

# COUNTRY TABLES, 1965-2018

## Table 5.7. Czech Republic: Details of tax revenue, 1965-2018

Million CZK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
<b>Total tax revenue</b>	..	..	..	<b>771 596</b>	<b>1 316 197</b>	<b>1 286 861</b>	<b>1 396 555</b>	<b>1 532 565</b>	<b>1 760 047</b>	<b>1 892 396</b>
<b>Total tax revenue exclusive of taxes collected for the EU</b>	..	..	..	<b>771 596</b>	<b>1 309 754</b>	<b>1 280 288</b>	<b>1 390 999</b>	<b>1 524 653</b>	<b>1 751 777</b>	<b>1 884 100</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>175 846</b>	<b>327 771</b>	<b>259 934</b>	<b>290 263</b>	<b>329 768</b>	<b>390 566</b>	<b>426 988</b>
1100 Of individuals	..	..	..	99 668	155 817	131 706	149 831	164 678	202 244	230 973
1110 On income and profits	..	..	..	99 668	155 817	131 706	149 831	164 678	202 244	230 973
Wages and salaries withholding	..	..	..	73 474	127 524	115 755	129 793	139 888	175 301	198 827
Of unincorporated individuals	..	..	..	17 254	19 568	5 747	7 437	9 100	10 974	13 632
Withheld on interest and dividends paid to individuals	..	..	..	8 940	8 725	10 204	12 602	15 691	15 969	18 513
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	76 178	171 954	128 228	140 432	165 090	188 322	196 015
1210 On profits	..	..	..	76 178	171 954	128 228	140 432	165 090	188 322	196 015
Profit tax	..	..	..	68 945	164 016	118 248	124 820	147 157	167 120	179 022
Withheld on interest and dividends paid to corporations	..	..	..	7 233	7 162	9 156	7 736	9 415	8 760	7 892
Levy on lottery revenue	..	..	..	0	776	824	7 876	8 518	12 442	9 101
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	<b>341 544</b>	<b>573 417</b>	<b>576 029</b>	<b>603 072</b>	<b>659 743</b>	<b>757 183</b>	<b>829 702</b>
2100 Employees	..	..	..	77 272	127 662	116 818	123 353	133 878	155 827	171 835
2110 On a payroll basis	..	..	..	77 272	127 662	116 818	123 353	133 878	155 827	171 835
Retirement	..	..	..	40 489	66 644	69 272	71 871	78 120	91 414	100 580
State employment policy	..	..	..	2 492	4 101	0	0	0	0	0
Sick leave	..	..	..	6 852	11 279	0	0	0	0	0
Health insurance	..	..	..	27 439	45 638	47 546	51 482	55 758	64 413	71 255
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	220 207	359 493	363 074	382 498	417 778	483 437	531 640
2210 On a payroll basis	..	..	..	220 207	359 493	363 074	382 498	417 778	483 437	531 640
Retirement	..	..	..	121 547	220 591	229 450	239 248	261 786	302 926	333 281
State employment policy	..	..	..	19 933	12 303	12 756	13 345	14 604	16 897	18 590
Sick leave	..	..	..	20 555	33 834	24 332	25 454	27 851	32 231	35 450
Health insurance	..	..	..	54 879	91 275	95 095	102 964	111 517	128 825	142 511
Penalties	..	..	..	3 293	1 490	1 441	1 487	2 020	2 558	1 808
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	44 065	86 262	96 137	97 221	108 088	117 919	126 227
2310 On a payroll basis	..	..	..	44 065	86 262	96 137	97 221	108 088	117 919	126 227
Retirement	..	..	..	7 819	19 508	20 510	21 262	22 472	25 197	26 825
State employment policy	..	..	..	1 082	1 114	1 173	911	962	1 080	1 149
Sick leave	..	..	..	0	0	0	0	0	0	0
Health insurance	..	..	..	34 992	65 483	74 299	74 908	84 460	91 027	98 089
Self-employed	..	..	..	7 328	15 921	17 603	18 732	20 748	22 075	25 583
Non-employed	..	..	..	200	2 103	3 996	2 500	2 768	3 699	4 146
Government	..	..	..	27 464	47 459	52 700	53 676	60 944	65 253	68 360
Penalties	..	..	..	172	157	155	140	193	615	164
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	<b>10 890</b>	<b>15 495</b>	<b>16 364</b>	<b>19 210</b>	<b>21 920</b>	<b>23 850</b>	<b>24 618</b>
4100 Recurrent taxes on immovable property	..	..	..	4 469	5 126	8 752	9 852	10 333	10 783	10 855
4110 Households	..	..	..	1 452	2 228	4 302	5 387	5 433	5 660	5 772
Real property tax	..	..	..	1 452	2 228	4 302	5 387	5 433	5 660	5 772
4120 Others	..	..	..	3 017	2 898	4 450	4 465	4 900	5 123	5 084
Levy collected by Winery Fund	..	..	..	0	2	5	5	20	25	26
Real property tax	..	..	..	3 017	2 895	4 445	4 461	4 880	5 098	5 057
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	587	460	218	215	20	13	3
4310 Estate and inheritance taxes	..	..	..	112	115	78	76	10	3	1
Inheritance tax	..	..	..	112	115	78	76	10	3	1
4320 Gift taxes	..	..	..	475	345	140	139	10	9	1
Gift tax	..	..	..	475	345	140	139	10	9	1
4400 Taxes on financial and capital transactions	..	..	..	5 834	9 909	7 394	9 143	11 566	13 054	13 760
Real property transfer tax	..	..	..	5 834	9 909	7 394	9 143	11 566	13 054	13 760
4500 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>242 960</b>	<b>399 484</b>	<b>434 386</b>	<b>483 943</b>	<b>520 747</b>	<b>587 544</b>	<b>610 830</b>
5100 Taxes on production, sale, transfer, etc.	..	..	..	226 354	372 441	408 645	459 419	495 291	560 303	582 754
5110 General taxes	..	..	..	141 235	232 288	263 457	303 822	333 274	387 537	408 538

