

5 Detailed country tables, 1965-2018

Chapter 5 provides detailed country information on tax revenues for each OECD country.

5.1. Tax revenues

In all of the following tables the symbol (..) indicates not available/or not applicable. The main series in this chapter cover a selection of years 1965 between 2018. A complete series is available on line. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

Table 5.1. Australia: Details of tax revenue, 1965-2018

Million AUD

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	5 024	39 878	116 500	214 752	347 545	357 958	433 342	463 350	527 181	558 453
1000 Taxes on income, profits and capital gains	2 547	22 383	66 542	124 427	206 134	202 184	246 073	262 357	310 041	336 239
1100 Of individuals	1 729	17 532	50 062	80 991	127 587	138 163	169 972	191 747	212 520	229 499
1110 On income and profits	1 729	17 532	49 888	80 991	127 587	138 163	169 972	191 747	212 520	229 499
1220 On capital gains	0	0	174	0	0	0	0	0	0	0
1200 Corporate	818	4 851	16 480	43 436	78 547	64 021	76 101	70 610	97 521	106 740
1210 On profits	818	4 851	16 315	43 436	78 547	64 021	76 101	70 610	97 521	106 740
Income tax on companies	791	4 574	15 220	42 221	76 655	62 549	74 535	68 779	95 539	104 641
Dividend and interest taxes	17	161	899	846	1 892	1 472	1 566	1 831	1 982	2 099
Other withholding taxes	0	116	196	369	0	0	0	0	0	0
1220 On capital gains	0	0	165	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	157	1 988	7 115	9 624	16 407	18 492	22 210	23 354	25 520	26 923
4000 Taxes on property	576	3 105	10 427	18 825	31 156	33 526	40 963	49 641	52 967	53 142
4100 Recurrent taxes on immovable property	341	1 886	6 148	9 067	15 615	19 907	23 603	27 093	30 305	32 694
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	175	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	131	174	..	..	..	..	..	..	..	..
Estate duty central government	36	17	..	..	..	..	..	..	..	..
St. and loc. estate probate and succession	95	157	..	..	..	..	..	..	..	..
4320 Gift taxes	7	1	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	98	1 044	4 279	9 758	15 541	13 619	17 360	22 548	22 662	20 448
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	1 744	12 402	32 416	61 876	93 848	103 756	124 096	127 998	138 653	142 149
5100 Taxes on production, sale, transfer, etc.	1 508	11 097	27 213	56 178	84 851	92 007	103 419	110 185	118 867	122 064
5110 General taxes	370	2 102	9 365	25 830	45 486	49 329	56 819	61 815	65 700	66 829
5111 Value added taxes	0	0	0	23 854	44 381	48 093	55 517	60 312	64 062	65 147
5112 Sales tax	370	2 102	9 365	1 976	1 105	1 236	1 302	1 503	1 638	1 682
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 138	8 995	17 848	30 348	39 365	42 678	46 600	48 370	53 167	55 235
5121 Excise duties	781	6 183	11 975	19 768	24 357	26 689	26 472	22 541	23 673	24 497
Excises central government	752	5 834	10 359	19 019	23 526	25 803	25 648	21 625	22 763	23 488
Statutory corporate payments	0	83	378	295	231	452	343	405	346	446
Primary production charges	29	266	1 238	454	600	434	481	511	564	563
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	271	1 799	3 319	4 606	6 070	5 828	9 280	14 046	15 690	15 944
Customs duties central government	271	1 799	3 319	4 606	6 070	5 828	9 280	14 046	15 690	15 944
5124 Taxes on exports	1	117	57	0	10	11	10	11	0	0
Customs duties on coal exports	0	85	54	..	0	0	0	0	0	0
Other	1	32	3	..	10	11	10	11	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	85	896	2 497	5 974	8 928	10 150	10 838	11 772	13 804	14 794
Taxes race meetings	31	240	651	300	358	366	318	257	265	411
Poker machines	16	140	295	2 074	3 009	3 125	3 238	3 684	3 881	3 986
Lotteries	7	122	325	890	1 118	1 147	1 257	1 369	1 330	1 632
Levies on fire insurance companies	16	157	363	574	937	1 232	740	786	812	806
Other	15	237	863	2 136	3 506	4 280	5 285	5 676	7 516	7 959
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	236	1 305	5 203	5 698	8 997	11 749	20 677	17 813	19 786	20 085
5210 Recurrent taxes	197	1 260	5 109	5 698	8 997	11 749	20 677	17 813	19 786	20 085
5211 Paid by households: motor vehicles	65	448	1 373	3 908	6 196	7 229	8 591	9 586	7 781	7 990
5212 Paid by others: motor vehicles	65	351	937	125	189	232	301	318	3 005	2 996
Fees on motor vehicle registry	46	312	794	0	0	0	0	0	1 766	1 788
Drivers licences	12	30	111	0	0	0	0	0	0	0
Stamp duty on vehicle registry	6	9	32	125	189	232	301	318	1 239	1 208
5213 Paid in respect of other goods	67	461	2 799	1 665	2 611	4 288	11 786	7 910	9 000	9 099
Broadcasting tv licences	37	21	125	210	288	150	157	128	52	52
Business franchise lic. tobac. fuel	0	221	2 016	227	0	0	2	1	1	0
Other taxes	2	12	33	1 129	2 321	4 136	11 603	7 760	8 911	9 002
Liquor taxes	28	206	603	97	2	1	24	22	36	45
Dog licences	0	1	22	0	0	0	0	0	0	0
5220 Non-recurrent taxes	39	45	94	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	195	2 585	991	323	453	402	384
Tax expenditure component	..	..	..	175	178	110	215	307	267	250
Transfer component	..	..	..	20	2 407	881	108	146	135	134
Non-wastable tax credits against 1210	..	..	..	0	4 534	5 726	7 914	8 966	9 069	9 454
Tax expenditure component	..	..	..	..	1 922	2 253	2 147	2 453	2 166	2 178
Transfer component	..	..	..	..	2 642	3 473	5 767	6 513	6 903	7 276
Total tax revenue on cash basis	5 024	39 878	116 500	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	214 752	347 545	357 958	433 342	463 350	527 181	558 453
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	175	2 100	2 363	2 362	2 760	2 433	2 428
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	214 927	349 645	360 321	435 704	466 110	529 614	560 881
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	214 927	349 645	360 321	435 704	466 110	529 614	560 881

.. Not available

Note: Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

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Table 5.2. Austria: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	6 210	29 759	54 040	90 324	115 146	121 192	138 099	148 469	154 624	162 818
Total tax revenue exclusive of taxes collected for the EU	..	..	54 040	89 897	114 728	120 843	137 741	147 841	153 964	162 161
1000 Taxes on income, profits and capital gains	1 584	7 959	13 797	25 553	34 319	34 021	39 792	44 796	43 735	47 758
1100 Of individuals	1 240	6 899	11 326	19 890	25 741	27 098	31 474	35 841	33 523	36 194
1110 On income and profits	1 240	6 899	11 326	19 890	25 741	27 098	31 474	35 841	33 523	36 194
Income tax	415	1 576	2 501	3 202	3 253	3 358	3 737	4 274	4 502	5 014
Special income tax	0	0	0	0	0	0	0	0	0	0
Wage tax	417	4 626	7 823	15 630	20 607	21 783	25 669	28 429	26 459	28 344
Tax on industry and trade	196	402	454	7	0	0	0	0	0	0
Tax on capital yields	2	14	46	354	970	938	981	1 979	1 305	1 533
Contribution to chambers	60	279	501	697	910	1 018	1 087	1 159	1 256	1 302
Water supply fund	151	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	334	1 049	1 930	4 157	6 622	5 519	6 963	7 659	9 121	10 440
1210 On profits	334	1 049	1 930	4 157	6 622	5 519	6 963	7 659	9 121	10 440
Corporation tax	195	698	998	3 865	6 094	4 978	6 377	6 752	8 438	9 676
Tax on industry and trade	83	254	624	10	0	1	0	0	0	0
Special tax on income	0	0	0	0	0	0	0	0	0	0
Tax on capital yields	5	33	108	118	346	347	370	684	447	513
Water supply fund	35	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
Contribution to chambers	14	58	200	164	182	193	216	224	237	251
Directors tax	2	6	0	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	10	12	540	1 506	1 956	1 405	1 354	1 295	1 091	1 125
Fines related to tax offences	10	12	18	33	77	99	73	70	77	96
Tax on interest	0	0	522	1 473	1 879	1 305	1 282	1 225	1 014	1 028
2000 Social security contributions	1 548	9 200	17 763	30 510	38 453	41 423	46 845	49 867	53 918	56 624
2100 Employees	686	3 792	7 512	12 477	15 612	16 846	18 931	20 115	21 719	22 806
2110 On a payroll basis	..	..	..	12 477	15 612	16 846	18 931	20 115	21 719	22 806
Health insurance contributions	..	..	..	2 606	3 326	3 675	4 082	4 347	4 733	4 989
Pension insurance contributions	..	..	..	6 410	8 274	8 986	10 183	10 896	11 866	12 568
Pension contributions, civil servants	..	..	..	1 489	1 579	1 625	1 672	1 629	1 596	1 570
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	2 803	3 040	3 307	3 453
Health insurance contributions, local government employees	..	..	..	100	130	156	169	181	191	199
Special unemployment insurance contributions	..	..	..	17	19	20	22	23	25	27
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	721	4 563	8 768	14 651	18 091	19 421	21 922	23 281	25 286	26 662
2210 On a payroll basis	..	..	..	14 651	18 091	19 421	21 922	23 281	25 286	26 662
Health insurance contributions	..	..	..	2 667	3 395	3 669	4 075	4 339	4 724	4 980
Pension insurance contributions	..	..	..	7 888	10 214	11 144	12 642	13 549	14 764	15 630
Pension contributions, civil servants	..	..	..	438	376	361	297	298	276	268
Accident insurance contributions	..	..	..	952	1 157	1 254	1 409	1 394	1 498	1 573
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	2 803	3 040	3 307	3 453
Health insurance contributions, local government employees	..	..	..	101	141	157	170	181	192	199
Contributions to sickness benefit fund	..	..	..	341	0	0	0	0	0	0
Special pension contributions, nightshift workers	..	..	..	11	18	15	31	38	38	42
Contributions to insolvency fund	..	..	..	381	488	416	473	419	355	374
Special unemployment insurance contributions construction workers	..	..	..	17	19	20	22	23	132	143
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	141	845	1 482	3 382	4 750	5 155	5 993	6 470	6 913	7 156
2310 On a payroll basis	..	..	..	3 382	4 750	5 155	5 993	6 470	6 913	7 156
Health insurance contributions	..	..	..	1 971	2 724	3 090	3 441	3 664	3 857	3 987
Pension insurance contributions	..	..	..	1 117	1 527	1 524	1 973	2 210	2 451	2 562
Pension contributions, civil servants (retired)	..	..	..	116	274	297	315	317	311	309
Accident insurance contributions	..	..	..	77	85	88	95	98	103	98
Health insurance contributions, local government employees	..	..	..	101	140	156	169	181	191	199
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	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
3000 Taxes on payroll and workforce	472	2 097	3 259	5 788	7 266	8 359	9 489	10 040	10 245	10 416
Emplr. contr. equaliz. of family burdens	318	1 397	2 147	3 140	3 915	4 762	5 319	5 623	5 487	5 399
Tax on sum of wages	82	375	669	1 735	2 238	2 402	2 742	2 911	3 126	3 300
Promotion residential buildings	44	217	389	595	754	811	915	965	1 068	1 125
Tax on employment (Vienna undergr.)	0	20	21	21	22	22	67	65	66	67
Special levy for households allowances	26	80	0	0	0	0	0	0	0	0
Disabled persons equalization levy	2	8	34	54	83	91	138	148	154	155
Contributions to chambers	0	0	0	242	253	271	308	327	344	369
4000 Taxes on property	246	858	1 473	1 206	1 572	1 555	2 341	1 965	1 942	2 100
4100 Recurrent taxes on immovable property	92	231	355	526	626	682	736	761	805	807
4110 Households	47	66	84	87	92	93	105	107	125	110
Duty on farms	9	15	20	20	20	20	29	30	37	30
Farm contr. equaliz. of family burdens	5	6	6	6	6	6	6	6	8	7
Farm contribution to chambers	14	23	32	32	39	40	43	44	52	46
Contr. residential buildings reconstruction	4	0	0	0	0	0	0	0	0	0
Land tax A	16	22	25	28	26	26	26	26	28	28
4120 Others	45	165	271	440	534	589	631	654	681	697
Tax on vacant plots	1	4	5	5	5	6	6	6	6	6
Land tax B	44	161	266	435	529	583	625	649	675	691
4200 Recurrent taxes on net wealth	103	401	642	1	0	0	0	0	0	0
4210 Individual	37	140	189	1	..	..	..	..	..	..
Capital tax	25	109	189	1	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	10	26	0	0	..	..	..	..	..	..
Contribution to chambers	2	6	0	0	..	..	..	..	..	..
4220 Corporate	66	260	453	0	..	..	..	..	..	..
Capital tax	24	139	322	0	..	..	..	..	..	..
Capital death duty	20	53	131	0	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	19	56	0	0	..	..	..	..	..	..
Contribution to chambers	3	13	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	16	50	77	111	155	35	19	12	1	9
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	35	176	399	568	791	828	858	1 116	1 110	1 210
Land transfer tax	30	150	251	452	644	727	790	1 014	1 105	1 208
Capital transfer tax	5	27	148	115	147	102	67	102	5	2
4500 Non-recurrent taxes	0	0	0	0	0	10	728	76	27	75
4510 On net wealth	..	..	..	..	..	0	717	4	10	-1
Withholding tax	..	..	..	..	..	..	717	4	10	-1
4520 Other non-recurrent taxes	..	..	..	..	..	10	11	72	16	75
Foundation tax	..	..	..	..	..	10	11	72	16	75
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 321	9 379	17 034	26 497	32 609	34 740	38 701	41 064	43 989	45 143
5100 Taxes on production, sale, transfer, etc.	2 275	9 006	16 169	24 616	30 180	32 114	35 721	37 633	40 258	41 268
5110 General taxes	1 160	5 984	11 229	16 857	20 941	22 711	24 920	26 282	28 312	29 324
5111 Value added taxes	0	5 984	11 229	16 857	20 941	22 711	24 920	26 282	28 312	29 324
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 160	0	0	0	0	0	0	0	0	0
Turnover tax	664	..	..	..	..	..	..	..	..	..
Additional federal levy-turnover	332	..	..	..	..	..	..	..	..	..
Additional lieu invoice stp.	164	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 115	2 996	4 873	7 721	9 236	9 400	10 800	11 348	11 942	11 942

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	610	2 219	3 290	5 484	6 760	6 921	7 598	7 749	8 272	8 196
Tax on beer	39	44	56	161	200	198	193	189	192	200
Tax on wine	7	0	0	0	0	0	0	0	0	0
Tax on sparkling wine	1	7	25	25	1	1	1	19	23	23
Tax on tobacco	188	519	820	1 197	1 446	1 502	1 664	1 782	1 896	1 919
Tax on mineral oils	50	136	1 426	2 726	3 689	3 854	4 173	4 218	4 551	4 363
Additional federal levy mineral oils	202	876	0	0	0	0	0	0	0	0
Special duty alcoholic drinks	0	142	193	0	0	0	0	0	0	0
Special duty vehicles	0	0	0	0	0	0	0	0	0	0
Duty on starch products	0	4	13	0	0	0	0	0	0	0
Beverage tax	46	216	364	178	3	-1	-1	0	0	0
Other receipts-Market Organisation Act	26	35	9	0	1	0	0	0	0	0
Transport equality levy	0	5	1	0	0	0	0	0	0	0
Market Organisation Act - milk	35	177	192	0	0	0	0	0	0	0
Market Organisation Act - livestock	0	0	0	0	0	0	0	0	0	0
Market Organisation Act - grain	16	23	142	0	0	0	0	0	0	0
Duty promotion milk distrib.	0	34	13	0	0	0	0	0	0	0
Special tax on mineral oils	0	0	37	0	0	0	0	0	0	0
Duty on vehicles (fuel consumption)	0	0	0	433	457	453	455	395	473	532
Agricultural fund	0	0	0	23	16	18	18	17	17	18
Tax on energy	0	0	0	562	764	726	886	931	926	943
Social contributions to the artists' fund	0	0	0	0	11	6	7	13	7	7
Duty on exceeding milk-quota	0	0	0	36	24	6	26	11	0	0
Car registration taxes	0	0	0	143	148	158	175	174	188	191
5122 Profits of fiscal monopolies	37	57	52	130	122	129	324	328	384	403
Duty on spirits	5	14	17	130	122	129	130	120	142	154
Federal monopolies salt	1	0	0	0	0	0	0	0	0	0
Federal monopolies spirits	30	43	35	0	0	0	0	0	0	0
Federal monopolies gambling	0	0	0	0	0	0	194	208	242	248
5123 Customs and import duties	332	354	677	351	390	340	328	415	468	461
Customs duties	310	237	418	352	390	339	328	415	468	461
Other import duties	0	21	61	0	0	0	0	0	0	0
Contribution promote foreign trade	10	63	171	0	0	0	0	0	0	0
Import equalization duties	12	33	27	0	0	0	0	0	0	0
5124 Taxes on exports	8	36	1	0	0	0	0	0	0	0
Contribution to promote foreign trade	8	36	1	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	33	0	0	0	0	0	0	0	0
5126 Taxes on specific services	129	297	854	1 720	1 967	2 005	2 545	2 852	2 814	2 886
Insurance tax	25	135	384	745	993	1 017	1 056	1 122	1 128	1 179
Transport tax	63	0	0	0	0	0	0	0	0	0
Duty on casinos	2	28	64	105	71	55	45	70	99	104
Fire protection tax	5	24	50	45	54	56	57	61	62	63
Advertisement tax	7	31	65	62	0	0	0	0	0	0
Entertainment tax	2	2	2	5	8	9	21	18	1	1
Tax on tourism	8	43	71	103	142	171	182	186	233	239
Amusement tax	13	17	51	73	94	107	84	30	18	16
Announcement tax	3	18	40	81	0	1	0	0	0	0
Tax on interest yields	0	0	0	0	0	0	0	0	0	0
Tax on gambling stakes - licences	0	0	116	197	202	221	251	254	250	292
Tax on advertisement	0	0	0	33	108	110	110	107	110	108
Levy on dangerous waste	0	0	10	71	72	51	53	56	62	79
Duty for airways security	0	0	0	28	56	30	0	0	0	0
Tax on gambling stakes - gains	0	0	0	171	166	176	0	0	0	0
Flight Charge	0	0	0	0	0	0	98	109	115	71
Financial Institutions Stability Fees	0	0	0	0	0	0	588	640	546	534
SRF Contributions	..	..	..	..	..	..	..	198	188	199
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	34	-3	4	4	4	4	-3
Levy on sugar	..	..	..	34	-3	4	4	4	4	-3
5130 Unallocable between 5110 and 5120	0	26	66	38	3	4	2	4	4	3
Fines related to tax offenses	..	26	66	38	3	4	2	4	4	3
5200 Taxes on use of goods and perform activities	46	373	865	1 881	2 429	2 626	2 980	3 431	3 731	3 875
5210 Recurrent taxes	38	335	757	1 733	2 253	2 416	2 715	3 124	3 412	3 469
5211 Paid by households: motor vehicles	22	156	366	811	1 173	1 293	1 482	1 814	1 986	2 033
5212 Paid by others: motor vehicles	13	41	97	298	370	334	352	421	460	471
5213 Paid in respect of other goods	3	138	294	624	710	789	881	890	966	965
Hunting and fishing duties	1	4	7	10	10	10	19	22	21	22
Dog tax	1	4	6	8	10	11	17	18	20	20
Contribution to promotion of arts	1	3	8	71	120	132	147	143	183	167
Tax on radio and tv - licenses	0	15	46	450	571	636	698	708	742	756
Road transport duty	0	112	226	84	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5220 Non-recurrent taxes	8	38	108	147	175	210	265	307	319	405
Certain user fees; taxes on emission of noxious gases	8	38	108	147	175	210	265	307	319	405
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	38	266	714	770	928	1 095	931	737	796	776
Tax on financial institutions	0	0	123	-3	0	0	0	0	0	0
Administration duties	4	17	32	278	366	521	517	302	315	331
Stamp fees	7	46	76	135	92	84	27	32	37	33
Contributions of interested persons	0	0	130	0	0	0	0	0	0	0
Parking duty	0	0	6	0	0	0	0	0	0	0
Contributions to students' associations	0	0	0	4	8	11	12	11	12	14
Duty on contribution to political parties	0	0	0	0	-1	1	0	0	0	0
Other fees, taxes on production n.e.c.	0	0	0	272	346	353	227	252	279	248
Embossing fee	0	0	0	0	1	1	1	1	1	1
Other taxes	28	202	347	82	115	124	145	137	150	147
Compensation levy according to the Vienna Tree Protection Act	..	..	0	1	1	2	1	2	3	3
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	352	390	339	328	415	468	461
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	198	188	199
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	650	650	650	570	540	330	330
Tax expenditure component	..	..	..	590	450	422	341	295	228	230
Transfer component	..	..	..	60	200	228	229	245	102	100
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	6 210	29 759	54 040	90 299	115 045	120 735	137 970	148 036	154 401	162 777
Total tax revenue on accrual basis	..	..	..	90 324	115 146	121 192	138 099	148 469	154 624	162 818
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	590	450	422	341	295	228	230
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	206	256	339	299	321	317	321
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	91 120	115 853	121 953	138 739	149 085	155 170	163 369
Imputed social contributions	..	..	..	2 485	2 177	2 106	1 972	1 925	1 807	1 757
National Accounts: Taxes and all social contributions	..	..	..	93 605	118 030	124 060	140 711	151 010	156 976	165 126

.. Not available

Note: Year ending 31st December.

From 1995 data are on accrual basis.

Following national practice, one-third of the revenues from stamp fees (heading 6000) and fifty percent of the revenues from administration duties (heading 6000) are treated as tax revenues, the remainder being treated as non-tax revenue.

From 1988 onwards promoting residential building is being mainly financed by capital transfers from the Federal Government to the Länder. For the years 1985 to 1987 legally fixed shares of some taxes have been transmitted automatically from Federal Government to the Länder for this purpose and these funds have been classified as tax receipts of the Länder in those years. From 1988, they are classified as Federal Government tax revenues. This break in the time series (1987/1988) affects only the shares of the different subsectors and not total tax revenues.

From 1998 contributions of interested persons and parking duties are classified as non-tax revenues (sales) and no longer reported under heading 6000.

Source: Statistics Austria.

Table 5.3. Belgium: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	6 421	37 443	70 408	112 710	147 861	156 317	177 665	184 429	195 930	202 645
Total tax revenue exclusive of taxes collected for the EU	..	..	..	111 675	146 411	155 042	176 488	182 812	194 093	200 728
1000 Taxes on income, profits and capital gains	1 774	15 379	25 983	43 461	52 854	53 313	62 762	65 572	71 379	74 373
1100 Of individuals	1 317	13 626	22 538	35 318	41 020	44 027	50 518	51 877	53 218	54 566
1110 On income and profits	1 317	13 626	22 538	35 318	41 020	44 027	50 518	51 877	53 218	54 566
Immovable income withholding tax	148	532	1 053	1 857	0	0	0	0	0	0
Movable income withholding tax	119	1 062	3 014	1 755	2 351	2 426	4 314	4 104	3 769	3 693
Earned income withholding tax	740	9 119	15 422	27 778	36 022	39 829	44 686	45 658	46 889	47 575
Advance payments PIT	125	1 776	2 144	1 959	1 747	1 611	1 508	1 547	1 593	1 663
Non residents tax	0	-2	4	585	792	810	841	926	966	1 108
Assessments PIT	183	1 128	878	774	-915	-1 697	-1 988	-1 512	-1 252	-765
Special social contributions	0	0	19	602	957	1 032	1 117	1 106	1 209	1 253
Other income taxes	0	12	2	8	65	17	41	48	44	39
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	397	1 744	3 405	8 065	11 749	9 249	12 192	13 644	18 098	19 736
1210 On profits	397	1 744	3 405	8 065	11 749	9 249	12 192	13 644	18 098	19 736
Immovable income withholding tax (corporate)	33	0	0	0	0	0	0	0	0	0
Movable income withholding tax (corporate)	41	367	1 206	527	686	315	477	466	290	303
Advance payments (corporate)	262	1 273	2 735	7 112	9 733	7 691	7 930	8 539	11 586	13 965
Assessments (corporate)	60	79	-553	404	1 270	1 196	3 662	4 466	5 936	5 276
Non residents tax (corporate)	0	-6	18	17	41	43	113	154	270	194
Other income taxes (corporate)	0	32	-2	5	19	4	10	19	15	-2
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	61	9	40	77	85	38	52	51	63	71
Former income taxes	51	0	0	0	0	0	0	0	0	0
Penalties	3	0	0	0	0	0	0	0	0	0
Other	7	9	40	77	85	38	52	51	63	71
2000 Social security contributions	2 018	10 798	23 386	34 865	45 929	50 674	56 527	58 812	59 779	61 070
2100 Employees	569	3 130	7 152	10 932	13 847	14 996	16 476	17 036	17 744	18 419
2110 On a payroll basis	..	3 130	7 152	10 932	13 847	14 996	16 476	17 036	17 744	18 419
On gross wages	..	3 130	7 062	10 932	13 847	14 996	16 476	17 036	17 744	18 419
On social benefits	..	0	89	0	0	0	0	0	0	0
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	1 320	6 791	14 689	21 027	28 216	31 041	34 915	36 240	36 114	36 551
2210 On a payroll basis	..	6 791	14 689	21 027	28 216	31 041	34 915	36 240	36 114	36 551
Contributions by government	..	1 059	1 769	3 105	4 493	5 381	6 678	7 686	8 008	8 338
Contributions by other sectors	..	5 732	12 920	17 922	23 723	25 661	28 236	28 554	28 106	28 213
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	129	877	1 546	2 906	3 866	4 637	5 136	5 537	5 921	6 100
Self-employed	..	803	1 230	2 053	2 678	3 342	3 703	3 975	4 153	4 238
Unemployed	..	0	0	0	0	0	0	0	0	0
Retired	..	29	198	709	1 012	1 134	1 324	1 449	1 658	1 743
Other	..	45	118	144	176	161	109	113	110	120
2310 On a payroll basis	..	877	1 546	2 906	3 866	4 637	5 136	5 537	5 921	6 100
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	6	7	8	8	8	7
Levy on public mandates	..	..	..	..	6	7	8	8	8	7
4000 Taxes on property	240	1 161	2 679	5 282	10 550	11 252	13 805	14 408	15 393	15 832
4100 Recurrent taxes on immovable property	2	210	599	1 164	4 146	4 632	5 187	5 433	5 754	5 685
4110 Households	0	26	63	102	2 779	3 115	3 478	3 651	3 876	3 855
4120 Others	2	184	536	1 063	1 367	1 517	1 710	1 782	1 879	1 831
Tax on non profit institutions	2	7	17	41	32	33	38	41	45	47
Immovable income withholding tax (corporate)	0	177	519	929	1 269	1 416	1 584	1 651	1 746	1 686
Regional tax (Brussels)	0	0	0	94	66	68	88	90	89	98
4200 Recurrent taxes on net wealth	0	0	0	92	253	237	451	661	929	952
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	92	253	237	451	661	929	952
4300 Estate, inheritance and gift taxes	75	309	504	1 101	2 053	2 269	3 096	3 004	3 131	3 250
4310 Estate and inheritance taxes	69	281	475	1 042	1 702	1 939	2 634	2 511	2 526	2 731
4320 Gift taxes	6	29	29	59	351	330	463	492	604	519

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4400 Taxes on financial and capital transactions	163	633	1 478	2 669	3 704	3 493	3 886	4 358	4 800	4 899
Registration duties	153	527	1 213	1 967	3 325	3 210	3 542	3 899	4 342	4 439
Mortgage duties	2	10	29	37	76	75	72	93	83	83
Court duties	2	8	29	38	31	34	37	41	40	31
Economic expansion fund	0	0	0	0	0	0	0	0	0	0
Tax on stock exchange transactions	4	31	92	386	234	134	193	287	296	307
Tax on stock exchange listings	2	4	21	0	0	0	0	0	0	0
Tax on bearer securities	0	0	0	79	3	0	6	0	0	0
Stamp duties	0	53	94	161	35	40	36	38	40	41
4500 Non-recurrent taxes	0	0	0	74	163	328	877	635	486	522
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	74	163	328	877	635	486	522
Tax on long term savings	..	..	..	74	163	194	207	413	369	361
Voluntary disclosure tax	..	..	..	0	0	0	0	0	0	0
Voluntary disclosure tax (Diamond)	..	..	..	0	0	0	0	0	0	0
Voluntary disclosure tax (bis)	..	..	..	0	0	134	614	145	12	12
Voluntary disclosure tax (ter)	..	..	..	0	0	0	54	78	105	148
Special contribution on credit associations	..	..	..	0	0	0	2	0	0	0
4600 Other recurrent taxes on property	0	8	99	182	232	294	309	318	293	524
Levy for fighting the non-use of an electric power production site by a producer	..	..	..	0	-16	0	0	0	0	0
Transfer to the Fund for Industrial Accidents of recognized private insurance corporations	..	..	..	182	249	294	309	318	293	297
Tax on securities accounts	..	..	..	0	0	0	0	0	0	226
5000 Taxes on goods and services	2 386	10 105	18 360	29 103	38 462	41 035	44 517	45 589	49 371	51 364
5100 Taxes on production, sale, transfer, etc.	2 187	9 606	17 387	27 000	36 091	38 646	42 087	43 098	46 816	48 731
5110 General taxes	1 355	6 321	11 570	18 258	24 411	25 882	27 979	28 170	30 449	31 775
5111 Value added taxes	0	6 321	11 547	18 132	24 140	25 628	27 738	27 952	30 255	31 545
VAT	..	6 293	11 491	18 132	24 140	25 628	27 738	27 952	30 255	31 545
Vehicle immatriculation tax	..	28	56	0	0	0	0	0	0	0
5112 Sales tax	0	0	23	126	271	253	241	219	194	230
5113 Other	1 355	0	0	0	0	0	0	0	0	0
Taxes assimilated to stamp duties	1 355	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	832	3 285	5 818	8 742	11 680	12 764	14 109	14 927	16 368	16 955
5121 Excise duties	531	1 997	3 478	5 690	7 367	7 783	8 036	8 649	9 906	10 127
Mineral oil	278	1 109	2 017	3 392	3 891	4 148	4 072	4 556	5 195	5 543
Liquified gases and benzol	0	4	0	0	0	0	0	0	0	0
Tobacco	132	501	868	1 342	1 821	1 885	2 197	2 262	2 245	2 363
Spirits	23	123	191	206	225	235	272	318	320	314
Consumption tax on alcohol and spirits	26	54	0	0	0	0	0	0	0	0
Fermented sparkling beverages	1	7	11	24	39	57	77	92	103	102
Fermented fruit beverages	18	57	88	101	115	116	132	148	172	173
Beer	38	93	170	208	191	188	183	194	201	201
Non-alcoholic beverages	10	44	113	148	49	54	58	56	103	175
Coffee, sugar and syrup	5	5	22	13	12	13	15	14	15	14
Levy on energy	0	0	0	193	341	383	337	343	340	337
Intermediate alcoholic products	0	0	0	32	28	26	26	26	28	26
Inspection fee on domestic fuel oil	0	0	0	29	43	51	41	36	32	31
Ecotax	0	0	0	2	1	0	1	0	0	0
Levy on packaging	0	0	0	0	296	320	332	336	341	352
Federal contribution on electricity and natural gas	0	0	0	0	311	292	281	269	812	497
Environmental charge	0	0	0	0	5	15	14	1	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	272	627	809	960	1 388	1 234	1 185	1 373	1 585	1 632
Import duties	206	0	0	0	0	0	0	0	0	0
Levies on agricultural products	63	0	0	0	0	0	0	0	0	0
ECSC levies	2	0	0	0	0	0	0	0	0	0
EU levies, import duties	0	383	716	932	1 365	1 210	1 149	1 368	1 585	1 632
EU levies on agricultural products	0	244	93	28	23	23	36	5	0	0
5124 Taxes on exports	0	1	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	29	452	937	1 365	2 044	2 454	3 145	3 265	3 406	3 651
Gambling and betting tax	9	47	51	45	64	77	73	80	94	103
Insurance levy	19	404	885	1 282	1 930	2 123	2 285	2 307	2 382	2 469
Bill-posting tax	0	0	1	1	3	3	3	3	3	3
Deposit insurance	0	0	0	36	48	252	609	441	440	432
Resolution fund	0	0	0	0	0	0	167	380	250	285
Contracts art. 81 medicines	..	..	..	0	0	0	8	55	238	360
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	208	593	726	881	1 294	1 743	1 640	1 470	1 544
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	199	496	966	2 096	2 363	2 384	2 420	2 482	2 540	2 622

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5210 Recurrent taxes	199	496	966	1 887	2 032	2 005	2 023	2 032	1 993	1 955
Traffic tax	100	368	712	1 413	1 693	1 702	1 830	1 851	1 802	1 852
5211 Paid by households: motor vehicles	0	204	458	889	1 051	1 054	1 148	1 163	1 210	1 240
5212 Paid by others: motor vehicles	0	164	254	525	642	648	683	689	591	612
5213 Paid in respect of other goods	99	127	254	474	338	303	193	181	191	104
Tax on entertainment devices	6	20	20	71	56	58	74	56	54	52
Tax on pubs	1	5	24	18	0	0	0	0	0	0
Hunting tax	2	0	0	0	0	0	0	0	0	0
Local taxes	90	15	19	38	99	112	10	22	22	23
Radio and television licence fees	0	87	191	347	184	133	108	103	115	29
5220 Non-recurrent taxes	0	0	0	209	332	379	397	451	548	667
Vehicle registration tax	..	..	..	209	332	379	360	349	435	473
Vehicle registration tax (households)	..	..	..	139	221	252	240	233	290	315
Vehicle registration tax (others)	..	..	..	70	111	126	120	116	145	158
Emission permits	..	..	..	0	0	0	36	101	112	193
5300 Unallocable between 5100 and 5200	0	3	7	7	7	6	10	9	15	11
6000 Other taxes	2	0	0	0	61	36	46	40	0	0
6100 Paid solely by business	0	..	..	..	0	0	0	0	0	..
6200 Other	2	..	..	..	61	36	46	40	0	..
Fines and interest	2	..	..	..	0	0	0	0	0	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	960	1 388	1 234	1 185	1 373	1 585	1 632
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	167	380	250	285
Other taxes collected on behalf of the EU	..	..	..	75	62	42	-7	9	2	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	348	1 037	1 492	830	919	906
Tax expenditure component	..	..	..	..	78	588	1 077	537	600	616
Transfer component	..	..	..	..	270	449	415	293	319	291
Non-wastable tax credits against 1210	..	..	..	..	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	6 421	37 438	70 268	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	37 443	70 408	112 710	147 861	156 317	177 665	184 429	195 930	202 645
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	107	447	1 300	1 740	2 458	3 354	3 616	3 863	4 099
National lottery profits	..	107	262	279	225	243	215	206	185	185
Water levies	..	0	66	378	119	137	122	104	119	140
Sanitel levy	..	0	0	14	13	15	14	6	12	14
Levy on industrial waste	..	0	27	74	68	54	46	55	79	88
Levy on manure	..	0	0	11	11	5	5	1	2	4
Levy on household waste	..	0	0	20	..	..	..	..	..	..
Earned income withholding tax (EU)	..	0	93	174	270	345	336	370	411	420
Social contributions (EU)	..	0	0	136	250	340	330	360	400	408
Imputed social contributions (EU)	..	0	0	213	431	508	511	554	615	627
Green certificates	..	..	..	..	354	812	1 777	1 959	2 041	2 213
Taxes excluded from National Accounts	..	0	0	0	0	0	0	0	0	0
Deposit insurance	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	0	0	..	78	588	1 077	537	600	616
Capital transfer for uncollected revenue	..	0	0	-291	-381	-597	-730	-547	-624	-689
VAT on products assessed but unlikely to be collected	..	..	..	-18	-276	-367	-488	-357	-492	-492
Earned income withholding tax assessed but unlikely to be collected	..	..	..	-40	-53	-71	-47	-49	-50	-47
Employers' actual social contributions assessed but unlikely to be collected	..	..	..	-233	-52	-159	-194	-141	-81	-150
Voluntary social security contributions	..	41	52	58	57	59	77	70	75	85
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
Reallocation national levels of government	..	..	..	..	..	..	..	..	..	..
Reallocation EU	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	37 590	70 907	113 564	148 924	158 318	180 932	187 550	199 228	206 127
Imputed social contributions	..	1 497	2 886	5 377	7 568	8 713	10 071	9 812	10 550	10 820
National Accounts: Taxes and all social contributions	..	39 087	73 793	118 940	156 492	167 031	191 003	197 362	209 778	216 948

.. Not available

Note: Year ending 31st December. From 1970, data are on accrual basis

Source: Federal Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211718>

Table 5.4. Canada: Details of tax revenue, 1965-2018

Million CAD

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	15 318	101 015	244 152	390 234	512 663	516 591	592 206	653 269	709 003	738 733
1000 Taxes on income, profits and capital gains	5 910	47 064	118 566	195 320	251 198	240 961	281 787	314 841	345 179	360 457
1100 Of individuals	3 464	34 451	99 722	143 652	190 025	180 894	214 054	240 304	254 723	267 594
1110 On income and profits	3 464	34 451	99 722	143 652	190 025	180 894	214 054	240 304	254 723	267 594
Taxes federal government	2 635	21 231	60 252	90 694	116 395	109 341	127 655	143 315	154 267	162 295
Taxes on individuals - province	829	13 220	39 470	52 958	73 630	71 553	86 399	96 989	100 456	105 299
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	2 276	11 741	17 190	47 643	54 272	54 101	62 359	67 894	82 936	83 763
1210 On profits	2 276	11 741	17 190	47 643	54 272	54 101	62 359	67 894	82 936	83 763
Taxes federal government	1 752	8 110	11 726	31 570	37 093	33 419	38 142	41 726	50 932	51 769
Taxes on corporations - province	524	3 631	5 464	16 073	17 179	20 682	24 217	26 168	32 004	31 994
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	170	872	1 654	4 025	6 901	5 966	5 374	6 643	7 520	9 100
Non-resident withhold taxes - federal	170	872	1 654	4 025	6 901	5 966	5 374	6 643	7 520	9 100
2000 Social security contributions	854	10 649	29 653	53 109	73 722	76 787	90 394	96 371	99 035	103 213
2100 Employees	318	3 756	10 634	21 361	29 361	30 626	36 057	38 685	39 920	41 548
Canada pension plan	47	1 265	3 745	9 401	16 194	16 852	20 021	21 491	23 025	23 558
Quebec pension plan	15	431	1 108	2 897	4 124	5 450	5 815	6 293	6 991	7 413
Employment insurance	164	1 393	5 284	7 782	7 084	7 388	9 198	9 772	8 623	9 255
Hospital insurance premiums	92	667	496	1 281	1 959	937	1 023	1 128	1 281	1 322
2110 On a payroll basis	..	..	10 634	20 976	28 654	29 689	35 034	37 557	38 639	40 226
2120 On an income tax basis	..	..	0	385	707	937	1 023	1 128	1 281	1 322
2200 Employers	536	6 697	18 449	30 307	41 922	43 525	51 261	54 380	55 552	57 997
Canada pension plan	48	1 266	3 745	9 401	16 194	16 852	20 021	21 491	23 025	23 558
Quebec pension plan	15	432	1 108	2 897	4 124	5 450	5 815	6 293	6 991	7 413
Employment insurance	164	2 006	7 398	10 894	9 917	10 343	12 877	13 681	12 072	12 956
Hospital insurance premiums	92	1 270	496	897	1 252	0	0	0	0	0
Social insurance levies	217	1 723	5 702	6 218	10 434	10 881	12 548	12 914	13 464	14 070
2210 On a payroll basis	..	..	18 449	30 307	41 922	43 525	51 261	54 380	55 552	57 997
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	196	570	1 442	2 440	2 636	3 076	3 307	3 563	3 667
Canada pension plan	..	153	478	1 200	2 096	2 181	2 591	2 781	2 979	3 049
Quebec pension plan	..	43	92	242	344	455	486	525	584	619
2310 On a payroll basis	..	196	570	1 442	2 440	2 636	3 076	3 307	3 563	3 667
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	5 499	8 013	10 038	10 760	12 482	13 256	14 223	14 871
4000 Taxes on property	2 186	9 195	24 467	37 157	54 507	63 735	70 451	77 778	84 081	85 859
4100 Recurrent taxes on immovable property	1 830	8 315	20 189	30 242	44 567	51 702	57 769	62 651	66 699	69 750
On property provincial government	11	133	1 645	3 078	3 164	4 476	4 946	5 410	5 766	6 690
Personal property local government	17	0	18 544	27 165	41 403	47 226	52 823	57 241	60 933	63 060
Real property local government	1 802	8 182	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	25	512	1 911	4 171	2 970	1 523	414	372	425	436
4210 Individual	0	0	0	0	0	0	0	0	0	0
4220 Corporate	25	512	1 911	4 171	2 970	1 523	414	372	425	436
4300 Estate, inheritance and gift taxes	223	75	3	2	0	178	221	268	304	331
4310 Estate and inheritance taxes	216	75	3	2	..	178	221	268	304	331
On inheritances federal government	108	0	0	0	..	0	0	0	0	0
Succession duties provincial government	108	75	3	2	..	178	221	268	304	331
4320 Gift taxes	7	0	0	0	..	0	0	0	0	0
On gifts federal government	7	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	2 868	3 077	3 646	4 975	7 167	6 303
4500 Non-recurrent taxes	108	293	2 365	2 742	4 102	7 254	8 401	9 512	9 486	9 039
4510 On net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	108	293	2 365	2 742	4 102	7 254	8 401	9 512	9 486	9 039
Special assessments and charges local govt.	108	293	2 365	2 742	4 102	7 254	8 401	9 512	9 486	9 039
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	6 202	32 909	63 092	94 468	122 855	123 752	136 396	150 275	165 739	173 583
5100 Taxes on production, sale, transfer, etc.	5 310	24 808	59 627	88 879	114 701	116 160	128 554	140 750	153 901	161 640
5110 General taxes	2 730	11 658	34 475	55 313	71 242	72 130	81 452	90 598	99 893	104 962
5111 Value added taxes	0	0	0	35 884	46 072	70 712	78 292	86 694	96 040	100 570
5112 Sales tax	2 730	11 658	34 475	19 429	25 170	1 418	3 160	3 904	3 853	4 392
Sales taxes federal government	813	5 429	16 866	0	0	0	0	0	0	0
Sales taxes provincial, local govt.	1 917	6 229	17 609	19 429	25 170	1 418	3 160	3 904	3 853	4 392
5113 Other	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5120 Taxes on specific goods and services	2 580	13 150	25 153	33 565	43 459	44 030	47 102	50 152	54 008	56 678
5121 Excise duties	1 499	6 805	14 473	18 417	22 759	23 281	24 470	25 284	27 342	28 040
Excises federal government	740	3 850	6 405	8 377	9 249	10 244	10 261	10 372	11 166	11 529
Liquor	..	..	926	1 103	1 224	1 554	1 488	1 521	1 700	1 811
Tobacco	..	..	2 247	2 176	2 466	3 025	3 019	2 875	3 115	3 406
Gasoline and motive fuel	..	..	2 472	4 807	5 272	5 306	5 460	5 678	6 040	6 015
Remitted gaming profits	..	..	45	0	0	0	0	0	0	0
Miscellaneous consumption taxes	..	..	715	291	287	358	294	297	311	297
Excises provincial government	759	2 955	8 067	10 039	13 510	13 037	14 209	14 912	16 176	16 511
Motor fuel	680	1 863	4 674	7 031	8 065	8 198	9 094	9 727	10 163	10 209
Tobacco	53	772	2 776	2 279	4 181	4 620	4 879	5 108	5 041	4 963
Other	26	320	617	730	1 264	219	236	77	972	1 339
5122 Profits of fiscal monopolies	294	1 406	3 758	8 756	11 565	11 565	12 059	13 016	13 915	14 316
Own enterprises contributions	294	1 406	3 758	8 756	11 565	11 565	12 059	13 016	13 915	14 316
5123 Customs and import duties	686	3 199	4 021	2 824	3 829	3 441	4 193	5 181	5 593	6 640
Customs and import duties federal govt.	686	3 199	4 021	2 824	3 829	3 441	4 193	5 181	5 593	6 640
5124 Taxes on exports	0	842	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	84	575	2 385	2 524	4 088	4 489	5 087	5 213	5 983	6 536
Tax on insurance premiums, provincial govt.	45	261	1 141	1 740	2 796	3 305	3 901	3 962	4 544	5 014
Tax on insurance premiums, federal govt.	0	1	1	1	11	28	13	10	1	0
Amusement and admission taxes	4	25	126	538	537	322	280	291	333	320
Air transportation taxes	0	166	488	0	403	600	662	722	823	872
Racetrack betting	35	122	155	55	36	36	32	33	25	25
Tax on meals and hotels	0	0	473	191	305	198	199	195	257	305
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	17	323	517	1 045	1 217	1 255	1 292	1 458	1 176	1 146
Other taxes federal government	0	98	272	758	762	557	439	544	417	446
Other taxes provincial government	17	225	245	287	455	698	853	914	759	700
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	892	8 101	3 465	5 589	8 154	7 592	7 842	9 525	11 838	11 943
5210 Recurrent taxes	306	1 500	2 393	3 644	4 368	4 452	5 017	5 589	6 119	6 264
5211 Paid by households: motor vehicles	103	666	1 056	1 696	2 241	1 986	2 237	2 478	2 854	2 946
5212 Paid by others: motor vehicles	141	509	697	1 039	1 242	1 153	1 343	1 552	1 664	1 719
5213 Paid in respect of other goods	62	325	640	909	885	1 313	1 437	1 559	1 601	1 599
5220 Non-recurrent taxes	586	6 601	1 072	1 945	3 786	3 140	2 825	3 936	5 719	5 679
Licences and permits local govt.	36	132	317	499	889	807	952	1 023	1 035	1 036
Licences and permits provincial govt.	550	6 469	755	1 446	2 897	2 333	1 873	2 913	4 684	4 643
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	166	1 198	2 875	2 167	342	596	696	748	745	750
6100 Paid solely by business	139	943	2 386	1 280	0	0	0	0	0	0
6200 Other	27	255	489	887	342	596	696	748	745	750
Poll tax local government	5	0	0	0	0	0	0	0	0	0
Miscellaneous local government	11	358	489	887	342	596	696	748	745	750
Other federal government	11	-103	0	0	0	0	0	0	0	0
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	1 633	5 550	6 415	7 326	7 510	8 007	10 709
Tax expenditure component	..	..	..	276	824	875	965	968	1 057	2 395
Transfer component	..	..	..	1 357	4 726	5 540	6 361	6 542	6 950	8 314
Non-wastable tax credits against 1210	..	..	..	1 758	3 445	4 726	3 754	3 768	3 649	3 059
Tax expenditure component	..	..	..	20	12	19	17	15	16	12
Transfer component	..	..	..	1 738	3 433	4 707	3 737	3 753	3 633	3 047
Total tax revenue on cash basis	15 318	101 015	244 152	388 833	527 734	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	390 234	512 663	516 591	592 206	653 269	709 003	738 733
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	296	836	894	982	983	1 073	2 407
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	390 234	513 499	517 485	593 188	654 252	710 076	741 140
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	390 234	513 499	517 485	593 188	654 252	710 076	741 140

.. Not available

Note: From 2001, all data are for the year ending 31st December. For 2000 and earlier years, data for the Federal, Provincial and Territorial governments and Social security funds are on a fiscal year basis commencing 1st April. Data for local government are on a fiscal year basis commencing 1st January. From 1999 data are on accrual basis except that personal income taxes are on a modified cash basis.

There are some minor differences between the data for the years 1965 to 1978 and those for subsequent years. These mostly relate to the inclusion of fines and penalties or late payment of taxes and deductions for the child tax credits in the data for the years 1979 to 1983.

Heading 1210 - Taxes federal government: Federal corporate taxes include capital taxes.

Heading 2000: Includes receipts from the Canadian Pension Plan, Quebec Pension Plan, Unemployment Insurance Fund and Provincial Health Insurance. Premiums, Medicare Premiums and Social Insurance levies but excludes that part of the taxes on income and sales taxes earmarked for old age security. The practice of earmarking these taxes was discontinued in June 1975.

Heading 4400: From 2002 onward includes land transfer taxes of the provincial, territorial and local governments. Prior to 2002 land transfer taxes of the local government were included in line 6000 and those provincial and territorial governments were included in line 4520.

Heading 5121: The large increase in this heading between 1980 and 1981 is due to the introduction of a 'special petroleum compensation charge', a 'Canadian ownership special charge' and to an increase in the natural gas tax of C\$ 2399 millions.

Heading 5122: From 1988, profits on fiscal monopolies include lottery profits.

Heading 5128: From 1988, other taxes of Federal Government include the annual fees for managing the spectrum (airwaves) allocation to the cellular industry.

Heading 5211: Some Québec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-89 to 1997-98.

From 1998-99 onward, these fees are included under other taxes - motor vehicle licences.

Source: Statistics Canada.

