

COUNTRY TABLES, 1965-2019

Table 5.8. Czech Republic: Details of tax revenue, 1965-2019

Million CZK

	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
Total tax revenue	771 596	1 316 197	1 286 861	1 396 555	1 532 565	1 892 396	2 013 918
Total tax revenue exclusive of taxes collected for the EU	771 596	1 309 754	1 280 288	1 390 999	1 524 653	1 884 100	2 005 147
1000 Taxes on income, profits and capital gains	175 846	327 771	259 934	290 263	329 768	426 988	458 514
1100 Of individuals	99 668	155 817	131 706	149 831	164 678	230 973	255 398
1110 On income and profits	99 668	155 817	131 706	149 831	164 678	230 973	255 398
Wages and salaries withholding	73 474	127 524	115 755	129 793	139 888	198 827	221 720
Of unincorporated individuals	17 254	19 568	5 747	7 437	9 100	13 632	12 988
Withheld on interest and dividends paid to individuals	8 940	8 725	10 204	12 602	15 691	18 513	20 690
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	76 178	171 954	128 228	140 432	165 090	196 015	203 116
1210 On profits	76 178	171 954	128 228	140 432	165 090	196 015	203 116
Profit tax	68 945	164 016	118 248	124 820	147 157	179 022	184 705
Withheld on interest and dividends paid to corporations	7 233	7 162	9 156	7 736	9 415	7 892	7 708
Levy on lottery revenue	0	776	824	7 876	8 518	9 101	10 703
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	341 544	573 417	576 029	603 072	659 743	829 702	889 237
2100 Employees	77 272	127 662	116 818	123 353	133 878	171 835	184 563
2110 On a payroll basis	77 272	127 662	116 818	123 353	133 878	171 835	184 563
Retirement	40 489	66 644	69 272	71 871	78 120	100 580	108 137
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	71 255	76 426
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	531 640	569 522
2210 On a payroll basis	220 207	359 493	363 074	382 498	417 778	531 640	569 522
Retirement	121 547	220 591	229 450	239 248	261 786	333 281	358 382
State employment policy	19 933	12 303	12 756	13 345	14 604	18 590	19 989
Sick leave	20 555	33 834	24 332	25 454	27 851	35 450	36 427
Health insurance	54 879	91 275	95 095	102 964	111 517	142 511	152 853
Penalties	3 293	1 490	1 441	1 487	2 020	1 808	1 871
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	126 227	135 153
2310 On a payroll basis	44 065	86 262	96 137	97 221	108 088	126 227	135 153
Retirement	7 819	19 508	20 510	21 262	22 472	26 825	30 441
State employment policy	1 082	1 114	1 173	911	962	1 149	1 305
Sick leave	0	0	0	0	0	0	0
Health insurance	34 992	65 483	74 299	74 908	84 460	98 089	103 232
Self-employed	7 328	15 921	17 603	18 732	20 748	25 583	27 925
Non-employed	200	2 103	3 996	2 500	2 768	4 146	3 458
Government	27 464	47 459	52 700	53 676	60 944	68 360	71 849
Penalties	172	157	155	140	193	164	175
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
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	10 890	15 495	16 364	19 210	21 920	24 618	24 080
4100 Recurrent taxes on immovable property	4 469	5 126	8 752	9 852	10 333	10 855	10 967
4110 Households	1 452	2 228	4 302	5 387	5 433	5 772	5 828
Real property tax	1 452	2 228	4 302	5 387	5 433	5 772	5 828
4120 Others	3 017	2 898	4 450	4 465	4 900	5 084	5 138
Levy collected by Winery Fund	0	2	5	5	20	26	32
Real property tax	3 017	2 895	4 445	4 461	4 880	5 057	5 106
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	3	1
4310 Estate and inheritance taxes	112	115	78	76	10	1	0
Inheritance tax	112	115	78	76	10	1	0
4320 Gift taxes	475	345	140	139	10	1	0
Gift tax	475	345	140	139	10	1	0
4400 Taxes on financial and capital transactions	5 834	9 909	7 394	9 143	11 566	13 760	13 113
Real property transfer tax	5 834	9 909	7 394	9 143	11 566	13 760	13 113
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
5000 Taxes on goods and services	242 960	399 484	434 386	483 943	520 747	610 830	641 867
5100 Taxes on production, sale, transfer, etc.	226 354	372 441	408 645	459 419	495 291	582 754	613 003
5110 General taxes	141 235	232 288	263 457	303 822	333 274	408 538	435 463

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Table 5.8. Czech Republic: Details of tax revenue, 1965-2019 (cont.)