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## Table 5.7. Czech Republic: Details of tax revenue, 1965-2018 (cont.)

Million CZK	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5111 Value added taxes	..	..	..	141 235	232 288	263 457	303 822	333 274	387 537	408 538
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
Previous turnover tax	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	85 119	140 153	145 188	155 597	162 017	172 766	174 216
5121 Excise duties	..	..	..	71 404	133 492	138 401	149 760	153 785	164 114	165 377
On mineral oils	..	..	..	46 998	81 661	80 508	77 160	83 460	88 878	89 990
On alcohol and liquor	..	..	..	5 629	7 201	5 820	6 658	7 203	7 354	8 075
On beer	..	..	..	3 410	3 564	4 396	4 545	4 648	4 657	4 756
On wine	..	..	..	350	342	317	288	332	368	423
On tobacco products	..	..	..	14 984	40 713	44 062	52 193	53 380	57 524	56 621
Duty on CFC	..	..	..	33	0	0	0	0	0	0
Levy collected by Winery Fund	..	..	..	0	11	24	21	0	5	5
On electricity	..	..	..	0	0	1 433	1 305	1 229	1 537	1 562
On natural gas	..	..	..	0	0	1 347	1 256	1 146	1 301	1 346
On solid fuels	..	..	..	0	0	495	469	415	452	401
Fee on electricity from solar radiation	..	..	..	0	0	0	5 866	1 972	2 038	2 198
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	13 572	6 443	6 573	5 556	7 912	8 271	8 296
Customs duties	..	..	..	13 572	6 443	6 573	5 556	7 912	8 271	8 296
Previous import surcharge	..	..	..	0	0	0	0	0	0	0
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	143	218	214	281	320	382	543
Fees on entry tickets	..	..	..	65	61	53	56	53	69	70
Fees on recreational units (based on capacity)	..	..	..	69	144	147	213	240	279	288
Fees on advertising facilities	..	..	..	0	0	0	0	0	0	0
Restaurant sale alcoh. beverages and tobac. products	..	..	..	0	0	0	0	0	0	0
Fees collected by the cinematography EBF	..	..	..	9	13	14	12	27	34	0
Fees on advertisement	..	..	..	0	0	0	126	191	150	185
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	..	..	16 606	27 043	25 740	24 523	25 456	27 241	28 076
5210 Recurrent taxes	..	..	..	10 788	18 100	18 461	18 176	19 023	20 278	20 911
Highway fee	..	..	..	1 753	2 429	3 061	3 803	4 397	4 991	5 212
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	5 456	5 882	5 138	5 323	5 868	6 245	6 319
Road tax (commercial)	..	..	..	5 456	5 882	5 138	5 323	5 868	6 245	6 319
5213 Paid in respect of other goods	..	..	..	3 579	9 790	10 262	9 050	8 758	9 042	9 379
Resort and recreation fees on visitors	..	..	..	232	312	284	301	327	387	407
Dog fees	..	..	..	191	277	281	281	277	274	273
Motor vehicle entry fees	..	..	..	32	25	23	14	13	19	19
Water pollution fee	..	..	..	520	404	202	208	173	193	201
Air pollution fee	..	..	..	685	525	399	268	283	171	270
Waste deposit fee	..	..	..	454	5 728	5 948	6 162	6 218	6 361	6 443
Levy on temp. withdrawal of land from agriculture	..	..	..	94	40	34	52	39	59	86
Radioactive waste fee	..	..	..	642	1 310	1 430	1 563	1 393	1 547	1 646
Fees on operated gambling machines	..	..	..	722	1 145	927	131	0	0	0
Fees on registration and recording of packaging	..	..	..	0	17	17	16	18	17	17
Levy on temp. withdrawal of land from forestry	..	..	..	7	6	6	6	7	7	8
Other environmental fees	..	..	..	0	0	710	47	11	7	9
5220 Non-recurrent taxes	..	..	..	5 818	8 943	7 280	6 348	6 433	6 963	7 165
Levy on withdrawal of land from agriculture	..	..	..	532	361	306	469	348	534	776
Levy on withdrawal of land from forestry	..	..	..	40	57	57	55	59	60	72
Tax on use of public space	..	..	..	645	639	626	629	632	635	674
Misc. licence and permit fees	..	..	..	4 601	7 881	6 279	5 187	5 382	5 705	5 621
Land betterment fee	..	..	..	0	4	11	7	11	29	22
Licence for lorry transport	..	..	..	0	1	1	0	1	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>356</b>	<b>29</b>	<b>149</b>	<b>67</b>	<b>387</b>	<b>904</b>	<b>258</b>
Unallocated previous taxes and levies	..	..	..	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	356	29	149	67	387	904	258
Other taxes, fees and related payments	..	..	..	356	29	149	67	387	904	258
<b>Memorandum item</b>										
Customs duties collected on behalf of the EU	..	..	..	..	6 443	6 573	5 556	7 912	8 271	8 296
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1110	..	..	..	0	13 093	25 727	28 696	31 415	35 673	39 057
Tax expenditure component	..	..	..	..	10 487	17 922	20 203	22 532	26 776	30 320
Transfer component	..	..	..	..	2 606	7 805	8 493	8 883	8 896	8 737

