

Droits d'accises et taxes assimilées: Effets de structures et impulsions discrétionnaires en longue période (1970-2009)

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ABSTRACT

This article on excise duties is part of a broader study, including special analysis about VAT, social contributions, personal and corporate income tax and so on. It aims at separating in two distinct parts the evolution of the total revenue received by the general government as a share of GDP (taxes and social contributions). A first part shows the evolution of revenue according to an unchanged policy assumption (or “unchanged fiscal legislation”) and seeks to measure thereby the so called “composition effects” or structural evolutions. The second part describes the complementary discretionary impulse relating to active fiscal policy.

The analysis consists essentially of an updating, on the period 1970-2009, of previous retrospective works covering the periods 1960-1999 and 1985-2005. It is based, such as those works, on a more limited and better defined macroeconomic tax base than the broader and uncorrected base usually used in a forward-looking perspective. A second innovative element of this study consists of establishing at a theoretical or formalized level, and also assessing at empirical level as regards excise duties, a calculation process of the “structure effects” which is determined on a movable or “chained” annual basis rather than on a fixed basis or, as an interim step, on a segmented multi-annual basis.

In total, the discretionary tax orientation as regards excise duties (and assimilated revenues) appears to be systematically restrictive (bullish), except in 1997-2002; this (over)compensates structure effects which, on the contrary, are systematically adverse or bearish, particularly until the end of the 80's, and further during the last 10 years.

Keywords: tax policy, structure effects, discretionary impulses, excise duties

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