StatLink  <https://doi.org/10.1787/888934211737>

Table 5.5. Chile: Details of tax revenue, 1965-2018

Million CLP

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 777 218	7 901 998	20 598 963	21 845 693	27 381 686	32 532 354	36 238 558	40 314 703
1000 Taxes on income, profits and capital gains	412 974	1 841 630	9 412 056	8 329 060	9 520 709	11 840 521	12 516 154	14 418 859
1100 Of individuals	99 154	604 100	989 348	1 492 837	1 964 172	3 199 876	3 500 023	2 701 416
Second category tax	65 552	490 980	993 129	1 449 099	1 981 699	2 350 120	2 585 694	2 848 205
Global complementary tax	33 603	113 120	-3 781	43 738	-17 527	-36 757	50 495	-146 789
Other	0	0	0	0	0	886 513	863 834	0
1110 On income and profits
1120 On capital gains
1200 Corporate	219 586	882 896	6 054 487	4 448 745	6 041 089	6 839 133	7 658 420	8 920 497
First category tax	200 891	815 747	5 084 996	3 913 870	5 473 355	6 183 830	7 049 471	7 836 379
Surtax on state owned enterprises	16 074	47 634	113 334	194 203	124 220	132 352	193 058	184 442
Mining tax	0	0	835 452	298 558	324 577	323 507	101 970	184 382
Other	2 621	19 516	20 705	42 114	118 937	199 444	313 921	715 293
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	94 233	354 634	2 368 221	2 387 478	1 515 449	1 801 512	1 357 711	2 796 947
Additional tax	59 082	350 301	1 462 715	1 414 057	1 337 721	1 429 758	1 453 577	2 127 948
Other	35 151	4 332	905 507	973 421	177 727	371 755	-95 865	668 998
2000 Social security contributions	159 559	576 758	1 148 647	1 493 987	1 968 973	2 252 489	2 627 558	2 786 173
2100 Employees	154 021	553 937	1 098 620	1 433 159	1 906 340	2 188 575	2 553 916	2 703 261
2110 On a payroll basis	154 021	553 937	1 098 620	1 433 159	1 906 340	2 188 575	2 553 916	2 703 261
2120 On an income tax basis	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	50 027	60 828	62 633	63 914	73 643	82 912
2210 On a payroll basis	5 538	22 821	50 027	60 828	62 633	63 914	73 643	82 912
2220 On an income tax basis	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	0	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	0
4000 Taxes on property	109 319	554 037	1 013 571	898 607	1 133 765	1 421 274	1 950 217	2 086 866
4100 Recurrent taxes on immovable property	59 968	302 244	496 311	662 368	840 842	1 056 920	1 229 195	1 373 495
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	3 444	10 906	28 501	39 338	45 550	92 236	202 376	125 649
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	45 907	240 886	488 759	196 901	247 373	272 118	518 645	587 721
4500 Non-recurrent taxes	0	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	0
5000 Taxes on goods and services	1 118 722	5 041 769	9 023 666	11 185 156	14 779 915	17 597 378	19 858 881	21 470 498
5100 Taxes on production, sale, transfer, etc.	1 074 009	4 789 827	8 578 636	10 532 904	13 869 529	16 515 485	18 597 180	19 953 036
5110 General taxes	664 421	3 306 350	6 781 501	8 399 926	11 170 794	13 273 958	15 069 540	16 211 646
5111 Value added taxes	664 421	3 306 350	6 781 501	8 399 926	11 170 794	13 273 958	15 069 540	16 211 646
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	409 588	1 483 477	1 797 135	2 132 978	2 698 735	3 241 527	3 527 640	3 741 389
5121 Excise duties	166 050	816 160	1 299 844	1 561 205	1 987 475	2 412 773	2 682 659	2 796 033
Cigarettes and tobacco	60 604	283 275	455 595	647 637	815 991	981 422	978 696	981 456
Gasolene and diesel	105 445	532 885	844 249	913 568	1 171 483	1 388 218	1 629 561	1 727 392
Oil stabilisation fund	0	0	0	0	0	0	0	0
Fisheries Law Extraction Rights	0	0	0	0	0	8 558	11 749	19 623
Additional tax on new motor vehicles	0	0	0	0	0	34 575	62 654	67 561
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	300 416	267 331	303 393	343 491	321 156	347 555
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	196 875	304 442	407 867	485 263	523 824	597 802
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	44 714	251 942	445 030	652 252	910 386	1 081 893	1 261 702	1 517 462

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5210 Recurrent taxes	44 714	251 942	445 030	652 252	910 386	1 081 893	1 261 702	1 402 110
Motor vehicles	24 469	93 880	155 158	218 219	330 754	397 608	482 009	539 918
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	20 245	158 062	289 872	434 033	579 632	684 285	779 693	862 192
Municipal permits	18 401	136 138	263 996	396 944	527 955	630 943	725 954	806 734
Mining patents	3 374	34 730	25 184	36 213	50 094	51 767	52 254	53 854
Other	-1 530	-12 806	692	876	1 583	1 575	1 485	1 604
5220 Non-recurrent taxes	0	0	0	0	0	0	0	115 352
Tax on Polluting Fixed Sources	115 352
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	-23 356	-112 195	1 023	-61 117	-21 676	-579 308	-714 253	-447 692
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	1 023	-61 117	-21 676	-579 308	-714 253	-447 692
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	0	0	0	0	0	0	0
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210	0	0	0	0	0	175 468	213 519	251 606
Tax expenditure component	45 774	62 076	64 837
Transfer component	129 694	151 443	186 769
Total tax revenue on cash basis	1 777 218	7 901 998	20 598 963	21 845 693	27 381 686	32 532 354	36 238 558	40 314 703
Total tax revenue on accrual basis
Conciliation with National Accounts										
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Source: Servicio de Impuestos internos (Chile's Tax Service).

Table 5.6. Colombia: Details of tax revenue, 1965-2018

Million COP

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	2 579 426	30 598 630	82 697 457	98 455 335	142 976 023	160 157 693	174 735 823	190 299 911
1000 Taxes on income, profits and capital gains	771 694	7 103 525	24 010 404	26 218 852	47 743 096	52 656 876	57 615 236	64 043 928
1100 Of individuals	47 210	1 499 345	4 751 580	5 192 384	7 787 050	9 210 448	10 367 606	12 215 963
1110 On income and profits	47 210	1 499 345	4 751 580	5 192 384	7 787 050	9 210 448	10 367 606	12 215 963
Income tax	47 210	1 499 345	4 751 580	5 192 384	7 787 050	9 210 448	10 367 606	12 215 963
Simple tax regime	0	0	0	0	0	0	0	0
1120 On capital gains
1200 Corporate	359 758	5 119 828	18 427 899	20 405 209	38 788 077	41 398 731	44 970 528	48 529 320
1210 On profits	359 758	5 119 828	18 427 899	20 405 209	38 788 077	41 398 731	44 970 528	48 529 320
Income tax	359 758	5 119 828	18 427 899	20 405 209	35 848 498	27 472 562	40 124 337	48 396 597
Pro Equity Income Tax - CREE	0	0	0	0	2 939 579	13 926 169	4 846 190	132 723
Simple tax regime	0	0	0	0	0	0	0	0
1220 On capital gains
1300 Unallocable between 1100 and 1200	364 726	484 352	830 925	621 258	1 167 968	2 047 697	2 277 102	3 298 645
Income tax	364 726	484 352	830 925	621 258	1 167 968	2 047 697	2 277 102	3 298 645
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0
2000 Social security contributions	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 585 138	13 351 711	18 192 049
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 585 138	13 351 711	18 192 049
2410 On a payroll basis	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 585 138	13 351 711	18 192 049
2420 On an income tax basis	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	1 286 803	2 798 906	4 022 503	3 527 459	2 797 308	3 200 238	3 461 352
4000 Taxes on property	56 160	2 027 654	6 459 259	8 535 238	14 907 909	18 156 105	17 950 494	15 265 472
4100 Recurrent taxes on immovable property	56 160	991 070	2 298 829	3 338 935	4 735 321	6 061 965	7 310 244	7 981 989
4110 Households	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	2 298 829	3 338 935	4 735 321	6 061 965	7 310 244	7 981 989
4200 Recurrent taxes on net wealth	0	0	1 170 908	1 970 530	4 274 832	5 352 940	3 868 595	467 925
4210 Individual	1 170 908	1 970 530	4 274 832	5 352 940	3 868 595	467 925
4220 Corporate	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	1 036 584	2 989 522	3 225 773	5 897 755	6 741 200	6 771 655	6 815 558
4500 Non-recurrent taxes	0	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	0
5000 Taxes on goods and services	1 388 653	14 180 450	36 766 741	44 411 642	55 285 569	65 716 566	75 381 123	81 408 789
5100 Taxes on production, sale, transfer, etc.	1 388 653	14 048 655	36 447 297	44 038 074	54 326 006	64 688 081	74 003 567	79 935 336
5110 General taxes	672 368	9 585 866	26 910 512	33 333 802	40 479 366	48 684 900	58 565 799	64 316 019
5111 Value added taxes	583 078	8 445 776	23 377 821	28 811 682	34 642 822	41 659 696	50 619 849	55 879 110
5112 Sales tax	89 290	1 140 090	3 532 691	4 522 121	5 836 544	7 025 204	7 945 950	8 436 909
Industry and commerce tax (State)	89 290	1 140 090	3 532 691	4 522 121	5 836 544	7 025 204	7 945 950	8 436 909
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	9 536 785	10 704 271	13 846 640	16 003 181	15 437 768	15 619 317
5121 Excise duties	404 699	2 718 692	5 276 999	6 052 273	9 949 457	11 412 250	11 616 844	12 061 132
Petrol	141 270	833 004	1 211 511	1 418 766	2 883 410	3 297 392	1 352 793	1 517 546
Tobacco (State)	52 898	213 412	330 016	390 472	496 513	524 357	887 534	1 145 879
Beer (State)	85 722	471 135	1 203 838	1 432 453	2 031 349	2 305 895	2 572 771	2 637 674
Liquors (State)	124 808	520 394	834 390	929 328	1 292 743	1 253 466	1 907 802	1 800 605
Restaurant service, vehicle sale and mobile telephone service	0	0	0	0	1 181 998	1 684 179	1 948 718	2 047 419
Carbon	0	0	0	0	0	0	474 596	288 373
Plastic bags	0	0	0	0	0	0	6 546	28 099
Medicinal cannabis	0	0	0	0	0	0	10	3
Diesel surcharge	0	85 716	388 091	500 405	572 022	598 993	546 243	579 613
Petrol surcharge	0	595 031	1 309 154	1 380 848	1 491 423	1 747 969	1 919 830	2 015 922
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	4 259 786	4 651 999	3 897 184	4 590 931	3 820 924	3 558 185
Custom duties	180 989	1 744 097	4 259 786	4 651 999	3 897 184	4 590 931	3 820 924	3 558 185
Imports surcharge	130 597	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
5210 Recurrent taxes	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
5211 Paid by households: motor vehicles	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
Tax on motor vehicle ownership	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	159 323	1 011 197	2 968 147	3 789 014	4 867 545	7 245 701	7 237 021	7 928 320
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	2 968 147	3 789 014	4 867 545	7 245 701	7 237 021	7 928 320
Stamp tax	0	401 497	759 787	357 160	58 378	101 668	75 493	79 868
Other	78 306	79 287	86 297	126 602	200 465	318 271	403 473	461 160
Other (sub-national)	81 017	530 413	2 122 062	3 305 252	4 608 702	6 825 762	6 758 055	7 387 293
Total tax revenue on cash basis	2 579 426	30 598 630	82 697 457	98 455 335	142 976 023	160 157 693	174 735 823	190 299 911
Total tax revenue on accrual basis
Conciliation with National Accounts
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

Data on an cash basis.

Includes the reported consolidated revenues of the territorial entities (departments and municipalities).

Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social security sector as "other incomes".

From 2013 onwards, all of the health contributions entering FOSYGA are classified as social security contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers – EPS - is not part of the fiscal accounts.

Headings 1100 and 1200: The data are estimated.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia.

(National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink  <https://doi.org/10.1787/888934211775>

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

Million CZK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	771 596	1 316 197	1 286 861	1 396 555	1 532 565	1 760 047	1 892 396
Total tax revenue exclusive of taxes collected for the EU	771 596	1 309 754	1 280 288	1 390 999	1 524 653	1 751 777	1 884 100
1000 Taxes on income, profits and capital gains	175 846	327 771	259 934	290 263	329 768	390 566	426 988
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
2000 Social security contributions	341 544	573 417	576 029	603 072	659 743	757 183	829 702
2100 Employees	77 272	127 662	116 818	123 353	123 353	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
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	23 850	24 618
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

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
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	587 544	610 830
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
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
6000 Other taxes	356	29	149	67	387	904	258
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
Memorandum item										
Customs duties collected on behalf of the EU	6 443	6 573	5 556	7 912	8 271	8 296

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Non-wastable tax credits										
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
Total tax revenue on cash basis	772 272	1 310 618	1 273 676	1 353 469	1 478 758	1 712 822	1 867 024
Total tax revenue on accrual basis	771 596	1 316 197	1 286 861	1 396 555	1 532 565	1 760 047	1 892 396
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	-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.

Table 5.8. Denmark: Details of tax revenue, 1965-2018

Million DKK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	20 821	166 358	382 232	623 911	809 988	813 972	901 001	957 281	1 005 914	1 005 957
Total tax revenue exclusive of taxes collected for the EU	..	..	379 547	621 274	806 337	810 697	898 126	953 963	1 002 745	1 002 772
1000 Taxes on income, profits and capital gains	9 712	92 404	233 739	383 244	486 845	500 276	564 937	605 698	637 102	624 641
1100 Of individuals	8 758	86 958	206 478	328 532	427 412	422 685	490 887	525 144	533 557	545 670
1110 On income and profits	8 758	86 909	206 335	328 305	427 070	422 364	490 627	524 856	533 263	545 400
Central government income tax	5 020	33 351	91 638	77 491	155 540	124 943	141 399	169 059	180 081	185 679
County income tax	0	10 742	31 361	56 135	0	0	0	0	0	0
Municipality income tax	2 948	33 555	77 571	121 975	173 114	193 111	209 303	220 815	236 900	239 221
Seaman's income tax	66	457	0	0	0	0	0	0	0	0
Old-age pension fund contributions	592	2 163	0	0	0	0	0	0	0	0
Social pension fund contributions	0	3 340	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	0	1 804	0	0	0	0	0	0	0	0
Pension schemes and annuity insurance	22	355	2 627	6 923	8 948	9 842	42 974	22 842	5 663	5 559
Special income tax	101	1 054	2 810	0	0	0	0	0	0	0
Duty on canceled pension schemes	9	82	0	0	0	0	0	0	0	0
Duty on feed rent increases	0	8	5	0	0	0	0	0	0	0
Duty on employees' remuneration compens. fund releases	0	0	325	654	1 144	982	1 129	11 177	2 198	2 360
Duty on interest on consumer loans	0	0	0	0	0	0	0	0	0	0
Labour market contributions	0	0	0	56 729	76 609	80 863	82 599	87 359	94 248	98 099
Imputed income from owner-occupied dwelling	0	0	0	8 399	11 716	12 623	13 223	13 604	14 172	14 481
1120 On capital gains	0	49	144	226	343	321	260	289	294	270
Tax on winnings from lotteries, pools, etc.	..	49	144	226	343	321	260	289	294	270
1200 Corporate	954	5 446	14 660	42 279	54 871	41 057	54 066	57 723	71 347	65 207
1210 On profits	954	5 446	14 660	42 279	54 871	41 057	54 066	57 723	71 347	65 207
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	12 601	12 434	4 562	36 535	19 984	22 832	32 198	13 764
2000 Social security contributions	690	710	101	8 453	1 286	1 815	1 618	1 378	1 060	1 061
2100 Employees	567	1	98	8 209	1 057	900	879	826	729	751
Sickness benefit fund contributions	30	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, ordinary	534	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, special	3	0	0	0	0	0	0	0	0	0
Contribution to merchant marine's welf. board	0	1	1	0	0	0	0	0	0	0
Special pension scheme savings	0	0	0	6 846	0	0	0	0	0	0
Contr. to pension funds from officials in companies	0	0	0	879	555	450	476	438	377	410
Contr. to pension funds from officials in non-profit institutions	0	0	96	485	502	450	403	388	352	341
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	123	709	3	244	229	914	739	552	331	311
Unemployment insurance contributions	41	598	0	0	0	0	0	0	0	0
Disablement insurance contributions	21	58	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	61	0	0	0	0	0	0	0	0	0
Contribution to employee's wage guarantee fund	0	50	0	241	227	908	731	542	323	299
Contribution to merchant marine's welf. board	0	1	1	0	0	0	0	0	0	0
Shipping owners contr. sickness assist. seamen	0	1	2	3	2	6	8	10	8	12
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	2 494	2 258	3 975	4 160	6 130	5 894	5 494	6 314
4000 Taxes on property	1 691	9 806	16 269	20 738	31 556	33 533	34 995	39 169	39 258	41 215
4100 Recurrent taxes on immovable property	1 029	5 676	8 891	13 565	18 996	24 161	26 370	28 085	28 465	29 578
Central government land tax	130	264	0	0	0	0	0	0	0	0
County land tax	169	2 315	2 915	4 070	0	0	0	0	0	0
Municipal land tax	408	2 257	4 123	7 049	15 601	19 645	22 580	24 707	25 233	26 394
Centr. Govt. fixed tax on real property	32	11	0	0	0	0	0	0	0	0
County fixed tax on real property	45	0	0	0	0	0	0	0	0	0
Municipal fixed tax on real property	190	91	0	0	0	0	0	0	0	0
County duty on land (public property)	4	22	22	25	0	0	0	0	0	0
County duty on buildings (public property)	0	53	88	97	0	0	0	0	0	0
Municipal duty on land (public property)	26	103	244	383	393	434	359	364	374	339
Municipal duty on buildings (residential)	0	195	335	381	757	814	641	599	594	554
Municipal duty on buildings (business)	25	366	1 165	1 560	2 244	3 269	2 789	2 416	2 264	2 291
4110 Households	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	306	963	934	0	0	0	0	0	0	0
4210 Individual	306	963	934	..	..	..	..	..	..	..
4220 Corporate	0	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	738	2 197	2 863	3 896	3 646	3 940	5 177	4 368	4 810
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	219	2 313	4 166	4 171	8 659	5 726	4 685	5 907	6 426	6 828
Stamp duties	214	2 243	2 829	4 125	8 574	5 695	4 664	5 879	6 386	6 786
Duty on share capital creation	0	32	500	0	0	0	0	0	0	0
Duty to land registry office	5	38	28	46	85	30	21	28	40	41
Duty on transfers of shares	0	0	809	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	116	81	140	6	0	0	0	0	0
4510 On net wealth	..	0	0	0	0	0	..	..	..	..
4520 Other non-recurrent taxes	..	116	81	140	6	0	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	8 727	63 437	129 630	208 826	286 136	273 982	293 170	304 823	322 729	332 461
5100 Taxes on production, sale, transfer, etc.	8 239	60 545	123 645	197 991	267 325	254 303	270 493	281 109	297 925	306 191
5110 General taxes	2 139	37 727	80 650	121 955	174 639	171 583	181 378	191 479	208 643	217 046
5111 Value added taxes	2 139	37 727	72 120	121 955	174 639	171 583	181 378	191 479	208 643	217 046
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	8 530	0	0	0	0	0	0	0
Labour market contrib. concerning imports	..	..	4 903	..	..	..	..	..	..	..
Labour market contrib. concerning value added	..	..	3 627	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	6 100	22 817	42 995	76 036	92 686	82 720	89 116	89 630	89 282	89 145

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	5 466	20 473	38 339	68 977	82 861	74 032	81 894	81 893	81 482	81 021
Duty on petrol	1 016	3 713	5 637	10 005	9 154	8 029	7 286	7 348	7 499	7 521
Motor vehicle registration duty	818	2 989	7 917	13 858	24 289	13 586	15 218	17 988	19 976	20 602
Cigarettes and tobacco duties	1 469	4 472	6 516	7 489	7 201	8 283	8 417	7 658	7 547	7 045
Duties on cigars, cheroots and cigarillos	234	220	128	80	40	32	47	113	66	45
Sale of revenue labels	0	3	10	13	13	5	4	4	2	0
Sales duties on chocolate and sugar	254	331	801	1 205	1 289	1 470	2 020	2 156	2 184	2 168
Raw material duty on chocolate and sugar	11	14	54	60	93	144	180	187	169	132
Special tax on chocolate and sugar	0	2	13	76	46	51	68	103	126	104
Duty on ice-cream	33	58	135	168	180	201	297	297	308	354
Duty on coffee	5	249	224	266	250	243	271	280	254	280
Duty on mineral water	68	195	466	505	418	383	374	0	0	0
Duty on beer	622	1 983	3 100	1 510	1 080	895	977	916	918	943
Duty on wine	122	611	1 448	1 166	1 032	1 071	1 674	1 764	1 724	1 732
Duty on spirits	412	1 432	1 982	1 756	1 213	1 028	1 127	1 201	1 212	1 187
Duty on restaurant sales of alcoholic bev.	150	0	0	0	0	0	0	0	0	0
Duty on wireless sets	55	67	0	0	0	0	0	0	0	0
Duty on television sets	0	93	-18	0	0	0	0	0	0	0
Duty on video recorders	0	17	-15	0	0	0	0	0	0	0
Duty on major household appliances	0	199	-10	0	0	0	0	0	0	0
Duty on gramophone records	10	46	84	0	0	0	0	0	0	0
Duty on playing cards	1	2	0	0	0	0	0	0	0	0
Duty on matches	5	3	-1	0	0	0	0	0	0	0
Duty on lighters	1	8	-4	0	0	0	0	0	0	0
Duty on electric bulbs	36	67	152	176	211	117	95	86	65	54
Duty on perfumery and toilet articles	91	214	506	0	0	0	0	0	0	0
Duty on almanacs	3	0	0	0	0	0	0	0	0	0
Duty on salmon	0	1	0	0	0	0	0	0	0	0
Duty on paper and cardboard	45	0	0	0	0	0	0	0	0	0
Duty on sugar	0	174	-8	0	0	0	0	0	0	0
Duty on tea	0	12	10	8	8	8	8	8	5	0
Duty on electricity	0	1 222	4 317	7 430	8 665	10 195	10 013	11 501	12 164	12 119
Duty on certain oil products	0	1 719	2 938	6 757	8 549	8 623	9 306	9 347	9 804	10 012
Duty on certain retail containers	0	100	397	594	727	706	715	316	335	365
Duty on gas	0	56	47	0	0	0	0	0	0	0
Duty on extraction and import of raw materials	0	16	129	172	220	119	132	148	165	165
Duty on disposable tableware	0	0	72	65	126	120	121	138	141	148
Duty on insecticides, herbicides, etc.	0	0	13	366	449	466	656	598	532	568
Duty on videotapes	0	0	0	0	0	0	0	0	0	0
Duty on coal, etc.	0	0	849	1 217	1 450	2 587	2 991	2 255	1 916	1 852
Other duties on goods and services	5	186	20	53	147	189	-13	186	160	178
Duty on waste	0	0	404	1 025	1 225	51	167	130	161	154
Duty on CFC	0	0	27	0	53	56	82	65	58	55
Duty on CO2	0	0	0	4 883	5 108	5 822	5 762	3 652	3 632	3 627
Duty on cigarette paper	0	0	0	68	32	28	36	38	32	31
Duty on rechargeable Ni-Cd batteries	0	0	0	21	17	4	3	2	1	0
Duty on piped water	0	0	0	1 357	1 371	1 334	1 584	1 688	1 571	1 649
Duty on carrier bags made of paper, plastic, etc.	0	0	0	178	210	201	186	208	190	178
Duty on tires	0	0	0	29	45	62	50	57	54	53
Duty on sulphur	0	0	0	165	108	48	51	42	39	39
Duty on chlorinated solvents	0	0	0	2	0	0	0	0	0	0
Duty on natural gas	0	0	0	2 532	3 375	4 524	5 255	3 160	3 002	3 325
Duty on nitrogen	0	0	0	30	27	26	21	17	15	13
Duty on specific growth stimulants	0	0	0	0	0	0	0	0	0	0
Duty on PVC-film	0	0	0	7	12	11	10	11	11	11
Duty on PVC and phthalates	0	0	0	31	42	23	18	19	16	16
Duty on lead accumulators	0	0	0	14	0	0	0	0	0	0
Duty on mineral phosphorus	0	0	0	0	51	51	49	52	52	53
Surcharge on alcoholic soft drinks	0	0	0	0	17	26	33	33	33	0
Duty on nitrogen oxides	0	0	0	0	0	212	870	820	159	183
Duty on saturated fat	0	0	0	0	0	0	0	0	0	0
Duty on PSO (Public Service Obligations)	0	0	0	3 641	4 319	3 004	5 734	7 302	5 184	4 060
5122 Profits of fiscal monopolies	16	183	404	1 402	1 648	1 481	1 339	1 230	1 282	1 535
5123 Customs and import duties	556	1 113	1 849	2 325	3 282	3 242	2 824	3 285	3 136	3 186
Customs duties	0	1 032	1 779	2 325	3 282	3 242	2 824	3 285	3 136	3 186
Temporary import surcharge	556	0	0	0	0	0	0	0	0	0
Import duties on agricultural produce	0	81	70	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5126 Taxes on specific services	62	771	1 567	3 019	4 525	3 932	3 008	3 189	3 348	3 404
Sales tax on gambling stakes races	17	28	20	12	18	16	15	14	13	0
Tax on football pools	31	152	284	942	1 143	1 071	0	0	0	0
Tax on cinema tickets	14	0	0	0	0	0	0	0	0	0
Duty on motor vehicle compl. insurance	0	470	923	1 327	2 104	1 854	1 598	1 529	1 519	1 491
Duty on insurance on pleasure boats	0	13	57	66	100	122	127	126	124	119
Duty on charter flight	0	109	283	0	0	0	0	0	0	0
Turnover tax on 6-win horse race betting	0	0	0	0	0	0	0	0	0	0
Duty on casinos	0	0	0	180	261	173	192	200	216	202
Passenger duty	0	0	0	477	6	0	0	0	0	0
Duty on the Danish State Lottery	0	0	0	16	35	41	42	44	46	44
Duty on slot machines	0	0	0	0	858	656	545	618	627	592
Duty on gambling	0	0	0	0	0	0	288	397	450	511
Duty on online casinos	0	0	0	0	0	0	202	261	354	445
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	277	837	312	370	33	51	33	33	0
Duty paid to ECSC	..	4	5	0	0	0	0	0	0	..
Sugar storing duty	..	83	113	62	0	0	0	0	0	..
Duty on the production of sugar	..	81	145	249	-26	33	51	33	33	..
Duty on milk co-reponsibility levy	..	109	255	0	0	0	0	0	0	..
Grain co-reponsibility levy	..	0	319	0	0	0	0	0	0	..
Restructuring scheme for EU sugar system	..	0	0	0	397	0	0	0	0	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	488	2 893	4 410	7 468	14 088	14 731	16 180	16 537	16 268	17 383
5210 Recurrent taxes	488	2 893	4 410	7 468	14 088	14 731	15 966	16 171	15 735	15 988
5211 Paid by households: motor vehicles	199	1 874	2 922	5 485	7 105	7 614	8 094	8 136	7 549	7 773
Weight duty automobiles	199	1 874	2 922	5 318	6 954	7 467	7 936	7 859	7 280	7 526
Recycling fee on cars	0	0	0	167	151	147	158	277	270	247
5212 Paid by others: motor vehicles	287	1 014	1 441	1 919	3 125	2 980	3 336	3 483	3 659	3 605
Weight duty automobiles	287	1 014	1 441	1 612	2 652	2 611	2 952	3 088	3 188	3 116
Road charges	0	0	0	307	473	370	383	395	471	489
5213 Paid in respect of other goods	2	5	47	64	3 858	4 137	4 537	4 552	4 526	4 590
5220 Non-recurrent taxes	0	0	0	0	0	0	214	365	534	1 415
5300 Unallocable between 5100 and 5200	0	0	1 575	3 368	4 724	4 948	6 497	7 177	8 536	8 887
6000 Other taxes	0	0	0	391	190	206	152	320	272	265
6100 Paid solely by business	..	..	..	391	190	206	152	320	272	265
6200 Other	..	..	..	0	0	0	0	0	0	0
Memorandum item										
Customs duties collected on behalf of the EU	..	..	1 779	2 325	3 282	3 242	2 824	3 285	3 136	3 186
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	4 960	5 515	4 228	4 229	3 736
Tax expenditure component	..	..	..	..	..	4 712	5 240	4 016	4 018	3 549
Transfer component	..	..	..	..	..	248	276	211	211	187
Non-wastable tax credits against 1210	..	..	..	..	..	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	..	..	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	20 821	166 358	382 232	623 911	809 988	813 972	901 001	957 281	1 005 914	1 005 957
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	0	0	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	0	0	0	0	0	4 712	5 240	4 016	4 018	3 549
Capital transfer for uncollected revenue	0	-1 374	-2 387	-1 917	-2 726	-3 475	-15 512	-19 396	-8 640	-9 791
Voluntary social security contributions	0	1 673	8 087	16 633	17 061	17 192	14 655	14 721	14 891	14 751
Miscellaneous differences	0	0	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	20 821	166 657	387 932	638 626	824 324	832 401	905 384	956 623	1 016 183	1 014 466
Imputed social contributions	0	5 958	4 592	6 223	5 693	5 356	4 520	4 067	3 507	3 158
National Accounts: Taxes and all social contributions	20 821	172 615	392 525	644 849	830 017	837 757	909 904	960 690	1 019 690	1 017 624

.. Not available

Note: Year ending 31st December.

The figures are on an accrual basis.

Heading 2300 includes a small amount of voluntary contributions which cannot be isolated.

Source: Danmarks Statistik.

StatLink  <https://doi.org/10.1787/888934211813>

Table 5.9. Estonia: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 919	5 082	4 894	5 988	6 874	7 757	8 532
Total tax revenue exclusive of taxes collected for the EU	1 919	5 047	4 870	5 960	6 840	7 715	8 484
1000 Taxes on income, profits and capital gains	476	1 197	970	1 357	1 607	1 710	1 929
1100 Of individuals	421	936	776	1 031	1 182	1 344	1 411
1110 On income and profits	421	936	776	1 031	1 182	1 344	1 411
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	55	261	194	327	424	366	518
1210 On profits	55	65	35	62	38	40	71
1220 On capital gains	0	196	159	265	386	325	447
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	674	1 683	1 879	2 077	2 300	2 653	2 978
2100 Employees	0	28	116	109	99	112	123
2110 On a payroll basis	28	116	109	99	112	123
2120 On an income tax basis	0	0	0	0	0	0
2200 Employers	662	1 635	1 742	1 949	2 181	2 520	2 835
2210 On a payroll basis	662	1 635	1 742	1 949	2 181	2 520	2 835
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	12	21	21	19	20	21	21
2310 On a payroll basis	12	21	21	19	20	21	21
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	24	35	51	57	58	58	58
4100 Recurrent taxes on immovable property	24	35	51	57	58	58	58
Land tax	24	35	51	57	58	58	58
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0
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	745	2 166	1 993	2 496	2 909	3 337	3 566
5100 Taxes on production, sale, transfer, etc.	723	2 099	1 938	2 431	2 829	3 227	3 437
5110 General taxes	521	1 423	1 263	1 558	1 873	2 149	2 331
5111 Value added taxes	520	1 423	1 257	1 558	1 873	2 149	2 331
5112 Sales tax	0	0	6	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	202	675	675	873	956	1 078	1 106
5121 Excise duties	183	577	619	796	869	990	1 012
Alcohol	62	153	154	212	207	222	232
Tobacco	36	134	91	169	183	197	200
Fuel	76	290	343	383	444	535	543
Motor vehicle	9	0	0	0	0	0	0
Package	0	0	0	0	1	0	0
Fur	0	0	0	0	0	0	0
Electricity	0	0	31	33	34	36	37
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	2	35	24	29	34	38	43
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	17	64	33	48	53	50	52
Gambling tax	7	30	21	22	23	27	27
Advertising tax	1	3	2	4	4	6	6
Postal service payment	0	0	0	0	0	0	0
Liquid fuel stockpiling fee	0	2	5	6	5	5	4
Contributions to the Guarantee Fund	9	29	5	17	20	13	14
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

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5200 Taxes on use of goods and perform activities	22	68	55	65	80	110	129
5210 Recurrent taxes	22	68	55	65	73	86	90
Car registration fee	2	5	4	7	7	8	8
Heavy vehicle tax	0	4	4	4	5	5	5
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods	20	58	47	55	61	73	77
Business and professional licenses	3	2	1	1	1	3	3
Pollution fee	10	44	31	37	44	53	54
Specific use of water	4	9	13	14	13	15	16
Fees for closure of roads, streets and squares	0	1	1	1	2	1	2
Fishing fees	1	1	1	2	2	1	2
Tax on motor vehicle	2	0	0	0	0	0	0
Boat tax	0	0	0	0	0	0	0
Animal tax	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	7	24	39
Revenue from the sale of emission permits	7	24	39
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Other taxes
Memorandum item										
Customs duties collected on behalf of the EU	35	24	29	34	38	43
SRF contributions collected on behalf of the EU	5	5
Total tax revenue on cash basis	1 907	5 003	4 921	5 964	6 848	7 713	8 528
Total tax revenue on accrual basis	1 919	5 082	4 894	5 988	6 874	7 757	8 532
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	1 919	5 082	4 894	5 988	6 874	7 757	8 532
Imputed social contributions	4	20	30	38	49	62	66
National Accounts: Taxes and all social contributions	1 922	5 102	4 924	6 026	6 923	7 819	8 597

.. Not available

Note: Year ending 31st December.

Data on an accrual basis.

Source: Statistics Estonia.

StatLink  <https://doi.org/10.1787/888934211832>

Table 5.10. Finland: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 362	11 895	39 052	62 435	77 447	76 315	88 688	92 003	96 985	99 025
Total tax revenue exclusive of taxes collected for the EU	..	..	39 052	62 296	77 247	76 163	88 521	91 760	96 688	98 795
1000 Taxes on income, profits and capital gains	564	4 654	15 323	26 910	30 358	27 104	30 797	32 371	34 404	34 505
1100 Of individuals	453	4 248	13 562	19 118	23 396	22 545	25 998	27 824	28 277	28 569
1110 On income and profits	453	4 234	13 520	19 118	23 396	22 545	25 998	27 824	28 277	28 569
Tax on income	125	1 827	5 917	9 036	9 086	6 465	7 903	9 138	9 109	9 734
The final withdrawal tax on interest income	0	0	0	92	254	205	207	110	66	44
Communal tax	279	2 376	7 603	9 990	14 056	15 875	17 888	18 576	19 102	18 791
Seaman's tax	3	31	0	0	0	0	0	0	0	0
National pension contributions	32	0	0	0	0	0	0	0	0	0
National health insurance contributions	15	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	14	42	0	0	0	0	0	0	0
Tax on lottery prizes	..	14	42	..	..	..	..	..	..	..
1200 Corporate	111	405	1 761	7 792	6 962	4 559	4 799	4 547	6 127	5 936
1210 On profits	111	405	1 761	7 792	6 962	4 559	4 799	4 547	6 127	5 936
Tax on income	72	202	1 001	4 758	5 298	2 972	3 227	2 761	4 238	4 077
Communal tax	36	187	699	2 900	1 541	1 471	1 456	1 668	1 889	1 859
Church tax	3	16	61	134	123	116	116	118	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	93	2 776	10 012	15 756	21 384	22 648	25 632	26 639	27 000	27 647
2100 Employees	1	394	1 152	2 926	4 050	4 710	5 811	6 364	7 467	8 102
For employment pension schemes	1	10	23	2 120	2 950	3 386	4 235	4 714	5 182	5 567
For unemployment schemes	0	0	0	435	369	267	457	489	1 242	1 519
2110 On a payroll basis	..	10	23	2 565	3 319	3 653	4 692	5 203	6 424	7 086
2120 On an income tax basis	..	384	1 129	361	731	1 057	1 119	1 161	1 043	1 016
National pension contributions	..	251	502	2	0	0	0	0	0	0
National health insurance contributions	..	133	627	359	731	1 057	1 119	1 161	1 043	1 016
2200 Employers	93	2 230	8 127	11 571	15 715	16 041	17 888	18 232	17 585	17 631
For national pension schemes	29	685	1 502	1 566	1 331	0	0	0	0	0
For national health insurance	10	244	792	839	1 142	1 590	1 612	1 662	914	748
For unemployment schemes	3	106	206	1 143	1 346	1 377	1 775	1 676	1 817	1 493
For employment pension schemes	50	1 195	5 627	8 023	11 896	13 074	14 501	14 894	14 854	15 390
For accident and group life insurance premiums	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	2 230	8 127	11 571	15 715	16 041	17 888	18 232	17 585	17 631
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	152	733	1 259	1 619	1 897	1 933	2 043	1 948	1 914
For employment pension schemes	..	84	394	576	817	932	1 187	1 269	1 252	1 237
2310 On a payroll basis	..	84	394	576	817	932	1 187	1 269	1 252	1 237
2320 On an income tax basis	..	68	339	683	802	965	746	774	696	677
National pension contributions	..	43	151	5	0	0	0	0	0	0
National health insurance contributions	..	25	188	678	802	965	746	774	696	677
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	70	22	0	0	0	0	0	0	0	0
Soc. Sec. contr. for children allowance	70	22	..	..	..	..	..	..	..	..
4000 Taxes on property	54	221	956	1 518	2 012	2 087	2 599	3 017	3 459	3 349
4100 Recurrent taxes on immovable property	0	0	76	570	855	1 169	1 363	1 603	1 774	1 813
4110 Households	..	..	46	273	405	576	623	733	811	834
4120 Others	..	..	30	297	450	593	740	870	963	979
4200 Recurrent taxes on net wealth	24	24	27	179	0	0	0	0	0	0
4210 Individual	11	23	25	175	..	..	..	..	..	..
4220 Corporate	13	2	2	4	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	26	146	368	459	387	646	631	909	692
4310 Estate and inheritance taxes	3	21	121	307	384	324	541	528	761	579
4320 Gift taxes	1	5	25	61	75	63	105	103	148	113
4400 Taxes on financial and capital transactions	27	170	707	401	698	531	590	783	776	844
Stamp duty excluded entertainment	27	170	688	-20	0	0	0	0	0	0
Credit tax	0	0	19	0	0	0	0	0	0	0
Transfer tax	0	0	0	421	698	531	590	783	776	844
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	578	4 202	12 711	18 221	23 624	24 407	29 596	29 895	32 061	33 480
5100 Taxes on production, sale, transfer, etc.	570	4 158	12 555	17 781	22 953	23 642	28 662	28 836	30 751	32 107
5110 General taxes	251	2 062	7 519	10 869	15 207	15 533	18 888	18 974	20 404	21 364

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5111 Value added taxes	251	2 062	7 519	10 869	15 207	15 533	18 888	18 974	20 404	21 364
Value added taxes	251	2 062	7 519	9 616	13 657	13 691	16 561	16 680	17 707	18 487
VAT repayments of local government	0	0	0	849	1 550	1 842	2 327	2 294	2 697	2 877
Social Insur. Institutions' part of VAT revenue	0	0	0	404	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
Suppl. sales tax on consumer durables	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	319	2 096	5 036	6 912	7 746	8 109	9 774	9 862	10 347	10 743
5121 Excise duties	183	1 615	3 813	5 613	6 013	6 286	7 511	7 678	8 002	8 390
Excise on tobacco products	52	206	473	561	622	655	852	885	962	1 115
Excise on sweetments	6	23	26	0	0	0	0	0	0	0
Excise on medium, strong beer	3	109	419	0	0	0	0	0	0	0
Excise on non-alcoholic beverages	2	17	22	32	35	37	204	250	151	154
Excise on certain foodstuffs	3	218	36	0	0	0	0	0	0	0
Excise on liquid fuels	58	504	986	2 583	2 907	3 167	3 925	4 054	4 324	4 395
Excise on motor cars	28	238	697	1 059	1 217	941	931	882	972	995
Tax on alcoholic beverages	29	353	813	1 239	1 016	1 279	1 355	1 356	1 340	1 475
Levies on pharmacy	2	16	46	85	113	122	153	165	182	180
Levies for price reduction on butter	0	3	0	0	0	0	0	0	0	0
Levies for marketing of milk	0	12	58	0	0	0	0	0	0	0
Excise on margarines	0	18	55	0	0	0	0	0	0	0
Stock-building levies on liquid fuels	0	15	44	46	50	48	45	43	43	45
Excise on sugar products	0	18	34	0	0	0	0	0	0	0
Excise on feeding stuffs	0	0	0	0	0	0	0	0	0	0
Excise on fertilizers	0	21	21	0	0	0	0	0	0	0
Excise on oil-based concentrated feed	0	1	0	0	0	0	0	0	0	0
Excise on protein feed	0	0	0	0	0	0	0	0	0	0
Equalization fee agricultural products	0	8	29	0	0	0	0	0	0	0
Excise on albumen	0	0	30	0	0	0	0	0	0	0
Tax on electricity	0	65	0	0	0	0	0	0	0	0
Oil damage levy	0	0	7	5	8	20	27	24	8	12
Oil waste levy	0	0	4	3	4	4	4	4	4	4
Price difference compensations	0	-231	0	0	0	0	0	0	0	0
The milk quota charge	0	0	6	0	0	0	0	0	0	0
Levies for marketing of special agric. prod.	0	0	0	0	0	0	0	0	0	0
Excise on phosphorous fertilizers	0	0	7	0	0	0	0	0	0	0
Excise on certain beverage packages	0	0	0	0	41	13	15	15	16	15
5122 Profits of fiscal monopolies	38	86	202	0	0	0	0	0	0	0
Excess profits on alcohol	38	86	202	..	..	..	..	..	..	..
5123 Customs and import duties	88	235	423	130	199	151	166	166	174	174
Import duties	62	126	232	0	0	0	0	0	0	0
Import levies on agricultural products	26	6	12	0	0	0	0	0	0	0
Local import duties (Town dues)	1	0	0	0	0	0	0	0	0	0
Import levies price stabilisation fund	0	3	0	0	0	0	0	0	0	0
Agricultural levies	0	0	0	0	0	0	0	0	0	0
Equalization tax	0	100	179	0	0	0	0	0	0	0
Custom duties	..	..	0	130	199	151	166	166	174	174
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Export duties	..	..	..	..	..	..	..	..	..	..
Levies on export	..	..	..	..	..	..	..	..	..	..
Counter-cyclical tax exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
Investment tax on buildings	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	9	161	598	1 160	1 533	1 671	2 096	2 017	2 170	2 178
Net revenue of betting	8	94	328	704	807	874	948	967	1 060	1 109
Tax on motion pictures	0	0	0	0	0	0	0	0	0	0
Stamp duties on entertainment	2	5	0	0	0	0	0	0	0	0
Fire protection levy	0	3	7	6	8	9	10	11	11	11
Tax on waste	0	0	0	33	56	42	56	32	12	7
Rail tax	0	0	0	0	18	18	19	6	5	2
Tax on insurance premiums	0	58	263	337	509	584	712	777	768	772
Tax on lottery prizes	0	0	0	80	135	144	217	222	228	226
Tax on telecommunications	0	0	0	0	0	0	0	0	0	0
Bank tax	0	0	0	0	0	0	134	-74	-36	-4
Contributions to the Resolution Fund	..	..	..	..	..	..	..	76	122	55
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Tax on charter flights	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	9	1	1	1	1	1	1
Sugar levy	..	..	..	9	1	1	1	1	1	1
Steel and coal levy	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	8	44	156	440	671	765	934	1 059	1 310	1 373

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5210 Recurrent taxes	8	44	156	423	637	725	897	960	1 204	1 233
5211 Paid by households: motor vehicles	0	2	5	165	486	541	696	748	960	979
5212 Paid by others: motor vehicles	7	32	135	235	126	150	170	182	209	215
5213 Paid in respect of other goods	1	10	16	23	25	34	31	30	35	39
Dog licenses	1	2	4	5	3	2	2	1	1	0
Hunting and fishing licenses	1	7	12	17	17	24	23	22	22	27
Seamens welfare and rescue levy	0	0	0	1	1	1	1	0	0	0
Nuclear energy research levy	0	0	0	0	4	7	5	7	12	12
5220 Non-recurrent taxes	0	0	0	17	34	40	37	99	106	140
Vehicle registration tax	..	..	..	17	34	40	37	36	31	27
Income from auction of emission allowances	..	..	..	0	0	0	0	63	75	113
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	21	50	30	69	69	64	81	61	44
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	21	50	30	69	69	64	81	61	44
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	130	199	151	166	166	174	174
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	76	122	55
Total tax revenue on cash basis	1 362	11 895	39 396	61 638	77 110	76 214	88 416	91 846	96 563	98 552
Total tax revenue on accrual basis	..	..	39 052	62 435	77 447	76 315	88 688	92 003	96 985	99 025
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	0	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	0	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	0	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	0	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	262	632	236	228	254	270	303	300	269
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	12 157	39 684	62 671	77 675	76 569	88 958	92 306	97 285	99 294
Imputed social contributions	..	513	688	30	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	12 670	40 372	62 701	77 675	76 569	88 958	92 306	97 285	99 294

.. Not available

Note: Year ending 31st December.

From 1988 data are on accrual basis.

Finland has an imputation system where the full credit is taken into account in shareholders taxation. According to estimates made by the National Board of Taxation, the credit given to shareholders was 193 million euros in 1991; the effects on personal income taxation are estimated.

Headings 2120 and 2320: The breakdown of contributions paid by employees and self-employed or non-employed is estimated.

Heading 4200: All figures in this subheading are estimated.

Heading 4400: Stamp duties include payment for some government services where the levy can be regarded as required (the levy is linked to the cost of providing the service). However they are classified as taxes and recorded under this subheading as taxes on financial and capital transactions because the amounts involved cannot be identified.

Heading 5121: The negative item under the title 'Price difference compensations' refers to the subsidies paid out on agricultural products under the price compensation scheme which can be offset against any positive tax liability which arising under the same scheme. From 1983 this item has been offset against revenues from excises on certain foodstuffs, on medium and stronger beer and on non-alcoholic beverages.

Heading 5126: Prior to 1979, no figures are available for amounts paid under the Fire protection levy.

Heading 5212: Prior to 1990, a part of the tax is paid by 'households'.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.

