#### ANNEX B

# Methodology for revenue aggregates

The following table provides detailed information about how the aggregates of taxes, net social contributions, and grants and other revenues presented in Chapter 2 "Public finance and economics" were constructed from the OECD National Accounts data.

Table B.1. Revenue aggregates

Label in <i>Government</i> at a Glance	Label in the System of National Accounts	Code in OECD <i>National Accounts</i> Data (main aggregates of general government)
Taxes		
Indirect taxes	Taxes on production and imports, receivable	GD2R
Direct taxes	Current taxes on income and wealth, receivable	GD5R
Capital taxes	Capital taxes	GD91R
Net social contributions	Net social contributions	GD61R
Grants and other revenues		
Current and capital grants	Other current transfers, receivable	GD7R
	Other capital transfers and investment grants, receivable	GD92R_D99R
Sales and fees	Market output and output for own final use	GP11_P12R
	Payments for other non-market output	GP131R
Property income	Property income, receivable	GD4R
Subsidies	Other subsidies on production, receivable	GD39R
Total revenues	Total revenues	GTR



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