Autres impôts indirects et assimilés: Effets de structures et impulsions discrétionnaires indirectement estimées (1970-2009)

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This article is part of a broader study on the determinants of and the long-term evolution of the global Belgian tax and social contributions as a share of GDP. That evolution can be decomposed in a non discretionary or “endogenous” component on one hand, and in a measured discretionary one on the other. This study addresses more specifically indirect taxes, except mainly VAT and excise duties for which special studies are dedicated, as well as some less important direct taxes other than income taxes; those last are categorized as “direct taxes” in ESA95 but they are here assimilated to the other indirect taxes for reasons of coherence. All those miscellaneous revenues, even disparate, are not negligible seeing they represented, at the end of the period, about 4.5% of GDP (twice the amount of excise duties and assimilated taxes).

In the absence of long-term consistent detailed data as regards the complementary (discretionary) fiscal incidences of most of those less important taxes, an indirect assessment, that is to say by means of a comparison to a “proxy” reference path, will be privileged.

According to the quantitative analysis, the non discretionary incidences (composition or structure effects) for this kind of revenues were globally rather bullish, at least from mid 80’s to 2008-09 (+0.7% of GDP). From a discretionary point of view, we can note a strong restrictive increase during the 90’s (+0.8% of GDP in 1992-98) and a strong decrease since the end of the 90’s (-0.5% of GDP in 1999-2009, essentially after 2006).

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