StatLink  <https://doi.org/10.1787/888934211851>

Table 5.11. France: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	25 776	178 576	433 771	645 528	831 226	846 318	966 817	1 002 131	1 065 075	1 090 163
Total tax revenue exclusive of taxes collected for the EU	..	..	..	643 655	829 411	844 346	964 743	999 064	1 061 026	1 085 584
1000 Taxes on income, profits and capital gains	4 095	30 019	69 649	160 363	197 939	191 085	235 964	234 532	251 712	274 103
1100 Of individuals	2 736	20 734	46 272	115 885	141 405	144 165	179 715	188 357	197 915	224 196
1110 On income and profits	2 723	20 674	46 252	115 884	141 405	144 165	179 715	188 357	197 915	224 196
Tax on individual income	..	18 207	39 237	49 548	48 597	49 575	70 098	72 750	76 744	77 573
Tax on non business profits	..	51	189	293	559	446	598	927	800	808
Tax on financial assets	..	2 333	3 971	0	0	0	0	0	0	0
CSG, CRDS, social security contributions for the benefit of the FSV, FNAL and / or the FS	..	0	0	65 953	92 204	93 972	108 247	113 065	115 449	140 372
Flat-rate tax on precious metals	..	70	58	47	37	52	69	71	72	78
Tax on multiple wages	..	7	20	38	0	0	0	0	0	0
Social solidarity contribution	..	0	2 207	5	0	82	381	0	2 633	2 746
Others	..	6	571	0	8	38	322	1 544	2 217	2 619
1120 On capital gains	14	59	20	1	0	0	0	0	0	0
On capital gains	..	0	0	0	..	..	..	..	..	..
Levies on construction profits	..	59	20	1	..	..	..	..	..	..
1200 Corporate	1 358	9 158	23 117	44 478	56 534	46 920	56 249	46 175	53 797	49 907
1210 On profits	1 358	9 158	23 117	44 478	56 534	46 920	56 249	46 175	53 797	49 907
Corporations' tax (excluding tax credits to reduce or remove the taxation)	..	8 524	20 804	39 755	51 063	39 095	46 474	39 579	47 832	44 834
3% tax on dividends	..	0	0	0	0	0	1 943	2 165	1 677	4
Tax on financial assets	..	487	1 333	1 460	3 492	5 952	5 894	3 325	3 063	3 814
Precount on distributed profits (exceptional levy of 25% since 2005)	..	36	247	1 135	88	28	-6	4	1	0
Exceptional levies on temporary work corporations	..	0	0	0	0	0	0	0	0	0
Social contribution on corporation profits	..	0	0	589	158	842	1 160	971	1 142	1 119
Annual flat-rate tax	..	111	658	1 484	1 656	599	680	4	2	1
Exceptional levies on insurances	..	0	61	55	64	94	104	127	80	135
Other	..	0	14	0	13	310	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	127	260	0	0	0	0	0	0	0
2000 Social security contributions	8 804	76 235	191 141	231 875	307 663	323 816	356 934	370 375	387 171	380 728
2100 Employees	1 701	19 851	57 347	57 686	76 815	78 268	88 097	93 767	100 797	89 076
Actual cotisations	0	19 851	57 347	57 686	76 815	78 268	88 097	93 767	100 797	89 076
2110 On a payroll basis	0	0	0	57 686	76 815	78 268	88 097	93 767	100 797	89 076
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	6 525	50 742	118 079	159 476	208 688	219 687	240 672	248 173	258 532	265 116
Actual cotisations	0	50 742	118 079	159 476	208 688	219 687	240 672	248 173	258 532	265 116
2210 On a payroll basis	0	0	0	159 476	208 688	219 687	240 672	248 173	258 532	265 116
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	578	5 642	15 714	14 713	22 160	25 861	28 165	28 435	27 842	26 536
Actual cotisations	..	5 642	15 714	14 713	22 160	25 861	28 165	28 435	27 842	26 536
2310 On a payroll basis	0	0	0	14 713	22 160	25 861	28 165	28 435	27 842	26 536
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	0	0	0	..	..	..	..	..	..	..
2420 On an income tax basis	0	0	0	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1 189	3 935	8 254	14 916	22 874	26 926	33 595	34 574	35 742	35 822
Tax on wages	0	2 413	5 208	7 583	10 272	11 440	13 127	13 165	13 855	13 287
Corporate social contributions	0	0	0	0	0	657	4 654	5 019	5 497	5 715
Apprenticeship tax	0	172	101	102	964	1 130	1 317	1 436	1 602	1 938
Tax benefitting the wage guarantee scheme (AGS): royalties for concessions, patents, licenses, trademarks, processes, rights and similar values	0	263	379	551	736	1 759	1 435	1 479	966	810
Tax on vocational training	0	236	30	97	19	13	17	17	21	20
Tax benefitting the FNAL: ACOSS (employer contributions)	0	120	754	1 506	2 412	2 465	3 123	2 929	2 683	2 692
Tax benefitting the transports union	0	731	1 600	3 786	5 738	6 344	7 326	7 842	8 699	8 953
Payment benefitting the UNEDIC	0	0	23	24	0	0	0	0	0	0
Tax on re-employed pensioners income	0	0	0	0	0	0	0	0	0	0
Providence contribution	0	0	0	415	773	1 120	496	415	397	343
Others	0	0	159	851	100	81	49	27	21	18
Taxes benefitting the national solidarity fund for autonomy (CNSA)	0	0	0	0	1 860	1 917	2 051	1 891	1 985	2 033
Employers' contribution to the early retirement of asbestos workers regime (FCAATA)	0	0	0	0	0	0	0	0	0	0
Exceptional levy on high wages	0	0	0	0	0	0	0	354	16	13
4000 Taxes on property	1 105	8 591	27 434	46 169	67 573	73 085	84 209	92 323	100 989	97 559
4100 Recurrent taxes on immovable property	506	5 358	14 808	29 439	42 130	50 061	57 411	60 443	64 153	62 811

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4110 Households	198	4 454	11 493	22 285	32 839	38 952	44 684	46 873	49 557	47 817
Council tax	0	2 306	5 100	8 366	12 433	15 254	17 470	18 424	19 311	16 892
Tax on real-estate properties	0	1 034	4 040	8 460	11 983	14 403	16 539	17 557	18 926	19 484
Waste collection tax	0	534	1 219	3 103	5 117	5 699	6 552	6 567	6 803	6 942
Contribution to public broadcasting	0	0	0	2 099	2 255	2 472	2 866	3 012	3 248	3 215
Tax on non-developped land	0	506	979	172	851	919	955	980	971	977
Chamber of Agriculture tax	0	0	0	53	59	61	62	61	61	55
Street-cleaning tax	0	0	0	68	74	75	109	109	113	114
Other taxes	0	74	156	-36	67	69	131	163	124	138
4120 Others	308	904	3 315	7 154	9 291	11 109	12 727	13 570	14 596	14 994
Tax on real-estate properties	0	759	3 032	6 256	9 054	10 865	12 477	13 246	14 278	14 698
Tax on non-developped land	0	127	245	688	0	0	0	0	0	0
Chamber of Agriculture tax	0	18	39	210	237	244	250	242	243	221
Other taxes	0	0	0	0	0	0	0	82	75	75
4200 Recurrent taxes on net wealth	0	0	2 615	2 440	4 390	4 461	4 372	5 224	5 068	1 847
4210 Individual	..	..	938	2 440	4 390	4 461	4 372	5 224	5 068	1 847
4220 Corporate	..	..	1 677	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	145	1 010	4 124	6 907	8 910	7 738	10 456	12 317	14 344	14 399
4310 Estate and inheritance taxes	140	875	3 490	5 508	7 853	6 862	9 368	10 690	11 898	11 982
Inheritance taxes	0	861	3 453	5 428	7 794	6 806	8 433	10 540	11 785	11 895
Various receipts and tax fines	0	14	37	80	59	56	935	150	113	87
4320 Gift taxes	5	135	634	1 399	1 057	876	1 088	1 627	2 446	2 417
Donations	0	113	568	1 399	1 057	876	1 088	1 627	2 446	2 417
Various receipts and tax fines	0	0	0	0	0	0	0	0	0	0
Other taxes	0	22	66	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	447	2 224	5 886	7 383	12 143	10 825	11 970	14 339	17 424	18 502
Debts, annuities, offices	0	30	209	279	443	279	359	335	325	514
Business assets	0	253	518	199	268	154	135	132	153	146
Tangible movable assets	0	14	18	0	0	1	0	1	1	1
Properties and real property rights	0	63	4	2	2	3	1	1	1	0
Agreements and civil acts between companies	0	95	218	4	5	8	6	7	4	1
Various receipts and tax fines	0	35	60	367	179	253	4	6	10	15
Judicial and extra-judicial documents	0	6	10	0	0	0	0	0	0	0
Land registration tax	0	781	38	68	130	140	703	770	897	960
Various stamps and fees	0	94	242	0	0	0	0	0	0	0
Taxes on stock exchange transactions	0	168	525	407	271	0	0	0	0	0
Tax on financial transactions	0	0	0	0	0	0	697	917	964	1 047
Additional registration taxes	0	679	4 002	5 339	10 396	9 567	9 538	11 618	14 535	15 226
Other taxes and receipts	0	5	44	718	449	420	527	552	534	592
4500 Non-recurrent taxes	8	0	0	0	0	0	0	0	0	0
4510 On net wealth	8	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	9 902	54 317	123 235	168 121	207 950	222 165	245 423	258 741	278 119	289 869
5100 Taxes on production, sale, transfer, etc.	9 676	52 719	119 201	163 520	202 109	215 844	238 774	251 793	270 606	281 681
5110 General taxes	5 994	37 760	81 341	110 296	142 033	151 565	163 103	169 913	179 964	186 522
5111 Value added taxes	5 173	37 282	79 972	107 511	137 137	136 129	145 264	152 550	162 877	168 526
VAT (general budget)	0	36 895	78 902	103 054	136 927	135 578	144 490	151 680	162 011	167 618
VAT (BAPSA)	0	62	101	4 111	0	0	0	0	0	0
Other VAT	0	325	969	0	0	0	0	0	0	0
Sub-compensations of agricultural VAT	0	0	0	346	138	330	462	381	369	397
Value added taxes on subsidies	0	0	0	0	72	221	312	489	497	511
5112 Sales tax	822	0	0	0	0	0	0	0	0	0
5113 Other	0	477	1 369	2 784	4 896	15 436	17 839	17 363	17 087	17 996
Social solidarity contribution	..	477	1 369	2 784	4 896	5 090	5 671	4 390	3 561	3 769
Contributions on the value added of the corporations	..	..	..	0	0	10 346	12 168	12 973	13 526	14 227
Tax on digital services	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 682	14 960	37 860	53 225	60 076	64 279	75 671	81 880	90 642	95 159

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	2 775	11 013	26 834	39 850	44 013	45 770	52 343	56 660	61 864	64 894
Excise tax on energy products	0	7 136	17 476	23 493	24 318	23 577	23 693	26 238	29 589	31 898
Exceptional levies on oil product corporations	0	0	0	0	0	0	0	0	0	0
Taxes on wines, ciders and meads	0	97	174	0	121	121	486	501	495	534
Taxes on alcohol	0	1 238	1 593	3 025	484	2 482	2 950	2 956	2 974	2 945
Taxes on beer and mineral water	0	58	91	20	409	538	803	931	999	1 055
Other taxes and receipts	0	136	38	19	2 169	100	90	110	72	139
Taxes on tobaccos and matches	0	1 188	2 989	7 965	9 659	11 083	12 227	12 318	12 326	13 342
Fines and confiscations	0	2	1	0	0	0	0	0	0	0
Gold and silver warranty	0	6	19	29	2	0	0	0	0	0
ANDA taxes	0	84	147	89	0	0	0	0	0	0
Tax on health protection and the organisation of meat markets	0	0	0	48	46	43	41	43	42	43
Tax on cereals	0	147	275	19	19	24	18	14	8	8
Fees on tobacco stores	0	0	0	0	0	0	0	0	0	0
Fees on potash salt	0	0	0	0	0	0	0	0	0	0
Tax on flour	0	0	0	38	0	0	0	0	0	0
Fees included in fuel price	0	36	32	453	485	495	499	493	539	555
National Book Fund tax	0	7	17	0	0	0	0	0	0	0
Tax on logging products	0	11	0	0	0	0	0	0	0	0
Mining fees	0	16	59	43	23	25	22	16	15	18
Tax on electricity and heating	0	426	1 340	1 061	2 990	3 717	7 253	8 703	9 991	9 844
Surtax on appetizers	0	12	17	0	0	0	0	0	0	0
Pharmaceutical taxes	0	4	559	0	0	0	0	0	0	0
Tax on beet, sugar and alcohol	0	22	400	0	0	0	0	0	0	0
Solidarity tax on oil seeds	0	8	41	0	0	0	0	0	0	0
Tax on food fats	0	32	89	99	0	0	0	0	0	0
National Literature Fund tax	0	23	0	0	0	0	0	0	0	0
Tax on water consumption	0	34	51	74	5	11	1	2	2	0
Tax on meat	0	25	36	0	19	1	1	0	0	0
Tax on pollution, distribution, collection and extraction of water	0	217	609	1 624	1 821	1 763	2 175	2 268	2 364	2 340
Sugar market fund tax	0	0	0	0	0	0	0	0	0	0
Exceptional contribution on pharmacies and laboratories	0	16	0	522	0	0	0	0	0	0
Local tax	0	5	8	241	247	325	127	126	145	66
Contribution of low voltage electric energy suppliers	0	0	0	183	322	324	374	375	378	377
ADEME tax	0	0	0	80	212	489	499	449	449	0
Dock dues	0	0	0	449	544	581	386	422	439	453
General tax on polluting activities	0	0	0	6	16	16	205	117	81	316
Tax on oil products	0	0	0	0	0	0	367	379	377	386
Other taxes	0	30	772	78	102	55	126	199	579	575
Tax benefitting the French petrol institute (IFP)	0	0	0	193	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	471	966	1 669	1 810	2 043	2 180	2 605	2 665	2 663	2 858
Import duties (State)	0	0	0	0	0	0	0	0	0	0
Import duties (UE)	0	873	1 623	0	0	0	0	0	0	0
Dock dues	0	0	0	267	327	361	627	678	707	741
Other taxes	0	94	46	30	59	67	136	55	48	48
5124 Taxes on exports	0	75	15	0	0	0	0	0	0	0
Agricultural levies (State part)	..	0	0	..	..	..	..	..	..	..
Agricultural levies (EU part)	..	75	15	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5126 Taxes on specific services	431	2 690	8 373	11 204	14 007	16 274	20 656	22 501	26 061	27 353
Levies on horse-race bets	0	446	545	502	719	626	434	446	434	431
Levies on gambling casinos	0	0	0	727	1 022	748	708	691	741	746
Levies on the French national lottery	0	200	702	1 305	1 982	1 800	1 941	2 118	2 290	2 387
Exceptional levies on banks and lending institutions	0	0	0	0	0	0	0	0	0	0
Tax on insurance policies	0	1 292	4 782	5 097	6 571	7 099	9 973	10 386	10 618	11 001
Tax on leases	0	264	633	573	29	-5	-1	0	0	0
Taxes on funerals	0	11	32	14	11	12	12	12	13	13
Stamp taxes for transportation contracts	0	9	77	10	0	0	0	0	0	0
Tax on expertise and technical checks	0	0	0	0	0	0	0	0	0	0
ANAEM tax	0	0	0	33	58	129	145	146	150	115
Tax on the use of inland waterways	0	0	0	104	157	169	192	183	178	177
Other various taxes	0	98	272	273	449	1 007	547	798	1 913	2 484
Taxes on entertainment	0	75	195	274	372	425	799	785	867	1 086
Insurances contributions to the guarantee funds	0	32	135	223	274	323	387	450	755	757
Tax on automobile insurance	0	0	0	55	0	0	0	0	0	0
Additional contribution on insurance contracts to the FNGCA	0	0	0	261	96	101	120	125	60	60
National fund for housing improvement, 5% levy	0	114	258	678	604	604	726	932	1 145	977
Movie-making corporations contributions to the CNC	0	52	207	397	144	766	735	695	697	708
Agricultural insurances fund tax on food	0	0	0	0	0	0	0	0	0	0
National Sports Fund tax	0	3	0	0	0	0	0	0	0	0
Annuities and pensions upgrading fund tax	0	15	0	0	0	0	0	0	0	0
Annual tax on outstanding loans	0	0	0	0	0	0	0	0	0	0
Tax on advertisement	0	0	26	52	38	156	219	232	235	248
Levies on mortgage recording officers wages	0	67	188	0	0	0	0	0	0	0
Tax on safety and security	0	0	0	220	353	459	521	574	655	725
Tax on systemic risk	0	0	0	0	0	0	899	591	436	285
CMU tax on mutual insurances	0	0	0	247	560	1 637	1 851	1 909	2 370	2 305
Major natural disasters prevention fund (FPRNM) tax	0	0	0	0	0	0	197	205	211	129
SRF Contributions collected for the EU	..	..	..	..	..	..	..	916	1 922	2 291
Other taxes	0	10	320	159	568	218	251	307	371	428
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	5	215	970	360	13	55	67	54	54	54
Co-responsibility tax on milk	0	48	119	0	0	0	0	0	0	0
Co-responsibility tax on cereals	0	0	520	0	0	0	0	0	0	0
European Coal and Steel Community levy	0	14	0	0	0	0	0	0	0	0
Collector of customs	0	9	24	0	0	0	0	0	0	0
Various taxes (local government)	0	0	0	0	0	0	0	0	0	0
Contributions on sugar	0	68	185	270	0	42	54	41	41	41
Sugar market fund tax	0	76	120	76	0	0	0	0	0	0
Other taxes	0	0	2	14	13	13	13	13	13	13
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	226	1 598	4 034	4 601	5 841	6 321	6 649	6 948	7 513	8 188
5210 Recurrent taxes	178	1 226	3 024	2 810	3 009	2 866	2 849	2 669	2 859	3 072
5211 Paid by households: motor vehicles	27	545	1 236	126	0	0	0	0	0	0
Tax differential (central and local government)	0	545	1 236	126	..	..	..	..	..	..
5212 Paid by others: motor vehicles	79	545	1 086	1 280	1 559	1 269	1 181	1 028	780	896
Tax on corporation vehicles	0	197	345	644	891	992	876	753	638	751
Tax on vehicles (central and local government)	0	348	741	636	668	277	305	275	142	145
5213 Paid in respect of other goods	72	136	702	1 404	1 450	1 597	1 668	1 641	2 079	2 176
Special tax on use of roads	0	0	0	420	526	539	573	574	608	618
Weighing tax	0	17	14	0	0	0	0	0	0	0
Various taxes (local government)	0	7	33	0	0	0	0	0	0	0
Tax on video recorders	0	0	0	0	0	0	0	0	0	0
Fee on nuclear power plants monitoring	0	8	41	0	0	0	0	0	0	0
Tax on use of slaughterhouses	0	19	13	0	0	0	0	0	0	0
Corporation contributions on medicines preparation	0	0	20	238	0	379	213	255	296	284
Tax on electric pylons	0	1	66	128	183	213	244	231	251	258
Beverage licences	0	8	22	23	0	0	0	0	0	0
Gallicisation and navigation annual right (DAFN)	0	0	0	0	0	39	37	37	38	38
Fees on radio frequencies use	0	0	0	191	280	275	262	187	307	301
Other taxes	0	75	493	404	461	152	339	357	579	677
5220 Non-recurrent taxes	47	372	1 010	1 791	2 832	3 455	3 800	4 279	4 654	5 116
Entry into service receipt	0	75	0	0	0	0	0	0	0	0
Beverage taxes and licences	0	0	0	3	0	0	0	0	0	0
Fee for the right to build	0	79	53	72	0	18	18	0	0	0
Local tax on the equipment	0	146	263	305	848	1 252	1 381	1 839	2 073	2 231
Car registration tax	0	0	0	1 373	1 939	1 917	2 042	2 086	2 229	2 326
Tax on exceeding the density legal ceiling	0	38	270	38	45	82	82	52	0	0
Additional tax on car registration	0	0	0	0	0	186	277	302	352	559
Other taxes	0	35	423	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
6000 Other taxes	681	5 480	14 060	24 084	27 227	9 241	10 692	11 586	11 342	12 082
6100 Paid solely by business	678	5 480	14 060	22 398	27 219	9 235	10 686	11 580	11 336	12 076
National Institute of intellectual property (INPI) tax on services	0	43	67	115	156	165	180	193	204	225
Tax on general charges	0	0	0	0	0	0	0	0	0	0
Tax on the use of fixed assets	0	5 152	13 381	19 641	22 035	0	0	0	0	0
Tax on union benefits (local government)	0	36	197	293	0	0	0	0	0	0
Various taxes (central government)	0	0	0	61	236	255	478	649	637	722
Annual tax on outstanding loans	0	110	0	0	0	0	0	0	0	0
Exceptional levies on insurance corporations	0	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	0	36	125	155	203	275	233	253	229	196
Payments of industrial enterprises to the benefit of the FNE	0	4	240	204	33	10	3	0	1	0
Other taxes	0	98	50	1 127	3 721	1 078	775	1 484	880	1 298
(ANDA) and (ADAR) tax	0	0	0	32	0	0	0	0	0	0
Property contributions of the corporations	..	..	..	0	0	10 346	12 168	12 973	13 526	14 227
Flat-rate tax on network corporations	0	0	0	0	0	1 223	1 206	1 297	1 329	1 346
Exit tax on insurance	0	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	0	0	0	770	835	1 103	1 323	458	871	720
Employers' contribution on stock options	0	0	0	0	0	185	380	490	300	287
Tax on railway companies profit	0	0	0	0	0	0	200	400	226	453
6200 Other	3	0	0	1 686	8	6	6	6	6	6
Other taxes	0	..	..	1 686	8	6	6	6	6	6
Sectors accounts differential	0	..	..	0	0	0	0	0	0	0
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	1 513	1 657	1 752	1 842	1 932	1 908	2 069
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	916	1 922	2 291
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	0	0	0	7 663	10 761	8 214	8 041	6 346	9 236
Tax component	0	0	0	0	0	8 234	6 755	5 669	3 721	5 448
Transfer component	0	0	0	0	0	2 527	1 459	2 372	2 625	3 788
Non-wastable tax credits against 1210	0	0	0	457	1 860	6 655	5 466	18 618	22 640	26 573
Tax component	0	0	0	0	0	1 277	3 572	10 560	10 663	10 663
Transfer component	0	0	0	0	0	5 378	1 894	8 058	11 977	15 910
Non-wastable tax credits against 3000	0	0	0	0	0	0	0	0	0	574
Tax expenditure component	0	0	0	0	0	0	0	0	0	574
Transfer component	0	0	0	0	0	0	0	0	0	0
Total tax revenue on cash basis	25 776	178 576	433 771	642 156	825 954	840 905	960 513	995 462	1 058 287	1 084 161
Total tax revenue on accrual basis	0	0	0	645 528	831 226	846 318	966 817	1 002 131	1 065 075	1 090 163
Conciliation with National Accounts										
Additional taxes included in national accounts	0	0	0	0	0	0	0	0	0	0
Tax excluded from national accounts	0	0	0	-3 171	-5 191	-5 774	-6 661	-6 676	-6 916	-7 056
Waste collection tax	..	..	..	-3 103	-5 117	-5 699	-6 552	-6 567	-6 803	-6 942
Tax on electric pylons	..	..	..	0	0	0	0	0	0	0
Street-cleaning tax	..	..	..	-68	-74	-75	-109	-109	-113	-114
Difference in treatment of tax credits	0	0	0	0	0	9 511	10 327	16 229	14 384	16 685
Capital transfer for uncollected revenue	0	0	0	-3 372	-5 272	-5 413	-6 304	-6 669	-6 788	-6 002
Voluntary social security contributions	0	0	0	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0	0	0	0
National Accounts: taxes and actual social contributions	0	0	0	638 985	820 763	844 642	964 179	1 005 015	1 065 755	1 093 790
Imputed social contributions	0	0	0	25 875	33 510	38 028	41 947	42 655	43 041	43 660
National Accounts: taxes and all social contributions	0	0	0	664 860	854 273	882 670	1 006 126	1 047 670	1 108 796	1 137 450

.. Not available

Note: Calendar year ending on December 31st.

From 1992, the data are on an accrual basis.

From 1970, figures were calculated according to the new System of National Accounts and are not, therefore, comparable to those of the previous years.

The section 2000 includes certain voluntary contributions.

The section 4220 corresponds to the remuneration for the guarantee of the State given to savings banks.

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

Table 5.12. Germany: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	74 359	287 373	454 764	767 045	884 216	911 161	1 038 902	1 127 631	1 232 001	1 293 678
Total tax revenue exclusive of taxes collected for the EU	..	..	450 620	763 300	880 273	906 897	1 034 587	1 120 820	1 225 214	1 286 710
1000 Taxes on income, profits and capital gains	25 059	100 821	147 257	231 249	273 596	257 817	319 926	351 473	400 672	423 781
1100 Of individuals	19 254	85 134	125 296	194 173	218 848	219 387	270 179	299 379	334 667	351 896
1110 On income and profits	19 254	85 134	125 296	194 173	218 848	219 387	270 179	299 379	334 667	351 896
Taxes on wages and salaries	8 558	57 039	90 801	135 733	146 365	145 202	174 512	194 116	211 685	224 108
Assessed income tax	7 567	18 813	18 672	12 225	25 341	31 346	42 586	48 902	59 784	60 927
Withholding tax on dividends	691	2 135	5 538	13 515	13 572	12 982	17 258	17 944	20 918	23 196
Supplementary tax	0	0	0	10 347	10 907	10 706	13 085	14 555	16 141	17 041
Enterprise tax	2 438	7 147	10 285	16 486	14 630	13 709	17 305	18 570	21 294	22 518
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	5 867	8 033	5 442	5 433	5 292	4 845	4 106
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	5 806	15 686	21 961	37 076	54 748	38 430	49 747	52 094	66 005	71 885
1210 On profits	5 806	15 686	21 961	37 076	54 748	38 430	49 747	52 094	66 005	71 885
Corporation tax	4 177	10 902	15 385	23 575	23 386	12 516	19 762	20 224	29 832	34 216
Supplementary tax	0	20	1	1 494	1 550	982	1 337	1 409	1 902	1 975
Sacrifice for Berlin	3	0	0	0	0	0	0	0	0	0
Enterprise tax	1 625	4 765	6 576	10 540	25 486	22 002	25 722	27 613	31 663	33 484
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	1 467	4 326	2 930	2 926	2 848	2 608	2 210
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	19 876	98 659	170 449	299 440	320 750	354 320	392 378	424 841	467 185	487 839
2100 Employees	8 723	43 833	73 580	131 610	139 927	152 843	171 657	186 305	206 813	216 745
Payments by employees total	8 723	43 833	73 580	131 610	139 927	152 843	171 657	186 305	206 813	216 745
2110 On a payroll basis	..	..	..	131 610	139 927	152 843	171 657	186 305	206 813	216 745
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	10 693	52 985	86 659	147 410	151 094	165 476	181 782	196 679	214 134	223 806
Payments by employers total	10 693	52 985	86 659	147 410	151 094	165 476	181 782	196 679	214 134	223 806
2210 On a payroll basis	..	..	..	147 410	151 094	165 476	181 782	196 679	214 134	223 806
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	460	1 841	10 210	20 420	29 729	36 001	38 939	41 857	46 238	47 288
Payments total	460	1 841	10 210	20 420	29 729	36 001	38 939	41 857	46 238	47 288
2310 On a payroll basis	..	..	..	20 420	29 729	36 001	38 939	41 857	46 238	47 288
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	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	477	445	0	0	0	0	0	0	0	0
Payroll tax	477	445	..	..	..	..	..	..	..	..
4000 Taxes on property	4 313	9 414	15 321	17 505	21 873	21 012	26 104	31 076	33 600	35 499
4100 Recurrent taxes on immovable property	1 079	2 968	4 461	8 849	10 713	11 315	12 377	13 215	13 965	14 203
4110 Households	644	1 187	1 784	3 540	4 285	4 526	4 951	5 286	5 586	5 681
4120 Others	435	1 780	2 676	5 309	6 428	6 789	7 426	7 929	8 379	8 522
4200 Recurrent taxes on net wealth	2 530	4 362	6 213	433	5	2	700	322	382	399
4210 Individual	973	977	1 425	191	2	1	0	-1	0	0
General wealth tax	471	954	1 425	191	2	1	..	-1	..	..
Equalization of war burden	502	23	0	0	0	0	..	0	..	..
4220 Corporate	1 557	3 385	4 788	242	3	1	700	323	382	399
General wealth tax	490	1 431	1 813	242	3	1	0	-1	0	0
Equalization of war burden	350	15	0	0	0	0	0	0	0	0
Enterprise tax	717	1 939	2 975	0	0	0	0	0	0	0
Bank levy	0	0	0	0	0	0	520	0	10	11
Contribution to Deposit Protection Fund	0	0	0	0	0	0	180	324	372	388
4300 Estate, inheritance and gift taxes	162	520	1 545	2 982	4 203	4 405	4 633	6 290	6 114	6 814
4310 Estate and inheritance taxes	134	416	1 359	2 624	3 699	3 876	4 077	5 535	5 380	5 996
4320 Gift taxes	28	104	186	358	504	529	556	755	734	818
4400 Taxes on financial and capital transactions	542	1 564	3 103	5 241	6 952	5 290	8 394	11 249	13 139	14 083
Real property transfer tax	150	521	1 999	5 081	6 952	5 290	8 394	11 249	13 139	14 083
Additional real property transfer	198	680	148	160	0	0	0	0	0	0
Capital transfer tax	111	200	807	0	0	0	0	0	0	0
Bill of exchange tax	83	163	149	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	24 462	77 863	121 577	218 686	267 901	277 912	300 366	320 025	330 292	346 289

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5100 Taxes on production, sale, transfer, etc.	23 079	74 406	117 209	211 444	251 558	261 160	281 995	301 099	318 435	327 429
5110 General taxes	12 235	47 779	75 459	140 871	170 387	180 533	197 326	211 936	226 901	235 449
5111 Value added taxes	0	47 779	75 459	140 871	170 387	180 533	197 326	211 936	226 901	235 449
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	12 235	0	0	0	0	0	0	0	0	0
Turnover tax old	11 028	..	..	..	..	..	..	..	..	..
Old turnover tax on import	1 208	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	10 844	26 627	41 750	70 573	80 819	80 287	84 381	88 871	91 246	91 688
5121 Excise duties	8 213	20 566	31 158	57 224	63 780	63 438	64 621	65 330	66 507	66 137
Duty on mineral oils	3 798	10 917	17 701	37 826	38 877	39 601	39 260	39 605	40 998	40 834
Duty on power	0	0	0	3 356	6 439	6 167	6 987	6 560	7 003	6 848
Duty on tobacco	2 402	5 771	8 898	11 443	14 108	13 453	14 131	14 963	14 299	14 254
Duty on alcohol	771	1 986	2 162	2 151	2 169	2 049	2 098	2 073	2 090	2 116
Duty on beer	501	645	693	843	750	708	675	679	664	663
Duty on coffee	488	756	986	1 087	985	998	1 030	1 034	1 052	1 030
Duty on sugar	59	72	79	0	0	0	0	0	0	0
Duty on tea	16	32	31	0	0	0	0	0	0	0
Duty on salt	20	20	23	0	0	0	0	0	0	0
Duty on electric lamps	34	63	83	0	0	0	0	0	0	0
Duty on playing cards	2	4	0	0	0	0	0	0	0	0
Duty on beverages	46	22	8	6	1	0	0	0	0	0
Duty on acetic acid	3	2	0	0	0	0	0	0	0	0
Duty on champagne	69	274	494	512	451	462	440	416	401	392
Duty on matches	5	2	0	0	0	0	0	0	0	0
Duty on ice cream	1	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	8	2	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 658	3 125	3 847	3 394	3 972	4 234	4 251	5 195	5 043	5 018
Monetary compensation accounts	0	368	1	0	0	0	0	0	0	0
Customs (mainly EU)	1 294	2 353	3 662	3 394	3 972	4 234	4 251	5 195	5 043	5 018
Agricultural levies EU	364	404	184	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	942	2 689	6 443	9 599	13 095	12 583	15 443	18 306	19 660	20 567
Duty transport goods on residents	0	0	0	0	0	0	0	0	0	0
Transport tax	452	0	0	0	0	0	0	0	0	0
Insurance tax	198	910	2 266	7 243	10 410	10 261	11 588	12 445	13 317	13 747
Fire insurance tax	33	124	200	288	319	326	392	413	451	467
Entertainment tax	55	44	140	267	210	376	708	881	1 048	1 072
Taxes on betting and gambling	204	655	1 046	1 801	1 702	1 412	1 635	1 711	1 834	1 893
Tax on electricity bills	0	956	2 792	0	0	0	0	0	0	0
Aviation tax	0	0	0	0	0	0	955	1 027	1 116	1 203
Gaming casinos levy	0	0	0	0	454	208	165	251	184	199
SRF Contributions	..	..	..	..	..	..	..	1 578	1 710	1 986
5127 Other taxes on internat. trade and transactions	0	0	4	5	1	2	2	2	2	2
5128 Other taxes	24	244	298	351	-29	30	64	38	34	-36
Levies CECA	24	56	36	0	0	0	0	0	0	0
Cotisation sugar EU	0	112	224	351	-29	30	64	38	34	-36
Levy on milk	0	75	38	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	352	340	288	292	288	292
Contributions to the German National Petroleum Stockpiling Agency	..	..	..	..	352	340	288	292	288	292
5200 Taxes on use of goods and perform activities	1 383	3 457	4 368	7 242	16 343	16 752	18 371	18 926	11 857	18 860
5210 Recurrent taxes	1 369	3 454	4 368	7 239	16 343	16 189	17 699	18 171	10 962	17 355
5211 Paid by households: motor vehicles	614	1 892	2 950	5 177	6 823	6 447	6 393	6 992	7 054	7 102
5212 Paid by others: motor vehicles	728	1 475	1 300	1 838	2 075	2 041	2 097	1 812	1 894	1 945
5213 Paid in respect of other goods	27	87	118	224	7 445	7 701	9 209	9 367	2 014	8 308
Dog taxes	24	75	101	198	240	258	299	322	349	359
Hunting and fishing taxes	4	13	17	26	23	19	10	10	9	9
Nuclear fuel tax	0	0	0	0	0	0	1 285	1 018	-6 284	0
Licence fee (private households)	0	0	0	0	6 464	6 681	6 914	7 280	7 210	7 210
Licence fee (companies)	0	0	0	0	718	743	701	737	730	730
5220 Non-recurrent taxes	14	3	1	3	0	563	672	755	895	1 505
Non-recurrent taxes	..	..	..	..	..	0	0	0	0	0
CO2 emission certificates	..	..	..	..	..	563	672	755	895	1 505
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	172	172	160	165	96	100	128	216	252	270
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	172	172	160	165	96	100	128	216	252	270
Memorandum items										
Customs duties collected on behalf of the EU	..	..	3 662	3 394	3 972	4 234	4 251	5 195	5 043	5 018
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	1 578	1 710	1 986

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Non-wastable tax credits										
Non-wastable tax credits against 1110	38 356	43 602	45 475	41 890	41 951	43 440	43 913
Tax expenditure component	29 499	28 268	26 275	26 817	28 141	29 186
Transfer component	14 104	17 207	15 616	15 134	15 297	14 727
Non-wastable tax credits against 1210	962	804	802	426	200	24	12
Tax expenditure component	348	326	172	120	18	12
Transfer component	456	474	254	80	8	0
Total tax revenue on cash basis	74 359	287 373	454 764	767 045	881 517	911 154	1 037 605	1 125 844	1 230 367	1 292 596
Total tax revenue on accrual basis	884 216	911 161	1 038 902	1 127 631	1 232 001	1 293 678
Conciliation with National Accounts										
Additional taxes included in National Accounts	2 406	2 067	2 411	2 856	2 646	2 637
Several duties, administrative fees and other revenues	2 406	2 067	2 411	2 856	2 646	2 637
Taxes excluded from National Accounts	0	0	0	0	0	0
Difference in treatment of tax credits	12 623	9 230	6 358	5 619	5 654	6 266
Capital transfer for uncollected revenue	0	0	0	0	0	0
Voluntary social security contributions	21 409	5 102	5 352	6 068	7 069	7 415
Miscellaneous differences	33 134	34 234	34 083	35 690	44 520	39 264
National Accounts: Taxes and actual social contributions	953 788	961 794	1 087 106	1 177 864	1 291 890	1 349 260
Imputed social contributions	29 509	32 687	33 506	34 543	37 014	38 031
National Accounts: Taxes and all social contributions	983 297	994 481	1 120 612	1 212 407	1 328 904	1 387 291

.. Not available

Note: Year ending 31st December.

From 2002 data are on accrual basis.

The tax revenues for Germany refer to the old Länder until 1990 and to all Germany beginning in 1991.

Heading 1000: In the years up to 2000, the revenues shown take into account the whole amount of non-wastable tax credits including that part paid out by the tax authorities which should, under the OECD criteria, be treated as expenditure. From 2001, the data necessary to make the adjustment have become available and the revenue figures comply with the OECD criteria from that year. The impact of this change is shown in Table D in Part I of this Report.

Heading for non-wastable tax credits against 1110 comprise child tax credits (paid out of wage tax revenue), tax credits for owner occupied housing (paid out of assessed income tax revenue) and investment tax credits for unincorporated businesses (for investment in former East Germany; paid out of assessed income tax revenue).

Heading for non-wastable tax credits against 1210 are investment tax credits for incorporated businesses (for investment in former East Germany; paid out of corporate income tax revenue).

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211889>

Table 5.13. Greece: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	116	1 475	11 472	47 211	73 990	72 414	64 560	64 510	69 604	71 889
Total tax revenue exclusive of taxes collected for the EU	..	..	11 361	46 990	73 683	72 134	64 410	64 327	69 247	71 562
1000 Taxes on income, profits and capital gains	11	286	2 283	12 662	17 176	15 953	14 015	14 586	15 603	16 468
1100 Of individuals	8	220	1 619	6 127	10 554	9 015	10 780	10 155	11 228	11 550
1110 On income and profits	8	220	1 619	6 102	10 500	8 948	10 698	10 047	11 149	11 427
Personal income tax	..	..	1 414	..	..	..	..	..	..	..
Receipts from previous years	..	..	62	..	..	..	..	..	..	..
Agricultural social security fund	..	..	143	..	..	..	..	..	..	..
1120 On capital gains	0	0	0	25	54	67	82	108	79	123
1200 Corporate	2	56	631	5 625	5 304	5 717	2 071	3 800	3 510	3 998
1210 On profits	2	56	631	5 625	5 304	5 717	2 071	3 800	3 510	3 998
Corporation income tax	2	39	553	..	..	..	..	..	..	..
Receipts from previous years	0	8	33	..	..	..	..	..	..	..
Agricultural social security fund	0	9	46	..	..	..	..	..	..	..
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1	10	32	910	1 318	1 221	1 164	631	865	920
Extraordinary taxes	0	10	32	..	..	..	..	..	..	..
Other taxes on income and profits	1	0	0	..	..	..	..	..	..	..
2000 Social security contributions	37	485	3 466	14 284	24 940	24 748	19 354	18 807	20 743	21 473
2100 Employees	15	214	1 735	7 629	13 417	13 292	10 881	11 095	12 200	11 887
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14	213	1 728	6 655	11 523	11 456	8 473	7 712	8 543	9 586
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	3	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	7	58	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	27	79	0	0	0	0	0	0	0
4000 Taxes on property	11	68	532	3 631	4 908	3 741	5 698	5 418	5 561	5 554
4100 Recurrent taxes on immovable property	0	4	22	372	709	553	2 619	3 592	3 654	3 594
4110 Households	0	3	22	..	..	..	..	..	..	..
4120 Others	0	1	0	..	..	..	..	..	..	..
Taxes on immovable property	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	714	1 208	1 272	1 084	1 083	1 167	1 175
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	18	141	372	208	165	99	134	154	135
4310 Estate and inheritance taxes	1	13	85	..	..	..	..	..	..	..
4320 Gift taxes	0	4	55	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	44	368	2 035	2 556	1 146	615	547	577	640
Stamp and transaction taxes	10	41	368	2 035	2 556	1 146	615	547	577	640
Receipts from previous years	0	3	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	2	1	27	0	1	0	0	0	0
4510 On net wealth	0	0	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	2	1	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	111	227	604	1 281	62	9	10
5000 Taxes on goods and services	57	608	5 109	16 634	26 966	27 972	25 493	25 699	27 697	28 394
5100 Taxes on production, sale, transfer, etc.	51	564	4 881	14 797	24 541	25 505	21 536	21 388	23 461	24 670
5110 General taxes	12	194	3 040	9 234	17 020	16 504	13 100	13 077	14 743	15 385
5111 Value added taxes	0	0	2 821	8 927	16 511	15 958	12 593	12 885	14 642	15 288
5112 Sales tax	9	185	123	0	0	0	0	0	0	0
5113 Other	2	9	96	307	509	546	507	192	101	97
Other taxes on goods and services	1	9	34	307	509	546	507	192	101	97
Receipts from previous years	1	0	62	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	39	370	1 789	5 526	7 407	8 922	8 327	8 210	8 582	9 143
5121 Excise duties	20	165	1 372	4 069	5 876	7 567	6 997	6 929	6 878	7 134
Duty on tobacco products	8	45	357	1 769	2 657	2 712	2 506	2 365	2 028	2 244
Duty on alcohol and spirits	1	7	50	262	334	501	417	393	535	530
Duty on mineral oil	7	75	637	2 016	2 878	4 242	3 894	3 971	4 052	4 052
Duty on sugar	3	6	0	0	0	0	0	0	0	0
Duty on cotton and other products	0	30	328	22	7	112	180	200	263	308
5122 Profits of fiscal monopolies	2	6	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	12	94	112	220	314	279	153	181	266	232
Import duties	11	90	111	220	314	279	153	181	266	232
Agricultural social security fund	1	5	1	0	0	0	0	0	0	0
5124 Taxes on exports	0	1	1	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	47	293	1 237	1 217	1 076	1 177	1 100	1 438	1 777
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	4	58	10	0	0	0	0	0	0	0
Agricultural social security fund	2	..	..	..	..	..	..	..	..	..
Other taxes	2	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	52	37	114	79	109	101	136	142
5200 Taxes on use of goods and perform activities	6	44	228	1 320	2 169	1 682	2 954	3 217	3 444	3 091
5210 Recurrent taxes	5	24	219	1 320	2 169	1 682	2 954	3 217	3 444	3 091
Motor vehicle tax	5	0	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	23	210	281	598	825	781	780	795	804
5212 Paid by others: motor vehicles	..	0	8	735	1 182	272	120	207	264	272
5213 Paid in respect of other goods	0	1	1	304	389	585	2 053	2 230	2 385	2 015
Taxes on boats/ships	0	0	1	..	..	..	..	..	..	..
5220 Non-recurrent taxes	1	20	9	0	0	0	0	0	0	0
Exceptional tax on construction of buildings	0	..	9	..	..	..	..	..	..	..
Building permits	0	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	517	256	785	1 003	1 094	792	633
6000 Other taxes	0	1	3	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	0	..	..	..	..	..	..	..
6200 Other	..	1	3	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	100	210	307	278	148	181	266	225
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	..	89	102
Total tax revenue on cash basis	116	1 475	11 472	45 979	72 429	73 083	62 632	63 118	67 116	70 110
Total tax revenue on accrual basis	..	..	..	47 211	73 990	72 414	64 560	64 510	69 604	71 889
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Tax (Employer's actual social contributions)	..	..	..	..	..	..	..	..	..	..
Tax (Employee's actual social contributions)	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	47 211	73 990	72 414	64 560	64 510	69 604	71 889
Imputed social contributions	..	..	..	2 055	3 952	4 952	5 101	5 615	5 220	4 825
National Accounts: Taxes and all social contributions	..	..	..	49 266	77 942	77 366	69 661	70 125	74 824	76 714

.. Not available

Note: Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.

Table 5.14. Hungary: Details of tax revenue, 1965-2018

Million HUF

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	5 140 924	10 115 072	10 142 330	11 687 770	13 531 760	14 867 258	15 976 928
Total tax revenue exclusive of taxes collected for the EU	5 140 924	10 071 432	10 116 676	11 660 552	13 492 035	14 821 001	15 913 497
1000 Taxes on income, profits and capital gains	1 247 420	2 539 389	2 093 830	2 009 010	2 425 958	2 862 551	2 912 179
1100 Of individuals	954 698	1 838 563	1 764 082	1 604 686	1 824 671	2 088 801	2 340 282
1110 On income and profits	954 698	1 838 563	1 764 082	1 604 686	1 824 671	2 088 801	2 340 282
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	292 722	700 826	329 748	404 324	601 287	773 750	571 897
Corporate income tax	292 722	510 781	323 370	322 467	539 777	710 069	506 674
Research and development fund levy	0	0	0	0	0	0	0
Financial institutions' special tax	0	10 890	21 618	27 686	19 902	10 557	5 566
Separate tax for companies	0	178 598	-32 390	0	0	0	0
Medicine tax	0	558	163	111	0	0	0
Energy corporations' special tax	0	0	16 987	54 060	41 608	53 124	59 657
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
Interest withholding
2000 Social security contributions	1 506 755	3 402 194	3 179 509	3 899 154	4 433 464	4 822 165	5 049 592
2100 Employees	275 323	941 682	1 112 583	1 592 995	1 770 923	2 343 539	2 432 664
Pensions	150 585	336 855	537 556	875 371	969 908	1 189 043	1 335 868
Health	81 874	513 633	467 208	591 224	656 147	802 505	898 485
Unemployment	42 864	91 194	107 819	126 400	144 868	351 991	198 311
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	1 213 190	2 402 941	2 043 771	2 280 505	2 637 330	2 452 495	2 590 147
Pensions	734 456	1 508 490	1 800 864	2 254 959	2 235 536	1 889 638	2 037 421
Health	385 019	693 705	169 202	25 546	398 618	561 654	551 374
Unemployment	93 715	200 746	73 705	0	3 176	1 203	1 352
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	873	2 534	0	0	0	0	0
Pensions: of which	0	0	..	..	..	..	..
Self-employed	0	0	..	..	..	..	..
Unemployed	0	0	..	..	..	..	..
Retired	0	0	..	..	..	..	..
Other	0	0	..	..	..	..	..
Health: of which	873	2 534	..	..	..	..	..
Self-employed	873	2 534	..	..	..	..	..
Unemployed	0	0	..	..	..	..	..
Retired	0	0	..	..	..	..	..
Other	0	0	..	..	..	..	..
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	17 368	55 037	23 155	25 654	25 211	26 131	26 781
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	183 430	82 068	113 689	206 426	241 750	340 175	410 179
Rehabilitation contribution	2 184	13 559	56 004	64 400	67 460	80 661	92 654
Training levy	13 186	36 612	47 083	89 348	96 427	121 479	133 590
Wage guarantee contribution	0	0	0	0	0	0	0
Communal tax on enterprises	1 192	1 261	1 170	2	0	0	0
Health contribution	166 869	20 427	0	0	0	0	0
Medicine tax	0	10 209	9 431	9 547	10 283	12 757	11 113
Tax on home-workers	0	0	1	23	29	29	24
Lump sum tax for small taxpayers	0	0	0	31 241	55 409	100 972	127 779
Small business tax	0	0	0	11 865	12 142	24 277	45 019
4000 Taxes on property	89 024	202 711	312 059	388 824	437 329	408 876	417 804
4100 Recurrent taxes on immovable property	30 810	72 071	92 525	190 249	200 906	218 058	219 132
Land tax	0	0	0	0	0	0	0
Building tax	22 262	54 556	71 025	102 719	111 963	123 130	126 277
Development land tax	3 099	6 900	9 861	19 395	19 102	24 018	23 165
Communal tax on recreational howes	893	1 412	1 515	21	26	8	0
Communal tax on households	4 557	9 069	10 124	13 175	13 451	14 765	14 621
Luxury tax	0	134	0	0	0	0	0
Public utility tax	0	0	0	54 939	55 906	55 042	54 254
Community tax	0	0	0	0	458	1 095	815
4110 Households
4120 Others

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4200 Recurrent taxes on net wealth	0	0	135 652	128 560	135 661	51 594	42 591
Surtax payable by financial institutions	135 652	128 560	135 661	51 594	42 591
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	5 460	13 175	6 264	5 307	7 373	9 393	8 519
4310 Estate and inheritance taxes	4 020	10 775	4 243	4 097	6 230	8 164	7 313
Inheritance tax-local	2 010	4 658	1 858	0	0	0	0
Inheritance tax-central	2 010	6 117	2 385	4 097	6 230	8 164	7 313
4320 Gift taxes	1 440	2 400	2 021	1 210	1 143	1 229	1 206
Gift tax-local	720	1 038	885	0	0	0	0
Gift tax-central	720	1 363	1 136	1 210	1 143	1 229	1 206
4400 Taxes on financial and capital transactions	52 754	117 465	77 618	64 708	93 389	129 831	147 562
Property transfer tax-local	26 349	50 783	33 990	0	0	0	0
Property transfer tax-central	26 405	66 682	43 628	64 708	93 389	129 831	147 562
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	2 081 439	3 832 361	4 383 865	5 127 520	5 936 435	6 385 910	7 148 811
5100 Taxes on production, sale, transfer, etc.	2 052 712	3 751 218	4 272 312	5 002 824	5 798 298	6 236 617	6 986 982
5110 General taxes	1 340 572	2 622 027	3 010 781	3 414 342	4 099 741	4 461 713	5 042 361
5111 Value added taxes	1 153 750	2 013 271	2 325 608	2 693 555	3 309 540	3 626 566	4 129 537
5112 Sales tax	0	0	37 795	47 927	50 635	65 133	73 573
Public health product tax	0	19 090	29 882	34 171	40 727
Hydrocarbons stockholding fee	37 795	28 837	20 753	30 962	32 846
5113 Other	186 823	608 756	647 378	672 860	739 566	770 014	839 251
Local tax on company sales	186 823	427 134	443 093	500 868	584 380	638 731	711 276
Simplified business tax	0	152 812	181 880	110 021	89 406	63 641	54 117
Research and development contribution	0	28 810	22 405	61 971	65 780	67 642	73 858
5120 Taxes on specific goods and services	712 140	1 129 192	1 261 531	1 588 482	1 698 557	1 774 904	1 944 621
5121 Excise duties	533 502	969 730	929 881	992 269	1 119 189	1 157 642	1 270 130
Road fund petrol tax	0	0	0	0	0	0	0
Alcohol production duty	3 848	5 621	3 021	196	8 007	6 803	8 078
Water fund tax	6 017	13 171	14 444	13 164	12 305	12 225	12 701
Forestry fund tax	2 858	3 353	284	0	0	0	0
Environment petrol tax	14 837	19 447	17 274	46 711	65 534	77 792	77 024
Budget excises (central budget)	505 942	916 869	877 778	915 546	1 015 555	1 041 979	1 153 070
Coffee	3 200	0	0	0	0	0	0
Alcohol	53 500	88 600	83 078	85 487	87 369	86 315	104 113
Tobacco	107 000	252 400	251 778	312 509	321 922	294 071	349 483
Petrol	156 000	218 200	216 728	189 755	206 220	221 662	230 138
Diesel	157 000	256 600	293 588	308 736	375 026	411 037	441 366
Other oil	6 000	2 200	2 567	3 451	3 608	3 873	2 617
Other budget excises	30 343	93 442	30 039	15 608	21 410	25 021	25 353
Energy tax	0	11 269	17 080	16 652	17 788	18 843	19 257
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	137 730	37 174	33 446	35 307	52 395	57 423	79 130
Customs duties	137 730	37 174	33 446	35 307	52 395	57 423	79 130
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5126 Taxes on specific services	40 908	106 629	297 554	507 201	465 479	504 256	567 329
Gambling tax	27 935	71 804	62 718	41 316	44 972	38 066	39 265
Tourism tax	4 379	0	0	0	0	0	0
Communal tourism tax	2 943	4 935	5 798	8 411	10 475	13 602	14 863
Cultural contribution	4 387	8 432	1 096	105	127	93	152
Pork slaughterhouse tax	32	0	0	0	0	0	0
Breeding contribution	899	919	0	0	0	0	0
Medicine tax	0	19 789	28 104	40 496	45 529	45 939	48 676
Surtax payable by financial institutions	0	0	39 611	1 217	4 155	3 957	3 269
Specific sectors' surtax	0	0	151 693	9 815	285	1 112	669
Telecommunication services tax	0	0	0	50 176	54 516	53 609	53 732
Accident tax	0	0	0	23 313	27 694	37 904	43 801
Insurance tax	0	0	4 018	28 088	30 108	35 729	40 010
Financial transaction levy	0	0	0	289 321	205 616	216 337	234 364
Waste dumping contribution	0	0	0	6 639	11 123	12 036	14 648
Advertising tax	0	0	0	0	5 675	4 730	13 903
Protection Fund levies (BEVA)	0	0	1 036	1 000	2 600	10 221	7 545
Protection Fund levies (OBA)	0	0	2 435	7 299	14 391	15 613	15 347
Protection Fund levies (Resolution Fund)	0	0	0	0	7 290	8 712	10 553
Protection Fund levies (SZHTKA)	0	0	0	5	923	1 023	1 159
Protection Fund levies (KA)	0	0	0	0	0	5 573	4 285
Tourism development contribution	0	0	0	0	0	0	21 088
Protection Fund Levies (PGA)	332	750	1 045	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
Previous differential producer's turnover tax
5128 Other taxes	0	15 659	650	53 705	61 494	55 583	28 032
Sugar duty	15 659	650	881	765	854	0
Payments by companies in the energy sector (MAVIR)	0	0	0	52 824	60 729	54 729	28 032
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	28 272	81 143	111 553	124 696	138 137	149 293	161 829
5210 Recurrent taxes	25 454	74 268	106 903	121 126	130 238	136 129	149 641
Tax on domestically registered vehicles-local	12 622	62 432	71 112	69 248	73 248	76 361	79 811
Tax on domestically registered vehicles-extra budget	0	0	0	0	0	0	0
Tax on domestically registered vehicles-central	8 250	0	79	0	0	0	0
Tax on foreign registered vehicles extra budget fund	0	0	0	0	0	0	0
Tax on foreign registered vehicles-central	3 078	1 655	1 397	0	0	0	0
Company car tax	0	0	25 867	32 935	31 570	33 339	35 676
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1 504	10 181	8 448	18 943	25 420	26 429	34 154
Environmental protection charge	5	13	27	0	0	0	0
Fishing development contribution	40	104	0	0	0	0	0
Environmental pollution charge	0	8 785	7 653	7 861	6 680	5 109	6 303
Air pollution levy	751	610	53	0	0	0	0
Water pollution levy	225	186	0	0	0	0	0
Toxic waste levy	65	42	130	0	0	0	0
Noise abatement levy	13	8	19	0	0	0	0
Unidentified environmental protection levies paid to local governments	404	433	566	521	265	274	193
Sale of emission allowances	0	0	0	10 561	17 479	19 830	26 411
Concession fees (tobacco shops)	0	0	0	0	996	1 216	1 247
5220 Non-recurrent taxes	3 273	6 875	4 650	3 570	7 899	13 164	12 188
Land protection levy	1 640	3 777	2 488	1 881	3 610	8 770	7 555
Vehicle weight fee	805	1 288	820	624	0	0	0
Game protection contribution	178	176	1	0	0	0	0
Casino license fee	650	1 635	1 341	1 065	4 289	4 394	4 633
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	32 857	56 348	59 378	56 836	56 824	47 581	38 363
Unallocable tax penalties	23 546	33 321	36 250	37 507	35 530	24 783	15 565
6100 Paid solely by business	9 311	23 028	23 128	19 329	21 294	22 798	22 798
Nuclear contribution	9 311	22 828	23 128	19 329	21 294	22 798	22 798
Medicine tax	0	200	0	0	0	0	0
6200 Other	0	0	0	0	0	0	0
Memorandum item										
Customs duties collected on behalf of the EU	27 981	25 004	26 337	38 960	45 403	63 431
Total tax revenue on cash basis	5 140 924	10 020 734	10 137 257	11 479 816	13 218 609	14 412 430	15 345 821
Total tax revenue on accrual basis	10 115 072	10 142 330	11 687 770	13 531 760	14 867 258	15 976 928

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	45 120	49 057	73 565	76 364	73 769	74 070
Social security contributions	0	11 675	36 063	40 688	39 324	39 096
Duty for state procedures	45 084	37 331	37 417	35 653	34 424	34 954
Other taxes	36	51	85	23	21	20
Taxes excluded from National Accounts	-49 439	-53 707	-51 838	-48 414	-37 311	-28 483
Water fund tax	-13 171	-14 444	-13 164	-12 305	-12 225	-12 701
Tax on foreign registered vehicles	-1 655	-1 397	0	0	0	0
Environmental protection fee	-446	-593	-520	-265	-274	-193
Air pollution levy	-610	-53	0	0	0	0
Water pollution levy	-186	0	0	0	0	0
Toxic waste levy	-42	-130	0	0	0	0
Noise abatement levy	-8	-19	0	0	0	0
Vehicle weight fee	0	-820	-624	0	0	0
Unallocable tax penalties	-33 320	-36 250	-37 507	-35 530	-24 783	-15 565
Tax on home-workers	0	-1	-23	-29	-29	-24
Specific sectors' surtax correction	0	0	0	-285	0	0
Difference in treatment of tax credits	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0
Voluntary social security contributions	1 762	1 693	1 523	1 229	1 163	1 090
Miscellaneous differences	-2 687	-28	2	-43	3 130	-866
Inheritance tax	0	0	0	0	0	0
Gift tax	0	0	0	0	0	0
Property transfer tax	0	0	0	0	0	0
Rounding	4	-2	2	0	2	0
Taxes on income and profits	-2 087	0	0	0	0	0
Corporate income tax	0	0	0	0	0	0
Customs duties	-603	-26	0	-43	3 128	-866
Vehicle weight fee	0	0	0	0	0	0
Environment petrol tax	0	0	0	0	0	0
Social security contributions	0	0	0	0	0	0
Credit institutions' special tax	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	10 109 828	10 139 345	11 711 022	13 560 896	14 908 009	16 022 739
Imputed social contributions	21 113	24 841	21 669	28 783	18 618	22 374
National Accounts: Taxes and all social contributions	10 130 941	10 164 186	11 732 691	13 589 679	14 926 627	16 045 113

.. Not available

Note: Year ending 31st December.

