%

Tabela 05 C
Tributos Administrados pela RFB - 2002 a 2006
By Legal Nature of the Tax

Tax Nature	2002	2003	2004	2005	2006
					%
Taxes Administered by the RFB	63,14%□	62,40%□	62,88%□	63,22%□	62,90%
Taxes	24,08%□	22,94%□	22,06%□	22,99%□	22,90%
Contributions	38,99%□	39,39%□	40,75%□	40,19%□	39,96%
Social Security	15,03%□	15,09%□	14,96%□	15,08%□	15,54%
Non-Social Security	23,96%□	24,30%□	25,79%□	25,11%□	24,42%
Fees	0,08%□	0,06%□	0,06%□	0,05%□	0,04%