# COUNTRY TABLES, 1965-2018

## Table 5.7. Czech Republic: Details of tax revenue, 1965-2018 (cont.)

Million CZK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
<b>Total tax revenue on cash basis</b>	..	..	..	772 272	1 310 618	1 273 676	1 353 469	1 478 758	1 712 822	1 867 024
<b>Total tax revenue on accrual basis</b>	..	..	..	771 596	1 316 197	1 286 861	1 396 555	1 532 565	1 760 047	1 892 396
<b>Conciliation with National Accounts</b>										
Additional taxes included in National Accounts	..	..	..	2 837	5 757	6 094	6 424	0	0	0
Compulsory injury insurance	..	..	..	2 837	5 757	6 094	6 424	0	0	0
Driving licence fees	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-9 488	-17 797	-20 096	-18 893	-20 314	-23 258	-22 904
Tax on use of public space	..	..	..	-645	-639	-632	-629	-632	-635	-674
Waste deposit fee	..	..	..	-454	-5 728	-5 948	-6 162	-6 218	-6 361	-6 443
Misc. licence and permit fees	..	..	..	-2 301	-3 940	-3 139	-2 593	-2 691	-2 852	-2 810
Radioactive waste fee	..	..	..	-642	-1 310	-1 430	-1 563	-1 393	-1 547	-1 646
Health insurance: non-employed	..	..	..	-200	-2 103	-3 996	-2 500	-2 768	-3 699	-4 146
Health insurance: government	..	..	..	0	0	0	0	0	0	0
Soc. Security contr. employers: Penalties	..	..	..	-3 293	-1 490	-1 441	-1 487	-2 020	-2 558	-1 808
Soc. Security contr. Self-employed or non-employed: Penalties	..	..	..	-200	-157	-155	-140	-193	-615	-164
Licence for lorry transport	..	..	..	0	-1	-1	0	-1	0	0
Highway fee	..	..	..	-1 753	-2 429	-3 061	-3 803	-4 397	-4 991	-5 212
Other environmental fees	..	..	..	0	0	-105	-14	0	0	0
Levy on lottery revenue	..	..	..	0	0	-187	0	0	0	0
Value added taxes	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	-127	451	-778	118	469	-28
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	1 099	974	661	337	386	463	523
Miscellaneous differences	..	..	..	2 162	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	768 206	1 305 004	1 273 971	1 383 645	1 512 755	1 737 721	1 869 988
Imputed social contributions	..	..	..	423	299	600	934	1 027	1 170	1 426
National Accounts: Taxes and all social contributions	..	..	..	768 629	1 305 303	1 274 571	1 384 579	1 513 782	1 738 891	1 871 414

.. Not available

Note: Year ending 31st December.

From 1995 data are on accrual basis.

Source: Ministry of Finance, Economic Department.