For 2002-2018, data are on accrual basis. Preliminary data for 2019 are on a cash basis.

Heading 5121: the aggregate figure for excise tax revenues is on a cash basis. Revenue from specific excises is in several cases reported on an accrual basis.

Tax base for "Environment petrol tax" is broader than petrol only.

Heading 5123: part of environmentally related payments is attributable to Local government. It is not possible to present a more detailed breakdown of these figures.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211927>

Table 5.15. Iceland: Details of tax revenue, 1965-2018

Million ISK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	60	4 731	114 932	254 556	531 760	540 276	676 142	812 002	982 792	1 037 608
1000 Taxes on income, profits and capital gains	13	1 211	34 106	101 473	241 378	239 664	315 577	380 979	483 996	511 724
1100 Of individuals	12	1 092	30 908	88 492	180 070	197 318	258 623	297 979	374 437	412 430
1110 On income and profits	..	..	30 908	88 492	180 070	197 318	258 623	297 979	374 437	412 430
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	1	119	3 198	8 356	32 555	14 609	40 479	52 544	79 993	67 724
1210 On profits	..	..	3 198	8 356	32 555	14 609	40 479	52 544	79 993	67 724
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	4 625	28 754	27 737	16 475	30 457	29 566	31 569
2000 Social security contributions	5	102	3 607	19 680	39 594	63 599	69 899	79 707	89 649	98 230
2100 Employees	0	0	315	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	5	102	3 292	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	19 680	39 594	63 599	69 899	79 707	89 649	98 230
2410 On a payroll basis	..	..	..	19 680	39 594	63 599	69 899	79 707	89 649	98 230
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1	180	4 071	184	1 519	2 827	6 534	6 638	7 946	8 542
4000 Taxes on property	2	297	9 689	19 983	32 523	38 068	46 493	43 487	53 958	56 798
4100 Recurrent taxes on immovable property	1	138	4 131	10 107	20 567	28 542	30 664	34 879	43 364	46 497
4110 Households	0	50	1 862	..	..	..	..	..	..	..
4120 Others	1	88	2 269	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	69	2 402	5 173	-8	3 849	8 886	657	346	100
4210 Individual	..	29	1 476	..	..	..	..	..	..	..
4220 Corporate	..	40	926	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	6	235	765	1 663	2 613	2 437	2 919	4 268	4 703
4310 Estate and inheritance taxes	0	6	235	765	1 663	2 613	2 437	2 919	4 268	4 703
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1	84	2 921	3 143	9 484	2 656	3 973	4 327	4 581	4 962
4500 Non-recurrent taxes	0	0	0	113	460	146	233	362	528	470
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	113	460	146	233	362	528	470
4600 Other recurrent taxes on property	0	0	0	681	356	263	299	343	871	65
5000 Taxes on goods and services	37	2 834	58 943	112 245	214 988	190 131	226 619	262 828	330 795	345 295
5100 Taxes on production, sale, transfer, etc.	37	2 778	56 564	100 669	191 957	178 995	215 271	250 095	311 200	324 763
5110 General taxes	10	1 368	37 084	72 667	137 593	122 393	149 828	183 674	233 951	244 624
5111 Value added taxes	0	0	32 698	72 667	137 593	122 393	149 828	183 674	233 951	244 624
5112 Sales tax	10	1 368	4 386	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	27	1 410	19 480	28 002	54 364	56 603	65 444	66 421	77 249	80 138
5121 Excise duties	1	311	2 346	23 585	45 891	46 711	55 171	56 909	67 717	69 524
5122 Profits of fiscal monopolies	5	263	5 986	0	0	0	0	0	0	0
5123 Customs and import duties	20	715	9 181	2 702	5 446	5 950	5 815	4 989	3 912	4 118
5124 Taxes on exports	1	2	0	1	0	2	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	69	1 404	1 715	3 026	3 940	4 457	4 523	5 620	6 497
5127 Other taxes on internat. trade and transactions	0	50	563	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	1	56	2 379	11 576	23 032	11 135	11 347	12 733	19 595	20 533
5210 Recurrent taxes	1	56	2 379	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	0	10	970	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	0	41	1 331	..	..	..	..	..	..	..
5213 Paid in respect of other goods	0	5	78	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	107	4 516	991	1 758	5 988	11 020	38 364	16 448	17 019
6100 Paid solely by business	2	107	4 145	418	628	763	5 255	32 477	10 331	10 414
6200 Other	0	0	371	573	1 130	5 225	5 766	5 887	6 117	6 605

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	0	0	0
Tax expenditure component	0	0	0	0
Transfer component	0	0	0	0
Non-wastable tax credits against 1210	1 085	1 304	2 659	3 079
Tax expenditure component	148	176	477	572
Transfer component	937	1 128	2 182	2 507
Total tax revenue on cash basis	60	4 731	114 932	..	..	..	..	..	..	..
Total tax revenue on accrual basis	254 556	531 760	540 276	676 142	812 002	982 792	1 037 608
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	-765	-1 663	-2 613	-2 437	-2 919	-4 268	-4 703
Estate and inheritance taxes (4310)	-765	-1 663	-2 613	-2 437	-2 919	-4 268	-4 703
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	253 791	530 097	537 662	673 704	809 084	978 524	1 032 904
Imputed social contributions	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	253 791	530 097	537 662	673 704	809 084	978 524	1 032 904

.. Not available

Note: Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211946>

Table 5.16. Ireland: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	317	4 046	12 260	33 363	60 790	46 399	51 947	61 424	67 630	73 468
Total tax revenue exclusive of taxes collected for the EU	..	..	12 075	33 155	60 517	46 170	51 700	61 097	67 197	73 035
1000 Taxes on income, profits and capital gains	82	1 478	4 662	14 551	25 364	18 617	21 298	26 599	29 601	33 291
1100 Of individuals	53	1 294	4 059	10 650	18 970	14 665	17 020	19 722	21 399	22 889
1110 On income and profits	53	1 286	4 023	9 876	15 872	14 320	16 652	19 053	20 573	21 897
Income tax	66	1 286	4 023	9 876	15 872	14 320	16 652	19 053	20 573	21 897
Surtax	3	0	0	0	0	0	0	0	0	0
Income tax paid by corporations	-17	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	8	36	774	3 097	345	369	669	826	992
1200 Corporate	29	184	603	3 900	6 395	3 945	4 273	6 873	8 198	10 402
1210 On profits	29	184	603	3 900	6 395	3 945	4 273	6 873	8 198	10 402
Corporation profits tax	12	2	0	0	0	0	0	0	0	0
Corporation tax	0	176	603	3 885	6 393	3 944	4 272	6 872	8 197	10 401
Income tax paid by corporation	17	0	0	0	0	0	0	0	0	0
Agricultural produce duty	0	6	0	14	1	1	1	1	1	1
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	2	0	7	4	4	4	0
2000 Social security contributions	21	578	1 729	3 966	8 143	8 458	9 359	10 524	11 661	12 707
2100 Employees	10	190	570	962	1 926	3 195	3 630	3 853	3 963	4 368
2110 On a payroll basis	..	..	570	962	1 926	3 195	3 630	3 853	3 963	4 368
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	10	380	1 092	2 814	5 796	4 932	5 326	6 211	7 177	7 734
2210 On a payroll basis	..	..	1 092	2 814	5 796	4 932	5 326	6 211	7 177	7 734
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	8	67	190	421	331	403	460	522	605
2310 On a payroll basis	..	..	67	190	421	331	403	460	522	605
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	9	159	15	411	310	314	357	431	565
4000 Taxes on property	48	213	569	1 902	4 789	2 389	3 632	3 918	3 852	4 278
4100 Recurrent taxes on immovable property	39	139	312	587	1 233	1 322	1 724	1 864	1 856	1 880
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1	0	0	0	0	536	169	0	0
4210 Individual	..	..	..	..	..	..	0	0	0	0
4220 Corporate	..	..	..	..	..	..	536	169	0	0
4300 Estate, inheritance and gift taxes	6	14	48	225	405	235	278	401	448	518
4310 Estate and inheritance taxes	6	14	45	210	337	192	259	365	417	469
Estate duty	5	..	0	0	0	0	0	0	0	0
Legacy duty	1	..	0	0	0	0	0	0	0	0
Succession duty	0	..	0	0	0	0	0	0	0	0
4320 Gift taxes	0	0	3	15	68	43	20	36	31	50
4400 Taxes on financial and capital transactions	3	59	209	1 090	3 151	832	1 093	1 484	1 547	1 880
Stamp duty	3	59	209	1 090	3 151	832	1 093	1 484	1 547	1 880
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	167	1 769	5 140	12 929	22 082	16 619	17 321	20 013	22 076	22 617
5100 Taxes on production, sale, transfer, etc.	155	1 741	4 939	12 374	20 982	15 319	15 789	18 036	20 080	20 650
5110 General taxes	18	597	2 500	7 643	14 355	10 067	10 372	11 831	13 060	14 175
5111 Value added taxes	0	597	2 500	7 643	14 355	10 067	10 372	11 831	13 060	14 175
Value added tax	..	597	2 500	7 643	14 355	10 067	10 372	11 831	13 060	14 175
5112 Sales tax	18	0	0	0	0	0	0	0	0	0
Turnover tax	18	..	..	..	..	..	..	..	..	..
Wholesale tax	0	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	137	1 143	2 439	4 731	6 627	5 252	5 417	6 205	7 020	6 475

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	124	1 045	2 084	4 402	6 125	4 859	5 013	5 474	6 163	5 487
Beer	19	192	356	475	459	316	363	418	419	433
Oils	31	330	745	1 491	2 204	2 099	2 035	2 120	2 233	2 154
Spirits	16	148	153	241	363	244	282	313	352	373
Table waters	0	11	23	0	0	0	0	0	0	0
Tobacco	50	187	419	1 035	1 192	1 160	1 064	1 055	1 397	748
Wine, cider, perry	1	18	46	154	297	266	354	414	446	431
Motor vehicle (incl. tyres)	7	148	331	985	1 554	395	459	702	850	872
Others	1	11	11	20	57	379	457	451	467	476
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	10	62	147	208	273	229	247	327	334	325
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
UE agriculture levies	..	..	0	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	21	171	122	229	164	157	404	523	662
Duty on betting	2	19	37	59	36	30	26	37	52	51
Sweepstakes duty	1	1	0	0	0	0	0	0	0	0
Bank levy	0	0	46	61	66	-70	-23	190	249	422
Other	0	1	88	2	127	204	154	178	221	190
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	14	37	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	11	28	201	555	1 100	1 300	1 532	1 977	1 996	1 967
5210 Recurrent taxes	11	28	201	555	1 100	1 300	1 532	1 977	1 996	1 967
5211 Paid by households: motor vehicles	6	14	100	373	723	768	888	904	824	799
5212 Paid by others: motor vehicles	5	11	82	124	239	256	284	281	255	245
5213 Paid in respect of other goods	0	3	20	58	138	276	360	792	917	922
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	6	23	12	8	9
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	0	0	6	23	12	8	9
Memorandum items										
Customs duties collected on behalf of the EU	..	..	148	208	273	229	247	327	334	325
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	..	98	107
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	843	1 073	816	555	504	472
Tax expenditure component	..	..	0	0	843	1 073	816	555	504	472
Transfer component	..	..	0	0	0	0	0	0	0	0
Total tax revenue on cash basis	317	4 046	12 260	32 997	60 836	46 609	51 979	61 393	67 835	73 466
Total tax revenue on accrual basis	..	..	..	33 363	60 790	46 399	51 947	61 424	67 630	73 468
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	178	178	177	178	182
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	33 363	60 790	46 577	52 125	61 601	67 808	73 650
Imputed social contributions	..	..	..	1 366	2 579	1 053	1 669	1 797	2 247	2 244
National Accounts: Taxes and all social contributions	..	..	..	34 729	63 369	47 630	53 795	63 398	70 055	75 894

.. Not available

Note: The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

The data for years 1965 to 1973 are on fiscal year basis (commencing on 1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis.

From 1998, data are on accrual basis.

Heading 1200: Capital gains taxes paid by corporations are included in heading 1210.

Heading 2100: Includes contributions by self-employed and certain voluntary contributions.

Heading 2200: Since 1976 income tax paid by corporations and corporation profits tax have been replaced by corporation tax.

Heading 5111: Includes arrears of the wholesale and turnover taxes.

Tax receipts in 1988 were inflated by the success of the new arrangements for assessment and collection of tax. These arrangements included an amnesty for tax arrears paid by 30th September. This amnesty waived penalties and interest charge tax. It resulted in payments of 631 million of euros spread across the main tax headings.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <https://doi.org/10.1787/888934211965>

Table 5.17. Israel: Details of tax revenue, 1965-2018

Million ILS

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	188 276	251 299	268 555	325 442	364 375	413 124	411 633
1000 Taxes on income, profits and capital gains	74 551	91 530	78 265	101 481	113 966	146 949	135 001
1100 Of individuals	54 753	56 434	48 214	57 311	70 885	85 411	84 922
1110 On income and profits	53 698	55 213	47 550	55 881	68 405	79 411	82 022
On wages – deduction at source	45 278	45 515	40 159	46 458	54 087	62 431	65 249
On self employment income – deduction at source	2 655	3 676	3 135	3 891	4 880	5 243	5 772
On self employment income – other	5 764	6 022	4 256	5 532	9 438	11 737	11 001
1120 On capital gains	1 055	1 221	664	1 430	2 480	6 000	2 900
1200 Corporate	18 001	30 210	23 113	36 639	34 676	41 909	42 932
1210 On profits	16 109	27 582	22 291	33 939	33 476	40 049	40 962
Deduction at source	1 991	2 550	2 271	2 611	3 075	3 309	3 473
In lieu of VAT on the profits of Financial Institutions	1 290	2 200	1 920	2 440	1 910	2 070	2 150
Other	12 828	22 832	18 100	28 888	28 491	34 670	35 339
1220 On capital gains	1 892	2 628	822	2 700	1 200	1 860	1 970
1300 Unallocable between 1100 and 1200	1 797	4 886	6 938	7 531	8 405	19 629	7 147
Tax deducted at the source on the capital market	1 797	4 886	6 938	7 531	8 405	19 629	7 147
2000 Social security contributions	27 565	37 909	45 343	53 364	59 561	66 783	69 016
2100 Employees	15 771	23 093	27 788	31 537	34 692	37 884	39 232
2110 On a payroll basis	15 771	23 093	27 788	31 537	34 692	37 884	39 232
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	8 182	9 960	11 427	15 026	17 247	20 596	20 990
2210 On a payroll basis	8 182	9 960	11 427	15 026	17 247	20 596	20 990
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	3 612	4 856	6 128	6 802	7 622	8 303	8 794
2310 On a payroll basis	3 612	4 856	6 128	6 802	7 622	8 303	8 794
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	6 850	9 920	10 280	12 780	13 770	15 196	15 828
Employers tax on the the non-profit sector other than govt	1 250	1 500	320	390	410	404	502
In lieu of VAT on the wage-bill in the non-profit sector	4 260	6 580	7 650	9 540	10 320	11 203	11 948
In lieu VAT on the wage-bill in Financial Institutions	1 340	1 840	2 310	2 850	3 040	3 589	3 378
4000 Taxes on property	16 935	24 282	28 817	32 680	38 804	40 949	42 285
4100 Recurrent taxes on immovable property	11 311	16 156	18 768	21 541	23 765	25 296	26 311
Land tax	442	52	48	59	44	21	25
4110 Households	0	0	0	0	0	0	0
4120 Others	10 869	16 104	18 720	21 483	23 721	25 275	26 286
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	3 181	3 555	4 071	4 532	6 732	6 642	6 660
Transaction tax on the buyer of real estate	1 972	3 084	4 024	4 513	6 731	6 638	6 654
Transaction tax on the seller of real estate	206	404	27	19	1	4	6
Stamp tax	1 003	67	20	0	0	0	0
4500 Non-recurrent taxes	2 443	4 572	5 979	6 607	8 307	9 011	9 314
4510 On net wealth	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	2 443	4 572	5 979	6 607	8 307	9 011	9 314
Capital gains tax on real estate	2 443	4 572	5 979	6 607	8 307	9 011	9 314
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	62 375	87 658	105 850	125 137	138 274	143 247	149 503
5100 Taxes on production, sale, transfer, etc.	57 887	81 107	98 092	116 335	128 277	133 293	138 931
5110 General taxes	49 876	67 569	79 945	97 357	107 765	110 971	117 251
5111 Value added taxes	39 805	53 982	65 508	81 524	90 824	94 531	99 442
5112 Sales tax	10 071	13 587	14 437	15 833	16 941	16 440	17 809
On domestic production	662	287	291	457	450	290	328
On imports	9 409	13 300	14 146	15 376	16 491	16 150	17 481
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	8 012	13 538	18 147	18 978	20 512	22 322	21 680
5121 Excise duties	6 595	11 323	15 458	16 680	17 642	19 312	18 895
On domestically refined fuel	5 666	10 590	14 637	15 876	17 008	18 757	18 387
On domestically processed tobacco products	929	733	821	804	634	555	508
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	1 417	2 215	2 689	2 298	2 870	3 010	2 785
5124 Taxes on exports	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0
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	4 488	6 551	7 758	8 803	9 997	9 954	10 572
5210 Recurrent taxes	4 488	6 551	7 758	8 803	9 997	9 954	10 572
5211 Paid by households: motor vehicles	1 436	1 895	2 274	2 872	3 179	3 623	3 597
5212 Paid by others: motor vehicles	479	632	758	957	1 060	1 208	1 199
5213 Paid in respect of other goods	2 574	4 025	4 726	4 973	5 759	5 124	5 775
Licences collected by the Ministry of Transportation	257	535	350	132	196	61	128
Licences collected by the Ministry of Communication	151	0	274	299	338	199	338
Licences collected by other ministries	1 587	2 605	2 990	3 227	3 781	3 320	3 703
Business and professional licences paid locally	528	799	1 011	1 190	1 317	1 406	1 462
Other local authority fees	51	86	101	125	128	138	144
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Non-wastable tax credits										
Non-wastable tax credits against 1110	87	911	1 415	1 589	807
Tax expenditure component	0	0	3	32	67	0	0
Transfer component	0	0	84	879	1 348	1 589	807
Non-wastable tax credits against 1210	0	0	0	0	0	0	0
Tax expenditure component	0	0	0	0	0	0	0
Transfer component	0	0	0	0	0	0	0
Total tax revenue on cash basis	188 276	251 299	268 555	325 442	364 375	413 124	411 633
Total tax revenue on accrual basis
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions	188 276	251 299	268 555	325 442	364 375	413 124	411 633
Imputed social contributions	6 175	7 134	8 207	9 088	9 185	9 241	9 116
National Accounts: Taxes and all social contributions	194 451	258 433	276 762	334 530	373 560	422 364	420 749

.. Not available

Note: Year ending 31st December.

Data are on a cash basis.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211984>

Table 5.18. Italy: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	5 505	60 422	265 116	503 096	671 189	671 912	706 829	711 114	727 840	739 519
Total tax revenue exclusive of taxes collected for the EU	..	..	263 829	501 560	668 928	669 687	704 939	706 522	723 272	736 087
1000 Taxes on income, profits and capital gains	982	18 821	96 707	166 912	226 498	219 547	233 294	225 934	230 819	228 901
1100 Of individuals	603	13 940	69 654	124 918	172 136	180 512	185 996	184 622	187 143	189 298
1110 On income and profits	603	13 796	68 786	124 233	172 122	180 505	185 991	184 619	187 143	189 298
Personal income tax	0	11 538	57 318	121 211	162 644	173 991	175 921	173 007	176 772	179 814
Local income tax paid by households	0	829	4 492	67	0	0	0	0	0	0
Tax on income from investments (60%)	319	55	15	0	0	0	11	80	54	52
10% Surcharge on income	94	37	5	0	0	0	0	0	0	0
10% proportional surcharge	1	0	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by households	23	51	496	110	542	393	564	875	1 144	1 158
Law 1177 proportional surcharge (60%)	39	0	1	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (60%)	0	8	72	0	0	0	0	0	0	0
Additional Treasury increase (60%)	23	6	1	0	0	0	0	0	0	0
Decree 1132 revenues (60%)	0	0	0	0	0	0	0	0	0	0
Tax on households	65	7	0	0	0	0	0	0	0	0
Rental value tax	2	0	0	0	0	0	0	0	0	0
Driving licence tax	1	0	0	0	0	0	0	0	0	0
Municipal surcharge on buildings (40%)	37	5	0	22	0	0	0	0	0	0
Withholding tax on income from deposits paid by households	0	1 206	6 223	2 823	8 402	5 440	8 994	10 076	8 525	7 488
Direct taxes refund (60%)	0	0	41	0	0	0	0	0	0	0
Other	0	53	123	0	534	681	501	581	648	786
1120 On capital gains	0	144	867	685	14	7	5	3	0	0
Tax on capital gains on land	..	0	0	0	0	0	0	0	..	..
Municipal capital gains tax on buildings paid by households (60%)	..	144	867	685	14	7	5	3	..	..
1200 Corporate	379	4 710	26 605	34 699	50 529	36 740	41 194	33 530	36 103	32 937
1210 On profits	379	4 494	26 027	34 242	50 520	36 736	41 190	33 528	36 095	32 932
Corporation tax	0	1 245	9 042	28 877	47 192	34 841	39 160	31 927	34 578	31 107
Municipal surcharge on buildings (60%)	37	8	0	32	0	0	0	0	0	0
Tax on income from investments (40%)	213	37	10	0	0	0	8	54	36	35
Company franchise and liabilities tax	88	12	2	0	0	0	0	0	0	0
Law 1177 proportional surcharge (40%)	26	0	0	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (40%)	0	20	48	0	0	0	0	0	0	0
Decree 1132 revenues (40%)	0	0	0	0	0	0	0	0	0	0
Additional Treasury increase (40%)	15	4	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by firms	0	77	745	166	0	0	0	0	0	0
Withholding tax on income from deposits paid by firms	0	1 810	9 334	4 235	2 370	605	1 464	759	378	393
Local income tax paid by firms	0	1 245	6 738	100	15	13	12	12	15	14
Direct taxes refund (40%)	0	0	27	0	0	0	0	0	0	0
Other	0	36	82	832	943	1 277	546	776	1 088	1 383
1220 On capital gains	0	216	578	457	9	4	4	2	8	5
Municipal capital gains tax on buildings paid by firms (40%)	..	216	578	457	9	4	4	2	8	5
1300 Unallocable between 1100 and 1200	0	171	448	7 295	3 833	2 295	6 104	7 782	7 573	6 667
Refunds tax on income	..	-240	-1 768	-5 175	0	0	0	0	0	0
Other	..	412	2 216	12 470	3 833	2 295	6 104	7 782	7 573	6 667
2000 Social security contributions	1 881	22 976	87 256	143 629	200 772	209 122	210 462	214 376	220 624	229 607
2100 Employees	..	4 171	16 753	27 333	35 715	37 598	39 284	39 805	40 860	42 708
2110 On a payroll basis	..	..	..	27 333	35 715	37 598	39 284	39 805	40 860	42 708
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	17 152	62 540	99 904	137 924	144 281	141 629	143 273	147 309	153 920
2210 On a payroll basis	..	..	..	99 904	137 924	144 281	141 629	143 273	147 309	153 920
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	1 654	7 962	16 392	27 133	27 243	29 549	31 298	32 455	32 979
2310 On a payroll basis	..	..	..	16 392	27 133	27 243	29 549	31 298	32 455	32 979
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	1 881	0	0	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	387	890	0	0	0	0	0	0	0
Contributions to GESCAL	..	387	890	..	..	..	..	..	..	..
4000 Taxes on property	397	2 248	5 983	23 360	32 646	32 441	43 883	46 259	44 237	44 933

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4100 Recurrent taxes on immovable property	96	7	1	9 354	12 778	9 663	20 748	25 558	21 887	21 955
Income tax on landowners	2	0	0	0	0	0	0	0	0	0
Income tax on buildings	12	2	1	0	0	0	0	0	0	0
Income tax on luxury buildings	1	0	0	0	0	0	0	0	0	0
Surcharge on land (provincial)	16	0	0	0	0	0	0	0	0	0
Surcharge on land (municipal)	18	0	0	0	0	0	0	0	0	0
Surcharge on buildings (provincial)	26	2	0	0	0	0	0	0	0	0
Surcharge on buildings (municipal)	21	3	0	0	0	0	0	0	0	0
Municipal real estate tax	0	0	0	9 354	12 778	9 663	20 748	20 798	20 755	20 817
Tax on indivisible services (TASI)	0	0	0	0	0	0	0	4 760	1 132	1 138
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	14	1	2 118	2 547	231	355	311
4210 Individual	..	..	..	5	0	0	0	0	0	0
4220 Corporate	..	..	..	9	1	2 118	2 547	231	355	311
4300 Estate, inheritance and gift taxes	47	128	376	1 005	149	483	622	674	815	820
Inheritance and gift duty	33	119	376	1 005	149	483	622	674	815	820
Estate duty	11	9	0	0	0	0	0	0	0	0
Proportional surcharge and premium	3	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	255	2 113	5 606	12 320	18 256	17 365	17 092	17 245	17 686	18 847
Registration tax	120	1 048	2 421	6 794	9 410	9 019	7 353	7 625	8 542	9 359
Mortgage taxes and land registry duties	22	190	469	1 067	2 525	2 071	1 841	1 529	1 723	1 657
5% proportional surcharge	6	0	0	0	0	0	0	0	0	0
Additional surcharge	4	0	0	0	0	0	0	0	0	0
Stamp duties and surcharges accruing on cadastral acts	104	751	2 185	4 459	6 321	6 275	7 898	7 600	6 969	7 376
Other	0	123	530	0	0	0	0	491	452	455
4500 Non-recurrent taxes	0	0	0	98	151	916	985	309	1 155	442
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	98	151	916	985	309	1 155	442
4600 Other recurrent taxes on property	0	0	0	569	1 311	1 896	1 889	2 242	2 339	2 558
5000 Taxes on goods and services	2 173	15 990	74 280	141 852	171 869	178 863	187 210	196 473	209 911	212 129
5100 Taxes on production, sale, transfer, etc.	2 037	15 251	67 083	127 281	155 191	160 775	164 597	174 443	184 318	184 748
Direct taxes refund	0	-73	-86	0	0	0	0	0	0	0
5110 General taxes	710	9 438	38 940	77 473	95 623	97 586	93 921	100 692	107 576	109 333
5111 Value added taxes	0	9 438	38 940	77 473	95 623	97 586	93 921	100 692	107 576	109 333
VAT	..	9 438	38 940	77 473	95 623	97 586	93 921	100 692	107 576	109 333
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	710	0	0	0	0	0	0	0	0	0
General tax on receipts	662	..	..	..	..	..	..	..	..	..
Compensation tax on imported products	48	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 327	5 886	28 048	49 808	59 568	63 189	70 676	73 751	76 742	75 415
5121 Excise duties	816	4 088	20 304	31 479	32 904	36 414	45 720	46 238	47 610	47 088
Duty on mineral oils	465	3 462	15 928	22 172	23 252	22 884	26 332	25 759	26 160	25 947
Duty on spirits	27	87	206	486	595	570	571	600	649	679
Duty on beer	12	54	172	242	489	476	532	633	693	818
Duty on sugars	22	25	68	120	0	5	10	5	5	-8
Duty on electricity	20	51	2 018	3 079	3 034	7 152	13 542	15 246	15 558	15 069
Duty on bananas	9	53	97	0	0	0	0	0	0	0
Duty on coffee	31	60	74	0	0	0	0	0	0	0
Duty on cocoa	3	4	7	0	0	0	0	0	0	0
Duty on olive oil	0	0	0	0	0	0	0	0	0	0
Other duty	44	190	1 037	5 201	5 385	5 268	4 659	3 898	4 519	4 556
Alcohol, spirits, liquor	5	0	0	0	0	0	0	0	0	0
On matches and flints	13	22	47	0	0	0	0	0	0	0
Meat	26	0	0	0	0	0	0	0	0	0
In-bond surcharge	0	81	650	174	143	54	67	90	19	20
Combustible materials	39	0	0	0	0	0	0	0	0	0
Construction materials	30	0	0	0	0	0	0	0	0	0
Excise duty on sound and video	3	0	0	0	0	0	0	0	0	0
Tax on phonograph records	1	0	0	0	0	0	0	0	0	0
Stamp duty on playing cards	1	0	0	0	0	0	0	0	0	0
Other	66	0	0	5	6	5	7	7	7	7
5122 Profits of fiscal monopolies	303	1 033	3 248	7 718	10 440	10 983	10 683	10 711	10 524	10 601
Duty on tobacco	292	1 033	3 248	7 712	10 436	10 978	10 679	10 710	10 523	10 600
On salt	10	0	0	0	0	0	0	0	0	0
Duty on products of Monopoli di Stato	1	0	0	6	4	5	4	1	1	1

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	142	261	1 164	1 536	2 261	2 225	1 890	2 246	2 295	2 295
Common Customs tariff (CEE)	0	0	836	1 536	2 261	2 225	1 890	2 246	2 295	2 295
Customs and shipping duties	115	14	0	0	0	0	0	0	0	0
Administrative services duties	11	0	0	0	0	0	0	0	0	0
Tax on agriculture	15	228	207	0	0	0	0	0	0	0
Other duties	0	9	68	0	0	0	0	0	0	0
Compensatory amounts	0	9	53	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	67	483	3 141	9 029	13 932	13 567	12 383	14 566	16 313	15 431
Entertainment tax	20	59	167	118	68	58	42	40	42	34
Stamp duty	6	0	0	0	0	0	0	0	0	0
Tax on advertisements	6	56	168	389	392	384	424	405	452	456
Tax on lotto, lotteries, betting and Totocalcio game	3	123	617	4 164	7 144	7 983	7 088	7 488	9 240	9 350
Casino takings, special duties, etc.	0	0	0	158	152	192	130	112	125	114
Single tax on games of skill and betting-levied indirectly	9	74	476	487	405	242	85	116	123	143
Aerotaxi passengers tax	0	0	0	0	0	0	7	8	10	11
Local tax (including insurance)	23	171	1 714	3 713	5 771	4 708	4 607	3 835	4 048	4 186
Bank levy for the National Resolution Fund	..	..	..	..	..	..	..	2 552	2 273	1 137
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Special Duty on foreign payments and currency selling	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	21	192	46	31	0	0	0	0	0
ECSC taxes and contributions on sugar and other levies	..	21	121	0	0	..	..	..	..	..
Other	..	0	70	46	31	..	..	..	..	..
Bank cont. to the unique European Resolution Fund	..	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	180	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	136	456	4 474	8 479	10 550	10 531	11 352	11 130	13 144	14 462
5210 Recurrent taxes	136	456	4 474	8 479	10 550	1 155	1 359	1 653	1 801	1 873
Public motor vehicle register tax	64	152	967	1 034	1 326	1 155	1 359	1 653	1 801	1 873
Tax on vehicles 5% proportional surcharge	3	13	450	0	0	0	0	0	0	0
Surcharge on diesel cars	0	66	683	0	0	0	0	0	0	0
Surcharge on gas cars	0	0	171	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	3 433	4 652	4 628	4 487	4 710	5 190	5 429
5212 Paid by others: motor vehicles	..	..	..	1 006	1 332	1 300	1 395	1 446	1 356	1 429
Motor vehicle duty paid by firms	..	..	..	1 006	1 332	1 300	1 395	1 446	1 356	1 429
5213 Paid in respect of other goods	67	225	2 203	3 006	3 240	3 448	4 111	3 321	4 797	5 731
Law 1177 proportional surcharge	22	0	0	0	0	0	0	0	0	0
Taxes on signs	2	4	0	0	0	0	0	0	0	0
Tax on dog tags	0	7	12	0	0	0	0	0	0	0
Tax on hunting and fishing	0	0	0	0	0	0	0	0	0	0
Duty on official franchises	43	215	2 191	3 006	3 240	3 448	4 111	3 321	2 855	3 809
Television tax (households)	0	0	0	0	0	0	0	0	1 942	1 922
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles, airplanes	..	..	..	..	..	..	..	..	..	..
Pro-Friuli tax on vehicles	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	283	2 724	6 092	6 128	7 557	11 261	10 900	12 449	12 919
Indirect taxes refund	..	0	160	288	616	693	477	715	653	954
Other	..	283	2 564	5 804	5 512	6 864	10 784	10 185	11 796	11 965
6000 Other taxes	72	0	0	27 343	39 404	31 939	31 980	28 072	22 249	23 949
6100 Paid solely by business	0	..	..	27 343	39 404	31 939	31 980	28 072	22 249	23 949
6200 Other	72	..	..	0	0	0	0	0	0	0
Capital levies	2	..	..	..	..	..	..	..	..	..
Other taxes	71	..	..	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	836	1 536	2 261	2 225	1 890	2 246	2 295	2 295
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	2 346	2 273	1 137
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	0	0	357	9 793	10 276	10 303
Tax expenditure component	..	..	..	..	..	-109	206	8 615	9 075	9 142
Transfer component	..	..	..	..	..	109	151	1 178	1 201	1 162
Non-wastable tax credits against 1210	..	..	..	..	0	0	2 401	4 866	5 935	1 451
Tax expenditure component	..	..	..	..	..	0	0	0	0	0
Transfer component	..	..	..	..	..	0	2 401	4 866	5 935	1 451
Total tax revenue on cash basis	5 505	60 422	265 116	488 738	653 836	659 704	689 299	711 837	722 719	734 307
Total tax revenue on accrual basis	..	..	..	503 096	671 189	671 912	706 829	711 114	727 840	739 519

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	-5 416	-5 470	-6 538	-9 786	-9 801	-10 576	-10 740
The tax for the urban solid waste disposal (TARSU)	-4 387	-4 443	-5 519	-8 363	-8 519	-9 188	-9 296
Other	-1 029	-1 027	-1 019	-1 423	-1 282	-1 388	-1 444
Difference in treatment of tax credits	0	0	-109	206	8 615	9 075	9 142
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	464	567	561	738	750	769	790
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	498 144	666 286	665 826	697 987	710 678	727 108	738 711
Imputed social contributions	3 884	3 980	3 984	4 093	3 938	4 121	4 055
National Accounts: Taxes and all social contributions	502 028	670 266	669 810	702 080	714 616	731 229	742 766

.. Not available

Note: The tax year ends in December 31th.

As from 2000, revenues data are computed on accrual basis.

As from 1997, revenues data are based on data provided to the European Union as for the Treaty of Maastricht excessive deficit procedure.

Section 6000: Regional Tax on Productive Activities (IRAP); it is a tax on the value of production therefore its taxable base is different from other groups tax bases.

Regarding the section "Taxes excluded National Accounts" the item "Others" includes: tax on the public areas utilization and tax on the collection and disposal of waste water.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

StatLink  <https://doi.org/10.1787/888934212003>

Table 5.19. Japan: Details of tax revenue, 1965-2018

Billion JPY

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	6 172	62 443	130 843	136 236	146 248	132 484	146 405	163 533	171 806	175 564
1000 Taxes on income, profits and capital gains	2 708	28 800	65 682	47 398	53 174	40 034	47 534	50 969	52 658	56 083
1100 Of individuals	1 338	15 180	36 394	28 677	28 600	24 663	28 150	30 847	32 325	33 492
1110 On income and profits	1 338	15 180	36 394	28 677	28 600	24 663	28 150	30 847	32 325	33 492
Income tax	970	10 800	25 996	18 789	16 080	12 984	15 865	18 178	19 276	20 316
Prefectural inhabitants tax	123	1 415	3 675	3 621	5 008	4 699	5 090	5 252	5 376	4 863
Municipal inhabitants tax	220	2 890	6 475	6 044	7 294	6 795	7 015	7 224	7 471	8 106
Enterprise tax	25	75	249	223	218	184	181	194	203	207
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	1 370	13 620	29 288	18 721	24 573	15 372	19 384	20 122	20 333	22 591
1210 On profits	1 370	13 620	29 288	18 721	24 573	15 372	19 384	20 122	20 333	22 591
Corporation tax	927	8 923	18 384	11 747	14 744	8 968	11 698	10 832	11 995	12 318
Prefectural inhabitants tax	53	557	1 414	879	1 206	777	854	859	762	835
Municipal inhabitants tax	85	1 297	3 198	2 176	3 015	1 954	2 157	2 324	2 224	2 427
Enterprise tax	305	2 843	6 293	3 918	5 608	2 253	2 674	3 510	3 991	4 243
Local special corporate tax	0	0	0	0	0	1 420	2 001	2 081	1 858	2 088
Local corporate tax	0	0	0	0	0	0	0	516	654	681
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	1 344	18 178	34 613	47 968	53 325	54 461	59 803	64 465	68 616	70 588
2100 Employees	446	6 393	13 895	19 830	21 975	23 593	25 984	28 224	32 578	33 656
2110 On a payroll basis	..	..	13 895	19 830	21 975	23 593	25 984	28 224	32 578	33 656
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	588	9 267	16 649	22 456	24 243	24 674	27 143	29 479	31 648	32 664
2210 On a payroll basis	..	..	16 649	22 456	24 243	24 674	27 143	29 479	31 648	32 664
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	107	2 518	4 069	5 683	7 108	6 194	6 676	6 763	4 390	4 268
2310 On a payroll basis	..	..	4 069	5 683	7 108	6 194	6 676	6 763	4 390	4 268
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	203	0	0	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	0	0	0
4000 Taxes on property	498	5 114	12 296	14 294	13 138	12 878	12 940	13 400	14 073	14 196
4100 Recurrent taxes on immovable property	319	3 326	7 099	10 414	9 949	10 225	9 882	10 005	10 323	10 386
Prefectural property tax	4	8	15	11	14	5	2	2	4	11
Municipal property tax	296	2 784	6 023	9 041	8 729	8 961	8 653	8 755	9 025	9 083
City planning tax	19	469	942	1 318	1 202	1 256	1 227	1 244	1 277	1 291
Special landholding tax	0	65	118	43	4	3	1	3	1	0
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	0	0	0	1	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	44	441	1 918	1 782	1 503	1 250	1 574	1 968	2 292	2 333
4310 Estate and inheritance taxes	34	375	..	..	..	..	..	..	..	..
Inheritance tax	34	375	..	..	..	..	..	..	..	..
4320 Gift taxes	10	65	..	..	..	..	..	..	..	..
Tax on gifts	10	65	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	1 347	3 280	2 099	1 686	1 403	1 483	1 426	1 458	1 477
Bourse tax	3	15	41	0	0	0	0	0	0	0
Securities transaction	8	209	748	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	83	841	1 894	1 532	1 202	1 024	1 126	1 050	1 052	1 073
Real property acquisition tax	41	282	596	567	485	379	357	377	407	404
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	1 620	10 200	17 917	26 227	26 256	24 730	25 744	34 286	36 031	34 252
5100 Taxes on production, sale, transfer, etc.	1 544	8 822	15 647	23 180	23 241	22 160	23 313	31 871	33 582	31 754
5110 General taxes	0	0	5 778	12 350	12 841	12 675	13 479	22 400	22 249	22 496
5111 Value added taxes	..	..	5 778	12 350	12 841	12 675	13 479	22 400	22 249	22 496
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 544	8 822	9 868	10 830	10 400	9 485	9 834	9 470	11 333	9 258

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	1 062	6 674	8 637	9 837	9 374	8 622	8 728	8 351	10 241	8 121
Liquor tax	353	1 424	1 935	1 816	1 524	1 389	1 371	1 338	1 304	1 275
Sugar excises	29	43	0	0	0	0	0	0	0	0
Local gasoline tax	46	278	361	296	302	294	275	264	256	251
Gasoline tax	254	1 547	2 007	2 769	2 820	2 750	2 574	2 465	2 396	2 348
Liquefied petroleum gas tax	0	30	31	28	27	24	21	18	17	15
Aviation fuel tax	0	58	76	104	104	89	67	66	67	68
Commodity tax	138	1 038	5	0	0	0	0	0	0	0
Playing-card tax	1	1	0	0	0	0	0	0	0	0
Prefectural tobacco tax	44	229	361	282	278	256	173	153	141	139
Municipal tobacco tax	73	402	636	865	853	788	983	936	862	850
Timber delivery tax	3	3	0	0	0	0	0	0	0	0
Mineral product tax	2	5	3	2	2	2	2	2	2	2
Electricity and gas tax	54	386	0	0	0	0	0	0	0	0
Diesel oil tax	65	447	834	1 208	1 034	918	943	925	949	958
Vehicle acquisition tax	0	270	613	464	425	192	193	137	190	198
Promotion of power resources development tax	0	109	295	375	352	349	328	316	326	322
Petroleum and coal tax	0	404	487	489	513	502	600	630	691	701
Tobacco tax	0	0	996	876	925	908	1 038	954	864	861
Special tobacco tax	0	0	0	264	214	163	161	148	134	125
International tourist tax	..	..	0	0	0	0	0	0	0	7
5122 Profits of fiscal monopolies	179	808	0	0	0	0	0	0	0	0
Monopoly profits	179	808	..	..	..	..	..	..	..	..
5123 Customs and import duties	222	786	928	877	941	786	1 034	1 049	1 024	1 071
Customs duty	222	786	928	877	941	786	1 034	1 049	1 024	1 071
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	81	554	303	116	85	77	71	70	67	66
Travel tax	4	64	0	0	0	0	0	0	0	0
Admission tax	10	5	0	0	0	0	0	0	0	0
Local entertainment tax	10	74	0	0	0	0	0	0	0	0
Golf course utilization tax	0	0	90	81	60	55	49	48	45	43
Meal and lodging tax	56	398	0	0	0	0	0	0	0	0
Special local consumption tax	0	0	195	12	0	0	0	0	0	0
Bathing tax	1	13	18	23	25	22	22	23	23	22
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	76	1 378	2 270	3 047	3 015	2 570	2 431	2 416	2 450	2 498
5210 Recurrent taxes	69	1 358	2 250	3 027	2 993	2 548	2 409	2 393	2 427	2 475
Automobile tax	55	781	1 276	1 765	1 717	1 616	1 574	1 543	1 541	1 550
Light vehicle tax	13	43	88	125	164	178	189	200	249	258
Motor vehicle tonnage tax	0	527	881	1 134	1 110	753	643	649	637	665
Hunter licence tax	0	3	2	2	0	0	0	0	0	0
Hunting tax	0	3	2	1	2	2	2	1	1	1
Mine lot tax	1	1	1	1	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	7	20	20	20	22	21	22	22	22	23
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	151	335	348	356	381	384	413	427	445
6100 Paid solely by business	0	139	288	324	313	330	348	361	371	378
Business office tax	..	139	288	324	313	330	348	361	371	378
6200 Other	2	12	47	24	43	52	36	52	56	67
Taxes not in local tax law	2	12	47	24	43	52	36	52	56	65
Other	0	0	0	0	0	0	0	0	0	2
Total tax revenue on cash basis	6 172	62 443	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	130 843	136 236	146 248	132 484	146 405	163 533	171 806	175 564
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are on a fiscal year basis beginning 1st April.

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000): in principle accrual basis, Central government taxes: accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes : accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).

The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the Farmer's pension fund are not available for the years before 1999.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.