Million CZK	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
5111 Value added taxes	141 235	232 288	263 457	303 822	333 274	408 538	435 463
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	174 216	177 540
5121 Excise duties	71 404	133 492	138 401	149 760	153 785	165 377	168 195
On mineral oils	46 998	81 661	80 508	77 160	83 460	89 990	92 194
On alcohol and liquor	5 629	7 201	5 820	6 658	7 203	8 075	9 388
On beer	3 410	3 564	4 396	4 545	4 648	4 756	4 782
On wine	350	342	317	288	332	423	407
On tobacco products	14 984	40 713	44 062	52 193	53 380	56 621	55 967
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	1 562	1 575
On natural gas	0	0	1 347	1 256	1 146	1 346	1 360
On solid fuels	0	0	495	469	415	401	353
Fee on electricity from solar radiation	0	0	0	5 866	1 972	2 198	2 166
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	8 296	8 772
Customs duties	13 572	6 443	6 573	5 556	7 912	8 296	8 772
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	543	573
Fees on entry tickets	65	61	53	56	53	70	82
Fees on recreational units (based on capacity)	69	144	147	213	240	288	297
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	0	0
Fees on advertisement	0	0	0	126	191	185	194
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	28 076	28 864
5210 Recurrent taxes	10 788	18 100	18 461	18 176	19 023	20 911	21 627
Highway fee	1 753	2 429	3 061	3 803	4 397	5 212	5 384
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	6 319	6 501
Road tax (commercial)	5 456	5 882	5 138	5 323	5 868	6 319	6 501
5213 Paid in respect of other goods	3 579	9 790	10 262	9 050	8 758	9 379	9 743
Resort and recreation fees on visitors	232	312	284	301	327	407	435
Dog fees	191	277	281	281	277	273	275
Motor vehicle entry fees	32	25	23	14	13	19	19
Water pollution fee	520	404	202	208	173	201	22
Air pollution fee	685	525	399	268	283	270	457
Waste deposit fee	454	5 728	5 948	6 162	6 218	6 443	6 723
Levy on temp. withdrawal of land from agriculture	94	40	34	52	39	86	88
Radioactive waste fee	642	1 310	1 430	1 563	1 393	1 646	1 692
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	8	7
Other environmental fees	0	0	710	47	11	9	7
5220 Non-recurrent taxes	5 818	8 943	7 280	6 348	6 433	7 165	7 237
Levy on withdrawal of land from agriculture	532	361	306	469	348	776	791
Levy on withdrawal of land from forestry	40	57	57	55	59	72	63
Tax on use of public space	645	639	626	629	632	674	739
Misc. licence and permit fees	4 601	7 881	6 279	5 187	5 382	5 621	5 631
Land betterment fee	0	4	11	7	11	22	12
Licence for lorry transport	0	1	1	0	1	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	356	29	149	67	387	258	220
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	258	220
Other taxes, fees and related payments	356	29	149	67	387	258	220
Memorandum item										
Customs duties collected on behalf of the EU	6 443	6 573	5 556	7 912	8 296	8 772
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	13 093	25 727	28 696	31 415	39 083	39 854
Tax expenditure component	10 487	17 922	20 203	22 532	30 320	32 057
Transfer component	2 606	7 805	8 493	8 883	8 763	7 798

COUNTRY TABLES, 1965-2019

Table 5.8. Czech Republic: Details of tax revenue, 1965-2019 (cont.)

Million CZK

	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
Total tax revenue on cash basis	772 272	1 310 618	1 273 676	1 353 469	1 478 758	1 867 024	1 982 448
Total tax revenue on accrual basis	771 596	1 316 197	1 286 861	1 396 555	1 532 565	1 892 396	2 013 918
Conciliation with National Accounts										
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	-22 904	-22 857
Tax on use of public space	-645	-639	-632	-629	-632	-674	-739
Waste deposit fee	-454	-5 728	-5 948	-6 162	-6 218	-6 443	-6 723
Misc. licence and permit fees	-2 301	-3 940	-3 139	-2 593	-2 691	-2 810	-2 816
Radioactive waste fee	-642	-1 310	-1 430	-1 563	-1 393	-1 646	-1 692
Health insurance: non-employed	-200	-2 103	-3 996	-2 500	-2 768	-4 146	-3 458
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	-1 808	-1 871
Soc. Security contr. Self-employed or non-employed: Penalties	-200	-157	-155	-140	-193	-164	-175
Licence for lorry transport	0	-1	-1	0	-1	0	0
Highway fee	-1 753	-2 429	-3 061	-3 803	-4 397	-5 212	-5 384
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	-2	-231
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	1 099	974	661	337	386	523	578
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	1 870 013	1 991 408
Imputed social contributions	423	299	600	934	1 027	1 426	1 867
National Accounts: Taxes and all social contributions	768 629	1 305 303	1 274 571	1 384 579	1 513 782	1 871 439	1 993 275

.. Not available

Note: Year ending 31st December.

From 1995 data are on accrual basis.

Source: Ministry of Finance, Economic Department.