

## 2.1

## MWST : Gliederung nach Umsatzstufen

### TVA : Répartition par classe de chiffre d'affaires

2005

| Umsatz-<br>stufen<br>(in Franken) |             | Anzahl<br>Steuerpflichtig<br>e           | Gesamtumsatz                | Export von<br>Gütern<br>und Diensten<br>Exportations de<br>biens et<br>services | Total der<br>Abzüge                | Steuerbarer<br>Umsatz | Steuer<br>auf Umsatz | Total<br>anrechen-<br>bare<br>Impôt<br>préalable<br>déductible | Steuerforderu-<br>ng  | Steuerghab-<br>en | Netto-<br>Steuerforderu-<br>ng | Classes de<br>chiffre d'affaires<br>(en francs) |             |
|-----------------------------------|-------------|--|-----------------------------|---|------------------------------------|-----------------------|----------------------|--|-----------------------|-------------------|--------------------------------|---|-------------|
|                                   |             | Nombre<br>d'assujettis                   | Chiffre d'affaires<br>total | Total des<br>déductions   | Chiffre<br>d'affaires<br>imposable | Impôt<br>collecté     | Impôt<br>à payer     | Impôt à<br>rembourser  | Produit de<br>l'impôt |                   |                                |   |             |
|                                   |             | In Mio. Franken<br>En millions de francs |                             |   |                                    |                       |                      |  |                       |                   |                                |   |             |
| <b>Total</b>                      |             | <b>319 823</b>                           | <b>2 431 944.4</b>          | <b>1 260 732.5</b>  | <b>1 730 343.4</b>                 | <b>701 601.0</b>      | <b>49 939.6</b>      | <b>41 839.9</b>  | <b>15 432.3</b>       | <b>7 332.7</b>    | <b>8 099.7</b>                 | <b>Total</b>                                    |             |
| bis                               | 74 999      | 43 755                                   | 1 150.7                     | 61.5  | 83.9                               | 1 066.8               | 78.2                 | 97.6   | 48.2                  | 67.6              | - 19.4                         | jusqu'à   | 74 999      |
| 75 000 -                          | 99 999      | 13 478                                   | 1 183.5                     | 43.7  | 59.4                               | 1 124.1               | 66.3                 | 23.0   | 51.1                  | 7.9               | 43.3                           | 75 000 -  | 99 999      |
| 100 000 -                         | 149 999     | 27 546                                   | 3 430.7                     | 125.2   | 161.9                              | 3 268.8               | 191.6                | 66.8   | 147.8                 | 23.0              | 124.8                          | 100 000 -                                       | 149 999     |
| 150 000 -                         | 199 999     | 23 393                                   | 4 071.4                     | 143.7   | 192.3                              | 3 879.1               | 224.3                | 72.7   | 170.3                 | 18.7              | 151.6                          | 150 000 -                                       | 199 999     |
| 200 000 -                         | 249 999     | 19 429                                   | 4 354.2                     | 175.0   | 228.6                              | 4 125.6               | 236.0                | 76.4   | 175.5                 | 15.9              | 159.6                          | 200 000 -                                       | 249 999     |
| 250 000 -                         | 299 999     | 16 447                                   | 4 508.0                     | 183.4   | 245.6                              | 4 262.4               | 242.1                | 82.7   | 174.2                 | 14.9              | 159.3                          | 250 000 -                                       | 299 999     |
| 300 000 -                         | 399 999     | 25 308                                   | 8 784.9                     | 367.2   | 489.8                              | 8 295.1               | 466.8                | 174.7  | 323.1                 | 31.0              | 292.1                          | 300 000 -                                       | 399 999     |
| 400 000 -                         | 499 999     | 18 456                                   | 8 263.1                     | 380.5   | 520.9                              | 7 742.3               | 435.1                | 177.3  | 288.7                 | 30.9              | 257.8                          | 400 000 -                                       | 499 999     |
| 500 000 -                         | 599 999     | 14 221                                   | 7 797.6                     | 380.5   | 530.3                              | 7 267.4               | 413.3                | 174.7  | 263.2                 | 24.5              | 238.7                          | 500 000 -                                       | 599 999     |
| 600 000 -                         | 699 999     | 11 479                                   | 7 441.0                     | 359.4   | 499.0                              | 6 942.0               | 400.6                | 173.9  | 248.3                 | 21.5              | 226.8                          | 600 000 -                                       | 699 999     |
| 700 000 -                         | 799 999     | 9 208                                    | 6 896.6                     | 348.5   | 516.0                              | 6 380.5               | 372.4                | 173.0  | 222.1                 | 22.8              | 199.4                          | 700 000 -                                       | 799 999     |
| 800 000 -                         | 899 999     | 7 710                                    | 6 544.3                     | 373.3   | 537.7                              | 6 006.7               | 356.6                | 172.6  | 207.9                 | 23.9              | 184.0                          | 800 000 -                                       | 899 999     |
| 900 000 -                         | 999 999     | 6 611                                    | 6 273.6                     | 336.5   | 498.8                              | 5 774.8               | 346.1                | 167.1  | 197.6                 | 18.6              | 179.0                          | 900 000 -                                       | 999 999     |