Source: Tax Bureau, Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212022>

Table 5.20. Korea: Details of tax revenue, 1965-2018

Billion KRW

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	..	6 687	37 262	136 295	258 571	295 968	347 332	393 559	465 470	506 548
1000 Taxes on income, profits and capital gains	..	1 704	12 203	39 254	82 239	82 905	101 792	119 151	149 420	172 976
1100 Of individuals	..	766	7 440	19 950	43 276	42 098	53 311	67 600	83 121	93 274
1110 On income and profits	..	766	6 327	18 569	31 984	33 935	46 654	55 744	67 987	75 251
Income tax	..	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	..	0	0	0	4 682	4 425	4 889	4 561	4 517	4 982
Wages and salaries income tax	..	0	0	0	14 124	15 517	21 931	27 055	34 034	38 000
Other income tax	..	0	0	0	2 607	2 986	3 432	4 467	5 333	5 975
Global income tax	..	661	4 723	16 128	6 151	6 369	10 901	12 784	16 049	17 483
Defence tax on income tax	..	105	938	0	0	0	0	0	0	0
Education tax on income tax	..	0	325	0	0	0	0	0	0	0
Rural dev. tax on interest, bus. Inc. & cap. gains relief	..	0	0	156	160	179	124	105	104	111
Inhabitant tax on income tax (local)	..	0	341	2 285	4 260	4 459	5 377	6 772	7 950	8 700
1120 On capital gains	..	0	1 113	1 381	11 292	8 163	6 657	11 856	15 134	18 023
Capital gains tax	1 113	1 381	11 292	8 163	6 657	11 856	15 134	18 023
1200 Corporate	..	738	4 757	19 271	38 963	40 807	48 481	51 551	66 299	79 702
1210 On profits	..	738	4 757	19 271	38 963	40 807	48 481	51 551	66 299	79 702
Corporation tax - withholding	677	8 577	8 360	9 095	12 176	12 317	11 990	13 174
Corporation tax - final returns	2 549	9 302	27 057	28 173	31 679	32 713	47 187	57 763
Defence tax on corporation tax	1 323	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	207	1 142	3 152	3 094	4 118	6 217	6 785	8 307
Rural development tax corporate income	0	251	394	445	508	304	337	458
Excess profit tax	..	0	0	0	0	0	0	0	0	0
1220 On capital gains	..	0	0	0	0	0	0	0	0	0
Capital gains tax
1300 Unallocable between 1100 and 1200	..	199	6	33	0	0	0	0	0	0
Business income tax	..	0	0	0	..	..	..	..	..	..
Real estate income tax	..	0	0	0	..	..	..	..	..	..
Defence tax on real estate & business income	..	0	0	0	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	..	0	0	30	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	..	117	0	0	..	..	..	..	..	..
Farm land tax (local)	..	83	6	3	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	..	0	0	0	..	..	..	..	..	..
2000 Social security contributions	..	73	3 760	22 759	53 588	69 090	91 596	104 693	119 676	128 660
2100 Employees	..	0	1 464	8 578	21 773	28 213	38 396	44 281	51 125	55 257
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Unemployment assurance	..	0	0	598	1 164	1 358	2 418	3 076	3 418	3 666
National welfare pension fund	..	0	429	4 325	9 338	11 004	13 890	15 821	17 864	19 090
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	483	2 066	8 180	11 783	17 128	19 868	22 814	24 920
Teachers' pensions	..	0	86	279	581	868	1 077	1 125	1 507	1 595
Government employees pensions	..	0	406	1 144	2 202	2 878	3 435	3 876	4 934	5 371
Military personal pensions	..	0	60	166	308	322	448	515	588	615
2110 On a payroll basis	8 578	21 773	28 213	38 396	44 281	51 125	55 257
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	..	73	1 694	9 409	23 557	30 856	41 518	47 846	54 063	58 712
Ind. works' insurance fund	..	73	550	1 876	4 431	4 632	5 436	6 062	6 429	7 346
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	..	0	0	0	0	0	0	0	0	0
Unemployment insurance	..	0	0	1 449	2 474	2 860	4 545	5 499	6 082	6 517
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
National welfare pension fund	..	0	430	4 340	9 383	11 052	13 958	15 895	17 922	19 155
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	658	1 547	6 844	11 718	16 826	19 493	22 397	24 346
Teachers' pensions	..	0	56	197	425	594	753	897	1 233	1 348
Government employees pensions	..	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	9 409	23 557	30 856	41 518	47 846	54 063	58 712
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	0	602	4 772	8 258	10 021	11 682	12 566	14 488	14 691
2310 On a payroll basis	0	0	0	0	0	0	0	0
2320 On an income tax basis	602	4 772	8 258	10 021	11 682	12 566	14 488	14 691
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	34	153	258	619	714	981	1 122	1 376	1 492
Workshop tax on workforce (local)	..	31	124	258	619	714	981	1 122	1 376	1 492
Vocational training promotion fund	..	3	29	0	0	0	0	0	0	0
4000 Taxes on property	..	537	4 389	16 846	33 109	33 516	35 847	48 625	54 406	58 811

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4100 Recurrent taxes on immovable property	..	183	980	3 385	9 196	9 270	10 809	12 486	14 319	15 589
Property tax (local)	..	119	227	728	3 755	4 817	8 267	9 294	10 662	11 532
City planning tax on urban real estate (local)	..	51	244	815	1 883	2 465	0	0	0	0
Community facilities tax (local)	..	13	86	341	543	650	912	1 351	1 513	1 626
Tax on excessive land holdings (local)	..	0	1	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	..	0	400	1 282	5	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	..	0	0	81	1	0	0	0	0	0
Tax on excessively increased land value	..	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	..	0	0	0	2 414	1 029	1 224	1 399	1 652	1 873
Rural dev. tax on comprehensive real estate tax	..	0	0	0	483	208	250	267	302	356
4110 Households	0	0	0	0	0	0	0	0
4120 Others	22	138	112	101	156	175	190	202
Workshop tax on property (local)	22	138	112	101	156	175	190	202
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	12	354	989	2 842	3 076	4 290	5 044	6 785	7 359
4310 Estate and inheritance taxes	..	5	85	449	1 059	1 203	1 587	1 944	2 342	2 832
Inheritance tax	..	3	71	449	1 059	1 203	1 587	1 944	2 342	2 832
Defence tax on inheritance tax	..	2	14	0	0	0	0	0	0	0
4320 Gift taxes	..	7	269	540	1 783	1 873	2 703	3 100	4 443	4 527
Gift tax	..	7	225	540	1 783	1 873	2 703	3 100	4 443	4 527
Defence tax on gift tax	..	0	44	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	319	2 960	11 935	21 071	21 170	20 748	31 095	33 302	35 863
Registration tax (local)	..	122	1 378	4 528	7 254	7 370	1 312	1 831	1 608	1 718
Registration tax	..	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	..	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	..	0	0	246	627	632	874	969	1 028	993
Rural dev. tax on local registration tax	..	0	0	66	143	144	1	1	0	0
Securities transactions tax	..	0	224	2 736	3 469	3 667	3 077	4 670	4 508	6 241
Rural dev. tax on securities transaction tax	..	0	0	823	1 729	2 010	1 529	1 861	1 775	2 217
Acquisition tax (local)	..	163	1 165	3 148	7 261	6 825	13 318	20 810	23 487	23 813
Stamp tax	..	34	193	388	588	522	637	953	896	881
4500 Non-recurrent taxes	..	22	95	537	0	0	0	0	0	0
Asset revaluation tax	..	22	95	537	..	..	..	..	..	..
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	4 190	16 497	52 271	80 861	99 769	106 717	110 326	129 065	133 095
5100 Taxes on production, sale, transfer, etc.	..	4 114	16 024	50 023	78 414	96 573	99 970	103 254	121 293	125 207
5110 General taxes	..	1 471	6 964	23 212	40 942	51 800	59 105	60 162	74 361	77 471
5111 Value added taxes	..	1 471	6 964	23 212	40 942	51 800	59 105	60 162	74 361	77 471
Value added tax	..	1 471	6 964	23 212	40 942	51 800	59 105	60 162	74 361	77 471
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
Business tax
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	2 643	9 059	26 811	37 472	44 773	40 865	43 092	46 932	47 736
5121 Excise duties	..	1 029	4 924	18 155	27 880	31 340	27 661	31 857	35 779	36 218
Commodity tax	..	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	..	0	0	0	0	0	0	0	0	0
Liquor tax	..	298	1 022	1 963	2 268	2 878	2 947	3 228	3 035	3 261
Defence tax on liquor tax	..	78	0	0	0	0	0	0	0	0
Education tax on liquor tax	..	0	81	516	580	724	764	808	745	788
Textile tax	..	0	0	0	0	0	0	0	0	0
Petroleum tax	..	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	..	0	0	8 404	11 464	13 970	13 248	14 055	15 553	15 335
Education tax on transport tax	..	0	0	1 247	1 715	2 133	1 895	2 154	2 320	2 304
Electricity and gas tax	..	0	0	0	0	0	0	0	0	0
Special excise tax	..	583	1 912	2 985	5 161	5 066	5 484	8 001	9 861	10 451
Defence tax on special excise tax	..	70	337	0	0	0	0	0	0	0
Education tax on special excise tax	..	0	0	498	607	501	485	515	602	545
Rural development on special excise tax	..	0	0	37	54	24	56	61	60	56
Tobacco sales tax (local)	..	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	..	0	1 572	2 251	2 761	2 875	2 782	3 035	3 603	3 478
Motor fuel tax (local)	..	0	0	254	3 270	3 169	0	0	0	0
5122 Profits of fiscal monopolies	..	510	0	0	0	0	0	0	0	0
Monopoly profit	..	510	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	..	1 014	3 692	5 936	7 690	11 046	11 012	8 907	8 938	9 213
Customs duties	..	762	2 765	5 800	7 411	10 666	10 562	8 495	8 529	8 815
Defence tax on customs duties	..	248	919	0	0	0	0	0	0	0
Special customs duties	..	0	0	0	0	0	0	0	0	0
Tonnage tax	..	0	0	0	0	0	0	0	0	0
Education tax on imports	..	0	7	99	234	336	429	390	382	370
Rural dev. tax on customs exemptions	..	0	0	37	45	44	21	22	27	28
Previous year receipts	..	4	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	90	444	2 720	1 902	2 387	2 192	2 328	2 215	2 305
Telephone tax	..	50	262	1 457	0	0	0	0	0	0
Defence tax on telephone tax	..	33	0	0	0	0	0	0	0	0
Entertainment tax	..	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	..	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	..	0	0	0	0	0	0	0	0	0
Travel tax	..	0	0	0	0	0	0	0	0	0
Admission tax	..	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	..	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	..	0	108	473	721	951	938	1 004	959	1 092
Horse race tax (local)	..	3	56	566	864	1 068	1 042	1 089	1 051	1 016
Rural dev. tax on horse race tax	..	0	0	84	165	215	212	235	205	197
Butchery tax (local)	..	5	18	51	52	58	0	0	0	0
Regional development tax (local)	..	0	0	89	100	95	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	75	474	2 248	2 447	3 196	6 747	7 072	7 772	7 888
5210 Recurrent taxes	..	75	474	2 248	2 447	3 196	6 747	7 072	7 772	7 888
License tax (local)	..	18	48	241	77	76	0	0	0	0
Automobile tax (local)	..	57	426	2 007	2 370	3 120	6 747	7 072	7 772	7 888
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	150	259	4 907	8 155	9 974	10 399	9 642	11 527	11 514
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	150	259	4 907	8 155	9 974	10 399	9 642	11 527	11 514
Unallocable tax revenue	..	143	0	0	0	0	0	0	0	0
Previous year tax	..	0	213	1 474	2 965	4 449	4 774	3 435	4 389	4 430
Previous year tax (local)	..	6	47	474	672	654	601	392	715	540
Unallocable defence tax	..	0	0	-3	0	0	0	0	0	0
Education tax on local taxes	..	0	0	2 962	4 518	4 871	5 024	5 815	6 423	6 544
Total tax revenue on cash basis	..	6 687	37 262	136 295	258 571	295 968	347 332	393 559	465 470	506 548
Total tax revenue on accrual basis
Conciliation with National Accounts
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teacher's pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

Table 5.21. Latvia: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 995	6 401	5 162	6 695	7 334	8 412	9 076
Total tax revenue exclusive of taxes collected for the EU	1 995	6 362	5 137	6 667	7 286	8 359	9 016
1000 Taxes on income, profits and capital gains	480	1 857	1 292	1 690	1 833	2 204	2 049
1100 Of individuals	376	1 287	1 116	1 320	1 445	1 777	1 742
1110 On income and profits	376	1 287	1 116	1 320	1 445	1 777	1 742
Personal income tax	376	1 287	1 116	1 320	1 445	1 712	1 740
Solidarity tax	0	0	0	0	0	65	2
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	105	570	175	370	389	427	308
1210 On profits	105	570	175	370	389	427	308
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	669	1 774	1 554	1 933	2 030	2 259	2 658
2100 Employees	167	479	389	531	585	627	779
2110 On a payroll basis	167	479	389	531	585	627	779
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	501	1 283	1 155	1 391	1 432	1 618	1 855
2210 On a payroll basis	501	1 283	1 155	1 391	1 432	1 618	1 855
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	1	12	9	11	12	15	25
2310 On a payroll basis	1	12	9	11	12	15	25
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	4	3	3	3	3	3
Risk duty of business	4	3	3	3	3	3
4000 Taxes on property	76	195	157	221	246	278	275
4100 Recurrent taxes on immovable property	63	106	128	173	197	228	223
4110 Households	0	0	0	22	24	35	37
4120 Others	63	106	128	151	173	193	186
Tax on property	63	106	128	151	173	193	186
Tax on land	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	3	3	5	7	9	10
4310 Estate and inheritance taxes	3	3	5	7	9	10
Duty for legacies and donations	0	2	3	4	6	8
Stamp duty for transactions made in Land Register in relation to legacies and donations	1	0	0	1	1	1
Duty for consolidation of ownership and legal liens in Land Register anent legacies and donations	2	2	2	2	2	2
4320 Gift taxes	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	13	86	26	43	42	41	42
Duties on transactions with privatization vouchers	0	0	0	0	0	0	0
Stamp duty for transactions made in Land Register, which have been collected from juridical persons, except legacies and donations	0	1	1	1	1	1	1
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from juridical persons, except legacies and donations	4	27	13	17	18	17	18
Stamp duty for transactions made in Land Register, which have been collected from physical persons, except legacies and donations	1	8	1	2	2	2	2
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from physical persons, except legacies and donations	7	51	11	23	20	21	21
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	770	2 572	2 157	2 849	3 222	3 667	4 090
5100 Taxes on production, sale, transfer, etc.	739	2 515	2 031	2 695	3 052	3 474	3 875
5110 General taxes	476	1 753	1 301	1 855	2 130	2 440	2 698
5111 Value added taxes	476	1 727	1 202	1 690	1 876	2 164	2 449
5112 Sales tax	0	0	0	0	31	31	0
Subsidised electricity tax	31	31	0
5113 Other	0	27	99	165	223	245	249
Mandatory procurement public service obligation fee	0	27	99	165	223	245	249

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5120 Taxes on specific goods and services	262	761	730	840	922	1 035	1 177
5121 Excise duties	232	626	645	742	807	913	1 041
Excise duty on alcoholic beverages	63	127	111	124	128	162	194
Excise duty on beer	4	15	25	24	27	37	53
Excise duty on oil products	124	359	360	388	428	484	536
Excise duty on tobacco	27	92	130	160	178	191	213
Excise duty on other products	14	32	18	24	25	15	16
Excise duty on coffee and non alcoholic beverages	6	8	13	14	14	15	16
Excise duty / Tax on cars and motorcycles	8	24	5	10	11	0	0
Excise duty on natural gas	0	0	1	22	20	19	23
Tax on electricity	0	1	1	1	2	5	5
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	21	70	38	29	43	50	58
Customs duties	21	40	25	28	40	45	53
Levies on imported agricultural products	0	2	0	0	0	0	0
Excise duty of imported goods for omission for free turnover	0	28	14	2	3	4	5
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	10	66	47	68	72	72	78
Taxes on lotteries and gambling	7	42	22	29	32	36	44
Financial stability fee	0	0	0	5	4	11	10
Passenger departure duty	3	0	0	0	0	0	0
Contributions to the EU Single Resolution Fund	8	7	7
Contributions to the fund for the protection of the insured	0	1	1	1	1	0	0
Contributions to the deposit guarantee fund	0	22	24	32	28	17	17
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	32	57	126	154	170	193	215
5210 Recurrent taxes	32	57	73	140	142	156	168
5211 Paid by households: motor vehicles	12	16	34	48	54	61	62
Vehicle tax for vehicles which have been registered on physical persons	0	0	0	48	54	61	62
Annual vehicle duty for vehicles which have been registered on physical persons	12	16	34	0	0	0	0
5212 Paid by others: motor vehicles	0	20	22	45	46	52	53
Tax on cars belonging to enterprises	0	0	21	20	22	21
Vehicle tax for vehicles which have been registered on judicial persons	0	0	24	26	30	32
Annual vehicle duty for vehicles which have been registered on judicial persons	20	22	0	0	0	0
5213 Paid in respect of other goods	20	21	17	47	42	43	52
Duty for keeping animals	0	0	0	0	0	0	0
Income from lease of reservoirs and fishing rights and non-production use of fishing rights (fishing cards)	0	0	0	1	1	1	1
Business and professional licences	5	6	4	27	20	17	21
State duties and payments for issue of special permits (licences) and registration of documents that commensurate correspondence of professional qualification	1	0	0	0	0	0	0
Lottery and gambling state duty	1	4	2	2	2	3	4
Gambling equipment marking duty	0	1	1	0	0	0	0
Payment for rental of commercial fishing rights	0	0	0	0	1	1	1
Lottery of goods and services organization duty	2	0	0	0	0	0	0
State duty for using numerative rights	0	0	0	0	0	0	0
State duty for keeping oil products` security reserves	0	0	0	24	16	12	16
Tax on natural resources	15	15	12	19	22	26	30
5220 Non-recurrent taxes	0	0	53	14	28	37	47
Revenue from state-owned greenhouse gas emission unit trade	53	14	0	0	0
Payment for emission quota trading	0	0	11	12	20
The fee for the appeal of procurement	0	0	0	0	0
Toll for the use of motorways	0	0	17	25	27
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Memorandum items										
Customs duties collected on behalf of the EU	37	25	28	40	46	53
SRF contributions collected on behalf of the EU	8	7	7
Total tax revenue on cash basis

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue on accrual basis	1 995	6 401	5 162	6 695	7 334	8 412	9 076
Conciliation with National Accounts										
Additional taxes included in National Accounts	14	1	1	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	2 009	6 402	5 163	6 695	7 334	8 413	9 076
Imputed social contributions	12	51	36	59	80	97	108
National Accounts: Taxes and all social contributions	2 022	6 453	5 199	6 754	7 415	8 509	9 184

.. Not available

Note: Year ending 31st December.

Data on accrual basis.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212060>

Table 5.22. Lithuania: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	4 154	8 730	7 961	9 377	10 727	12 459	13 664
Total tax revenue exclusive of taxes collected for the EU	4 154	8 656	7 908	9 370	10 716	12 350	13 541
1000 Taxes on income, profits and capital gains	1 111	2 625	1 281	1 726	2 013	2 256	2 529
1100 Of individuals	1 020	1 891	1 005	1 250	1 440	1 625	1 838
1110 On income and profits	1 020	1 810	972	1 226	1 390	1 556	1 751
Tax on payroll and workforce	950	1 628	793	1 008	1 148	1 233	1 408
Tax on income from individual activities	40	81	36	48	55	79	83
Tax on capital income	31	102	143	170	187	243	260
1120 On capital gains	0	81	33	24	50	69	86
1200 Corporate	90	734	276	477	574	631	691
1210 On profits	90	734	276	477	574	631	691
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	1 362	2 643	3 293	3 791	4 338	5 170	5 752
2100 Employees	107	233	641	763	873	1 071	1 156
2110 On a payroll basis	107	233	641	763	873	1 071	1 156
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	1 119	2 180	2 109	2 526	2 916	3 512	3 894
2210 On a payroll basis	1 119	2 180	2 109	2 526	2 916	3 512	3 894
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	135	230	544	502	549	587	702
2310 On a payroll basis	135	230	544	502	549	587	702
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	62	83	103	97	126	129	137
4100 Recurrent taxes on immovable property	61	82	102	96	125	127	135
4110 Households	3	6	7	8	17	25	36
4120 Others	58	76	95	88	108	102	99
Tax on land from corporations	3	8	9	10	10	5	5
Tax on immovable property	55	69	86	77	98	97	94
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	1	2	1	1	1	2	2
4310 Estate and inheritance taxes	1	2	1	1	1	2	2
4320 Gift taxes	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0
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	1 619	3 378	3 284	3 762	4 249	4 904	5 246
5100 Taxes on production, sale, transfer, etc.	1 556	3 298	3 202	3 685	4 176	4 823	5 150
5110 General taxes	1 086	2 339	2 183	2 611	2 913	3 336	3 552
5111 Value added taxes	1 005	2 330	2 180	2 611	2 889	3 310	3 522
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	81	8	3	0	24	26	30
Deductions from revenue according to the RoL on the financing of road maintenance and development	81	0	0	..	0	0	0
Deductions from revenue according to the RoL Forestry Law	0	0	0	..	24	26	30
Turnover tax on goods	0	0	0	..	0	0	0
Deductions from Ignalina nuclear power plant income generated by sales of electricity	0	8	3	..	0	0	0
Turnover tax on publications of erotic and violent nature	0	0	0	..	0	0	0
Turnover tax on motor cars	0	0	0	..	0	0	0
Turnover tax on goods containing ethyl	0	0	0	..	0	0	0
5120 Taxes on specific goods and services	470	960	1 019	1 073	1 263	1 486	1 598

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	428	835	903	996	1 165	1 339	1 444
Alcoholic beverages	10	2	10	12	6	13	17
Manufactured tobacco	41	121	170	209	270	286	293
Oil and other oil products	230	451	487	534	619	730	807
Electricity	2	0	3	3	4	2	2
Luxury cars	1	0	0	0	0	0	0
Sugar	25	13	1	7	1	1	0
Other former minor excises	5	0	0	0	0	0	0
Wine and sparkling wine	6	23	30	31	36	41	43
Beer	24	38	44	38	50	79	86
Other alcoholic beverages	84	186	158	162	179	187	196
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	41	61	53	0	0	101	116
Taxes on international trades and transactions	41	0	0	..	..	0	0
Imported sugar tax	0	0	0	..	..	0	0
Custom duties collected for the EU	61	53	68	99	101	116
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	0	64	63	77	98	47	37
Tax on lotteries and gambling	9	8	12	15	16	17
Contributions to the Guarantee Fund	11	5	12	16	0	0
Deposit and investment insurance tax	43	48	52	56	22	12
Resolution Fund	10	7	7
Other taxes on specific services	0	1	2	1	1	1
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	64	80	83	78	74	81	96
5210 Recurrent taxes	64	80	83	78	74	81	96
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	7	30	13	31	32	34	39
Car registration taxes	0	0	0	15	15	15	17
Conveyance taxes	7	30	13	16	17	19	21
5213 Paid in respect of other goods	57	50	70	47	42	47	57
Pollution taxes	6	18	7	19	13	15	22
Payments by households for licences (not for business purposes)	5	3	6	2	2	2	2
Tax on market place	2	0	0	0	0	0	0
State-imposed fees and charges	34	22	44	6	5	6	5
Other taxes on production	10	6	13	21	22	24	28
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Memorandum items										
Customs duties collected on behalf of the EU	61	53	68	99	101	116
SRF contributions collected on behalf of the EU	10	7	7
Total tax revenue on cash basis
Total tax revenue on accrual basis	4 154	8 730	7 961	9 377	10 727	12 459	13 664
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	-39	-9	-32	-17	-18	-3	-9
Voluntary social security contributions	0	2	2	3	2	2	2
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	4 115	8 723	7 932	9 362	10 712	12 458	13 657
Imputed social contributions	3	91	103	99	116	128	138
National Accounts: Taxes and all social contributions	4 118	8 814	8 035	9 461	10 828	12 586	13 795

.. Not available

Note: Year ending 31st December.

Data on an accrual basis.

Source: Ministry of Finance.

Table 5.23. Luxembourg: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	266	1 543	3 671	8 511	13 455	15 069	17 756	19 257	21 371	23 872
Total tax revenue exclusive of taxes collected for the EU	..	..	3 654	8 482	13 431	15 051	17 740	19 205	21 244	23 719
1000 Taxes on income, profits and capital gains	95	667	1 476	3 106	4 654	5 467	6 274	7 011	7 958	9 391
1100 Of individuals	66	417	884	1 573	2 677	3 156	4 061	4 716	5 056	5 599
1110 On income and profits	66	417	884	1 573	2 677	3 156	4 061	4 716	5 056	5 599
Personal income tax - fixed by assessment	27	106	184	258	389	540	666	721	822	751
Supplementary solidarity income tax	0	10	41	37	59	74	268	305	329	362
Tax on wages and salaries	36	287	601	1 177	1 909	2 136	2 797	3 227	3 424	3 904
Withholding tax on income from capital	2	11	52	88	188	315	223	313	385	488
Special tax on company directors fees	1	2	5	11	20	26	38	44	48	57
Tax on certain income of non-residents	0	1	1	2	1	1	1	1	1	1
Tax withheld on savings income (non-residents)	0	0	0	0	51	33	40	0	0	0
Withholding tax on interest	0	0	0	0	60	31	28	20	33	31
Crisis tax	0	0	0	0	0	0	0	0	0	0
Temporary budgetary balance tax	0	0	0	0	0	0	0	85	13	5
Tax withheld on contributions to a registered supplementary pension plan for self-employed persons	..	..	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
Tax on betting gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	29	250	592	1 533	1 977	2 311	2 213	2 295	2 902	3 793
1210 On profits	29	250	592	1 533	1 977	2 311	2 213	2 295	2 902	3 793
Corporation tax	18	168	376	1 031	1 381	1 646	1 530	1 569	1 951	2 616
Supplementary solidarity corporation tax	0	2	8	43	58	61	113	120	149	177
Trade tax	0	80	209	460	538	603	569	606	802	1 000
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	86	443	1 011	2 224	3 710	4 387	5 131	5 547	6 126	6 483
2100 Employees	32	175	388	993	1 691	2 017	2 308	2 498	2 786	2 972
2110 On a payroll basis	..	175	388	993	1 691	2 017	2 308	2 498	2 786	2 972
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	49	243	494	964	1 580	1 888	2 157	2 335	2 565	2 708
2210 On a payroll basis	..	243	494	964	1 580	1 888	2 157	2 335	2 565	2 708
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	5	25	129	266	438	482	666	714	775	802
2310 On a payroll basis	..	25	129	266	438	482	666	714	775	802
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	2	10	0	0	0	0	0	0	0	0
Payroll tax	2	10	..	..	..	..	..	..	..	..
4000 Taxes on property	16	87	309	910	1 294	1 062	1 296	1 715	2 065	2 315
4100 Recurrent taxes on immovable property	4	9	14	21	27	29	33	36	38	38
Taxes on ownership of lands and buildings	4	9	14	21	27	29	33	36	38	38
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	7	44	172	633	878	831	980	1 318	1 513	1 692
4210 Individual	0	0	0	0	0	0	0	0	0	0
Wealth tax	..	..	..	..	..	..	..	..	..	..
4220 Corporate	7	44	172	633	878	831	980	1 318	1 513	1 692
Wealth tax	2	15	58	152	172	208	269	385	521	682
Holding tax	3	29	114	481	706	622	710	933	992	1 010
4300 Estate, inheritance and gift taxes	1	5	11	23	47	50	72	74	111	91
4310 Estate and inheritance taxes	1	5	11	23	47	50	72	74	111	91
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	4	30	112	232	343	152	212	287	404	494
Registration taxes	4	26	94	208	288	116	164	221	319	385
Mortgage taxes	1	3	9	12	29	21	28	39	56	66
Stamp duties	0	2	2	5	7	5	7	8	8	8
Tax on construction in dense sectors	0	0	0	0	1	1	1	2	1	2
Tax on sale of real estate	0	0	6	7	17	8	10	16	18	30
Mortgage tax on salaries	0	0	1	1	1	1	1	1	1	1
Building permits	0	0	0	0	0	0	0	0	0	0
Infrastructure tax	0	0	0	0	0	0	0	0	0	0
Authorisation taxes on oil tanks	0	0	0	0	0	0	0	0	0	0
Tax on secondary residence	0	0	0	0	0	1	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	66	336	868	2 260	3 783	4 132	5 033	4 957	5 195	5 655
5100 Taxes on production, sale, transfer, etc.	62	327	848	2 230	3 708	4 057	4 950	4 871	5 110	5 558
5110 General taxes	33	179	443	1 127	2 230	2 568	3 380	3 375	3 367	3 669
5111 Value added taxes	0	179	443	1 127	2 230	2 568	3 380	3 375	3 367	3 669
VAT own resources	..	18	75	92	50	41	49	45	66	59
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	33	0	0	0	0	0	0	0	0	0
Turnover tax	33	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	30	148	404	1 103	1 478	1 489	1 570	1 496	1 743	1 888
5121 Excise duties	26	134	365	1 036	1 394	1 401	1 484	1 374	1 449	1 556
Excise duties on mineral oils	1	1	10	100	135	145	197	184	185	197
Excise duties on tobacco (part on national production)	..	0	8	24	66	70	85	81	95	146
Autonomous excise duties on mineral oils	..	76	173	414	559	536	530	495	497	532
Tax on the consumption of national alcoholic beverages and spirits	1	5	19	20	21	20	25	28	38	42
Excise duties on tobacco	..	40	141	407	418	422	445	394	440	430
Supplementary tax on fuel	..	0	0	59	145	132	126	117	119	128
Tax on control of domestic fuel	..	0	0	2	3	3	2	2	2	2
Excise duty on liquefied petroleum	..	0	0	0	0	0	0	0	0	0
Excise duty on benzol	..	0	0	1	1	1	1	1	1	1
Excise duties on imported alcoholic beverages	..	3	5	5	6	5	7	8	10	11
Excise duties on beers (national production)	..	4	2	3	4	4	4	5	4	4
Excise duty on fermented fruit beverages	..	2	3	0	0	0	0	0	0	0
Excise duties on fermented sparkling beverages	..	0	1	0	0	0	0	0	0	0
Excise duty on sugar	..	0	1	0	0	0	0	0	0	0
Excise UEBL	..	0	0	0	0	0	0	0	0	0
Excise duties on nationally produced alcoholic beverages	..	1	1	0	0	0	0	0	0	0
Excise duty on Kyoto	..	0	0	0	37	62	62	58	58	62
Excise duty on alcopops	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1	5	11	27	24	18	16	23	27	24
Levies on imported agricultural products	1	0	0	0	1	0	0	0	0	0
Customs duty	0	0	0	0	0	0	0	0	0	0
Customs duty + mobiles + C.E.C.A. + anti-dumping	0	4	11	27	23	18	15	23	27	24
Agricultural compensatory amounts	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	6	22	39	60	69	70	98	267	308
Tax on betting stakes	0	0	0	0	0	0	0	0	0	0
Tax on insurance	1	5	15	23	32	40	45	46	60	53
Tax on transport	1	0	0	0	0	0	0	0	0	0
Tourist tax	0	0	1	1	2	2	2	3	3	3
Tax on national lottery	0	0	3	4	3	3	0	0	0	0
Tax on casino gambling	0	0	3	9	21	23	21	19	19	20
Tax on bank notes	0	0	0	0	0	0	0	0	0	0
Entertainment tax	0	1	1	2	2	1	2	2	2	1
Contributions to FGDL	0	0	0	0	0	0	0	0	79	95
Contributions to FRL	..	..	..	..	..	..	..	29	100	129
Special tax for insurers in the interest of the rescue service	0	0	0	0	0	0	0	0	5	7
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	4	6	1	0	1	1	1	0	0
C.E.C.A.	..	3	4	0	0	0	0	0	0	0
Co-responsibility tax on milk	..	1	2	1	0	1	1	1	0	0
Co-responsibility tax on cereals	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	9	20	30	75	75	83	86	85	97
5210 Recurrent taxes	3	8	18	28	68	68	72	71	69	70
5211 Paid by households: motor vehicles	2	4	9	16	39	39	40	41	40	40
5212 Paid by others: motor vehicles	1	4	7	11	26	26	27	28	27	27
5213 Paid in respect of other goods	0	0	1	2	2	3	4	3	3	3
Tax on licenced premises	0	0	0	0	1	1	1	1	1	1
Ship registration tax	0	0	0	1	1	1	2	1	1	1
Dog tax	0	0	1	1	1	1	1	1	1	1
Tax on peddling	0	0	0	0	0	0	0	0	0	0
Tax on ships	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	2	2	7	7	11	15	16	27
Emission permits	..	..	0	0	0	0	5	7	7	18
Car registration taxes	..	..	2	2	7	7	6	8	9	9

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	7	11	14	22	23	28	27	29
6100 Paid solely by business	..	0	6	11	13	16	15	28	27	29
Supplementary tax on electricity	..	0	0	2	2	2	2	2	2	2
Tax on distribution of electricity	..	0	3	4	1	1	1	1	1	1
Tax on production of electricity	..	0	2	2	1	1	1	0	0	4
Tax on natural gas consumption	..	0	0	0	3	4	5	4	4	5
Tax on enterprise register	..	0	1	1	0	0	0	0	0	0
Tax concerning foreign affairs departments	..	0	0	0	2	5	5	4	7	5
Chancery stamps	..	0	1	2	4	3	2	1	1	1
VAT reclassified as tax on production	..	0	0	1	1	1	1	1	1	1
Under-compensation of VAT (flat rate system)	..	0	2	0	0	0	0	0	0	0
Tax on water	..	0	2	0	0	0	0	0	0	0
6200 Other	..	0	0	0	0	0	0	0	0	0
Memorandum items										
Customs duties collected on behalf of the EU	11	27	23	18	15	23	27	24
SRF contributions collected on behalf of the EU	29	100	129
Non-wastable tax credits										
Non-wastable tax credits against 1110	198	196	194
Tax expenditure component
Transfer component
Total tax revenue on cash basis	266	1 543	3 722	8 612	13 385	14 746	17 798	19 420	21 452	23 649
Total tax revenue on accrual basis	3 671	8 511	13 455	15 069	17 756	19 257	21 371	23 872
Conciliation with National Accounts										
Additional taxes included in national accounts	0	0	0	0	0	0	0	0
Tax excluded from national accounts	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	-13	-1	-2	-6
Voluntary social security contributions	4	18	18	28	33	38	44	46
Miscellaneous differences	0	0	0	0	0	0	0	0
National Accounts: taxes and actual social contributions	3 675	8 528	13 474	15 098	17 776	19 295	21 413	23 913
Imputed social contributions	267	288	429	505	605	669	749	775
National Accounts: taxes and all social contributions	3 941	8 816	13 902	15 603	18 382	19 964	22 162	24 688

.. Not available

Note: The civil year ends December 31st.

From 1990 onwards, data are on an accrual basis.

Under the heading 2000, the difference between the total social security contributions and those collected by the social security parastatals corresponds to the levy for realignment of pensions operated on the remuneration and pensions of employees and former agents of P&T and BCEE; one of these establishments belonging to the "non-corporate and quasi-corporate sector" and the other to the "credit institutions sector".

Source: General account of the State.

StatLink  <https://doi.org/10.1787/888934212098>

Table 5.24. Mexico: Details of tax revenue, 1965-2018

Million MXN

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	..	771	102 005	767 216	1 382 103	1 716 243	2 165 501	2 953 480	3 527 032	3 797 888
1000 Taxes on income, profits and capital gains	..	230	34 673	276 548	554 099	683 604	957 213	1 230 555	1 571 954	1 671 513
1100 Of individuals	238 938	313 473	425 621	609 384	754 109	804 236
Tax on income of individuals	238 938	313 473	425 621	609 384	754 109	804 236
1110 On income and profits
1120 On capital gains
1200 Corporate	217 790	246 745	392 199	592 443	769 193	809 834
Tax on income of corporations	217 790	246 745	392 199	592 443	769 193	809 834
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	..	230	34 673	276 548	97 370	123 386	139 393	28 728	48 652	57 443
Tax on income	244 841	54 785	66 937	89 028	36 268	46 004	50 878
Tax on asset	13 913	15 670	-624	-1 325	-502	-1 069	-396
Credit on salary	17 794	23 177	9 708	1 274	993	1 036	1 172
Oil yields tax	0	3 738	2 296	3 210	0	0	0
IETU	0	0	45 069	47 205	-11 777	-1 648	319
Imposed by activity exploration and extraction of hydrocarbon	0	0	0	0	3 746	4 330	5 470
2000 Social security contributions	..	109	17 165	138 223	236 727	277 459	351 993	409 249	467 619	509 087
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	..	109	17 165	138 223	236 727	277 459	351 993	409 249	467 619	509 087
2410 On a payroll basis	138 223	236 727	277 459	351 993	409 249	467 619	509 087
2420 On an income tax basis	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	8	1 797	11 217	28 071	36 911	53 042	70 221	84 099	93 303
Substitute tax on salary	0	0	0	0	0	0	0
Payroll tax	11 101	20 277	27 813	41 184	69 866	83 608	92 833
Tax on remuneration to the personal work	65	7 578	8 841	11 645	152	246	270
Tax on professions and fees	36	68	71	50	106	103	111
Tax on operations by contract	15	148	186	163	96	141	90
4000 Taxes on property	..	15	1 914	13 964	33 161	38 955	46 238	57 673	67 836	77 110
4100 Recurrent taxes on immovable property	..	10	1 036	9 948	19 425	25 724	31 338	37 961	44 680	49 445
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	10	1 036	9 948	19 425	25 724	31 338	37 961	44 680	49 445
Property tax	9 948	19 425	25 724	31 338	37 961	44 680	49 445
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	8	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	5	870	4 017	13 736	13 231	14 900	19 712	23 156	27 665
Alienation of immovable property	1 763	1 076	1 122	1 271	1 595	1 623	1 823
Transfer of ownership of real estate	2 236	8 147	5 027	4 518	6 671	7 016	8 658
Purchasing property	18	4 513	7 082	9 110	11 447	14 516	17 184
4500 Non-recurrent taxes	..	0	0	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	0	0
5000 Taxes on goods and services	..	395	44 837	319 612	513 140	651 915	715 811	1 141 170	1 283 049	1 381 659
5100 Taxes on production, sale, transfer, etc.	..	388	44 171	310 325	491 928	630 123	696 150	1 120 610	1 262 770	1 364 208
5110 General taxes	..	121	26 635	189 606	409 013	504 509	556 794	707 213	816 048	922 238
5111 Value added taxes	..	120	26 635	189 606	409 013	504 509	556 794	707 213	816 048	922 238
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	1	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	265	17 519	120 720	82 915	125 614	139 356	413 397	446 722	441 970
5121 Excise duties	..	45	10 072	86 163	47 008	86 098	104 111	361 538	378 537	358 577
Special tax on production and services	81 544	41 532	81 427	97 860	354 294	367 834	347 436
Tax on new automobiles	4 619	5 476	4 671	6 252	7 244	10 703	11 142
Tax on luxury goods and services	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	..	45	6 998	33 285	33 344	26 602	32 324	45 366	53 793	67 232
Step customs officer	423	1 156	2 071	3 065	1 270	1 463	1 690
Import taxes	32 861	32 188	24 531	29 260	44 096	52 330	65 543
5124 Taxes on exports	..	2	75	4	3	0	1	1	0	0
Tax on exports	4	3	0	1	1	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	8	132	1 042	2 146	10 958	-967	1 763	7 778	8 692
IDE	..	8	..	0	0	8 022	-5 988	-3 323	-739	-629
Tax on lodging	..	0	..	504	1 059	1 384	1 890	2 561	3 598	3 945
Public entertainment tax	..	0	..	240	365	462	566	689	839	909
Tax on lotteries, raffles and gambling	..	0	..	267	705	923	1 213	1 416	2 717	2 947
Tax on commercials	..	0	..	4	17	166	203	210	1 082	1 231
Various indirect taxes	..	0	..	28	0	1	1 149	209	282	288
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	165	242	226	414	1 956	3 886	4 730	6 613	7 468
Mining fees	226	414	1 956	3 886	4 730	6 613	7 468
5130 Unallocable between 5110 and 5120	..	2	17	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	7	666	9 287	21 212	21 793	19 661	20 560	20 279	17 451
5210 Recurrent taxes	..	7	666	9 287	21 212	21 793	19 661	20 560	20 279	17 451
5211 Paid by households: motor vehicles	..	3	567	8 878	20 692	21 319	19 174	19 880	19 530	16 533
Tax on motor vehicles	8 878	20 692	21 319	19 174	19 880	19 530	16 533
5212 Paid by others: motor vehicles	..	0	0	301	275	281	357	439	554	640
Tax on federal auto transport	301	275	281	357	439	554	640
5213 Paid in respect of other goods	..	4	99	108	246	193	130	240	194	278
Sport fishing	40	98	59	50	62	71	73
Sport hunting	3	0	0	0	0	0	0
Tax on commercial activities	63	147	50	26	64	28	115
Trade in books and magazines	0	0	0	3	1	0	0
Tax on industrial activities	2	0	82	49	93	77	73
Mining	0	0	1	1	21	18	17
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	14	1 619	7 651	16 905	27 398	41 204	44 612	52 475	65 217
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	14	1 619	7 651	16 905	27 398	41 204	44 612	52 475	65 217
Accessories	5 504	12 403	22 206	25 301	23 211	32 153	45 864
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	374	222	30	1 618	4 168	281	400
Additional state and local taxes	1 773	4 280	5 162	14 285	17 232	20 042	18 952
Non-wastable tax credits										
Non-wastable tax credits against 1000	59 065	40 344	41 800	43 806	46 793	49 101
Tax expenditure component	35 888	30 635	40 526	42 813	45 757	47 929
Transfer component	23 177	9 708	1 274	993	1 036	1 172
Total tax revenue on cash basis	..	771	102 005	767 216	1 382 103	1 716 243	2 165 501	2 953 480	3 527 032	3 797 888
Total tax revenue on accrual basis
Conciliation with National Accounts										
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

Data are on cash basis.

Source: Ministry of Finance, Economic Department.

Table 5.25. Netherlands: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	10 860	69 982	104 419	166 824	220 950	227 911	238 488	255 348	285 671	300 298
Total tax revenue exclusive of taxes collected for the EU	..	..	102 926	165 227	218 926	225 943	236 479	252 272	282 463	296 931
1000 Taxes on income, profits and capital gains	3 884	22 998	33 689	43 256	62 463	63 581	59 085	70 849	85 761	88 769
1100 Of individuals	3 008	18 383	25 806	25 116	41 414	48 992	44 830	52 405	61 571	61 660
1110 On income and profits	3 007	18 364	25 757	25 057	41 276	48 771	44 592	52 167	61 442	61 514
Income tax	1 359	2 895	2 455	-880	2 294	2 076	-1 337	-2 566	-1 183	-1 082
Wage tax	1 466	14 984	22 258	24 433	37 729	46 102	45 546	53 953	61 844	61 573
Dividend tax	123	486	1 044	1 504	1 253	593	383	780	781	1 023
Directors tax	14	0	0	0	0	0	0	0	0	0
Inhabited house tax	45	0	0	0	0	0	0	0	0	0
1120 On capital gains	1	18	50	59	138	221	238	238	129	146
Tax on games of chance	1	18	50	59	138	221	238	238	129	146
1200 Corporate	876	4 615	7 882	18 140	21 049	14 589	14 255	18 444	24 190	27 109
1210 On profits	876	4 615	7 882	18 140	21 049	14 589	14 255	18 444	24 190	27 109
Corporate income and dividend taxes	876	4 615	7 882	18 140	21 049	14 589	14 255	18 444	24 190	27 109
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	3 342	26 641	39 075	64 522	77 072	82 732	97 372	96 426	101 913	108 049
2100 Employees	1 659	11 018	24 109	35 305	40 918	41 637	49 327	48 213	39 875	41 775
2110 On a payroll basis	..	..	..	35 305	40 918	41 637	49 327	48 213	39 875	41 775
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	1 371	12 465	7 837	18 671	25 925	29 351	31 603	34 614	37 720	40 702
2210 On a payroll basis	..	..	..	18 671	25 925	29 351	31 603	34 614	37 720	40 702
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	311	3 158	7 129	10 546	10 229	11 744	16 442	13 599	24 318	25 572
2310 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2320 On an income tax basis	..	..	..	10 546	10 229	11 744	16 442	13 599	24 318	25 572
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	0	0	0
4000 Taxes on property	476	2 509	3 816	8 797	10 363	8 770	8 084	9 768	11 487	12 142
4100 Recurrent taxes on immovable property	111	1 021	1 711	3 094	3 488	4 241	5 249	6 382	6 919	7 370
Municipal immovable property tax	-59	821	1 398	..	..	..	..	..	..	..
Other municipal taxes	66	5	18	..	..	..	..	..	..	..
Contributions polder boards	44	195	295	..	..	..	..	..	..	..
Tax on land	59	0	0	..	..	..	..	..	..	..
4110 Households	..	..	..	1 806	1 642	2 058	2 802	3 741	4 154	4 513
Municipal immovable property tax	..	..	..	1 651	1 368	1 553	1 754	1 882	1 975	2 032
Contributions polder boards	..	..	..	155	274	429	492	514	561	584
Levies on social housing corporations	..	..	..	0	0	76	556	1 345	1 618	1 897
4120 Others	..	..	..	1 288	1 846	2 183	2 447	2 641	2 765	2 857
Municipal immovable property tax	..	..	..	893	1 319	1 488	1 686	1 809	1 898	1 952
Contributions polder boards	..	..	..	395	527	695	761	832	867	905
4200 Recurrent taxes on net wealth	86	517	554	824	30	23	1	0	0	0
4210 Individual	86	517	554	824	30	23	1	..	..	..
Property tax of individuals	86	517	554	824	30	23	1	..	..	..
4220 Corporate	0	0	0	0	0	0	0	..	..	..
4300 Estate, inheritance and gift taxes	117	336	522	1 483	1 877	1 721	1 730	1 614	1 841	1 731
4310 Estate and inheritance taxes	..	304	472	1 303	1 877	1 721	1 730	1 614	1 841	1 731
Estate tax	..	0	0	0	0	0	0	0	0	0
Inheritance tax	..	304	472	1 303	1 877	1 721	1 730	1 614	1 841	1 731
4320 Gift taxes	..	32	50	180	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	162	635	1 030	3 396	4 968	2 785	1 104	1 772	2 727	3 041
Stamp duties	44	0	0	0	0	0	0	0	0	0
Registration duties	118	0	0	0	0	0	0	0	0	0
Tax on legal transactions	0	635	1 030	0	0	0	0	0	0	0
Real estate transfer tax	0	0	0	2 804	4 925	2 785	1 104	1 772	2 727	3 041
Tax on capital formation	0	0	0	592	43	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	3 110	17 675	27 585	49 472	70 084	71 866	72 824	77 889	85 653	90 531
5100 Taxes on production, sale, transfer, etc.	2 943	16 204	25 067	44 871	63 673	64 247	65 030	69 315	76 819	81 470
5110 General taxes	1 344	11 081	17 216	28 857	42 884	42 674	42 459	44 922	49 893	52 782
5111 Value added taxes	0	11 081	17 216	28 849	42 873	42 654	42 424	44 879	49 833	52 712
5112 Sales tax	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5113 Other	1 344	0	0	8	11	20	35	43	60	70
Turnover tax	1 344	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 600	5 123	7 850	16 014	20 789	21 573	22 571	24 393	26 926	28 688
5121 Excise duties	880	3 789	5 985	13 755	17 724	18 392	17 309	18 020	19 692	20 995
Excise on spirits	129	463	422	397	335	331	306	314	331	342
Excise on beer	34	123	259	263	310	389	413	451	447	457
Excise on sugar	45	9	27	0	0	0	0	0	0	0
Excise on tobacco	307	839	948	1 590	2 136	2 437	2 228	2 222	2 397	2 669
Excise on wine	14	82	91	173	257	304	348	354	346	347
Registration tax on motor vehicles	0	613	1 189	2 875	3 647	2 096	1 159	1 462	2 000	2 270
Excise on soft drinks	0	59	186	216	155	156	154	207	265	278
Levies for nuclear reactor	0	0	0	0	0	0	0	0	0	0
Excise on petrol	310	1 280	1 684	3 151	4 010	4 086	3 960	4 109	4 293	4 472
Excise on other mineral oils	41	295	808	2 139	2 965	3 573	3 630	3 757	3 875	3 919
Levies on air pollution	0	27	304	0	0	0	0	0	0	0
Taxes on pollution/resources	0	0	68	462	456	655	144	345	369	379
Levies on energy	0	0	0	2 387	3 333	4 250	4 856	4 679	5 213	5 724
Other excise duties and consumption taxes	0	0	0	0	0	0	0	0	0	0
Other environmental taxes	0	0	0	34	35	15	10	14	46	27
Strategic stockpile tax on mineral oils	0	0	0	68	85	100	101	106	110	111
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	702	971	1 375	1 310	1 679	1 732	1 756	2 266	2 420	2 504
EU levies on food products	338	295	168	0	0	0	0	0	0	0
MCA levy	0	9	0	0	0	0	0	0	0	0
Remaining import duties	364	667	1 207	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	..	1 310	1 679	1 732	1 756	2 266	2 420	2 504
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	77	0	0	0	0	0	0	0	0
Selective investment regulation levy	..	77	..	..	..	..	..	..	..	..
5126 Taxes on specific services	16	222	372	662	1 041	1 213	3 253	3 751	4 571	4 946
Tax on fire insurance	2	0	0	0	0	0	0	0	0	0
Entertainment tax	14	0	0	0	0	0	0	0	0	0
Tax on insurances	0	209	340	512	807	861	2 343	2 375	2 486	2 715
Tourist tax	0	14	32	83	125	131	164	206	252	288
Tax on games of chance	0	0	0	67	109	221	239	238	340	384
Flight tax	0	0	0	0	0	0	0	0	0	0
Bank levies	0	0	0	0	0	0	507	478	948	939
Contribution to EU Single Resolution Fund	..	..	..	..	..	..	..	454	545	620
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	1	64	118	287	345	236	253	356	243	243
ESCC levy	1	5	0	0	0	0	0	0	0	0
Sugar contribution	0	23	36	0	0	0	0	0	0	0
Milk levy	0	36	82	0	0	0	0	0	0	0
EU levies on food products	0	0	0	273	345	236	253	356	243	243
Sugar storage duty	0	0	0	14	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	167	1 470	2 518	4 601	6 411	7 619	7 794	8 574	8 834	9 061
5210 Recurrent taxes	165	1 470	2 518	4 601	6 411	7 619	7 751	8 410	8 634	8 800
5211 Paid by households: motor vehicles	27	463	799	2 288	3 211	4 084	4 008	4 470	4 582	4 686
Motor vehicle tax	27	427	744	2 288	3 211	4 084	4 008	4 470	4 582	4 686
Motor vehicle licence	0	36	54	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	132	604	1 044	554	760	976	959	1 069	1 096	1 121
Motor vehicle tax	132	590	1 026	554	760	976	959	1 069	1 096	1 121
Motor vehicle licence	0	14	18	0	0	0	0	0	0	0
Heavy motor vehicle tax	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	6	404	676	1 759	2 440	2 559	2 784	2 871	2 956	2 993
Dog licences	3	23	27	40	54	59	67	65	61	56
Commuter tax	0	5	5	12	21	25	29	29	32	28
Levies on water pollution	1	372	644	1 003	1 220	1 127	1 182	1 212	1 257	1 284
Permission to sell spirits	2	5	0	0	0	0	0	0	1	0
Sewerage charges	0	0	0	650	1 094	1 304	1 463	1 531	1 597	1 619
Levies on manure surplus	0	0	0	18	-4	2	4	3	7	4
Noise nuisance tax civil aviation	0	0	0	36	55	42	39	31	1	2
5220 Non-recurrent taxes	2	0	0	0	0	0	43	164	200	261
Emission permits	..	..	..	..	..	..	43	164	200	261
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	48	159	254	777	968	962	1 123	416	857	807
6100 Paid solely by business	48	159	254	410	322	326	139	0	0	0
Administrative levies	48	159	254	410	322	326	139	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
6200 Other	0	0	0	367	646	636	984	416	857	807
Employers tax	331	497	609	804	208	569	563
Tax revenue from Caribbean Netherlands	0	0	13	100	128	153	152
Other taxes on wealth	36	149	14	80	80	135	92
Memorandum items										
Customs duties collected on behalf of the EU	1 310	1 679	1 732	1 756	2 266	2 420	2 504
SRF contributions collected on behalf of the EU	454	545	620
Total tax revenue on cash basis	10 860	69 982	104 419	165 503	..	..	..	..	..	..
Total tax revenue on accrual basis	166 824	220 950	227 911	238 488	255 348	285 671	300 298
Conciliation with National Accounts										
Additional taxes included in National Accounts	1 400	0	0	0	0	0	0
Wage Tax reductions	1 400	..	..	..	..	..	..
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	-70	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	168 154	220 950	227 911	238 488	255 348	285 671	300 298
Imputed social contributions	3 808	3 509	3 545	3 414	3 160	3 622	3 685
National Accounts: Taxes and all social contributions	171 962	224 459	231 456	241 902	258 508	289 293	303 983

.. Not available

Note: Year ending 31st December.

From 1999 data are on accrual basis.

Heading 2000: From 1998 the figures include some voluntary contributions and the breakdown between premiums paid by employees (2100) and by self-employed / non-employed has been estimated. This is also the case for the breakdown between premiums paid on a payroll or on an income tax basis for those years where both apply.

Heading 4100: From 1992, there was a structural break in the data for the 'municipal immovable property tax'. The tax ceased to be collected by the central government at that time and the figures are presented on a different type of statistical registration (no longer cash basis).

Heading 5110: Includes 358 million of euros (1969) and 186 millions of euros (1970) in respect of deduction of turnover tax on stocks existing at 1st January 1969.

Heading 5213: Small amounts (less than 2.3 million euros) of hunting and fishing licence receipts which should be classified here have been omitted.

Source: Social security contributions and local taxes: Central Bureau of Statistics.

Other taxes: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212136>

Table 5.26. New Zealand: Details of tax revenue, 1965-2018

Million NZD

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 001	7 594	27 471	39 765	64 046	62 310	72 187	81 499	92 635	99 842
1000 Taxes on income, profits and capital gains	606	5 299	16 370	23 861	40 308	33 494	39 415	44 723	51 489	56 173
1100 Of individuals	394	4 679	13 177	17 126	26 965	23 519	26 555	30 297	35 004	37 467
1110 On income and profits	394	4 679	13 177	17 126	26 965	23 519	26 555	30 297	35 004	37 467
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	207	589	1 780	4 914	9 069	7 609	10 344	11 407	13 584	15 559
1210 On profits	207	589	1 780	4 914	9 069	7 609	10 344	11 407	13 584	15 559
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	5	31	1 413	1 821	4 274	2 366	2 516	3 019	2 901	3 147
NRWT	5	24	277	760	1 506	467	427	733	619	651
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	7	0	0	0	0	0	0	0	0
Interest	0	0	1 028	990	2 699	1 704	1 643	1 660	1 530	1 659
Dividends	0	0	83	71	69	195	446	626	752	837
Other	0	0	25	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	0	0	0
4000 Taxes on property	116	602	1 880	2 112	3 417	4 119	4 585	5 046	5 533	5 822
4100 Recurrent taxes on immovable property	84	515	1 722	2 049	3 322	4 031	4 492	4 962	5 426	5 717
Local govt rates and services	81	503	1 550	2 049	3 322	4 031	4 492	4 962	5 426	5 717
Land tax	3	12	172	0	0	0	0	0	0	0
4110 Households	..	..	0	..	..	..	..	..	..	..
4120 Others	..	..	172	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	23	39	80	2	3	2	0	0	0	0
4310 Estate and inheritance taxes	21	37	74	0	0	0	..	..	..	..
4320 Gift taxes	2	2	6	2	3	2	..	..	..	..
4400 Taxes on financial and capital transactions	9	48	78	61	92	86	93	84	107	105
Instrument duty	7	40	62	51	85	82	91	84	107	105
Cheque duty	2	8	16	10	7	4	2	0	0	0
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	280	1 693	9 220	13 792	20 290	24 692	28 184	31 728	35 612	37 845
5100 Taxes on production, sale, transfer, etc.	262	1 624	8 680	12 887	18 832	23 107	26 344	29 584	33 220	35 271
5110 General taxes	77	776	6 163	9 885	15 046	19 143	22 063	24 587	27 951	29 521
5111 Value added taxes	0	0	6 163	9 885	15 046	19 143	22 063	24 587	27 951	29 521
5112 Sales tax	77	776	0	0	0	0	0	0	0	0
Motor vehicles	..	231	..	..	..	..	..	..	..	..
Other sales tax	..	544	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	186	849	2 517	3 002	3 786	3 964	4 281	4 997	5 269	5 750

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	124	548	1 929	2 148	1 627	1 782	1 854	2 280	2 214	2 622
On alcoholic beverages	37	84	411	436	573	622	650	672	699	722
Beer	33	64	0	201	290	207	250	262	265	274
Wine	0	0	0	100	163	181	204	216	227	225
Spirits	4	20	0	135	120	234	196	194	207	223
Tobacco	33	99	568	764	159	220	273	362	399	483
Motor vehicles	0	0	7	0	0	0	0	0	0	0
Refined sugar	2	0	0	0	0	0	0	0	0	0
CA petroleum fuels	0	140	835	810	819	872	865	1 185	1 057	1 201
NRF fuel excise	49	121	0	0	0	0	0	0	0	0
Local petroleum fuels	0	18	21	27	30	32	31	33	33	190
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	3	0	0	0	0	0	0	0	0	0
Road user charges	0	68	0	0	0	0	0	0	0	0
Energy resources levy	0	20	87	111	46	36	35	28	26	26
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	49	231	505	648	1 857	1 916	2 160	2 442	2 738	2 814
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	13	57	83	206	302	266	267	275	317	314
Lottery (national)	1	6	26	167	290	253	254	260	301	299
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	46	57	39	12	13	13	15	16	15
Film hire tax	0	1	0	0	0	0	0	0	0	0
Domestic air travel tax	0	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	12	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	0	..	..	..	..	..	..	..	..
Foreign travel tax	..	0	..	..	..	..	..	..	..	..
International departure tax	..	12	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	18	69	539	905	1 458	1 585	1 840	2 144	2 392	2 574
5210 Recurrent taxes	18	69	539	905	1 458	1 585	1 840	2 144	2 392	2 574
Motor vehicle registration	7	47	154	181	226	172	187	214	227	227
Heavy traffic fees	8	0	285	532	851	1 016	1 205	1 381	1 551	1 673
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	3	23	100	192	381	397	448	549	614	674
Local authority fees and charges	3	23	100	192	381	397	448	549	614	674
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	1	0	31	5	3	2	1	2
6100 Paid solely by business	..	..	0	..	0	0	0	0	0	0
6200 Other	..	..	1	..	31	5	3	2	1	2
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	1 057	2 568	2 794	2 582	2 352	2 195	2 766
Tax expenditure component	..	..	..	311	873	950	1 349	1 254	1 205	1 518
Transfer component	..	..	..	746	1 695	1 844	1 233	1 098	990	1 248
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	1 001	7 594	27 471	39 276	64 273	62 053	73 172	82 481	93 901	98 594
Total tax revenue on accrual basis	..	..	..	39 765	64 046	62 310	72 187	81 499	92 635	99 842
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	0	0	2 490	2 818	4 559	4 781
Taxes excluded from National Accounts	..	..	..	..	0	0	-4 955	-5 769	-7 404	-7 787
Difference in treatment of tax credits	..	..	..	..	873	950	1 349	1 254	1 205	1 518
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	0	0	0	0	0	0
Miscellaneous differences	..	..	..	..	0	0	461	-1 602	-81	-3 325
National Accounts: Taxes and actual social contributions	..	..	..	..	64 919	63 260	71 532	78 200	90 914	95 029
Imputed social contributions	..	..	..	..	0	0	2 617	2 063	1 948	2 060
National Accounts: Taxes and all social contributions	..	..	..	..	64 919	63 260	74 149	80 263	92 862	97 089

.. Not available

Note: For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of tax liability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <https://doi.org/10.1787/888934212155>

Table 5.27. Norway: Details of tax revenue, 1965-2018

Million NOK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	16 842	133 499	301 812	627 989	987 278	1 083 337	1 222 890	1 195 354	1 277 949	1 397 206
1000 Taxes on income, profits and capital gains	7 316	55 837	106 290	284 189	474 460	512 244	558 171	475 374	499 695	582 916
1100 Of individuals	6 671	38 018	79 068	152 013	219 726	256 544	304 409	335 199	339 076	353 359
1110 On income and profits	6 671	38 018	79 068	152 013	219 726	256 544	304 409	335 199	339 076	353 359
Employee social security contributions	1 305	0	0	0	0	0	0	0	0	0
Income taxes	5 366	38 018	79 068	152 013	219 726	256 544	304 409	335 199	339 076	353 359
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	645	17 819	27 222	132 176	254 734	255 700	253 762	140 175	160 619	229 557
1210 On profits	..	..	..	132 176	254 734	255 700	253 762	140 175	160 619	229 557
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 009	28 205	79 362	132 170	204 473	243 002	292 461	325 130	339 848	356 610
2100 Employees	0	6 639	25 345	45 162	68 518	81 032	98 124	112 662	119 019	124 499
2110 On a payroll basis	..	..	..	45 162	68 518	81 032	98 124	112 662	119 019	124 499
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	1 716	20 454	50 116	79 242	124 178	148 047	177 458	190 923	197 813	208 153
2210 On a payroll basis	..	..	..	79 242	124 178	148 047	177 458	190 923	197 813	208 153
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	293	1 112	3 901	7 766	11 777	13 923	16 879	21 545	23 016	23 958
2310 On a payroll basis	..	..	..	7 766	11 777	13 923	16 879	21 545	23 016	23 958
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	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	0	1 891	1 976
4000 Taxes on property	523	2 295	8 887	14 422	26 601	28 547	34 810	34 021	41 912	43 930
4100 Recurrent taxes on immovable property	100	431	2 216	2 724	5 571	7 109	8 879	11 177	13 611	14 205
4110 Households	..	431	2 216	2 724	2 149	3 024	3 693	5 437	7 067	7 446
4120 Others	..	0	0	0	3 422	4 085	5 186	5 740	6 544	6 759
4200 Recurrent taxes on net wealth	341	1 450	5 118	7 703	12 900	13 193	16 376	14 123	18 965	20 083
4210 Individual	235	907	3 692	6 869	10 746	12 169	14 039	12 902	15 409	15 831
4220 Corporate	106	543	1 426	834	2 154	1 024	2 337	1 221	3 556	4 252
4300 Estate, inheritance and gift taxes	45	122	446	1 273	2 576	2 377	2 246	295	91	73
4310 Estate and inheritance taxes	..	122	446	1 273	2 576	2 377	2 246	295	91	73
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	37	292	1 107	2 722	5 554	5 868	7 309	8 426	9 245	9 569
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	6 928	47 154	107 262	197 208	281 744	299 544	337 448	360 829	394 603	411 774
5100 Taxes on production, sale, transfer, etc.	6 720	45 882	102 901	185 921	266 456	284 646	321 557	342 410	376 280	392 783
5110 General taxes	3 622	24 350	56 656	124 985	189 424	201 802	235 771	256 029	284 534	297 918
5111 Value added taxes	0	24 350	56 656	124 166	188 705	201 184	234 941	255 182	283 518	296 900
Value added tax	..	24 350	56 656	124 166	188 705	201 184	234 941	255 182	283 518	296 900
5112 Sales tax	0	0	0	0	719	618	0	0	1 016	1 018
5113 Other	3 622	0	0	819	0	0	830	847	0	0
5120 Taxes on specific goods and services	3 098	21 532	46 245	60 936	77 032	82 844	85 786	86 381	91 746	94 865
5121 Excise duties	2 338	14 914	37 453	54 871	71 047	76 328	78 515	78 845	81 252	84 000
Stamp duty on tobacco	392	1 076	3 750	6 806	6 815	7 768	6 375	7 219	7 564	6 863
Taxes on spirits and wines	449	2 013	3 454	5 217	0	0	0	0	0	0
Excise on beer	162	605	2 195	3 650	0	0	0	0	0	0
Excise on petrol	480	2 310	7 057	9 756	8 132	7 373	6 417	5 711	5 597	5 535
Vehicles transfer tax	395	2 761	4 554	10 956	22 898	21 835	22 229	19 355	17 360	15 916
Chocolate and sweets	123	247	551	789	1 078	1 173	1 261	1 324	1 439	2 277
Sugar	0	0	217	230	192	196	201	206	206	186
Non-alcoholic beverages	38	120	487	1 113	1 024	1 739	1 803	1 972	2 111	2 964
Electric energy	89	1 515	3 414	5 091	7 079	8 110	8 656	9 233	11 575	12 000
Oil and gas products	0	3 703	8 729	88	92	98	108	103	109	114
Sales of radio and tv sets	0	163	220	920	0	0	0	0	0	0
Mineral oil	0	113	1 098	490	685	1 419	1 383	1 986	1 832	1 851
Cosmetics	0	0	0	159	0	0	0	0	0	0
Recording equipment	0	0	92	35	0	0	0	0	0	0
Others	210	288	1 635	1 249	1 821	1 965	2 060	2 535	2 737	3 015
Taxes on alcoholic beverages	0	0	0	0	10 338	11 317	12 602	12 969	13 638	14 103
Excise on diesel	0	0	0	4 802	6 424	8 653	10 507	10 267	9 924	10 432
Tax on Co2 emissions, petroleum sector excepted	0	0	0	3 520	4 469	4 682	4 913	5 965	7 160	8 744

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5122 Profits of fiscal monopolies	31	395	751	2 534	2 902	3 433	3 751	3 869	4 868	5 089
Profits state wine monopoly	31	30	67	41	32	44	36	0	0	0
Norsk tipping	0	365	684	2 493	2 870	3 389	3 715	3 869	4 868	5 089
5123 Customs and import duties	634	697	1 360	1 944	2 132	2 505	3 111	3 305	3 366	3 396
Customs revenue	615	689	1 305	1 944	2 132	2 505	3 111	3 305	3 366	3 396
Loading and lighthouse dues	11	0	0	0	0	0	0	0	0	0
Other import duties	8	8	55	0	0	0	0	0	0	0
5124 Taxes on exports	7	105	227	0	112	151	177	178	233	260
5125 Taxes on investment goods	0	4 274	4 454	0	0	0	0	0	0	0
5126 Taxes on specific services	88	195	1 233	1 386	131	114	140	138	1 972	2 060
Excise on race tracks	9	25	15	88	119	114	140	138	144	136
Taxes on specific services	34	49	150	1 298	0	0	0	0	1 828	1 924
Pengelotteriet (national lotteries)	45	121	462	0	0	0	0	0	0	0
Excise on lotto games	0	0	606	0	12	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	952	767	201	708	313	92	46	55	60
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	208	1 272	4 361	11 287	15 288	14 898	15 891	18 419	18 323	18 991
5210 Recurrent taxes	208	1 272	4 361	11 287	15 288	13 423	15 603	17 635	17 758	17 416
5211 Paid by households: motor vehicles	88	458	1 789	4 435	6 699	7 157	8 007	8 400	7 934	7 559
5212 Paid by others: motor vehicles	108	696	2 072	1 346	712	539	494	352	339	337
5213 Paid in respect of other goods	12	118	500	5 506	7 877	5 727	7 102	8 883	9 485	9 520
CO2 tax	0	0	0	3 047	3 385	2 166	3 293	4 906	5 223	5 296
Excise on pharmacies	6	32	59	105	153	80	78	99	94	61
Others	6	86	441	2 354	3 132	3 394	3 666	3 809	4 109	4 105
Tax on emissions of NOX	0	0	0	0	1 207	87	65	69	59	58
5220 Non-recurrent taxes	0	0	0	0	0	1 475	288	784	565	1 575
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	66	8	11	0	0	0	0	0	0	0
6100 Paid solely by business	0	3	2	..	..	..	..	..	..	..
6200 Other	66	5	9	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1210	..	..	..	..	994	1 229	1 576	2 959	3 990	4 029
Tax expenditure component	..	..	..	..	350	75	307	484	752	811
Transfer component	..	..	..	..	644	1 154	1 269	2 475	3 238	3 218
Total tax revenue on cash basis	16 842	133 499	301 812	575 989	0	0	0	0	203 170	1 140 325
Total tax revenue on accrual basis	..	..	..	627 989	987 278	1 083 337	1 222 890	1 195 354	1 277 949	1 397 206
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	1 485	2 773	3 288	4 022	4 560	4 674	4 815	4 821
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	350	75	307	484	752	811
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	630 762	990 916	1 087 434	1 227 757	1 200 512	1 283 516	1 402 838
Imputed social contributions	..	..	..	2 076	2 931	3 164	3 628	3 870	4 909	3 662
National Accounts: Taxes and all social contributions	..	..	..	632 838	993 847	1 090 598	1 231 385	1 204 382	1 288 425	1 406 500

.. Not available

Note: Year ending 31st December.

From 2000, data are on accrual basis.

Heading 5211: Up to 1971 this item contains motor vehicle licences paid by both households and enterprises.

Heading 5121: From 2005, taxes on alcoholic beverages include both 'taxes on spirits and wines' and 'excise on beer'.

Heading 5125: From 1998, revenue from taxes on investments goods is included in item 5121 "Others".

Source: Statistics Norway; National Accounts.

Table 5.28. Poland: Details of tax revenue, 1965-2018

Million PLN

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	246 039	411 175	453 254	528 081	583 975	678 856	745 529
Total tax revenue exclusive of taxes collected for the EU	246 039	409 415	451 555	525 930	581 081	675 298	741 618
1000 Taxes on income, profits and capital gains	50 268	93 795	91 026	103 567	117 078	137 481	156 984
1100 Of individuals	32 415	61 471	62 901	74 216	83 974	99 121	112 659
Individual income tax	32 415	61 403	62 818	74 124	83 861	98 969	112 503
Tax on winnings from lottery or gambling	0	68	83	92	113	152	156
1110 On income and profits
1120 On capital gains
1200 Corporate	17 853	32 324	28 125	29 351	33 104	38 360	44 325
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	96 386	140 086	156 026	202 595	223 482	254 919	277 670
2100 Employees	42 357	51 929	60 247	82 656	91 163	105 817	115 821
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	41 130	54 331	65 353	79 524	87 616	100 873	108 672
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	12 899	33 826	30 426	40 415	44 703	48 229	53 177
2310 On a payroll basis
2320 On an income tax basis
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	1 628	3 081	3 720	3 998	4 028	4 485	4 720
Rehabilitation fund contribution	1 508	2 860	3 370	3 633	3 621	4 020	4 344
Wage guarantee fund contribution	120	221	350	365	407	465	376
4000 Taxes on property	10 584	17 116	19 068	23 120	24 637	27 101	27 851
4100 Recurrent taxes on immovable property	8 404	13 515	16 399	20 747	22 206	23 783	24 326
Agricultural tax-local	720	906	969	1 666	1 579	1 487	1 487
Forest tax-local	96	157	165	228	230	295	304
Real estate tax-local	7 588	12 452	15 265	18 853	20 397	22 001	22 535
4110 Households	2 348	3 613	4 555	6 289	6 549	6 945	7 157
4120 Others	6 056	9 902	11 844	14 458	15 657	16 838	17 168
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	172	328	290	252	246	295	299
Inheritance and gift tax-local	172	328	290	252	246	295	299
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	2 008	3 273	2 379	2 121	2 185	3 023	3 226
Tax on civil law transactions and stamp tax	2 008	3 273	2 379	2 121	2 185	3 023	3 226
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	86 880	156 573	182 820	193 776	214 103	253 883	277 224
5100 Taxes on production, sale, transfer, etc.	84 885	151 853	176 044	188 331	206 138	246 513	268 241
5110 General taxes	51 615	97 848	109 717	116 607	125 836	154 656	172 210
5111 Value added taxes	51 615	97 848	109 717	116 607	125 836	154 656	172 210
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
Turnover tax, of which:
On spirits
On fuels
On tobacco
5120 Taxes on specific goods and services	33 270	54 005	66 327	71 724	80 302	91 857	96 031

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	27 170	49 376	62 016	66 310	70 632	78 957	82 140
On domestic excise products, of which:	24 213	45 752	58 935	60 774	62 442	73 764	77 377
On spirits	4 309	5 000	6 154	7 393	6 655	7 727	7 727
On fuels	11 056	22 128	26 545	28 184	29 874	38 169	38 169
On tobacco	6 143	11 973	17 348	18 126	17 788	18 752	18 752
On beer	1 758	2 975	3 303	3 473	3 547	3 398	3 398
On wine	459	378	315	219	246	227	227
On other products	488	3 298	5 270	3 379	4 332	5 491	9 104
On imported excise products, of which:	2 957	3 624	3 081	5 536	8 190	5 193	4 763
On spirits	90	253	311	279	267	323	323
On fuels	2 031	2 045	1 051	3 481	5 650	1 915	1 915
On tobacco	18	214	114	62	86	51	51
On beer	26	12	14	43	53	56	56
On wine	71	106	133	149	139	159	159
On other products	721	994	1 458	1 522	1 995	2 689	2 259
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	5 038	1 760	1 627	1 977	2 823	3 485	3 911
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	1 062	1 297	1 974	2 534	5 795	8 364	8 915
Taxes and payments of financial institutions	443	189	375	1 077	4 472	2 383	2 491
Gambling tax	619	1 108	1 599	1 457	1 323	1 632	1 900
Tax from some financial institutions	0	0	0	0	0	4 349	4 524
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	1 572	710	903	1 052	1 051	1 065
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	1 995	4 720	6 776	5 445	7 965	7 370	8 983
5210 Recurrent taxes	433	2 224	3 667	3 432	4 317	4 084	4 013
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0
5213 Paid in respect of other goods	433	2 224	3 667	3 432	4 317	4 084	4 013
5220 Non-recurrent taxes	1 562	2 496	3 109	2 013	3 648	3 286	4 970
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	293	524	594	1 025	647	987	1 080
Abolished taxes
6100 Paid solely by business	0	0	0	0	0	0	0
6200 Other	293	524	594	1 025	647	987	1 080
Memorandum item										
Customs duties collected on behalf of the EU	1 760	1 627	1 977	2 823	3 485	3 911
Total tax revenue on cash basis
Total tax revenue on accrual basis	246 039	411 175	453 254	528 081	583 975	678 856	745 529
Conciliation with National Accounts										
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions	34	49	49	45
Miscellaneous differences
National Accounts: Taxes and actual social contributions	246 039	411 175	453 254	528 115	584 024	678 905	745 574
Imputed social contributions	777	10 848	13 841	16 603	17 423	18 098	18 322
National Accounts: Taxes and all social contributions	252 943	422 023	467 095	544 718	601 447	697 003	763 896

.. Not available

Note: Year ending 31st December.

From 2002, data are on accrual basis.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934212193>

Table 5.29. Portugal: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	99	1 798	14 825	39 888	55 829	54 708	58 015	61 806	66 859	71 139
Total tax revenue exclusive of taxes collected for the EU	..	..	14 675	39 684	55 639	54 530	57 872	61 630	66 524	70 764
1000 Taxes on income, profits and capital gains	24	355	3 805	11 691	15 443	14 640	18 664	18 768	18 879	20 119
1100 Of individuals	..	..	2 350	6 947	9 369	9 638	13 120	13 154	12 608	13 317
Individual income tax	..	..	2 350	6 947	9 369	9 638	13 120	13 154	12 608	13 317
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	1 182	4 744	6 073	4 919	5 545	5 614	6 271	6 802
Corporate income tax	..	..	1 088	4 457	5 760	4 653	5 327	5 405	5 956	6 493
Local corporate income tax ("Derrama")	..	..	84	287	313	266	217	208	315	308
Other	..	..	11	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	24	355	273	0	0	83	0	0	0	0
Tax on wages and professional income	2	93	9	..	..	0	..	..	..	..
Industrial tax	7	108	129	..	..	0	..	..	..	..
Tax on income from movable capital	2	71	1	..	..	0	..	..	..	..
Property income tax	3	23	17	..	..	0	..	..	..	..
Agricultural income tax	0	0	1	..	..	0	..	..	..	..
Complementary income tax	4	43	58	..	..	0	..	..	..	..
Tax on capital gains	0	3	1	..	..	83	..	..	..	..
Taxes abolished by DL 442-A/88 and DL 442-B/88	0	0	0	..	..	0	..	..	..	..
Other	6	15	58	..	..	0	..	..	..	..
2000 Social security contributions	22	531	4 026	10 168	14 274	15 457	15 139	16 195	17 969	19 141
2100 Employees	8	203	1 470	4 286	6 344	6 670	6 403	7 004	7 628	7 704
2110 On a payroll basis	8	203	1 470	4 286	6 344	6 670	6 403	7 004	7 628	7 704
Compulsory employee's social contributions	8	203	1 470	..	..	..	..	7 004	7 628	7 704
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	13	318	2 413	5 882	7 930	8 786	8 736	9 191	10 341	11 437
2210 On a payroll basis	13	318	2 413	5 882	7 930	8 786	8 736	9 191	10 341	11 437
Employers' social contributions	13	318	2 413	5 882	7 930	8 786	8 736	9 191	10 341	11 437
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	10	143	0	0	0	0	0	0	0
Compulsory social contributions by self-employed	0	10	143	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	47	0	0	0	0	0	0	0	0
Contributions for Unemployment Fund	1	47	..	..	..	..	..	..	..	..
Stamp duty on wages and salaries	0	0	..	..	..	..	..	..	..	..
4000 Taxes on property	5	26	402	1 468	2 284	1 935	1 906	2 307	2 656	2 862
4100 Recurrent taxes on immovable property	0	0	133	508	1 008	1 101	1 337	1 535	1 556	1 645
Real estate tax	..	..	133	508	1 008	1 101	1 337	1 535	1 556	1 645
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	4	74	103	10	2	2	0	0	0
Inheritance and gift taxes	2	4	74	103	10	2	2	..	..	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	0
4320 Gift taxes	..	..	..	..	..	..	..	..	..	0
4400 Taxes on financial and capital transactions	2	21	195	857	1 266	832	567	772	1 101	1 217
Real estate transfer tax	2	21	195	674	973	595	356	569	874	976
Stamp duty on registrations and mortgages	0	0	0	34	35	34	32	49	72	77
Stamp duty on the raising of capital	0	0	0	0	10	1	0	0	0	0
Stamp duty on real estate transactions	0	0	0	150	249	202	180	154	154	164
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	47	837	6 555	16 274	23 410	22 181	21 827	23 957	26 793	28 336
5100 Taxes on production, sale, transfer, etc.	44	810	6 440	15 839	22 735	21 424	20 614	23 094	25 774	27 109
5110 General taxes	0	290	2 906	9 733	14 333	13 527	13 710	15 368	16 809	17 865
5111 Value added taxes	0	0	2 899	9 733	14 333	13 527	13 710	15 368	16 809	17 865
VAT	..	..	2 899	9 733	14 333	13 527	13 710	15 368	16 809	17 865

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5112 Sales tax	0	290	7	0	0	0	0	0	0	0
General sales tax	..	290	7	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	44	519	3 534	6 105	8 402	7 896	6 904	7 726	8 965	9 244
5121 Excise duties	15	295	2 052	4 501	5 940	5 665	4 675	5 211	6 125	6 230
Excise duties on tobacco	3	62	362	1 077	1 165	1 496	1 387	1 357	1 542	1 577
Excise duties on beer	1	0	55	90	100	82	76	75	90	90
Tax on motor vehicle sales	1	59	304	1 239	1 221	832	360	585	775	785
Tax on oil products	6	166	1 251	1 969	3 325	3 140	2 740	3 069	3 495	3 546
Excise duties on alcoholic beverages	0	0	23	126	128	114	109	115	135	137
Excise duties on alcohol	0	0	0	1	1	1	1	0	0	1
Tax on sugary soft drinks	0	0	0	0	0	0	0	0	71	74
Other	4	7	59	0	0	0	1	11	17	21
5122 Profits of fiscal monopolies	0	0	0	261	521	420	419	582	731	735
5123 Customs and import duties	21	96	511	205	186	178	144	158	187	224
Import levies	14	36	392	0	1	1	0	0	0	0
Import surtax	0	26	1	0	0	0	0	0	0	0
Other	6	34	119	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	..	204	185	177	144	158	187	224
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Taxes on Oporto wine exports	0	0	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	38	547	1 102	1 712	1 522	1 567	1 523	1 620	1 734
Tax on insurance premiums	0	6	47	131	170	215	200	218	244	254
Stamp duty on bank transactions	1	24	405	330	734	601	536	464	504	537
Stamp duty on debt related operations, interest and leasing of buildings	0	0	22	258	384	309	276	144	126	135
Stamp duty on insurance premiums	0	0	0	248	347	325	289	313	350	373
Bank levies	0	0	0	100	48	46	238	353	351	380
Other	2	8	73	34	29	25	29	30	45	57
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	6	91	424	36	43	111	99	251	301	321
Stamp taxes (miscellaneous)	6	91	424	36	43	111	99	251	301	321
Other	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4	27	115	382	615	718	994	850	1 005	1 221
5210 Recurrent taxes	4	27	115	382	615	718	937	770	902	1 003
5211 Paid by households: motor vehicles	0	4	15	55	94	114	185	209	215	227
Local tax on vehicles	..	4	15	55	94	114	185	209	215	227
5212 Paid by others: motor vehicles	2	10	20	67	132	204	342	330	385	424
Local tax on vehicles	0	2	6	0	0	0	0	0	0	0
Road taxes	2	8	14	67	132	204	342	330	385	424
5213 Paid in respect of other goods	2	13	80	260	390	400	409	232	303	353
Gambling tax	0	3	72	110	140	143	107	108	145	198
Tax on the use, carrying and possession of weapons	0	0	1	3	6	4	7	5	11	9
Tax on motor vehicles - compensation	2	8	0	0	0	0	0	0	0	0
Hunting and fishery licenses	0	1	4	1	1	1	5	13	14	10
Fee for the use of water resources	0	0	0	0	2	13	13	19	20	22
Other	0	1	2	146	241	239	278	88	112	113
5220 Non-recurrent taxes	0	0	0	0	0	0	57	80	103	218
Special tax on motor vehicles	..	..	0	..	..	..	0	0	0	0
Emissions Permits	..	..	0	..	..	..	57	80	103	218
5300 Unallocable between 5100 and 5200	0	0	0	53	60	39	219	13	13	6
Miscellaneous taxes on production	..	..	..	53	60	39	219	13	13	6
6000 Other taxes	0	3	37	288	417	495	479	580	561	681
6100 Paid solely by business	0	2	17	107	217	225	234	341	281	411
General services and licenses granted to corporations	0	2	17	107	217	225	234	341	281	411
6200 Other	0	0	20	181	200	270	245	239	281	270
Fees collected by courts of justice	0	0	0	175	189	254	219	237	275	264
Miscellaneous taxes	0	0	20	5	11	17	25	1	6	5
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	204	185	177	144	158	187	224
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	..	130	132
Total tax revenue on cash basis	99	1 798	14 825	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	39 888	55 829	54 708	58 015	61 806	66 859	71 139

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	39 888	55 829	54 708	58 015	61 806	66 859	71 139
Imputed social contributions	3 292	5 592	5 906	5 310	4 602	4 738	4 708
National Accounts: Taxes and all social contributions	43 181	61 421	60 613	63 326	66 408	71 597	75 847

.. Not available

Note: Fiscal year ending 31 December.

From 1995, data are on accrual basis.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autônomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regiões Autónomas da Madeira e dos Açores.

StatLink  <https://doi.org/10.1787/888934212212>

Table 5.30. Slovak Republic: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	10 648	18 456	19 159	23 082	26 049	28 927	30 754
Total tax revenue exclusive of taxes collected for the EU	10 648	18 321	19 016	22 967	25 930	28 773	30 598
1000 Taxes on income, profits and capital gains	2 181	3 844	3 601	4 471	5 542	5 959	6 370
1100 Of individuals	1 055	1 820	1 790	2 175	2 464	2 855	3 218
1110 On income and profits	1 055	1 820	1 790	2 175	2 464	2 855	3 218
Wages and salaries withholding
Of unincorporated individuals
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	813	1 835	1 659	2 118	2 917	2 925	2 943
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	314	189	152	178	162	178	209
2000 Social security contributions	4 409	7 244	8 154	9 847	10 897	12 389	13 237
2100 Employees	901	1 700	2 077	2 238	2 410	2 941	3 263
Retirement
State employment policy
Health insurance
Sick leave
2110 On a payroll basis	901	1 700	2 077	2 238	2 410	2 941	3 263
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	2 850	3 914	4 579	5 556	6 319	7 263	7 871
Retirement
State employment policy
Health insurance
Sick leave
2210 On a payroll basis	2 850	3 914	4 579	5 556	6 319	7 263	7 871
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	658	1 631	1 498	2 054	2 168	2 186	2 104
Retirement
State employment policy
Health insurance
Sick leave
2310 On a payroll basis	658	1 631	1 498	2 054	2 168	2 186	2 104
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	194	245	277	327	335	361	369
4100 Recurrent taxes on immovable property	143	243	277	327	335	361	369
4110 Households	28	22	25	28	29	31	31
4120 Others	114	222	252	299	306	330	338
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0
4310 Estate and inheritance taxes	3	0	0	0	0	0	0
4320 Gift taxes	5	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	43	1	0	0	0	0	0
Real property transfer tax	30	1	0	0	0	0	0
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	3 864	7 123	7 127	8 436	9 275	10 217	10 778
5100 Taxes on production, sale, transfer, etc.	3 631	6 580	6 573	7 780	8 573	9 472	10 019
5110 General taxes	2 168	4 147	4 182	4 696	5 423	5 919	6 319
5111 Value added taxes	2 168	4 147	4 182	4 696	5 423	5 919	6 319
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 464	2 433	2 391	3 084	3 151	3 553	3 700

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	971	2 171	2 081	2 462	2 567	2 819	2 916
On hydrocarbon fuels and lubricants	617	1 118	1 032	1 045	1 139	1 230	1 267
On alcohol and liquors	143	201	197	201	205	212	221
On beer	43	66	56	56	57	57	60
On wine	12	4	4	4	4	4	5
On tobacco products	156	783	602	636	665	711	728
On electricity	0	0	166	494	472	579	612
On coal	0	0	1	1	0	0	0
On natural gas	0	0	24	25	23	26	24
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	437	136	143	115	119	136	137
Customs duties	122	136	143	115	119	136	137
Import surcharges	315	0	0	0	0	0	0
Other customs revenues	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	6	2	3	3
5126 Taxes on specific services	55	125	167	501	462	596	644
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	231	438	421	505	549	585	597
5210 Recurrent taxes	219	372	384	466	470	500	506
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	93	153	153	198	204	223	232
5213 Paid in respect of other goods	127	219	231	268	266	277	273
5220 Non-recurrent taxes	12	66	37	39	79	85	92
5300 Unallocable between 5100 and 5200	2	105	134	151	153	160	161
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Memorandum items										
Customs duties collected on behalf of the EU	136	143	115	119	136	137
SRF contributions collected on behalf of the EU	18	19
Non-wastable tax credits										
Non-wastable tax credits against 1110	252	276	265	261	266	269
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210	0	0	0	0	0	0
Tax expenditure component
Transfer component
Total tax revenue on cash basis	10 843	18 033	18 509	22 559	26 216	28 275	30 338
Total tax revenue on accrual basis	10 648	18 456	19 159	23 082	26 049	28 927	30 754
Conciliation with National Accounts										
Additional taxes included in National Accounts	53	33	47	0	43	3	..
Taxes excluded from National Accounts	0	-103	-131	-148	-149	-157	-158
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	22	31	17	11	10	11
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	10 702	18 409	19 106	22 951	25 953	28 783	30 607
Imputed social contributions	19	80	139	142	171	189	188
National Accounts: Taxes and all social contributions	10 721	18 488	19 245	23 093	26 124	28 972	30 795

.. Not available

Note: Year ending 31st December.

Data are on accrual basis.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212231>

Table 5.31. Slovenia: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	7 117	13 352	13 756	13 576	14 496	15 963	17 118
Total tax revenue exclusive of taxes collected for the EU	7 117	13 267	13 696	13 524	14 428	15 898	17 050
1000 Taxes on income, profits and capital gains	1 280	3 041	2 692	2 285	2 547	2 957	3 331
1100 Of individuals	1 041	1 919	2 020	1 849	1 977	2 190	2 442
1110 On income and profits	1 039	1 916	2 017	1 847	1 974	2 188	2 439
Personal income tax	1 039	1 916	2 017	1 847	1 974	2 188	2 439
Special contribution for the reconstruction of the Posojje region	0	0	0	0	0	0	0
1120 On capital gains	2	3	3	3	3	3	3
Taxes on winnings from lottery and gambling	2	3	3	3	3	3	3
1200 Corporate	216	1 116	668	433	568	764	886
1210 On profits	216	1 116	668	433	568	764	886
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	24	5	4	3	2	3	2
Tax on income - copy rights, patents and trademarks	24	5	4	2	2	2	2
Tax on profits due to changes in land use	0	0	0	0	0	0	0
2000 Social security contributions	2 824	5 046	5 761	5 647	5 983	6 626	7 081
2100 Employees	1 447	2 490	2 785	2 637	2 910	3 247	3 490
2110 On a payroll basis	1 447	2 490	2 785	2 637	2 910	3 247	3 490
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	1 012	1 852	2 070	2 022	2 135	2 408	2 590
2210 On a payroll basis	1 012	1 852	2 070	2 022	2 135	2 408	2 590
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	365	705	906	988	938	971	1 001
2310 On a payroll basis	365	705	906	988	938	971	1 001
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	289	418	28	23	20	21	22
Payroll tax	272	391	0	0	0	0	0
Tax on work contracts	18	27	28	23	20	21	22
4000 Taxes on property	120	206	222	232	241	277	276
4100 Recurrent taxes on immovable property	81	140	173	199	199	221	223
4110 Households	17	38	46	61	56	64	65
Property tax on weekend cottages	1	1	1	1	1	1	0
Compensation on the use of building ground - paid by individuals	16	37	45	48	56	63	64
Tax on immovable property of higher value	0	0	0	13	0	0	0
4120 Others	65	102	127	138	142	158	158
Property tax on buildings	2	3	3	4	4	5	3
Compensation on the use of building ground - paid by legal entities	63	100	124	134	139	153	155
4200 Recurrent taxes on net wealth	4	0	0	0	0	0	0
4210 Individual	0	..	..	..	..	..	..
4220 Corporate	4	..	..	..	..	..	..
Tax on balance wealth paid by banks	4	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	9	14	8	8	11	10
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	23	57	32	23	29	41	40
Taxes on the sale of immovable property - from legal entities	11	19	7	5	7	5	7
Taxes on the sale of immovable property - from individuals	12	38	25	18	23	36	33
4500 Non-recurrent taxes	10	0	2	1	4	3	3
4510 On net wealth	0	..	0	0	0	0	0
4520 Other non-recurrent taxes	10	..	2	1	4	3	3
Payments for the change of use of agricultural and forest land	10	..	0	1	2	2	1
Granting of easements and the creation of building rights	0	..	2	1	3	2	2
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
Property tax on boats	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 602	4 641	5 053	5 389	5 706	6 082	6 408
5100 Taxes on production, sale, transfer, etc.	2 481	4 426	4 838	5 049	5 329	5 679	5 969
5110 General taxes	1 641	2 916	2 927	3 048	3 222	3 484	3 768
5111 Value added taxes	1 610	2 916	2 927	3 048	3 222	3 484	3 768
Value added tax	1 598	2 898	2 924	3 044	3 218	3 480	3 763
Negative compensation of farmers in a VAT flat rate	12	18	3	4	4	4	4

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
system										
5112 Sales tax	8	0	0	0	0	0	0
Customs duties paid by individuals	1	..	..	..	..	..	..
Special import duties and customs charges	7	..	..	..	..	..	..
5113 Other	23	0	0	0	0	0	0
Turnover tax on goods	11	..	..	..	..	..	..
Turnover tax on services	12	..	..	..	..	..	..
Special turnover tax on alcohol	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	841	1 510	1 911	2 001	2 107	2 195	2 202
5121 Excise duties	581	1 196	1 555	1 579	1 626	1 707	1 679
Alcohol and alcoholic drinks	39	71	89	96	108	113	119
Mineral oil and gas	405	758	1 016	998	1 033	1 099	1 066
Tobacco	97	301	391	425	419	428	420
Duty free shops - alcohol and alcoholic drinks	3	0	0	0	0	0	0
Duty free shops - tobacco	17	0	0	0	0	0	0
Electric power and coal	0	4	19	31	34	32	32
Tax on the sales of new motor vehicles	18	60	40	26	26	28	34
Tax on the sales of used motor vehicles	2	2	0	0	0	0	0
Additional tax on motor vehicles	0	0	0	3	6	7	8
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	158	85	60	53	53	55	58
Import duties	151	0	0	0	0	0	0
Levies on imported agricultural products	7	0	0	0	0	0	0
Custom duties collected for the EU	0	85	60	53	53	55	58
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	102	230	296	369	428	432	464
Tax on special gambling (gambling in casinos)	25	64	53	41	48	45	45
Tax on classical gambling (lottery...)	1	3	3	3	3	3	3
Special tax on slot machines	4	0	0	0	0	0	0
Tax on insurance services	37	65	69	65	82	90	94
Sojourn tax	3	7	7	8	11	14	18
Concessions	1	29	40	90	79	69	67
Concessions duties on special gambling (in casinos)	26	55	47	38	37	38	38
Fire protection tax	4	6	7	8	8	8	8
Tax on lottery tickets	0	0	0	3	17	16	18
Tax on financial services	0	0	0	32	57	59	76
FIHO, FSO	0	0	25	26	27	22	25
SOS	0	0	23	10	11	11	12
Tax on balance wealth paid by banks	0	0	0	18	2	0	0
Commodity reserve fund	0	0	21	27	32	32	30
Deposit guarantee Fund, Single Resolution Fund	0	0	0	0	16	26	29
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
Sugar levy	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	121	215	215	340	377	403	439
5210 Recurrent taxes	121	215	215	321	353	369	373
5211 Paid by households: motor vehicles	49	87	86	109	118	122	125
Registration fees on motor vehicles, boats and airplanes paid by individuals	49	87	86	109	118	122	125
5212 Paid by others: motor vehicles	12	21	20	24	27	30	31
Registration fees on motor vehicles, boats and airplanes paid by legal entities	12	21	20	24	27	30	31
Registration fees on tractors	0	0	0	0	0	0	0
5213 Paid in respect of other goods	59	107	110	187	208	218	217
Charges on the use of water	4	22	23	29	32	30	31
Taxes on waste pollution	7	10	3	2	2	2	1
Taxes on air pollution - caused by gas and hard fuels	3	8	10	10	13	15	15
Cont. of nuclear power plant to finance its de-composition	16	8	8	8	8	9	8
Indemnity for the restricted use of area on the territory of nuclear power plant	0	7	10	11	12	12	12
Taxes on air pollution	29	21	23	98	114	126	126
Special water tax	0	30	33	29	27	24	23
5220 Non-recurrent taxes	0	0	0	19	24	34	67
Emission permits	19	24	34	67
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
Memorandum items										
Customs duties collected on behalf of the EU	85	60	53	53	55	58
SRF contributions collected on behalf of the EU	16	9	10

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue on cash basis	7 135	13 140	13 605	13 485	14 560	16 034	17 164
Total tax revenue on accrual basis	7 117	13 352	13 756	13 576	14 496	15 963	17 118
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	87	90	94	94	95
Radio and television licence fee	87	90	94	94	95
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	7 117	13 352	13 842	13 667	14 590	16 057	17 212
Imputed social contributions	39	81	100	117	118	121	126
National Accounts: Taxes and all social contributions	7 156	13 433	13 943	13 784	14 708	16 177	17 338

.. Not available

Note: Year ending 31st December.