| 1,0 Mio. -                        | 1,49 Mio.   | 21 755                                   | 26 636.2                    | 1 668.7   | 2 427.6                            | 24 208.6              | 1 487.9              | 787.9  | 794.5                 | 94.5              | 700.0                          | 1,0 mio. -                                      | 1,49 mio.   |
| 1,5 Mio. -                        | 1,99 Mio.   | 12 613                                   | 21 809.5                    | 1 717.9   | 2 394.4                            | 19 415.2              | 1 232.1              | 704.4  | 605.0                 | 77.3              | 527.7                          | 1,5 mio. -                                      | 1,99 mio.   |
| 2,0 Mio. -                        | 2,99 Mio.   | 13 864                                   | 33 862.3                    | 3 044.0   | 4 202.0                            | 29 660.3              | 1 909.4              | 1 153.5  | 864.4                 | 108.5             | 755.9                          | 2,0 mio. -                                      | 2,99 mio.   |
| 3,0 Mio. -                        | 3,99 Mio.   | 7 464                                    | 25 800.3                    | 2 814.3   | 3 806.1                            | 21 994.2              | 1 438.1              | 916.8  | 611.6                 | 90.3              | 521.3                          | 3,0 mio. -                                      | 3,99 mio.   |
| 4,0 Mio. -                        | 4,99 Mio.   | 4 752                                    | 21 208.6                    | 2 727.5   | 3 555.1                            | 17 653.5              | 1 168.0              | 765.8  | 478.4                 | 76.1              | 402.3                          | 4,0 mio. -                                      | 4,99 mio.   |
| 5,0 Mio. -                        | 7,49 Mio.   | 6 673                                    | 40 796.3                    | 5 918.5   | 7 978.6                            | 32 817.8              | 2 200.5              | 1 514.4  | 853.6                 | 167.5             | 686.1                          | 5,0 mio. -                                      | 7,49 mio.   |
| 7,5 Mio. -                        | 9,99 Mio.   | 3 499                                    | 30 217.9                    | 4 792.6   | 6 430.3                            | 23 787.6              | 1 595.4              | 1 146.9  | 576.9                 | 128.4             | 448.5                          | 7,5 mio. -                                      | 9,99 mio.   |
| 10,0 Mio. -                       | 14,99 Mio.  | 3 693                                    | 45 077.0                    | 8 242.9   | 11 019.3                           | 34 057.7              | 2 277.5              | 1 697.7  | 777.1                 | 197.3             | 579.8                          | 10,0 mio. -                                     | 14,99 mio.  |
| 15,0 Mio. -                       | 19,99 Mio.  | 1 862                                    | 32 076.3                    | 7 575.2   | 9 651.6                            | 22 424.7              | 1 511.5              | 1 173.3  | 490.1                 | 151.8             | 338.2                          | 15,0 mio. -                                     | 19,99 mio.  |
| 20,0 Mio. -                       | 29,99 Mio.  | 1 980                                    | 48 097.4                    | 12 176.5  | 15 524.8                           | 32 572.6              | 2 188.8              | 1 748.7  | 697.0                 | 256.9             | 440.1                          | 20,0 mio. -                                     | 29,99 mio.  |
| 30,0 Mio. -                       | 39,99 Mio.  | 1 002                                    | 34 574.9                    | 9 181.3   | 12 022.2                           | 22 552.7              | 1 533.6              | 1 289.1  | 436.8                 | 192.4             | 244.4                          | 30,0 mio. -                                     | 39,99 mio.  |
| 40,0 Mio. -                       | 49,99 Mio.  | 632                                      | 28 205.1                    | 8 435.8   | 10 506.7                           | 17 698.4              | 1 170.9              | 1 001.2  | 334.7                 | 165.0             | 169.7                          | 40,0 mio. -                                     | 49,99 mio.  |
| 50,0 Mio. -                       | 74,99 Mio.  | 908                                      | 54 995.3                    | 20 663.8  | 25 853.6                           | 29 141.7              | 1 968.0              | 1 829.6  | 529.1                 | 390.7             | 138.4                          | 50,0 mio. -                                     | 74,99 mio.  |
| 75,0 Mio. -                       | 99,99 Mio.  | 422                                      | 36 521.0                    | 15 617.5  | 18 308.9                           | 18 212.1              | 1 309.1              | 1 254.1  | 321.5                 | 266.5             | 55.0                           | 75,0 mio. -                                     | 99,99 mio.  |
| 100,0 Mio. -                      | 249,99 Mio. | 883                                      | 137 442.3                   | 62 042.7  | 77 573.8                           | 59 868.5              | 4 445.6              | 4 307.1  | 1 010.1               | 871.6             | 138.5                          | 100,0 mio. -                                    | 249,99 mio. |
| 250,0 Mio. -                      | 499,99 Mio. | 331                                      | 118 111.0                   | 53 540.1  | 70 208.1                           | 47 902.9              | 3 400.9              | 3 320.7  | 729.2                 | 649.0             | 80.2                           | 250,0 mio. -                                    | 499,99 mio. |
| 500,0 Mio. -                      | 999,99 Mio. | 210                                      | 144 370.4                   | 82 050.9  | 100 552.2                          | 43 818.2              | 3 393.0              | 3 212.2  | 736.8                 | 556.0             | 180.8                          | 500,0 mio. -                                    | 999,99 mio. |
| 1,0 Mia.                          | und mehr    | 239                                      | 1 481 442.9                 | 955 244.2   | 1 343 764.1                        | 137 678.8             | 11 879.6             | 12 384.1   | 2 067.4               | 2 571.9           | - 504.5                        | 1,0 mia.  | et plus     |