Data are on accrual basis.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <https://doi.org/10.1787/888934212250>

Table 5.32. Spain: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 238	22 002	103 662	214 114	391 648	335 563	337 891	364 683	393 529	416 692
Total tax revenue exclusive of taxes collected for the EU	..	..	..	213 067	389 927	334 019	336 567	362 175	390 916	414 039
1000 Taxes on income, profits and capital gains	304	5 714	31 763	60 145	130 081	93 798	97 664	102 645	111 807	121 992
1100 Of individuals	177	4 481	22 527	41 248	80 719	74 118	77 230	78 896	85 827	92 315
Personal income tax	..	..	22 527	40 366	79 973	73 534	76 690	78 586	85 378	91 796
Income tax of non-residents	..	..	0	882	746	584	540	310	449	519
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	114	1 119	9 146	18 897	49 362	19 680	20 434	23 749	25 980	29 677
Corporate income tax	..	..	9 146	18 597	47 499	17 567	19 516	22 471	24 123	27 501
Income tax of non-residents (legal persons)	..	..	0	300	1 863	2 113	918	1 278	1 857	2 176
1210 On profits	..	..	..	..	..	..	..	..	..	..
Tax on commercial activity	..	..	..	..	..	..	..	..	..	..
Special tax 4 percent	..	..	..	..	..	..	..	..	..	..
Taxes on profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	13	114	91	0	0	0	0	0	0	0
Local taxes	13	114	0	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	350	10 682	36 722	74 683	127 088	127 235	116 875	122 835	134 126	141 234
2100 Employees	81	2 376	5 976	11 711	19 625	19 423	16 603	18 783	20 621	21 639
2110 On a payroll basis	..	..	5 976	11 711	19 625	19 423	16 603	18 783	20 621	21 639
2120 On an income tax basis	..	..	0	..	..	..	..	..	..	..
2200 Employers	269	8 306	26 385	54 226	93 234	89 666	82 224	87 988	97 529	103 317
2210 On a payroll basis	..	..	26 385	54 226	93 234	89 666	82 224	87 988	97 529	103 317
2220 On an income tax basis	..	..	0	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	4 361	8 746	14 229	18 146	18 048	16 064	15 976	16 278
Self-employment	..	..	2 492	6 788	10 120	10 119	10 244	10 872	11 498	11 714
Unemployment	..	..	1 869	1 958	4 109	8 027	7 804	5 192	4 478	4 564
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	0	0	0
4000 Taxes on property	79	1 004	5 718	13 827	32 133	22 178	24 250	27 855	29 455	30 312
4100 Recurrent taxes on immovable property	6	41	1 478	3 988	7 281	9 666	11 829	12 623	13 188	13 243
Real State tax (IBI)/Real State tax surcharge	..	41	1 478	3 982	7 267	9 657	11 755	12 581	13 162	13 199
Special Real State tax for non-residents	..	0	0	6	6	8	8	4	8	5
Other taxes on property, land or building use	..	0	0	0	3	0	1	1	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	0	5	1	65	37	18	39
Tax on large commercial establishments	..	..	..	..	5	1	65	37	18	39
4200 Recurrent taxes on net wealth	0	107	637	1 413	2 479	688	2 049	1 904	2 094	2 186
4210 Individual	..	107	637	1 413	2 479	688	2 049	1 904	2 094	2 186
Wealth tax	..	..	637	1 199	2 054	104	1 339	1 144	1 280	1 372
Real State tax (unoccupied dwellings) and others	..	..	0	214	425	584	710	760	814	814
4220 Corporate	..	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	13	90	440	1 379	2 901	2 412	2 492	2 790	2 710	2 687
Inheritance and gift tax	..	..	440	1 379	2 901	2 412	2 492	2 790	2 710	2 687
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	60	767	2 478	5 939	17 025	7 603	5 301	6 984	8 457	9 310
Taxes on property transactions	60	767	2 478	5 939	17 025	7 603	5 301	6 984	8 457	9 310
4500 Non-recurrent taxes	0	0	646	1 108	2 447	1 809	2 579	3 554	3 006	2 886
4510 On net wealth	..	..	467	0	495	192	325	1 006	331	353
Tax on land holding gains	..	..	467	..	..	..	..	0	0	0
Urban use tax	..	..	..	..	495	192	90	73	97	119
Extraordinary resource of FGD	..	..	..	..	0	0	235	933	234	234
4520 Other non-recurrent taxes	..	..	179	1 108	1 952	1 617	2 254	2 548	2 675	2 533
Special duties	..	..	179	180	168	129	84	70	72	74
Land development contributions	..	..	0	223	368	225	71	61	50	60
Tax on the increase in value of urban terrains	..	..	0	705	1 416	1 263	1 711	2 417	2 553	2 399
Others	..	..	0	0	0	0	2	0	0	0
Levy on "Revaluation of Reserve Account"	..	..	..	0	0	0	386	0	0	0
4600 Other recurrent taxes on property	0	0	38	0	0	0	0	0	0	0
5000 Taxes on goods and services	506	4 553	29 437	65 456	102 334	92 344	99 026	111 159	118 018	122 950
5100 Taxes on production, sale, transfer, etc.	503	4 552	26 732	59 383	93 814	84 985	91 122	102 912	109 448	113 814

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5110 General taxes	275	2 234	16 611	37 800	62 778	55 629	60 488	69 478	75 794	79 458
5111 Value added taxes	0	0	16 304	37 785	62 743	55 318	60 314	69 294	75 599	79 264
Value added tax (VAT)	..	..	16 304	37 045	61 472	54 509	59 207	67 913	73 970	77 561
Canary Islands general indirect tax	..	..	0	740	1 271	809	1 107	1 381	1 629	1 703
5112 Sales tax	0	0	0	15	35	311	174	184	195	194
Fees for RTVE (since 2010)	..	..	..	0	0	278	174	184	195	194
Fees from Nat. Commission of Telecomms. Market	..	..	..	15	35	33	0	0	0	0
5113 Other	275	2 234	307	0	0	0	0	0	0	0
Cascade tax	118	1 483	197	..	..	..	..	..	..	..
Excises on luxury expenditure	96	939	15	..	..	..	..	..	..	..
Other import duties	94	832	128	..	..	..	..	..	..	..
Refund of internal taxes	-33	-1 020	-33	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	228	2 317	10 120	21 583	31 036	29 356	30 634	33 434	33 654	34 356
5121 Excise duties	69	1 239	6 048	17 952	25 581	24 384	24 550	25 908	26 476	26 790
Special excises	69	1 239	10	0	0	0	0	0	0	0
On beer	0	0	87	202	307	302	302	316	338	346
On wine	0	0	0	0	0	0	0	0	0	0
On alcohol	0	0	481	785	1 008	876	775	843	899	880
On hydrocarbon	0	0	4 222	9 977	11 787	10 907	11 949	12 465	13 116	13 408
On tobacco	0	0	1 123	4 507	7 258	7 976	7 114	7 213	7 265	7 174
On electricity bills	0	0	0	703	1 153	1 483	1 558	1 458	1 393	1 438
On carbon	0	0	0	0	0	0	148	308	312	271
Tax on retail sales of specific hydrocarbons	0	0	0	0	1 356	1 238	453	7	1	0
Tax on oil derived fuels	0	0	120	237	253	220	267	314	331	331
Petrol tax	0	0	0	6	5	5	13	22	25	25
Production and storage of electricity	0	0	0	0	0	0	1 261	1 576	1 513	1 585
Tax Greenhouse Effect Flourinated	0	0	0	0	0	0	0	99	120	110
Other taxes	0	0	5	17	21	18	17	22	21	21
Canary Islands taxes on national products	0	0	0	51	86	71	75	85	91	87
Taxes on national products in Ceuta and Melilla	0	0	0	108	110	105	103	115	114	114
Fees from the National Energy Commission	0	0	0	13	27	35	0	0	0	0
Contribution to the National Energy Efficiency Fund	0	0	0	0	0	366	150	207	206	208
Special tax on certain means of transport	0	0	0	1 317	2 158	735	325	358	482	609
Fee for use of continental waters for electricity production	0	0	0	0	0	0	0	453	197	110
Special duties and other taxes on imported products	0	0	0	29	52	47	40	47	29	31
Other taxes on products	0	0	0	0	0	0	0	0	23	42
5122 Profits of fiscal monopolies	66	132	546	0	0	0	0	0	0	0
Tobacco	21	77	0	..	..	..	..	..	..	..
Petroleum	45	55	546	..	..	..	..	..	..	..
5123 Customs and import duties	87	561	2 078	1 044	1 816	1 593	1 401	1 899	2 030	2 018
Import duties	87	561	1 394	0	0	0	0	0	0	0
Tax on Imports of Goods in the Canary Islands	0	0	137	33	51	44	45	53	57	54
Tax on Imports in Ceuta and Melilla	0	0	36	41	42	40	39	43	43	43
Customs duties collected for the EU	..	..	511	970	1 723	1 509	1 317	1 803	1 930	1 921
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	7	385	1 427	2 497	3 633	3 166	4 469	5 408	4 957	5 298
Taxes on betting and gambling	0	232	1 307	1 649	2 051	1 635	1 249	1 164	1 289	1 327
Taxes on other specific services	6	153	120	0	0	0	0	0	0	0
Taxes on insurance premiums	0	0	0	848	1 581	1 531	1 417	1 446	1 546	1 605
Tax on deposits of credit institution	0	0	0	0	1	0	227	421	414	377
Ordinary resource DGF	0	0	0	0	0	0	1 576	1 644	923	1 074
Tourist tax	0	0	0	0	0	0	0	43	109	180
EU SRF contribution	..	..	..	..	..	..	..	690	676	735
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	22	90	6	213	214	219	191	250
EU levies	..	..	22	77	-2	35	7	15	7	-3
Others	..	..	0	13	8	9	20	37	37	100
Resource CORES	..	..	0	0	0	169	187	167	147	153
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	1	2 633	6 073	8 520	7 359	7 904	8 247	8 570	9 136
5210 Recurrent taxes	3	1	1 616	4 306	5 311	5 782	6 493	6 420	6 667	6 740
Other taxes on luxury expenses	..	..	..	2	7	4	3	3	3	3
5211 Paid by households: motor vehicles	..	0	461	1 117	1 626	1 770	1 848	1 725	1 758	1 763
Car registration tax	..	..	461	1 117	1 626	1 770	1 848	1 725	1 758	1 763
5212 Paid by others: motor vehicles	..	0	117	298	502	498	503	470	486	487
Car registration tax	..	..	117	298	502	498	503	470	486	487

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5213 Paid in respect of other goods	..	1	1 038	2 889	3 176	3 510	4 139	4 222	4 420	4 487
Hunting and fishing taxes	0	28	28	34	34	30	32	30
Economic activity tax	925	1 934	1 633	1 785	1 701	1 794	1 844	1 893
Advertising	27	0	0	0	0	0	0	0
Taxes on environment and pollution	0	42	91	141	616	563	613	618
Tax on effluent, use of hydrocarbon and mines	0	51	83	67	158	184	184	194
Other fees paid by households for licences	0	179	264	228	206	245	323	331
Compensation for local taxes	86	140	176	165	129	118	137	133
Vehicle inspection duty	0	6	18	17	20	19	20	22
Municipal fees for private use of public space	0	509	883	1 073	1 275	1 269	1 267	1 266
5220 Non-recurrent taxes	0	0	1 017	1 767	3 209	1 577	1 411	1 827	1 903	2 396
Tax and building permits	327	1 117	2 227	859	519	575	759	960
Urban licenses	0	451	490	260	157	200	277	322
Greenhouse gas emission trading	0	0	0	0	138	412	452	723
Parafiscal taxes	690	199	492	458	597	640	415	391
5300 Unallocable between 5100 and 5200	0	0	72	0	0	0	0	0	0	0
6000 Other taxes	0	49	22	3	12	8	76	189	123	204
6100 Paid solely by business	..	49	0	0	0	0	0	0	0	0
6200 Other	..	0	22	3	12	8	76	189	123	204
Other taxes on production	3	12	8	76	189	123	204
Memorandum items										
Customs duties collected on behalf of the EU	970	1 723	1 509	1 317	1 803	1 930	1 921
SRF contributions collected on behalf of the EU	690	676	735
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	1 323	1 897	774	1 093	1 803	1 852
Tax expenditure component	0	522	729	432	546	908	932
Transfer component	0	801	1 168	342	547	895	920
Non-wastable tax credits against 1210	0	0	0	0	46	658	1 265
Tax expenditure component	0	0	0	0	12	24	34
Transfer component	0	0	0	0	34	634	1 231
Total tax revenue on cash basis	1 238	22 002	103 662	210 565	385 676	330 362	335 663	357 575	383 727	408 712
Total tax revenue on accrual basis	214 114	391 648	335 563	337 891	364 683	393 529	416 692
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	522	729	432	558	932	966
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	447	937	1 155	2 209	1 170	1 133	1 038
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	214 561	393 107	337 447	340 532	366 411	395 594	418 696
Imputed social contributions	5 379	7 618	8 585	7 772	7 503	7 171	7 110
National Accounts: Taxes and all social contributions	219 940	400 725	346 032	348 304	373 914	402 765	425 806

.. Not available

Note: Year ending 31st December.

From 2000, data are on accrual basis.

From 1981 the figures take into account the classification procedures set out in the OECD Interpretative Guide. Consequently they are not completely comparable with the figures for earlier years though the amounts involved are quite small.

Heading 1000: Includes a tax on property 'Contribucion Rustica' which would be more appropriately classified in 4110, and the 'Licencia fiscal industrial and profesionales' which, because it is a tax levied by reference to the size of the firm, energy input, etc., would be more appropriately classified in 6000. The data necessary to provide a breakdown is not available.

All subdivisions are estimated.

Heading 2300: Contributions paid by self-employed were shown under heading 2100 until 1982.

Heading 4100: Most of these receipts fall under 4110.

Heading 4400: In 1988 revenues from taxes on legal Acts issued by Autonomous Communities (Local) are included in 4400.

Heading 5121 comprises certain local levies which may include non-tax revenues.

Source: Informacion Estadística del Ministerio de Hacienda (for national taxes).

Cuentas de las Administraciones Publicas (for local taxes and social security) both published by Secretaria General Tecnica del Ministerio de Hacienda.

StatLink  <https://doi.org/10.1787/888934212269>

Table 5.33. Sweden: Details of tax revenue, 1965-2018

Million SEK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	40 003	259 216	759 068	1 174 516	1 497 268	1 538 704	1 632 087	1 825 624	2 049 257	2 120 638
Total tax revenue exclusive of taxes collected for the EU	..	..	759 068	1 167 272	1 486 286	1 527 618	1 621 890	1 813 106	2 036 773	2 107 638
1000 Taxes on income, profits and capital gains	21 956	112 730	314 797	480 365	580 372	546 696	566 234	657 539	744 903	761 048
1100 Of individuals	19 500	106 376	291 146	392 592	464 434	430 896	466 286	533 660	616 282	623 602
1110 On income and profits	19 390	105 866	289 598	358 167	414 728	396 353	433 985	464 596	535 892	554 257
Coupon tax	9	44	233	2 040	6 306	3 047	4 108	4 615	6 398	8 527
Duties on foreign artists	4	3	3	50	86	89	-1	2	0	0
National income tax individual	8 676	31 682	70 755	32 486	44 326	42 595	44 664	52 480	62 697	63 632
Local income tax individual	9 294	78 134	220 072	336 304	479 068	522 850	581 934	635 719	700 078	726 221
Tax reduction individual	0	-3 997	-1 465	-18 872	-122 029	-179 890	-204 632	-236 613	-241 976	-253 181
Public service tax	..	..	0	5 061	6 674	6 981	7 208	7 759	7 954	8 171
Other	1 407	0	0	1 098	296	681	704	635	741	886
1120 On capital gains	110	510	1 548	34 425	49 707	34 543	32 301	69 064	80 391	69 345
Lottery prize tax	110	510	1 548	60	0	0	0	0	0	0
1200 Corporate	2 456	6 354	23 651	87 772	115 937	115 800	99 948	123 878	128 621	137 447
1210 On profits	2 456	6 354	23 651	87 772	115 937	115 800	99 948	123 878	128 621	137 447
Tax on profits not distributed	1	10	3	0	0	0	0	0	0	0
National income tax b.c. list	1 425	2 078	19 774	74 501	103 150	103 944	93 097	115 507	124 419	132 089
Local income tax b.c. list	1 030	4 266	0	0	0	0	0	0	0	0
Special tax on profits	0	0	3 874	0	0	0	0	0	0	0
Taxes on pension insurance savings	0	0	0	13 271	12 787	11 856	6 850	8 371	4 202	5 358
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	4 851	74 647	205 867	306 974	388 505	384 668	376 684	404 851	443 110	463 338
2100 Employees	743	254	823	63 074	81 088	89 175	100 861	108 356	118 740	123 661
Health insurance fees	743	9	5	0	0	0	0	0	0	0
Unemployment insurance fees	0	245	818	0	0	0	0	0	0	0
Pension fees	0	0	0	63 074	81 088	89 175	100 861	108 356	118 740	123 661
2110 On a payroll basis	..	..	..	63 074	81 088	89 175	100 861	108 356	118 740	123 661
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	3 568	71 602	196 905	237 527	300 010	288 426	271 449	291 646	320 387	335 354
Survivors pension fees	0	20 343	44 181	14 847	19 611	20 362	15 693	17 305	11 983	12 534
Health insurance fees	717	26 005	58 334	74 097	100 979	71 292	58 365	64 332	74 389	77 890
Unemployment insurance fees	0	0	0	0	0	0	0	0	0	0
Labour market fees	0	982	12 516	45 975	48 471	55 443	39 007	37 926	43 924	45 972
Industrial injury insurance fees	132	1 201	4 663	12 030	7 844	8 146	4 022	4 431	3 422	3 585
Seamen's pension fees	0	10	26	30	0	0	0	0	0	0
Part pension fees	0	1 119	2 897	0	0	0	0	0	0	0
Supplementary pension fees	2 719	21 458	73 129	71 335	97 748	106 828	119 508	129 204	142 220	148 819
Parent insurance fees	0	484	1 159	19 215	25 356	26 355	34 854	38 448	44 448	46 554
2210 On a payroll basis	..	..	..	237 527	300 010	288 426	271 449	291 646	320 387	335 354
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	540	2 791	8 139	5 618	8 391	7 468	5 607	5 058	4 819	4 832
Survivors pension fees	0	943	1 580	451	662	687	442	443	256	256
Health insurance fees	260	992	1 702	1 988	3 297	2 082	550	256	273	291
Industrial injury insurance fees	0	64	191	365	264	275	113	84	58	59
Parent insurance fees	0	58	106	573	856	888	960	603	625	636
Supplementary pension fees	280	734	4 560	2 241	3 312	3 536	3 542	3 672	3 606	3 590
Reduction	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	5 618	8 391	7 468	5 607	5 058	4 819	4 832
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	756	-984	-401	-1 233	-209	-836	-509
2410 On a payroll basis	..	..	..	756	-984	-401	-1 233	-209	-836	-509
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	13	6 759	18 686	50 106	83 279	107 515	172 170	194 121	233 192	245 036
Special wage tax	0	61	0	22 391	30 225	33 090	36 832	40 283	45 977	49 185
Child care fees	0	4 740	13 080	0	0	0	0	0	0	0
Adult education fees	0	614	1 555	0	0	0	0	0	0	0
Building research fees	13	105	0	0	0	0	0	0	0	0
Labour welfare fees	0	257	2 033	0	0	0	0	0	0	0
Labour education fees	0	982	0	0	0	0	0	0	0	0
Labour market fees	0	0	0	112	156	219	7	-1	1	1
General wage fees	0	0	2 018	27 603	52 898	74 207	135 331	153 839	187 213	195 849
4000 Taxes on property	712	2 424	26 630	39 890	36 228	36 509	41 182	43 852	45 472	45 842
4100 Recurrent taxes on immovable property	10	16	8 946	23 286	25 899	26 402	31 596	32 444	32 876	33 217
4110 Households	0	0	3 877	13 321	13 474	11 593	13 422	13 320	13 999	14 972
Special tax on real estate	..	..	3 877	13 321	13 474	11 593	13 422	13 320	13 999	14 972

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4120 Others	10	16	5 069	9 965	12 424	14 809	18 174	19 124	18 877	18 245
Forestry levy	10	16	423	22	34	18	37	19	15	10
Special tax on real estate	0	0	4 646	9 943	12 390	14 791	18 137	19 105	18 863	18 235
4200 Recurrent taxes on net wealth	366	717	3 200	8 223	0	0	0	0	0	0
4210 Individual	361	702	3 135	8 043	..	..	..	..	..	..
4220 Corporate	5	15	65	180	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	155	545	1 433	2 549	23	9	-4	0	0	0
4310 Estate and inheritance taxes	143	495	1 118	2 088	15	9	-4	0	..	..
4320 Gift taxes	12	50	315	460	8	0	0	0	..	..
4400 Taxes on financial and capital transactions	181	1 146	13 051	5 833	10 305	10 097	9 590	11 408	12 596	12 625
Taxes on financial and capital transactions	181	1 146	6 946	4 878	9 414	8 968	8 913	10 895	12 138	12 059
Turnover tax on securities	0	0	6 105	0	0	0	0	0	0	0
Tax on life group insurances	0	0	0	955	891	1 129	678	513	458	566
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	12 471	62 234	188 709	292 252	402 018	456 483	469 034	517 663	574 098	596 947
5100 Taxes on production, sale, transfer, etc.	11 808	58 474	181 587	284 820	388 936	440 083	452 532	498 910	554 174	577 112
5110 General taxes	4 147	34 643	112 399	199 606	286 211	326 685	341 952	382 712	427 738	445 799
5111 Value added taxes	0	34 643	112 399	197 483	282 586	322 603	337 822	378 830	425 053	445 671
5112 Sales tax	4 147	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	2 123	3 625	4 082	4 130	3 882	2 685	128
5120 Taxes on specific goods and services	7 661	23 831	69 188	85 214	102 725	113 398	110 580	116 198	126 436	131 313
5121 Excise duties	5 953	19 941	55 332	70 313	84 873	91 470	88 168	91 572	97 927	102 112
Taxes on petrol and fuel	1 420	4 229	17 171	39 011	44 501	47 426	43 869	44 906	47 145	48 198
Special sales tax	390	585	1 098	0	0	0	0	0	0	0
Sales tax on motor vehicles	325	553	1 983	195	3	0	0	0	0	0
Tobacco tax	1 150	3 087	5 636	7 747	9 742	10 588	11 136	11 825	11 872	12 374
Tax on spirits	1 548	4 431	6 205	4 902	4 249	4 324	4 001	4 208	4 327	4 466
Tax on wine	149	930	2 922	3 567	4 001	4 589	4 887	5 654	5 985	6 110
Tax on beer and soft drinks	242	964	2 532	2 355	2 773	3 219	3 329	3 895	4 122	4 344
Tax on energy consumption	729	5 162	16 352	11 451	18 994	21 035	20 827	20 787	23 557	25 009
Taxes on electricity from certain sources	0	0	1 018	0	0	0	0	0	0	0
Tax on wastes	0	0	0	1 085	609	289	119	297	185	234
Tax on cassette tapes	0	0	194	0	0	0	0	0	0	0
Tax on video recorders	0	0	221	0	0	0	0	0	0	0
Tax on chemicals	0	0	..	..	..	..	..	..	735	1 377
5122 Profits of fiscal monopolies	72	204	332	3 641	3 952	5 068	5 385	5 001	4 974	4 658
Alcohol monopoly wholesale	23	116	98	0	0	0	0	0	0	0
Alcohol monopoly retailing	49	88	234	80	296	302	116	198	282	180
Gaming monopoly retailing	0	0	0	3 561	3 657	4 766	5 269	4 803	4 691	4 478
5123 Customs and import duties	1 419	2 433	8 308	3 450	5 099	5 412	4 976	6 243	6 225	6 498
Customs	1 080	1 300	3 115	3 450	5 099	5 412	4 976	6 243	6 225	6 498
Agricultural levies	339	1 133	5 193	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	40	0	0	0	0	0	0	0
Investment tax	..	..	40	..	..	..	..	..	..	..
5126 Taxes on specific services	217	1 253	5 176	6 472	4 341	5 745	9 072	10 587	14 150	13 897
Betting tax	79	223	616	0	0	0	0	0	0	0
Advertisement tax	0	202	1 073	1 116	657	335	244	200	170	146
Tax on gambling	0	69	88	1 245	1 315	1 378	1 309	1 353	1 485	1 467
Other specific services	138	656	2 938	4 111	2 369	4 031	7 520	9 034	12 496	11 016
Tax on charter travelling	0	103	461	0	0	0	0	0	0	0
Tax on air travel	..	..	0	0	0	0	0	0	0	1 268
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	1 339	4 460	5 702	2 980	2 795	3 160	4 149
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	663	3 760	7 122	7 433	13 083	16 400	16 502	18 752	19 924	19 835
5210 Recurrent taxes	663	3 760	7 122	7 433	13 083	16 400	16 502	18 752	19 924	19 835
5211 Paid by households: motor vehicles	336	1 241	2 003	4 969	7 451	8 550	8 275	10 897	10 884	9 856
5212 Paid by others: motor vehicles	313	2 476	5 055	2 464	5 632	7 850	8 227	7 855	9 040	9 979
5213 Paid in respect of other goods	14	43	64	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	422	1 264	1 479	1 768	1 421	1 806	1 356	2 257	1 926
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	422	1 264	1 479	1 768	1 421	1 806	1 356	2 257	1 926
Memorandum item										
Customs duties collected on behalf of the EU	..	..	..	3 450	5 099	5 412	4 976	6 243	6 225	6 498
Total tax revenue on cash basis	40 003	259 216	759 068	1 144 233	1 465 382	1 496 374	1 611 798	1 768 413	..	..
Total tax revenue on accrual basis	..	..	..	1 174 516	1 497 268	1 538 704	1 632 087	1 825 624	2 049 257	2 120 634

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	7 951	12 376	13 167	15 909	16 726	19 271	23 457
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	1 182 467	1 509 644	1 551 871	1 647 996	1 842 350	2 068 528	2 144 091
Imputed social contributions	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	1 182 467	1 509 644	1 551 871	1 647 996	1 842 350	2 068 528	2 144 091

.. Not available

Note: Year ending 31st December.

From 2000 data are on accrual basis.

Figures prior to 1970 are not strictly comparable with those of later years, though the amounts involved are insignificant.

Heading 1000: Receipts are on accrual and not on a cash basis for all years.

Heading 2000 includes some voluntary contributions.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.

StatLink  <https://doi.org/10.1787/888934212288>

Table 5.34. Switzerland: Details of tax revenue, 1965-2018

Million CHF

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	11 237	46 385	85 367	127 572	151 923	163 017	173 557	181 466	191 119	194 391
1000 Taxes on income, profits and capital gains	4 616	21 022	40 203	56 411	69 790	74 439	79 271	84 376	90 566	92 857
1100 Of individuals	3 748	18 056	27 824	37 948	47 994	51 835	53 803	56 377	57 859	59 768
1110 On income and profits	3 547	17 622	27 824	37 948	47 994	51 835	53 803	56 377	57 859	59 768
Direct federal tax	245	2 525	4 432	5 713	8 589	9 880	9 655	10 394	10 397	11 171
Military service exemption tax	35	103	135	163	138	155	163	173	175	167
Cantonal tax individuals	1 473	7 510	12 856	17 592	23 094	24 957	26 273	27 185	28 070	28 821
Municipal tax individuals	1 322	6 235	10 402	14 481	16 174	16 844	17 712	18 625	19 217	19 609
Withholding tax	358	1 249	0	0	0	0	0	0	0	0
Coupons	114	0	0	0	0	0	0	0	0	0
1120 On capital gains	201	434	0	0	0	0	0	0	0	0
Cantonal tax individuals	84	229	..	..	..	..	..	..	..	..
Municipal tax individuals	112	190	..	..	..	..	..	..	..	..
Direct federal tax	5	15	..	..	..	..	..	..	..	..
1200 Corporate	868	2 966	6 300	11 323	16 161	16 378	17 815	19 443	20 535	22 217
1210 On profits	801	2 818	6 300	11 323	16 161	16 378	17 815	19 443	20 535	22 217
Direct federal tax	153	781	2 214	4 928	6 800	8 006	8 698	9 731	10 547	11 275
Corporate cantonal tax	363	1 230	2 576	3 989	6 098	5 445	5 985	6 294	6 454	7 008
Corporate municipal tax	285	807	1 510	2 406	3 263	2 927	3 132	3 418	3 535	3 933
Withholding tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	67	148	..	..	..	..	..	..	..	..
Corporate tax on gains	2	7	..	..	..	..	..	..	..	..
Corporate cantonal tax	28	77	..	..	..	..	..	..	..	..
Corporate municipal tax	37	64	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	6 079	7 140	5 635	6 226	7 653	8 566	12 172	10 873
Withholding tax	..	..	4 044	6 202	4 211	4 723	5 619	6 543	9 710	8 347
Property gains tax	..	..	2 035	938	1 424	1 502	2 033	2 014	2 461	2 526
Other	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	1 670	10 844	19 892	30 750	34 949	38 369	42 654	44 073	44 998	45 861
2100 Employees	716	4 833	9 312	14 385	16 356	17 573	19 710	20 436	20 887	21 356
2110 On a payroll basis	716	4 833	9 312	14 385	16 356	17 573	19 710	20 436	20 887	21 356
2120 On an income tax basis	0	0	..	..	..	..	..	..	..	..
2200 Employers	747	4 897	9 320	14 398	16 371	17 600	19 742	20 468	20 922	21 394
2210 On a payroll basis	747	4 897	9 320	14 398	16 371	17 600	19 742	20 468	20 922	21 394
2220 On an income tax basis	0	0	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	208	1 046	1 261	1 967	2 222	3 197	3 202	3 169	3 189	3 111
2310 On a payroll basis	209	1 046	1 261	1 967	2 222	3 197	3 202	3 169	3 189	3 111
2320 On an income tax basis	0	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	68	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	68	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 108	3 830	7 586	12 333	12 223	12 402	12 037	13 126	14 328	14 293
4100 Recurrent taxes on immovable property	78	304	447	735	895	968	1 052	1 138	1 178	1 164
4110 Households	78	304	447	735	895	968	1 052	1 138	1 178	1 164
Cantonal tax on buildings	20	71	125	187	265	286	303	349	342	347
Municipal tax on buildings	58	233	322	548	630	682	748	789	836	817
4120 Others	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	692	2 201	3 382	5 254	7 002	7 105	7 403	8 083	9 024	9 202
4210 Individual	420	1 383	2 194	3 972	5 309	5 576	5 785	6 604	7 324	7 409
Cantonal wealth tax	206	739	1 232	2 241	3 145	3 324	3 532	4 044	4 508	4 535
Municipal wealth tax	214	644	962	1 731	2 164	2 252	2 253	2 560	2 816	2 874
4220 Corporate	272	818	1 188	1 282	1 693	1 529	1 617	1 479	1 700	1 793
Direct federal tax on capital	21	92	0	0	0	0	0	0	0	0
Cantonal tax on capital	142	436	760	821	1 107	969	1 032	947	1 093	1 117
Municipal tax on capital	109	290	428	461	586	561	585	531	607	675
4300 Estate, inheritance and gift taxes	142	393	896	1 215	869	974	966	1 088	1 161	1 174
4310 Estate and inheritance taxes	142	393	896	1 215	869	974	966	1 088	1 161	1 174
Cantonal inheritance tax	128	361	820	1 118	774	886	854	964	1 042	1 058
Municipal inheritance tax	14	32	76	97	96	88	112	124	119	116
4320 Gift taxes	0	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	196	932	2 245	4 342	2 562	2 428	1 671	1 902	1 970	1 681
Cantonal transfer tax	48	245	115	144	182	182	185	177	191	212
Municipal transfer tax	21	103	39	52	42	50	52	52	57	56
Securities issuance	99	175	0	0	405	779	182	360	407	248
Securities trading	19	409	0	0	1 933	1 417	1 253	1 314	1 315	1 166
Currency effects	9	0	0	0	0	0	0	0	0	0
Securities issuance and trading	0	0	2 091	4 146	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	616	786	895	927	946	915	994	1 072
5000 Taxes on goods and services	3 843	10 689	17 546	27 864	34 711	37 216	38 930	39 092	40 261	40 350
5100 Taxes on production, sale, transfer, etc.	3 582	9 863	15 975	25 302	30 669	32 264	33 861	33 760	34 397	34 461
5110 General taxes	1 191	4 772	9 871	16 917	19 962	21 035	22 870	22 791	23 298	23 042
5111 Value added taxes	0	0	9 871	16 594	19 604	20 662	22 501	22 397	22 902	22 644
5112 Sales tax	1 191	4 772	0	323	358	373	369	393	396	398
Automobile duty	..	..	..	323	358	373	369	393	396	398
Other sales taxes	..	..	..	0	0	0	0	0	0	0
5113 Other	0	0	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	2 391	5 091	6 058	8 337	10 663	11 191	10 936	10 901	11 022	11 341
5121 Excise duties	1 016	3 427	4 604	6 810	7 805	8 295	8 099	8 056	8 105	8 457
Beer tax	26	33	0	0	107	112	113	114	112	115
Excises on tobacco	190	634	15	32	2 247	2 417	2 354	2 255	2 195	2 135
Other price supplements	104	542	1 503	1 783	3	0	0	3	3	3
Fuel tax	467	955	1 334	2 975	3 076	3 110	3 034	2 864	2 791	2 785
Additional fuel tax	229	1 263	1 753	2 020	2 071	2 082	2 025	1 905	1 855	1 847
Road tax	0	0	0	0	0	0	0	0	0	0
Mineral oil tax on combustibles	0	0	0	0	20	20	23	19	18	15
Automobile duty	0	0	0	0	0	0	0	0	0	0
Tax on distilled spirits	0	0	0	1	281	296	292	279	282	268
Electricity consumption tax	0	0	0	0	0	259	258	617	847	1 288
5122 Profits of fiscal monopolies	158	472	..	..	..	..	..	..	..	..
Alcohol monopoly	111	354	..	..	..	..	..	..	..	..
Salt monopoly	16	25	..	..	..	..	..	..	..	..
Water monopoly	30	90	..	..	..	..	..	..	..	..
Other	1	3	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 104	953	1 201	1 096	1 040	1 079	1 059	1 056	1 103	1 103
Import duties	972	923	1 201	1 096	1 040	1 079	1 059	1 056	1 103	1 103
Tobacco duty	114	6	0	0	0	0	0	0	0	0
Additional duties	18	24	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	113	239	253	431	1 818	1 816	1 778	1 789	1 815	1 781
Games in B casinos Confederation	2	2	2	37	449	381	308	272	273	281
Cantonal entertainment tax	17	37	23	27	39	101	73	67	66	66
Municipal entertainment tax	11	19	46	26	18	17	15	15	15	17
Other cantonal expenditure taxes	24	63	0	0	0	0	0	0	0	0
Other municipal expenditure taxes	19	6	0	0	0	0	0	0	0	0
Premium stamp duty	40	112	0	0	645	659	700	715	713	703
Lottery taxes	0	0	181	320	474	459	466	517	546	512
Other	0	0	0	20	193	199	216	204	201	202
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	46	47	44	38	55	68	77	78
5200 Taxes on use of goods and perform activities	261	826	1 570	2 562	4 043	4 952	5 069	5 332	5 864	5 889
5210 Recurrent taxes	261	826	1 570	2 562	4 043	4 952	5 069	5 328	5 859	5 885
5211 Paid by households: motor vehicles	152	501	1 075	1 573	1 845	1 953	1 977	2 074	2 136	2 160
Paid by households in respect of motor vehicles	..	..	921	1 336	1 580	1 667	1 685	1 768	1 819	1 841
Paid by households in respect of motorway tax sticker	..	..	154	237	265	286	292	306	317	318
5212 Paid by others: motor vehicles	76	251	431	799	1 901	2 092	2 093	2 054	2 249	2 231
Paid by others in respect of motor vehicles	..	..	367	686	395	417	421	442	455	460
Paid by others in respect of motorway tax sticker	..	..	39	59	66	72	73	77	79	80
Paid by others in respect of heavy vehicle charge	..	..	25	54	1 440	1 604	1 599	1 536	1 715	1 691
5213 Paid in respect of other goods	33	74	64	190	296	907	999	1 199	1 475	1 494
Hunting and fishing	9	20	0	0	0	0	0	0	0	0
Cantonal dog license	3	9	6	9	8	8	10	9	10	10
Municipal dog license	2	8	14	21	25	30	33	35	40	44
Cantonal inns	12	24	0	0	0	0	0	0	0	0
Cantonal royalties	5	12	0	0	0	0	0	0	0	0
Other	2	1	0	33	33	30	31	24	13	13
Environmental incentive fees	0	0	3	73	166	755	833	1 036	1 294	1 294
Royalties and concessions	0	0	42	53	64	84	93	94	118	133
5220 Non-recurrent taxes	0	0	0	0	0	0	0	5	5	4
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	140	215	249	590	664	799	966	1 030
6100 Paid solely by business	..	..	42	65	75	274	300	342	332	378
6200 Other	..	..	98	151	174	316	364	457	635	652
Exemption tax	..	..	98	151	174	187	191	190	198	203
Other	..	..	0	0	0	130	173	267	436	449
Total tax revenue on cash basis	11 237	46 385	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue on accrual basis	85 367	127 572	151 923	163 017	173 557	181 466	191 119	194 391
Conciliation with National Accounts										
Additional taxes included in national accounts
Tax excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue	-242	-733	-964	-1 101	-1 265	-1 061	-870	-1 000
Voluntary social security contributions
Miscellaneous differences
National Accounts: taxes and actual social contributions	85 126	126 839	150 959	161 916	172 292	180 405	190 250	193 391
Imputed social contributions	362	501	468	399	482	334	380	343
National Accounts: taxes and all social contributions	85 488	127 340	151 427	162 315	172 774	180 739	190 630	193 734

.. Not available

Note: Calendar year ending on 31 December.

The data is on an accrual basis.

The pre-1970 figures are not strictly comparable with those from the following years which were revised slightly.

"Parish taxes" are not reported in these statistics from 1985 onward.

In section 1100: payments made in consideration for exemption from military service could be classed under nontax receipts.

Section 2000 (Social security contributions) has been revised from 1985 onward to take account of the sectoring of government units adopted when switching to the ESA 95 system of accounts (currently ESA 2010). Consequently, health insurance contributions and those to the Swiss National Accident Insurance Fund are now excluded from section 2000.

Source: Financial Statistics, Federal Finance Administration.

StatLink  <https://doi.org/10.1787/888934212307>

Table 5.35. Turkey: Details of tax revenue, 1965-2018

Million TRY

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	0	1	79	40 263	203 053	287 873	458 698	586 722	773 406	901 485
1000 Taxes on income, profits and capital gains	0	0	26	11 890	48 197	61 317	92 749	119 144	165 306	217 666
1100 Of individuals	0	0	21	8 954	34 447	40 392	63 761	85 756	112 401	138 992
1110 On income and profits	0	0	21	8 954	34 447	40 392	63 761	85 756	112 401	138 992
Income tax	0	0	21	8 954	34 447	40 392	63 761	85 756	112 401	138 992
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	5	2 935	13 751	20 925	28 988	33 388	52 906	78 673
1210 On profits	0	0	5	2 935	13 751	20 925	28 988	33 388	52 906	78 673
Corporation tax	0	0	5	2 935	13 751	20 925	28 988	33 388	52 906	78 673
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
Fiscal balance tax	..	0	..	..	..	..	..	..	..	..
Capital gains tax on real estate sales	..	0	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	15	7 543	44 052	71 696	125 871	170 282	226 720	269 932
2100 Employees	0	0	6	2 712	17 867	26 934	49 831	64 214	86 410	101 666
2110 On a payroll basis	..	..	..	2 712	17 867	26 934	49 831	64 214	86 410	101 666
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	0	0	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
2210 On a payroll basis	..	..	..	3 619	20 442	39 363	71 184	95 067	128 331	151 373
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	1	1 211	5 743	5 399	4 856	11 001	11 979	16 893
2310 On a payroll basis	..	..	..	1 211	5 743	5 399	4 856	11 001	11 979	16 893
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	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	0	0	0
4000 Taxes on property	0	0	2	1 272	7 621	11 684	21 280	28 582	34 857	38 941
4100 Recurrent taxes on immovable property	0	0	0	191	1 464	2 669	3 847	5 882	6 809	8 703
Real estate tax	0	0	..	191	1 464	2 669	3 847	5 882	6 809	8 703
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	15	125	215	340	435	718	921
Gift and inheritance tax	0	0	0	15	125	215	340	435	718	921
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	2	1 065	6 032	8 800	17 093	22 265	27 331	29 318
Stamp tax	0	0	2	818	3 642	5 083	9 416	12 045	15 596	16 961
Real estate purchase tax	0	0	0	0	0	0	0	0	0	0
Title deed fees	0	0	0	207	2 000	3 329	7 072	9 530	10 970	11 534
Notary fees	0	0	0	40	389	388	606	690	765	822
4500 Non-recurrent taxes	0	0	0	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	0	0	0
5000 Taxes on goods and services	0	0	22	16 901	96 766	137 252	211 257	259 964	336 256	364 982
5100 Taxes on production, sale, transfer, etc.	0	0	22	16 328	92 605	131 878	203 364	250 261	324 935	351 455
5110 General taxes	0	0	16	9 735	43 285	62 533	100 723	121 070	155 680	178 616
5111 Value added taxes	..	..	14	9 735	43 285	62 533	100 723	121 070	155 680	178 616
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	1	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	6	6 593	49 320	69 345	102 641	129 191	169 256	172 839
5121 Excise duties	0	0	1	4 718	39 111	57 285	85 462	105 922	138 338	133 904
Sales taxes	0	0	0	0	0	0	0	0	0	0
Domestic production tax	0	0	0	0	0	0	0	0	0	0
Domestic production tax on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on monopoly goods	0	0	0	0	0	0	0	0	0	0
Sugar consumption taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles purchase tax (Total)	0	0	1	916	4 293	6 193	10 565	17 027	22 017	17 328
Motor vehicles purchase tax	0	0	0	498	4 293	6 193	10 565	17 027	22 017	17 328
Additional motor vehicle purchase tax	0	0	0	418	0	0	0	0	0	0
Revenue from other excises	0	0	0	533	12 765	19 395	29 739	38 066	52 718	60 982
Petroleum consumption tax	0	0	0	3 269	22 052	31 697	45 158	50 830	63 603	55 593
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	0	0	4	462	2 478	3 319	5 542	8 521	12 837	15 959
Customs duty	0	0	1	449	2 441	3 240	5 409	8 280	12 329	15 276
Customs duty on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on imports	0	0	0	0	0	0	0	0	0	0
Production tax on petrol imports	0	0	0	0	0	0	0	0	0	0
Stamp duty on imports	0	0	2	0	0	0	0	0	0	0
Wharf duty	0	0	1	0	0	0	0	0	0	0
Other	0	0	0	13	37	80	133	240	508	683
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1	997	7 686	4 005	6 853	10 014	14 262	19 340
Bank, insurance transaction tax	0	0	1	997	3 149	3 571	6 160	9 172	13 270	18 184
Transportation tax	0	0	0	0	0	0	0	0	0	0
PTT service tax	0	0	0	0	4 211	0	0	0	0	0
Tax on football pool	0	0	0	0	0	0	0	0	0	0
Lottery tax	0	0	0	0	327	434	692	842	993	1 155
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign travel expenditures tax	0	0	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	416	46	4 736	4 785	4 734	3 818	3 637
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	572	4 161	5 374	7 894	9 703	11 321	13 527
5210 Recurrent taxes	0	0	0	359	4 161	5 374	7 894	9 703	11 321	13 527
Motor vehicles tax	0	0	0	359	0	5 374	7 894	9 703	11 321	13 527
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	359	4 161	5 374	7 894	9 703	11 321	13 527
Motor vehicles tax	..	..	..	302	3 521	5 033	7 353	8 949	10 825	12 844
Traffic fees	..	..	..	58	640	341	540	754	496	683
5213 Paid in respect of other goods	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	213	0	0	0	0	0	0
Building construction tax	..	0	..	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	13	2 658	6 417	5 924	7 541	8 750	10 266	9 963
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	13	2 658	6 417	5 924	7 541	8 750	10 266	9 963
Funds	..	..	..	1 938	0	0	0	0	0	0
Vocational Train Pro.F.	..	..	..	67	0	0	0	0	0	0
Tax penalties and fines	..	..	..	548	4 191	2 689	3 175	3 779	3 838	4 159
Municipalities revenue	..	..	..	106	2 227	3 235	4 366	4 971	6 429	5 805
Total tax revenue on cash basis	0	1	79	40 263	203 053	287 873	458 698	586 722	773 406	901 485
Total tax revenue on accrual basis	..	..	..	..	..	..	..	..	..	..
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: From 1982 the data are based on the fiscal year ending 31st December. Before that the data are on a fiscal year basis beginning 1st March.

Revenue is reported on a cash basis except for social security contributions which are reported on an assessment basis.

The figures under the local tax collections include taxes under "Municipalities Revenues Law" and Property tax. They also include transfers to the local authorities from central budget tax revenues under the revenue sharing system.

Heading 2000: Before 2003, contributions to some private social security schemes are included in this heading.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

Table 5.36. United Kingdom: Details of tax revenue, 1965-2018

Million GBP

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	10 945	81 153	202 368	359 370	508 720	514 729	571 259	621 767	680 029	705 206
Total tax revenue exclusive of taxes collected for the EU	..	..	200 520	357 240	506 305	511 784	568 333	618 680	676 602	701 634
1000 Taxes on income, profits and capital gains	4 050	30 651	79 576	142 197	201 312	192 703	202 235	223 355	240 387	249 059
1100 Of individuals	3 618	23 868	59 506	104 136	151 157	147 019	156 570	168 873	185 560	192 765
1110 On income and profits	3 615	23 376	57 614	101 925	147 309	144 502	152 668	163 291	177 182	184 968
Income tax	..	23 370	57 614	101 925	147 309	144 502	152 668	163 291	177 182	184 968
Surtax	..	6	0	0	0	0	0	0	0	0
1120 On capital gains	3	492	1 892	2 211	3 848	2 517	3 902	5 582	8 378	7 797
1200 Corporate	484	6 783	20 070	38 061	50 155	45 684	45 665	54 482	54 827	56 294
1210 On profits	484	6 510	18 994	35 730	47 524	45 721	45 256	54 499	55 251	56 260
Petroleum revenue tax	..	1 799	941	1 540	1 387	1 349	1 296	-552	-634	-817
Supplementary petroleum duty	..	0	0	0	0	0	0	0	0	0
Corporation tax	..	4 712	18 053	34 190	45 423	43 729	43 293	54 431	55 146	56 385
Corporation tax overspill relief	..	-1	0	0	0	0	0	0	0	0
Profits tax	..	0	0	0	0	0	0	0	0	0
Windfall tax	..	0	0	0	0	0	0	0	0	0
Betting tax	..	0	0	0	590	568	605	595	737	692
Non fossil fuel obligation levy	..	0	0	0	124	75	62	25	2	0
1220 On capital gains	0	273	1 076	2 331	3 285	878	1 035	1 114	1 252	2 003
1300 Unallocable between 1100 and 1200	-52	0	0	0	0	0	0	0	0	0
2000 Social security contributions	1 685	13 531	34 457	60 252	93 210	97 346	106 085	114 067	130 439	134 986
2100 Employees	770	5 228	13 296	24 175	36 585	38 703	41 481	44 454	50 412	52 055
2110 On a payroll basis	..	..	13 296	24 175	36 585	38 703	41 481	44 454	50 412	52 055
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	831	8 210	19 984	34 028	53 765	55 887	62 019	66 491	76 591	79 240
2210 On a payroll basis	..	..	19 984	34 028	53 765	55 887	62 019	66 491	76 591	79 240
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	75	317	1 177	2 049	2 860	2 756	2 585	3 122	3 436	3 691
2310 On a payroll basis	..	..	1 177	2 049	2 860	2 756	2 585	3 122	3 436	3 691
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	9	-224	0	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	3 498	0	0	0	0	0	0	1 842	2 604
Selective employment tax	..	0	..	..	..	..	..	..	0	0
National insurance surcharge	..	3 498	..	..	..	..	..	..	0	0
Apprenticeship Levy	..	0	..	..	..	..	..	..	1 842	2 604
4000 Taxes on property	1 591	9 774	16 538	41 134	63 392	61 768	70 094	76 565	85 614	88 416
4100 Recurrent taxes on immovable property	1 228	8 665	13 462	30 552	44 891	50 028	55 139	58 185	62 856	66 159
4110 Households	539	3 687	2 373	14 205	23 609	25 919	27 640	29 356	32 270	34 733
Northern Ireland rates paid to CG	..	37	113	141	265	335	409	384	362	351
Council tax	..	0	0	13 991	23 217	25 438	27 061	28 777	31 690	34 153
Rates paid to LA	..	3 650	2 260	73	127	146	170	195	218	229
4120 Others	689	4 978	11 089	16 347	21 282	24 109	27 499	28 829	30 586	31 426
National non-domestic rates	..	0	7 542	14 966	19 358	21 602	24 611	25 834	27 401	28 166
Rates paid to LA	..	4 925	2 869	149	267	497	567	600	675	690
Northern Ireland rates paid to CG	..	53	115	207	353	361	373	398	420	431
London Regional Transport levy	..	0	47	0	0	0	0	0	0	0
LA payments of NNDR	..	0	469	889	1 111	1 236	1 389	1 389	1 389	1 389
NPISH payments of NNDR	..	0	47	136	193	245	342	384	430	474
Crossrail Business rates supplement	..	0	0	0	0	168	217	224	271	276
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	287	479	1 321	2 215	3 867	2 642	3 379	4 442	5 382	5 301
4310 Estate and inheritance taxes	287	479	1 321	2 215	3 867	2 642	3 379	4 442	5 382	5 301
Death duties	..	423	1 278	2 156	3 764	2 592	3 293	4 359	5 283	5 198
Development land tax	..	42	6	0	0	0	0	0	0	0
Taxes on other capital transfers	..	14	37	59	50	50	50	50	50	50
Special tax on bank deposits	..	0	0	0	0	0	0	0	0	0
Betterment duty	..	0	0	0	0	0	0	0	0	0
Special charges	..	0	0	0	0	0	0	0	0	0
Special contribution	..	0	0	0	0	0	0	0	0	0
Equal pay on capital transfers	..	0	0	0	53	0	36	33	49	53
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	76	630	1 755	8 367	14 634	9 098	11 540	13 791	17 101	16 654
Stamp duties	..	630	1 755	8 367	14 634	9 098	11 540	13 791	17 101	16 654
4500 Non-recurrent taxes	0	0	0	0	0	0	36	147	275	302

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	36	147	275	302
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 619	23 699	62 780	115 787	150 806	162 912	192 845	207 780	221 747	230 141
5100 Taxes on production, sale, transfer, etc.	3 406	22 677	59 379	110 804	144 752	155 471	185 262	200 337	213 965	222 044
5110 General taxes	647	11 897	34 136	65 018	93 374	97 646	121 460	133 064	142 401	149 078
5111 Value added taxes	0	11 897	34 136	65 018	93 374	97 646	121 460	133 064	142 401	149 078
Value added tax	..	11 893	33 620	64 918	93 348	97 565	121 650	132 948	142 655	149 228
Adj. to VAT contribution	..	4	516	100	26	81	-190	116	-254	-150
Purchase tax	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	647	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 759	10 780	25 243	45 786	51 378	57 825	63 802	67 273	71 564	72 966
5121 Excise duties	2 383	8 616	19 707	37 315	40 427	45 454	46 588	47 294	48 697	49 125
Beer	..	1 029	2 220	2 813	3 042	3 278	3 337	3 294	3 443	3 638
Wines, spirits, cider and perry	..	1 513	2 627	3 751	5 008	6 075	7 063	7 385	8 151	8 355
Tobacco	..	2 735	5 541	7 666	7 862	9 076	9 479	9 190	9 122	8 976
Hydrocarbon oil	..	3 327	9 302	23 041	24 512	27 013	26 697	27 415	27 973	27 919
Other excise duties	..	12	17	0	0	0	0	0	0	0
Sugar levy	..	12	0	44	3	12	12	10	8	0
Soft Drinks Levy	..	..	0	0	0	0	0	0	0	237
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	343	1 109	1 837	2 086	2 522	3 058	3 042	3 219	3 564	3 480
Custom duties	..	..	..	1 800	2 074	2 933	2 914	3 077	3 419	3 335
Import duties	..	855	1 722	0	0	0	0	0	0	0
Agricultural levies	..	254	115	286	338	0	0	0	0	0
Temporary charges of import	..	0	0	0	0	0	0	0	0	0
British Transport Police	..	0	0	0	110	125	128	142	145	145
5124 Taxes on exports	0	-1	36	0	0	0	0	0	0	0
Levies on exports	..	-1	36	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	33	456	1 022	5 826	6 523	7 292	11 601	13 626	15 663	16 320
Betting and gaming	..	456	1 022	1 522	959	1 092	1 538	2 053	2 235	2 202
National Lottery contributions to fund	..	0	0	1 590	1 310	1 625	1 644	1 713	1 713	1 713
Air passenger duty	..	0	0	940	1 883	2 094	2 960	3 119	3 398	3 513
Insurance premium tax	..	0	0	1 707	2 306	2 401	3 018	3 294	5 670	6 201
Bank Levy - Stability Fee Scheme	..	0	0	0	0	0	2 352	3 369	2 568	2 613
Light Dues	..	0	0	67	65	80	89	78	79	78
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	600	2 641	559	1 906	2 021	2 571	3 134	3 640	4 041
Fossil fuel levy	..	0	875	56	0	0	0	0	0	0
European coal and steel levy	..	21	11	0	0	0	0	0	0	0
Gas levy	..	12	291	0	0	0	0	0	0	0
Car tax	..	83	1 464	0	0	0	0	0	0	0
Landfill tax	..	484	0	461	877	1 065	1 191	1 028	904	853
Climate change levy	..	0	0	0	690	666	1 098	1 752	1 878	1 911
Aggregates levy	..	0	0	0	339	290	282	354	375	366
Hydro benefit	..	0	0	42	0	0	0	0	0	0
Renewable energy obligations	..	0	0	0	0	0	0	0	0	0
Channel 4 advertising formula	..	0	0	0	0	0	0	0	0	0
Milk super levy	..	0	0	0	0	0	0	0	0	0
Contracts for Difference	..	0	0	0	0	0	0	0	483	911
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	212	1 378	3 401	4 983	6 054	7 441	7 583	7 443	7 782	8 097
5210 Recurrent taxes	212	1 378	3 401	4 983	6 054	7 441	7 583	7 443	7 719	8 012
5211 Paid by households: motor vehicles	118	729	1 841	2 996	4 096	4 561	4 312	3 823	4 012	4 233
Motor vehicle duty	..	726	1 837	2 992	4 096	4 561	4 312	3 823	4 012	4 233
Boat licences	..	3	4	4	0	0	0	0	0	0
5212 Paid by others: motor vehicles	74	588	1 134	1 614	1 288	1 279	1 789	2 076	2 214	2 329
Motor vehicle levy	..	588	1 134	1 614	1 288	1 279	1 789	2 076	2 214	2 329
5213 Paid in respect of other goods	20	61	426	373	670	1 601	1 482	1 544	1 493	1 450
IBA levy	..	..	134	0	0	0	0	0	0	0
Telecommunications regulator fees	..	..	7	12	17	12	0	0	0	0
Gas regulator fees	..	..	2	0	0	0	0	0	0	0
Electricity regulator fees	..	..	5	0	0	0	0	0	0	0
Water regulator fees	..	..	6	11	11	12	24	27	24	33
Rail regulator fees	..	..	0	14	12	12	12	12	12	12
Company registration surplus fees	..	..	12	0	0	0	0	0	0	0
Consumer and credit act fees	..	..	163	119	281	480	480	480	480	480
Levy funded bodies	..	..	97	217	349	1 040	922	970	915	859
1936 Tithe Act payments	..	..	0	0	0	0	0	0	0	0
Recurrent taxes paid in respect of other goods	..	..	0	0	0	45	44	55	62	66

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	63	85
Immigration Skills Charge	..	..	..	..	..	..	..	..	63	85
5300 Unallocable between 5100 and 5200	1	-356	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	9 017	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other	..	..	9 017	..	..	..	..	..	..	..
Community charge	..	..	9 017	..	..	..	..	..	..	..
Memorandum item										
Customs duties collected on behalf of the EU	..	..	..	1 800	2 074	2 933	2 914	3 077	3 419	3 335
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	7 454	4 651	20 030	28 879	29 710	28 539	25 940	22 877
Tax expenditure component	..	..	6 973	1 233	4 414	5 542	2 538	2 571	2 336	2 061
Transfer component	..	..	481	3 418	15 617	23 338	27 172	25 968	23 604	20 816
Non-wastable tax credits against 1210	..	..	0	0	918	1 313	1 156	3 245	5 356	6 152
Tax expenditure component	..	..	0	0	654	915	626	1 131	1 676	1 969
Transfer component	..	..	0	0	265	399	530	2 114	3 680	4 183
Total tax revenue on cash basis	10 945	81 153	202 400	356 070	508 916	509 122	561 690	599 392	665 126	688 067
Total tax revenue on accrual basis	..	..	202 368	359 370	508 720	514 729	571 259	621 767	680 029	705 206
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	1 323	2 062	4 072	4 731	5 816	7 261	8 861	9 657
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	6 973	1 233	5 068	6 457	3 164	3 702	4 012	4 030
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	3 288	8 103	18 629	21 217	22 438	25 025	26 678	27 546
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	213 952	370 768	536 489	547 134	602 677	657 755	719 580	746 439
Imputed social contributions	..	..	3 966	4 234	1 391	1 616	1 568	1 563	1 469	1 260
National Accounts: Taxes and all social contributions	..	..	217 918	375 002	537 880	548 750	604 245	659 318	721 049	747 699

.. Not available

Note: Year ending 31st December.

From 1990 data are on accrual basis.

Heading 1210: The corporate tax figures include company income tax from 1990 onwards.

Heading 2000: Includes some voluntary contributions which cannot be separately identified.

Heading 6200: The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. This tax has been classified in heading 6200 as it is a lump-sum tax levied on each adult in a household (domestic rates are classified in heading 4100). Headings for non-wastable tax credits 1110 and 1210 are consistent with the guidelines, and the figures in the data are treated accordingly. The following method is adopted separately for Working Families 'Tax Credit and Disabled Persons Tax Credit' paid from 1999 to 2003. For each calendar, a random sample of awards over-lapping the quarter is taken. Each recipient family's income tax liability for the fiscal year within which the quarter falls is calculated, based on the earned income reported for the award (uprated to the middle of the overlap period). And the result multiplied by the number of days in the overlap period divided by 365. The tax expenditure component is defined as the minimum of this amount and the total amount of award paid in the overlap period. The total amount of award paid and the tax expenditure component are each summed over the sample cases, and the ratio is taken as the tax expenditure ration for the quarter. From 2003, the equivalent breakdown for Child and Working tax credits is based on household survey data.

Survey data is used to estimate the breakdown into the tax expenditure and the transfer components for the other smaller tax credits.

The United Kingdom Personal Tax Credit information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). PTC information on a financial year basis has been used as a proxy for calendar year. Please note that since 2015-16 tax credits is no longer split into tax expenditure and transfer component. The split for years after 2014-15 is estimated by applying the 2014-15 split to total personal tax credits expenditure. The sum of tax expenditure and transfer components may not match the total due to rounding. Total values are consistent with published figures available here: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

Please note that the sum of the corporate tax credit (CTC) components in the United Kingdom may not match total CTC's due to rounding. The CTC information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). CTC information on a financial year basis has been used as a proxy for calendar year. Please note that the breakdown of total CTCs from 2002/03 to 2010/11 have been estimated using historic proportional splits applied to total published CTC information. Total values are consistent with published figures available here:

<https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink  <https://doi.org/10.1787/888934212345>

Table 5.37. United States: Details of tax revenue, 1965-2018

Million USD

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	167 022	730 672	1 552 413	2 900 519	3 868 612	3 517 144	4 291 752	4 774 203	5 225 865	5 031 748
1000 Taxes on income, profits and capital gains	80 284	364 137	701 731	1 453 865	1 865 205	1 488 699	2 016 390	2 313 247	2 342 790	2 274 596
1100 Of individuals	52 894	285 513	584 733	1 224 538	1 479 085	1 223 218	1 664 074	1 927 952	2 036 811	2 068 821
1110 On income and profits	50 401	272 879	552 859	1 088 967	1 326 736	1 163 737	1 556 113	1 752 507	1 845 601	1 858 365
Individual income tax federal	46 492	233 269	449 239	895 677	1 062 755	910 874	1 235 275	1 412 239	1 485 100	1 480 259
Individual income tax state and local govt.	3 909	39 610	103 620	193 290	263 981	252 863	320 838	340 268	360 501	378 105
1120 On capital gains	2 493	12 634	31 874	135 571	152 349	59 481	107 961	175 446	191 210	210 457
Capital gains federal	2 300	10 800	25 900	111 507	122 036	46 557	85 702	141 381	153 861	167 637
Capital gains tax state and local govt.	193	1 834	5 974	24 064	30 313	12 924	22 259	34 065	37 349	42 820
1200 Corporate	27 390	78 624	116 998	229 327	386 119	265 481	352 316	385 295	305 979	205 774
1210 On profits	26 745	73 586	106 134	170 835	330 597	239 340	313 172	337 782	260 058	168 440
Corporate income tax federal	24 861	60 525	85 736	144 590	281 040	197 785	265 274	288 506	213 754	120 626
Corporate income tax state and local govt.	1 884	13 061	20 398	26 245	49 556	41 555	47 898	49 276	46 305	47 813
1220 On capital gains	645	5 038	10 864	58 492	55 523	26 141	39 144	47 513	45 920	37 335
Capital gains tax corp. federal	600	4 143	8 776	49 506	47 200	21 602	33 157	40 582	37 744	26 737
Capital gains tax corp. state and local govt.	45	895	2 088	8 986	8 323	4 539	5 987	6 931	8 176	10 598
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	22 192	159 763	396 972	683 104	907 357	917 409	1 030 099	1 125 542	1 205 319	1 250 370
2100 Employees	8 459	67 022	173 860	305 555	400 941	406 404	456 777	502 446	543 268	568 322
Federal insurance contribution Act tax	8 084	66 221	..	..	..	..	..	..	..	..
Less refund federal	-192	-507	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	322	590	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Unemployment state tax federal	20	127	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	225	480	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	12 703	87 019	204 102	343 184	456 602	461 702	519 064	561 881	598 598	616 078
Federal insurance contributions act tax	7 802	64 768	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	314	1 722	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Military service credit federal	14	652	..	..	..	..	..	..	..	..
Old-age dis. hosp. insur. fed. employer contr.	282	1 453	..	..	..	..	..	..	..	..
Unemployment state tax federal	3 032	11 788	..	..	..	..	..	..	..	..
Federal unemployment tax Act	615	3 246	..	..	..	..	..	..	..	..
Railroad unempl. insurance Act tax federal	152	175	..	..	..	..	..	..	..	..
Workmen's compensation state and local	484	3 039	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	8	65	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	1 030	5 722	19 010	34 365	49 814	49 303	54 258	61 215	63 453	65 970
Federal old-age survivors trust	0	4 250	..	..	..	..	..	..	..	..
Federal disability insurance trust	1 030	733	..	..	..	..	..	..	..	..
Federal hospital insurance trust	0	739	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	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	285	2 285	1 591	1 750	2 013	2 169
4000 Taxes on property	26 529	77 913	182 408	299 546	463 052	473 422	503 220	539 538	850 533	617 679
4100 Recurrent taxes on immovable property	22 918	68 499	161 533	254 669	403 688	438 588	456 790	490 308	545 837	561 999
4110 Households	8 548	28 975	..	..	..	..	..	..	..	..
Property tax state and local	8 548	28 975	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4120 Others	14 370	39 524	..	..	..	..	..	..	..	..
Property tax state and local	14 370	39 524	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 447	8 425	15 755	35 640	31 927	19 699	26 178	25 506	28 476	28 512
4310 Estate and inheritance taxes	3 080	8 149	..	..	..	..	..	..	..	..
Estate tax less refund federal	2 427	6 181	..	..	..	..	..	..	..	..
Estate tax state and local govt.	653	1 968	..	..	..	..	..	..	..	..
4320 Gift taxes	367	276	..	..	..	..	..	..	..	..
Gift tax less refund federal	289	209	..	..	..	..	..	..	..	..
Gift tax calculate state and local govt.	78	67	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4400 Taxes on financial and capital transactions	164	989	2 148	4 389	20 503	7 460	12 171	14 880	16 524	17 123
Interest equalisation tax federal	15	0	..	..	..	..	..	..	..	..
Document and stock transfer state and local	149	989	2 148	4 389	20 503	7 460	12 171	14 880	16 524	17 123
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	250 000	0
4510 On net wealth	..	..	..	..	..	..	..	..	250 000	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	2 972	4 848	6 934	7 675	8 081	8 844	9 696	10 045
5000 Taxes on goods and services	38 017	128 844	271 301	464 004	632 713	635 329	740 452	794 126	825 210	886 934
5100 Taxes on production, sale, transfer, etc.	33 300	111 810	235 233	404 093	540 291	546 710	640 249	696 737	722 021	777 138
5110 General taxes	8 016	51 328	125 575	221 358	301 403	295 123	343 853	375 466	394 718	411 905
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	8 016	51 328	125 575	221 358	301 403	295 123	343 853	375 466	394 718	411 905
General sales - general receipts state and local	7 981	51 328	125 575	221 358	301 403	295 123	343 853	375 466	394 718	411 905
Other state and local	35	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	25 284	60 482	109 658	182 735	238 888	251 587	296 396	321 271	327 303	365 233
5121 Excise duties	21 209	45 471	64 953	108 600	137 373	146 582	154 390	156 967	162 203	164 410
Alcohol taxes federal govt.	3 689	5 601	5 228	7 281	8 571	8 848	9 026	9 515	9 987	9 665
Tobacco taxes federal govt.	2 142	2 443	4 217	6 741	8 377	17 487	15 830	14 265	13 302	12 186
Airport, airway, highway federal	3 559	6 411	0	0	0	0	0	0	0	0
Manufacturer's excise taxes federal govt.	2 867	6 122	0	0	0	0	0	0	0	0
Sugar tax federal govt.	97	0	0	0	0	0	0	0	0	0
Other taxes excise federal govt.	889	2	0	0	0	0	0	0	0	0
Undistributed tax deposits federal government	-11	152	0	0	0	0	0	0	0	0
Other taxes excise and undist. fed.govt. -	0	0	13 316	32 005	31 747	26 913	33 746	35 287	36 125	36 599
Less special tax liquor occupations federal	-22	-21	0	0	0	0	0	0	0	0
Other federal (refunds)	-7	-32	0	0	0	0	0	0	0	0
Alcohol taxes state and local govt.	949	2 642	3 577	4 485	5 684	6 197	6 706	7 264	7 440	7 576
Tobacco taxes state and local govt.	1 386	3 874	6 009	8 726	16 433	18 611	18 464	17 997	19 579	19 614
Public utilities state and local govt.	871	5 888	11 814	17 989	27 879	28 892	28 544	27 911	27 600	27 989
Motor fuel taxes state and local govt.	4 331	9 822	20 792	31 373	38 682	39 634	42 074	44 728	48 170	50 782
Other state and local taxes	469	2 295	0	0	0	0	0	0	0	0
Coal tonnage tax federal govt.	0	272	0	0	0	0	0	0	0	0
Hazardous substances tax federal	0	0	0	0	0	0	0	0	0	0
Transportation fuels tax federal	0	0	0	0	0	0	0	0	0	0
Boat fuels and equipment tax federal	0	0	0	0	0	0	0	0	0	0
Waste site deposits tax federal	0	0	0	0	0	0	0	0	0	0
Leaking underground storage federal	0	0	0	0	0	0	0	0	0	0
Vaccine injury compens. federal	0	0	0	0	0	0	0	0	0	0
Ozone depletion tax federal	0	0	0	0	0	0	0	0	0	0
Oil spill liability federal	0	0	0	0	0	0	0	0	0	0
Luxury tax federal govt.	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	275	608	..	..	..	..	..	..	..	..
Liquor store revenue state and local govt.	1 447	3 200	..	..	..	..	..	..	..	..
Liquor store expend. state and local govt.	-1 172	-2 592	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 442	7 436	17 490	21 123	28 793	28 603	35 468	38 123	38 513	53 284
Custom duties federal	1 442	7 436	17 490	21 123	28 793	28 603	35 468	38 123	38 513	53 284
Petroleum import fees federal govt.	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 358	6 967	8 895	13 857	23 639	23 642	26 899	30 227	33 872	34 730
Amusements state and local govt.	23	234	671	3 668	7 105	7 082	7 784	8 193	8 726	9 007
Parimutuels state and local govt.	386	731	659	326	328	206	193	190	192	198
Transportation of persons federal	126	1 601	0	0	0	0	0	0	0	0
Transport of property	0	92	0	0	0	0	0	0	0	0
General and toll telephone federal	1 079	1 118	0	0	0	0	0	0	0	0
Foreign insurance policies federal	0	75	0	0	0	0	0	0	0	0
Insurance state and local govt.	744	3 113	7 565	9 863	16 206	16 354	18 922	21 843	24 955	25 525
Employee pension plans federal	0	3	0	0	0	0	0	0	0	0
Inland waterway tax federal	0	0	0	0	0	0	0	0	0	0
Ship departure tax federal	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	18 320	39 155	49 083	52 760	79 639	95 955	92 715	112 808
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4 717	17 034	36 068	59 910	92 422	88 619	100 203	97 389	103 189	109 796
5210 Recurrent taxes	3 490	9 501	21 262	37 114	68 547	66 440	70 557	74 713	78 598	81 264
5211 Paid by households: motor vehicles	1 211	3 370	8 104	11 409	14 996	16 294	17 781	18 800	19 975	20 948
Motor vehicle regis. license st. and loc.	1 056	2 981	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	152	389	..	..	..	..	..	..	..	..
Other motor vehicle	3	0	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5212 Paid by others: motor vehicles	937	2 343	3 564	6 688	8 484	9 108	10 071	10 677	11 457	12 032
Motor vehicle regis. license st. and loc.	937	2 343	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	0	0	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	1 342	3 788	9 594	19 017	45 067	41 038	42 705	45 236	47 166	48 284
Misc. fees permit license federal	19	0	0	0	0	0	0	0	0	0
Special tax liquor occupations federal	22	21	0	0	0	0	0	0	0	0
Use tax of certain vehicles federal	99	277	0	0	0	0	0	0	0	0
Use of internat. travel facilities federal	0	92	0	0	0	0	0	0	0	0
Use tax of aircraft federal	0	21	0	0	0	0	0	0	0	0
Corporation in general license st. and loc.	528	1 388	3 147	6 736	10 658	9 473	7 560	6 628	6 879	6 885
Alcoholic beverage license tax st. and loc.	133	179	264	308	608	596	899	822	933	944
Public utilities license tax st. and loc.	30	130	270	395	1 903	1 468	1 432	1 649	1 919	1 865
Amusements license taxes st. and loc.	7	69	202	196	966	638	604	753	736	870
Occupation and business license st. and loc.	349	1 113	3 512	7 651	16 484	17 812	19 284	20 589	21 261	21 686
Wagering occupation tax federal	7	12	0	0	0	0	0	0	0	0
Other license taxes st. and loc.	10	69	2 118	3 619	14 302	10 900	12 772	14 633	15 280	15 868
Hunting and fishing license taxes st. and loc.	138	417	82	112	146	151	155	162	159	165
Other	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	1 227	7 533	14 806	22 796	23 875	22 179	29 645	22 676	24 591	28 532
Severance state and local govt.	503	4 167	5 224	5 285	12 895	11 751	18 266	9 744	10 215	13 594
Poll taxes state and local govt.	9	0	0	0	0	0	0	0	0	0
Other taxes state and local govt.	715	3 366	9 582	17 511	10 980	10 428	11 379	12 932	14 376	14 938
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	15	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	15	..	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	6 155	36 511	90 439	171 630	158 160	156 656	176 520	194 270
Tax expenditure component	..	..	1 800	9 602	35 910	69 870	41 560	42 826	48 950	57 340
Transfer component	..	..	4 355	26 909	54 529	101 760	116 600	113 830	127 570	136 930
Non-wastable tax credits against 1210	..	..	..	..	..	250	630	577	470	440
Tax expenditure component	..	..	..	..	..	240	610	527	410	380
Transfer component	..	..	..	..	..	10	20	50	60	60
Unallocable transfer component	..	..	..	..	..	2 420	4 280	4 890	4 740	4 795
Total tax revenue on cash basis	167 022	730 672	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	..	..	..	..	..	..	..
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	11 719	22 562	51 635	61 833	69 903	74 886	90 166	102 411
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	1 564 132	2 923 081	3 920 247	3 578 977	4 361 655	4 849 089	5 316 031	5 134 159
Imputed social contributions	..	..	3 384	3 727	7 134	9 428	9 438	9 557	9 121	8 853
National Accounts: Taxes and all social contributions	..	..	1 567 516	2 926 808	3 927 381	3 588 405	4 371 093	4 858 646	5 325 152	5 143 012

.. Not available

Note: From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the data covered fiscal years ending 30th June.

Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes, excises and undistributed, Federal government'.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

5.2. Memorandum tables

Table 5.38 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 5.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 5.39 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion it was decided that the data shown in this publication should continue to include taxes paid by government (see §7 of the Interpretative Guide in annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector) it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in §40 to §46, §47 and §3 to §4 of the Interpretative Guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

Table 5.38. Financing social benefits

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Australia, million AUD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Austria, million EUR										
Contribution under 2000 heading	1 548	9 200	17 763	30 510	38 453	41 423	46 845	49 867	53 918	56 624
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	32	135	141	206	256	339	299	321	317	321
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 580	9 335	17 904	30 716	38 709	41 762	47 144	50 188	54 235	56 945
Belgium, million EUR										
Contribution under 2000 heading	2 018	10 798	23 386	34 865	45 929	50 674	56 527	58 812	59 779	61 070
Other taxes	0	171	644	5 375	13 659	16 772	18 390	12 347	16 920	18 320
Voluntary contributions to government	0	41	52	58	57	59	77	70	75	85
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	2 018	11 009	24 082	40 298	59 644	67 505	74 994	71 228	76 773	79 474
Canada, million CAD										
Contribution under 2000 heading	854	10 649	29 653	53 109	73 722	76 787	90 394	96 371	99 035	103 213
Other taxes	1 199	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	2 053	10 649	29 653	53 109	73 722	76 787	90 394	96 371	99 035	103 213
Chile, million CLP										
Contribution under 2000 heading	..	..	159 559	576 758	1 148 647	1 493 987	1 968 973	2 252 489	2 627 558	2 786 173
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	328 102	2 021 631	3 808 658	5 408 703	7 583 251	8 914 415	10 263 722	11 077 114
Total	..	..	487 661	2 598 389	4 957 305	6 902 690	9 552 224	11 166 904	12 891 280	13 863 286
Colombia, million COP										
Contribution under 2000 heading	..	..	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 585 138	13 351 711	18 192 049
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	0	0	18 667 073	27 354 493	30 808 731	31 112 566	36 180 665	39 712 117
Total	..	..	203 596	4 989 000	28 361 073	38 832 579	47 453 177	44 697 703	49 532 376	57 904 167
Czech Republic, million CZK										
Contribution under 2000 heading	..	..	..	341 544	573 417	576 029	603 072	659 743	757 183	829 702
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	1 099	974	661	337	386	463	523
Compulsory contributions to private sector	..	..	..	2 837	5 757	6 094	6 424	6 741	7 585	8 322
Total	..	..	..	345 480	580 148	582 784	609 833	666 871	765 231	838 547
Denmark, million DKK										
Contribution under 2000 heading	690	710	101	8 453	1 286	1 815	1 618	1 378	1 060	1 061
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	1 673	8 087	16 633	17 061	17 192	14 655	14 721	14 891	14 751
Compulsory contributions to private sector	145	554	1 278	1 445	4 526	3 847	3 068	2 964	2 779	2 771
Total	835	2 937	9 466	26 531	22 874	22 854	19 341	19 063	18 730	18 583
Estonia, million EUR										
Contribution under 2000 heading	..	..	..	674	1 683	1 879	2 077	2 300	2 653	2 978
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	1	341	38	268	389	437	392
Total	..	..	..	674	2 024	1 918	2 346	2 689	3 090	3 370
Finland, million EUR										
Contribution under 2000 heading	93	2 776	10 012	15 756	21 384	22 648	25 632	26 639	27 000	27 647
Other taxes	47	22	0	404	0	0	0	0	0	0
Voluntary contributions to government	0	262	632	236	228	254	270	303	300	269
Compulsory contributions to private sector	0	123	431	532	653	619	694	673	626	645
Total	140	3 183	11 075	16 928	22 265	23 521	26 596	27 615	27 926	28 561

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
France, million EUR										
Contribution under 2000 heading	8 804	76 235	191 141	231 875	307 663	323 816	356 934	370 375	387 171	380 728
Other taxes	0	895	2 950	81 001	127 511	137 383	162 838	170 210	176 209	199 702
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	8 804	77 130	194 091	312 876	435 174	461 199	519 772	540 585	563 380	580 430
Germany, million EUR										
Contribution under 2000 heading	19 876	98 659	170 449	299 440	320 750	354 320	392 378	424 841	467 185	487 839
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	1 946	8 441	13 002	23 329	21 409	5 102	5 352	6 068	7 069	7 415
Compulsory contributions to private sector	107	690	1 462	6 120	8 243	9 386	10 444	11 202	12 432	12 614
Total	21 929	107 791	184 914	328 889	350 402	368 808	408 174	442 111	486 686	507 868
Greece, million EUR										
Contribution under 2000 heading	37	485	3 466	14 284	24 940	24 748	19 354	18 807	20 743	21 473
Other taxes	8	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	44	485	3 466	14 284	24 940	24 748	19 354	18 807	20 743	21 473
Hungary, million HUF										
Contribution under 2000 heading	..	..	..	1 506 755	3 402 194	3 179 509	3 899 154	4 433 464	4 822 165	5 049 592
Other taxes	..	..	..	188 413	85 058	78 629	246 574	294 313	316 915	328 876
Voluntary contributions to government	..	..	..	1 273	1 762	1 693	1 523	1 229	1 163	1 090
Compulsory contributions to private sector	..	..	..	62 836	190 331	279 814	0	0	0	0
Total	..	..	..	1 759 277	3 679 344	3 539 645	4 147 251	4 729 006	5 140 243	5 379 558
Iceland, million ISK										
Contribution under 2000 heading	5	102	3 607	19 680	39 594	63 599	69 899	79 707	89 649	98 230
Other taxes	0	1 047	20 571	26 732	52 444	77 472	90 895	97 987	133 273	146 820
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	459	13 454	48 847	118 117	95 438	117 903	139 792	243 733	209 341
Total	5	1 608	37 632	95 260	210 155	236 509	278 697	317 486	466 655	454 391
Ireland, million EUR										
Contribution under 2000 heading	21	578	1 729	3 966	8 143	8 458	9 359	10 524	11 661	12 707
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	21	578	1 729	3 966	8 143	8 458	9 359	10 524	11 661	12 707
Israel, million ILS										
Contribution under 2000 heading	..	..	..	27 565	37 909	45 343	53 364	59 561	66 783	69 016
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	9 100	22 400	28 700	34 000	35 900
Total	..	..	..	27 565	37 909	54 443	75 764	88 261	100 783	104 916
Italy, million EUR										
Contribution under 2000 heading	1 881	22 976	87 256	143 629	200 772	209 122	210 462	214 376	220 624	229 607
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	464	567	561	738	750	769	790
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 881	22 976	87 256	144 093	201 339	209 683	211 200	215 126	221 393	230 397
Japan, billion JPY										
Contribution under 2000 heading	1 344	18 178	34 613	47 968	53 325	54 461	59 803	64 465	68 616	70 588
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 344	18 178	34 613	47 968	53 325	54 461	59 803	64 465	68 616	70 588
Korea, billion KRW										
Contribution under 2000 heading	..	73	3 760	22 759	53 588	69 090	91 596	104 693	119 676	128 660
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	0	0	0	0	0	0	0	0	0
Total	..	73	3 760	22 759	53 588	69 090	91 596	104 693	119 676	128 660

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Latvia, million EUR										
Contribution under 2000 heading	..	..	..	669	1 774	1 554	1 933	2 030	2 259	2 658
Other taxes	..	..	..	12	51	36	59	80	97	108
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	682	1 825	1 590	1 992	2 111	2 356	2 767
Lithuania, million EUR										
Contribution under 2000 heading	..	..	..	1 362	2 643	3 293	3 791	4 338	5 170	5 752
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	2	2	3	2	2	2
Compulsory contributions to private sector	..	..	..	0	247	95	149	140	173	192
Total	..	..	..	1 362	2 892	3 391	3 943	4 480	5 345	5 947
Luxembourg, million EUR										
Contribution under 2000 heading	86	443	1 011	2 224	3 710	4 387	5 131	5 547	6 126	6 483
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	4	18	18	28	33	38	44	46
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	86	443	1 015	2 241	3 728	4 415	5 164	5 585	6 170	6 529
Mexico, million MXN										
Contribution under 2000 heading	..	109	17 165	138 223	236 727	277 459	351 993	409 249	467 619	509 087
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	25	3 840	67 352	144 331	146 110	168 111	206 824	243 726	269 500
Total	..	134	21 005	205 575	381 057	423 569	520 104	616 073	711 345	778 587
Netherlands, million EUR										
Contribution under 2000 heading	3 342	26 641	39 075	64 522	77 072	82 732	97 372	96 426	101 913	108 049
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	168	1 139	163	0	0	0	0	0	0	0
Compulsory contributions to private sector	1 266	7 642	5 727	37 088	..	..	..	..	..	..
Total	4 776	35 422	44 965	101 610	77 072	82 732	97 372	96 426	101 913	108 049
New Zealand, million NZD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
Contribution under 2000 heading	2 009	28 205	79 362	132 170	204 473	243 002	292 461	325 130	339 848	356 610
Other taxes	1 305	4 256	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	242	339	0	0	0	0	0	0	0
Total	3 314	32 703	79 701	132 170	204 473	243 002	292 461	325 130	339 848	356 610
Poland, million PLN										
Contribution under 2000 heading	..	..	..	96 386	140 086	156 026	202 595	223 482	254 919	277 670
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	34	49	49	45
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	96 386	140 086	156 026	202 629	223 531	254 968	277 715
Portugal, million EUR										
Contribution under 2000 heading	22	531	4 026	10 168	14 274	15 457	15 139	16 195	17 969	19 141
Other taxes	0	1	29	434	658	698	970	994	797	824
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22	532	4 055	10 602	14 932	16 154	16 109	17 189	18 766	19 965
Slovak Republic, million EUR										
Contribution under 2000 heading	..	..	..	4 409	7 244	8 154	9 847	10 897	12 389	13 237
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	22	31	17	11	10	11
Compulsory contributions to private sector	..	..	..	0	701	719	385	413	512	606
Total	..	..	..	4 409	7 968	8 904	10 249	11 321	12 911	13 854

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Slovenia, million EUR										
Contribution under 2000 heading	..	..	..	2 824	5 046	5 761	5 647	5 983	6 626	7 081
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	2 824	5 046	5 761	5 647	5 983	6 626	7 081
Spain, million EUR										
Contribution under 2000 heading	350	10 682	36 722	74 683	127 088	127 235	116 875	122 835	134 126	141 234
Other taxes	0	49	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	447	937	1 155	2 209	1 170	1 133	1 038
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	350	10 731	36 722	75 130	128 025	128 390	119 084	124 005	135 259	142 272
Sweden, million SEK										
Contribution under 2000 heading	4 851	74 647	205 867	306 974	388 505	384 668	376 684	404 851	443 110	463 338
Other taxes	1 407	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	7 951	12 376	13 167	15 909	16 726	19 271	23 457
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	6 258	74 647	205 867	314 925	400 881	397 835	392 593	421 577	462 381	486 795
Switzerland, million CHF										
Contribution under 2000 heading	1 670	10 844	19 892	30 750	34 949	38 369	42 654	44 073	44 998	45 861
Other taxes	336	778	1 176	4 509	6 342	6 644	7 850	7 815	7 722	6 802
Voluntary contributions to government	95	431	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	2 505	9 674	20 797	29 532	41 478	45 527	49 473	52 991	56 764	58 646
Total	4 606	21 727	41 865	64 791	82 769	90 541	99 977	104 878	109 485	111 309
Turkey, million TRY										
Contribution under 2000 heading	0	0	15	7 543	44 052	71 696	125 871	170 282	226 720	269 932
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	0	0	15	7 543	44 052	71 696	125 871	170 282	226 720	269 932
United Kingdom, million GBP										
Contribution under 2000 heading	1 685	13 531	34 457	60 252	93 210	97 346	106 085	114 067	130 439	134 986
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	11	3 288	8 103	18 629	21 217	22 438	25 025	26 678	27 546
Compulsory contributions to private sector	1 148	13 350	7 945	8 308	9 969	9 656	6 074	5 495	48	0
Total	2 833	26 892	45 690	76 663	121 808	128 219	134 597	144 587	157 165	162 532
United States, million USD										
Contribution under 2000 heading	22 192	159 763	396 972	683 104	907 357	917 409	1 030 099	1 125 542	1 205 319	1 250 370
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	488	3 407	11 719	22 562	51 635	61 833	69 903	74 886	90 166	102 411
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22 680	163 170	408 691	705 666	958 992	979 242	1 100 002	1 200 428	1 295 485	1 352 781

.. Not available

Table 5.39. Social security contributions and payroll taxes paid by government, details

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Australia, million AUD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	0	4	0	0	0	0	0	0	0	0
State/Regional	15	302	0	0	0	0	0	0	0	0
Local government	0	0	2	19	44	32	37	38	42	45
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Multi-jurisdictional (University) sector ¹	..	..	..	..	..	..	..	..	..	..
Total	15	306	92	301	499	580	702	765	840	936
2000+3000 Total	15	306	92	301	499	580	702	765	840	936
Austria, million EUR ²										
2000 Social security contributions										
Federal or Central government	48	230	337	620	1 244	1 532	1 664	1 825	2 050	2 120
State/Regional	13	166	337	692	988	1 179	1 255	1 376	1 535	1 631
Local government	17	145	292	699	1 036	1 277	1 379	1 515	1 620	1 690
Social Security Funds	11	79	48	176	203	226	250	264	279	284
Total	88	619	1 015	2 186	3 471	4 213	4 547	4 980	5 484	5 725
3000 Taxes on payroll and workforce										
Federal or Central government	0	49	134	186	337	533	558	624	618	633
State/Regional	0	48	74	232	351	458	485	492	494	490
Local government	1	29	79	301	262	359	396	428	424	464
Social Security Funds	0	0	39	44	51	55	61	65	67	68
Total	1	125	326	763	1 000	1 405	1 500	1 609	1 603	1 655
2000+3000 Total	89	745	1 341	2 949	4 471	5 618	6 047	6 589	7 087	7 381
Belgium, million EUR										
2000 Social security contributions										
Federal or Central government	..	536	211	259	434	493	532	859	876	912
State/Regional	..	0	614	1 218	1 600	1 873	2 089	2 440	2 528	2 632
Local government	..	434	768	1 376	2 151	2 655	3 641	3 973	4 183	4 356
Social Security Funds	..	89	176	252	308	360	416	415	421	438
Total	..	1 059	1 769	3 105	4 493	5 381	6 678	7 686	8 008	8 338
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	1 059	1 769	3 105	4 493	5 381	6 678	7 686	8 008	8 338
Canada, million CAD										
2000 Social security contributions										
Federal or Central government	..	..	..	944	1 198	1 397	1 449	1 515	1 592	1 324
State/Regional	..	..	..	3 023	4 269	5 071	5 825	6 349	6 445	6 503
Local government	..	..	..	2 225	2 806	3 390	3 912	4 205	4 321	4 360
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	6 192	8 273	9 857	11 186	12 070	12 359	12 187
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	0	0	0	0	0	0	0
State/Regional	..	..	..	173	234	328	362	362	375	394
Local government	..	..	..	0	0	0	0	0	0	0
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	173	234	328	362	362	375	394
2000+3000 Total	..	..	..	6 365	8 507	10 185	11 548	12 432	12 734	12 581

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Chile, million CLP										
2000 Social security contributions										
Federal or Central government	43 210	107 911	148 006	186 652	205 125	236 530	254 883
State/Regional
Local government	11 317	30 218	41 518	51 114	63 603	82 601	95 270
Social Security Funds	106	263	449	550	600	801	815
Total	54 633	138 392	189 974	238 315	269 328	319 933	350 968
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total	54 633	138 392	189 974	238 315	269 328	319 933	350 968
Colombia, million COP										
2000 Social security contributions										
Federal or Central government	0	0	0	0
State/Regional	0	0	0	0
Local government	0	0	0	0
Social Security Funds	1 007 283	1 255 666	1 596 055	1 778 257
Total	1 007 283	1 255 666	1 596 055	1 778 257
3000 Taxes on payroll and workforce										
Federal or Central government	372 476	436 646	513 161	563 148
State/Regional	0	0	0	0
Local government	0	0	0	0
Social Security Funds	0	0	0	0
Total	372 476	436 646	513 161	563 148
2000+3000 Total	1 379 759	1 692 312	2 109 215	2 341 405
Czech Republic, million CZK										
2000 Social security contributions										
Federal or Central government	28 050	44 437	45 439	46 360	37 553	43 564	48 579
State/Regional
Local government	5 660	8 253	9 394	9 448	41 954	47 919	54 940
Social Security Funds	510	791	938	881	975	1 056	1 148
Total	34 220	53 481	55 771	56 689	80 482	92 538	104 666
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	34 220	53 481	55 771	56 689	80 482	92 538	104 666
Denmark, million DKK										
2000 Social security contributions										
Federal or Central government	..	179	..	..	..	..	..	..	..	..
State/Regional
Local government	..	0	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	179	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	179	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Estonia, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	129	257	315	371	451	488	531
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	48	156	175	206	235	277	304
Social Security Funds	..	..	..	0	3	41	24	24	64	76
Total	..	..	..	177	417	532	601	710	829	911
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	0	0	0	0	0	0	0
2000+3000 Total	..	..	..	177	417	532	601	710	829	911
Finland, million EUR										
2000 Social security contributions										
Federal or Central government	..	61	196	908	1 057	1 138	1 227	1 229	1 003	1 050
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	170	1 709	2 786	4 061	4 352	4 881	4 868	4 327	4 231
Social Security Funds	..	9	34	75	88	89	101	109	117	121
Total	..	239	1 939	3 769	5 206	5 579	6 209	6 206	5 447	5 402
3000 Taxes on payroll and workforce										
Federal or Central government	..	1	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	5	0	0	0	0	0	0	0	0
2000+3000 Total	..	245	1 939	3 769	5 206	5 579	6 209	6 206	5 447	5 402
France, million EUR										
2000 Social security contributions										
Federal or Central government	..	3 816	8 063	10 466	12 426	12 841	12 825	12 999	13 886	14 103
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	2 369	5 542	10 372	15 925	18 065	20 050	21 553	22 416	21 894
Social Security Funds	..	2 594	6 940	10 827	14 035	15 427	16 614	17 399	17 970	17 783
Total	..	8 779	20 545	31 665	42 386	46 333	49 489	51 951	54 272	53 780
3000 Taxes on payroll and workforce										
Federal or Central government	..	836	494	854	1 558	1 611	1 697	1 768	1 893	1 927
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	27	107	324	549	698	791	852	916	919
Social Security Funds	..	629	2 234	3 413	4 531	5 028	5 374	5 522	5 628	5 679
Total	..	1 492	2 835	4 591	6 638	7 337	7 862	8 142	8 437	8 525
2000+3000 Total	..	10 271	23 380	36 256	49 024	53 670	57 351	60 093	62 709	62 305
Germany, million EUR										
2000 Social security contributions										
Federal or Central government	775	1 324	2 376	1 553	1 377	1 649	1 631	1 766	1 982	2 078
State/Regional	293	2 611	4 647	5 660	6 044	6 781	7 231	7 749	8 436	8 718
Local government	325	3 140	5 791	6 917	8 294	9 499	9 967	10 767	12 046	12 717
Social Security Funds	1 495	456	767	1 805	2 130	2 446	2 614	2 840	3 027	3 155
Total	2 887	7 531	13 581	15 936	17 845	20 374	21 443	23 122	25 492	26 668
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	2 887	7 531	13 581	15 936	17 845	20 374	21 443	23 122	25 492	26 668

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Greece, million EUR										
2000 Social security contributions										
Federal or Central government	124	1 542	2 888	3 217	2 372	2 337	1 282	1 594
State/Regional
Local government	0	0	0	0	0	0	0	0
Social Security Funds	0	200	440	387	350	265	355	391
Total	124	1 742	3 328	3 604	2 722	2 602	1 637	1 985
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	124	1 742	3 328	3 604	2 722	2 602	1 637	1 985
Hungary, million HUF										
2000 Social security contributions										
Federal or Central government	148 251	293 684	352 354	449 428	539 106	535 993	521 151
State/Regional
Local government	173 475	343 306	291 375	124 111	152 189	149 461	142 851
Social Security Funds	4 936	8 052	6 763	2 781	2 977	1 922	730
Total	326 661	645 042	650 492	576 320	694 272	687 375	664 732
3000 Taxes on payroll and workforce										
Federal or Central government	13 901	7 287	5 419	12 435	12 876	16 067	18 145
State/Regional
Local government	25 990	11 928	9 275	4 224	3 357	3 770	4 134
Social Security Funds	406	162	194	101	110	96	38
Total	40 297	19 377	14 888	16 760	16 342	19 933	22 317
2000+3000 Total	366 958	664 420	665 380	593 080	710 614	707 308	687 049
Iceland, million ISK										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total
Ireland, million EUR										
2000 Social security contributions										
Federal or Central government	..	21	65	166	460	395	426	497	574	619
State/Regional
Local government	..	25	83	277	862	740	799	932	1 077	1 160
Social Security Funds	..	0	1	4	6	6	6	6	6	6
Total	..	46	149	447	1 328	1 140	1 231	1 435	1 657	1 785
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	46	149	447	1 328	1 140	1 231	1 435	1 657	1 785

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Israel, million ILS										
2000 Social security contributions										
Federal or Central government	840	1 030	1 180	1 550	1 780	2 120	2 160
State/Regional
Local government	280	340	390	510	590	700	710
Social Security Funds	0	0	0	0	0	0	0
Total	1 120	1 370	1 570	2 060	2 370	2 820	2 870
3000 Taxes on payroll and workforce										
Federal or Central government	2 330	3 600	4 180	5 220	5 650	6 130	6 540
State/Regional
Local government	660	880	960	1 190	1 290	1 400	1 490
Social Security Funds	0	0	0	0	0	0	0
Total	2 990	4 480	5 140	6 410	6 940	7 530	8 030
2000+3000 Total	4 110	5 850	6 710	8 470	9 310	10 350	10 900
Italy, million EUR										
2000 Social security contributions										
Federal or Central government	0	0	0	0	0	0	0
State/Regional
Local government	0	0	0	0	0	0	0
Social Security Funds	36 679	47 394	50 627	49 827	49 251	50 699	51 907
Total	36 679	47 394	50 627	49 827	49 251	50 699	51 907
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	36 679	47 394	50 627	49 827	49 251	50 699	51 907
Japan, billion JPY										
2000 Social security contributions										
Federal or Central government	507	732	766	758	810	881	908	928
State/Regional
Local government	1 510	2 168	2 216	2 223	2 392	2 524	2 563	2 607
Social Security Funds	0	0	0	0	0	0	0	0
Total	2 017	2 900	2 982	2 981	3 202	3 405	3 471	3 535
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	2 017	2 900	2 982	2 981	3 202	3 405	3 471	3 535
Korea, billion KRW										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Latvia, million EUR										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	40	156	174	228	262	252	339
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	40	156	174	228	262	252	339
Lithuania, million EUR										
2000 Social security contributions										
Federal or Central government	179	327	335	395	426	479	529
State/Regional
Local government	174	294	351	348	375	416	462
Social Security Funds	5	14	16	15	16	16	16
Total	358	635	701	758	818	912	1 006
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	358	635	701	758	818	912	1 006
Luxembourg, million EUR										
2000 Social security contributions										
Federal or Central government	257	273	413	488	587	648	726	751
State/Regional
Local government	2	4	4	4	4	4	4	4
Social Security Funds	7	11	12	13	14	17	20	21
Total	267	288	429	505	605	669	749	775
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	267	288	429	505	605	669	749	775
Mexico, million MXN										
2000 Social security contributions										
Federal or Central government	..	25	2 952	44 879	94 251	103 440	126 518	145 329	159 491	169 788
State/Regional	..	0	0	0	0	0	0	0	0	0
Local government	..	0	0	0	0	0	0	0	0	0
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25	2 952	44 879	94 251	103 440	126 518	145 329	159 491	169 788
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	25	2 952	44 879	94 251	103 440	126 518	145 329	159 491	169 788

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Netherlands, million EUR										
2000 Social security contributions										
Federal or Central government	63	1 366	286	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	0	0	0	..	..	..	..	..	..	..
Social Security Funds	7	91	59	..	..	..	..	..	..	..
Total	70	1 457	345	2 006	4 310	..	..	..	..	..
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	70	1 457	345	2 006	4 310	0	0	0	0	0
New Zealand, million NZD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
2000 Social security contributions										
Federal or Central government	..	1 242	2 859	11 895	28 233	33 746	40 145	46 487	47 547	50 073
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4 538	11 964	24 831	32 110	41 024	53 123	59 556	63 724	67 171
Social Security Funds	..	1 222	3 064	0	0	0	0	0	0	0
Total	..	7 002	17 887	36 726	60 343	74 770	93 268	106 043	111 271	117 244
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	7 002	17 887	36 726	60 343	74 770	93 268	106 043	111 271	117 244
Poland, million PLN										
2000 Social security contributions										
Federal or Central government	..	..	..	4 566	6 023	6 643	8 231	9 839	10 993	11 683
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	6 756	9 856	11 411	13 638	14 797	16 330	17 283
Social Security Funds	..	..	..	279	426	499	514	517	589	593
Total	..	..	..	11 601	16 305	18 553	22 383	25 153	27 912	29 559
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	0	0	0	0	0	0	0
2000+3000 Total	..	..	..	11 601	16 305	18 553	22 383	25 153	27 912	29 559

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Portugal, million EUR										
2000 Social security contributions										
Federal or Central government	..	0	0	0	..	..	..	..	..	..
State/Regional
Local government	..	0	33	197	..	..	..	..	..	..
Social Security Funds	..	4	0	0	..	..	..	..	..	..
Total	..	4	33	197	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	4	33	197	0	0	0	0	0	0
Slovak Republic, million EUR										
2000 Social security contributions										
Federal or Central government	489	602	785	936	1 033	1 120	1 186
State/Regional
Local government	130	427	493	562	650	739	795
Social Security Funds	22	26	44	32	36	40	43
Total	642	1 055	1 322	1 530	1 719	1 899	2 024
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	642	1 055	1 322	1 530	1 719	1 899	2 024
Slovenia, million EUR										
2000 Social security contributions										
Federal or Central government	178	339	409	387	375	422	449
State/Regional
Local government	94	175	195	187	189	212	225
Social Security Funds	3	7	8	7	6	7	8
Total	275	521	612	582	571	641	682
3000 Taxes on payroll and workforce										
Federal or Central government	56	77	6	7	7	7	7
State/Regional
Local government	29	36	3	4	4	4	4
Social Security Funds	1	2	0	0	0	0	0
Total	86	114	9	11	11	11	12
2000+3000 Total	361	636	621	593	582	652	693
Spain, million EUR										
2000 Social security contributions										
Federal or Central government	..	387	989	1 408	1 966	2 201	2 014	2 234	2 366	2 472
State/Regional	..	2	0	4 411	9 426	10 996	10 212	11 245	12 341	13 080
Local government	..	252	1 819	2 524	4 098	4 781	4 617	4 797	5 001	5 042
Social Security Funds	..	396	1 202	1 284	484	527	498	496	491	494
Total	..	1 037	4 010	9 627	15 974	18 505	17 341	18 772	20 199	21 088
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	1 037	4 010	9 627	15 974	18 505	17 341	18 772	20 199	21 088

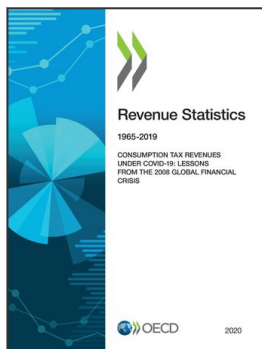
	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Sweden, million SEK										
2000 Social security contributions										
Federal or Central government	..	7 543	12 430	21 153	25 164	24 729	24 595	25 707	27 612	28 594
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	18 149	49 298	66 215	83 877	82 141	78 774	85 373	95 132	98 662
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25 692	61 728	87 367	109 040	106 870	103 370	111 079	122 744	127 256
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	1 527	3 453	5 394	6 912	11 242	12 326	14 531	15 122
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	6 060	10 808	17 980	22 958	36 005	40 935	50 064	52 177
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	0	7 587	14 261	23 374	29 870	47 247	53 261	64 596	67 299
2000+3000 Total	..	25 692	69 315	101 628	132 414	136 740	150 616	164 340	187 340	194 555
Switzerland, million CHF										
2000 Social security contributions										
Federal or Central government	13	91	224	293	375	439	485	489	548	554
State/Regional	34	380	770	971	1 296	1 524	1 699	1 767	1 858	1 901
Local government	22	270	460	595	745	823	867	911	955	958
Social Security Funds	2	21	4	14	18	23	25	26	26	27
Total	71	762	1 458	1 873	2 434	2 809	3 075	3 193	3 387	3 440
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	71	762	1 458	1 873	2 434	2 809	3 075	3 193	3 387	3 440
Turkey, million TRY										
2000 Social security contributions										
Federal or Central government	..	..	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	..	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	0	0	0	0	0	0	0	0
2000+3000 Total	..	..	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
United Kingdom, million GBP										
2000 Social security contributions										
Federal or Central government	87	920	2 134	3 146	5 865	6 475	7 074	7 830	9 250	9 595
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	83	926	1 957	2 924	4 866	5 343	4 668	4 538	4 763	4 723
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	170	1 846	4 091	6 070	10 731	11 818	11 742	12 368	14 013	14 318
3000 Taxes on payroll and workforce										
Federal or Central government	..	360	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	410	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	0	770	0	0	0	0	0	0	0	0
2000+3000 Total	170	2 616	4 091	6 070	10 731	11 818	11 742	12 368	14 013	14 318

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
United States, million USD										
2000 Social security contributions										
Federal or Central government	301	2 053	9 059	11 323	19 628	25 434	25 938	26 696	27 236	27 974
State/Regional	699	7 585	19 802	32 814	44 061	45 936	46 832	49 361	52 233	53 585
Local government	0	0	0	0	0	0	0	0	0	0
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	1 000	9 638	28 861	44 137	63 689	71 370	72 770	76 057	79 469	81 559
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	1 000	9 638	28 861	44 137	63 689	71 370	72 770	76 057	79 469	81 559

.. Not available

1. The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.
2. There is a break in the series in 1990. The data are based on ESA 2010 from that year onwards.

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