

# CZECH REPUBLIC

## Table II. Detailed taxes and social contribution receipts

Million CZK

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>1 405 411</b>	<b>1 441 100</b>	<b>1 477 102</b>	<b>1 579 000</b>	<b>1 675 332</b>	<b>1 802 249</b>	<b>1 939 689</b>	<b>2 068 379</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>1 404 518</b>	<b>1 440 166</b>	<b>1 476 369</b>	<b>1 577 973</b>	<b>1 674 324</b>	<b>1 801 079</b>	<b>1 938 263</b>	<b>2 066 512</b>
<b>3 Total tax receipts</b>	<b>805 146</b>	<b>834 461</b>	<b>848 554</b>	<b>916 084</b>	<b>972 287</b>	<b>1 042 721</b>	<b>1 105 834</b>	<b>1 173 279</b>
<b>4 Taxes on production and imports</b>	<b>501 818</b>	<b>521 173</b>	<b>513 084</b>	<b>561 907</b>	<b>586 840</b>	<b>626 254</b>	<b>647 349</b>	<b>688 562</b>
<b>5 Taxes on products</b>	<b>478 803</b>	<b>501 166</b>	<b>489 401</b>	<b>538 291</b>	<b>561 976</b>	<b>600 786</b>	<b>619 372</b>	<b>650 164</b>
<b>6 Value added type taxes</b>	<b>286 116</b>	<b>303 823</b>	<b>319 485</b>	<b>333 274</b>	<b>353 915</b>	<b>387 537</b>	<b>408 538</b>	<b>435 462</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>65 162</b>	<b>65 777</b>	<b>53 756</b>	<b>70 709</b>	<b>98 295</b>	<b>85 814</b>	<b>90 786</b>	<b>90 318</b>
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	65 162	65 777	53 756	70 709	98 295	85 814	90 786	90 318
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	65 162	65 777	53 756	70 709	98 295	85 814	90 786	90 318
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>127 525</b>	<b>131 566</b>	<b>116 160</b>	<b>134 308</b>	<b>109 766</b>	<b>127 435</b>	<b>120 048</b>	<b>124 384</b>
17 Excise duties and consumption taxes	110 522	112 770	97 371	112 225	83 180	99 800	94 789	97 610
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	8 124	9 663	9 956	11 971	13 513	13 649	14 609	14 497
20 Car registration taxes	605	530	558	737	613	601	571	534
21 Taxes on entertainment	69	68	76	80	91	103	70	82
22 Taxes on lotteries, gambling and betting	7 685	7 877	7 542	8 518	11 586	12 442	9 102	10 703
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	492	640	635	757	754	816	880	926
25 General sales or turnover taxes	28	18	22	20	29	24	27	32
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
<b>29 Other taxes on production</b>	<b>23 015</b>	<b>20 007</b>	<b>23 683</b>	<b>23 616</b>	<b>24 864</b>	<b>25 468</b>	<b>27 977</b>	<b>38 398</b>
30 Taxes on land, buildings or other structures	8 098	8 229	8 306	8 486	8 739	8 847	8 931	9 034
31 Taxes on the use of fixed assets	5 420	5 454	5 598	5 868	6 012	6 245	6 319	6 501
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	672	694	701	706	712	716	718	721
35 Taxes on pollution	3 795	478	2 776	1 979	3 498	3 560	5 691	15 413
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	5 030	5 152	6 302	6 577	5 903	6 100	6 318	6 729
<b>38 Current taxes on income and wealth</b>	<b>303 097</b>	<b>313 134</b>	<b>335 460</b>	<b>354 166</b>	<b>385 430</b>	<b>416 438</b>	<b>458 463</b>	<b>484 705</b>
<b>39 Taxes on income</b>	<b>292 610</b>	<b>302 791</b>	<b>325 118</b>	<b>343 264</b>	<b>374 290</b>	<b>404 813</b>	<b>447 516</b>	<b>473 827</b>
40 Taxes on individual or household income including holding gains	165 130	170 233	181 247	186 692	207 122	228 933	260 601	284 274
41 Taxes on individual or household income excl. holding gains	165 130	170 233	181 247	186 692	207 122	228 933	260 601	284 274
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	127 480	132 558	143 871	156 572	167 168	175 880	186 915	189 553
44 Taxes on income or profits of corporations excl. holding gains	127 480	132 558	143 871	156 572	167 168	175 880	186 915	189 553
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>10 487</b>	<b>10 343</b>	<b>10 342</b>	<b>10 902</b>	<b>11 140</b>	<b>11 625</b>	<b>10 947</b>	<b>10 878</b>
51 Current taxes on capital	1 514	1 692	1 658	1 913	1 941	1 998	2 033	1 984
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	7 094	7 049	7 024	7 068	7 088	7 111	7 068	7 083
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	1 879	1 602	1 660	1 921	2 111	2 516	1 846	1 811
<b>57 Capital taxes</b>	<b>231</b>	<b>154</b>	<b>10</b>	<b>11</b>	<b>17</b>	<b>29</b>	<b>22</b>	<b>12</b>
58 Taxes on capital transfers	221	147	..	..	..	..	..	..
59 Capital levies	10	7	10	11	17	29	22	12
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>599 372</b>	<b>605 705</b>	<b>627 815</b>	<b>661 889</b>	<b>702 037</b>	<b>758 358</b>	<b>832 429</b>	<b>893 233</b>
62 Employers' actual social contributions	382 657	387 446	400 654	422 509	449 685	488 473	538 164	576 586
63 Compulsory	382 646	387 435	400 641	422 499	449 671	488 463	538 154	576 572
64 Voluntary	11	11	13	10	14	10	10	14
65 Households' actual social contributions	216 715	218 259	227 161	239 380	252 352	269 885	294 265	316 647
66 Compulsory	216 402	217 934	226 816	239 004	251 948	269 432	293 752	316 083
<i>of which:</i>								
67 Employees	121 892	123 353	126 894	133 878	143 730	155 827	171 835	184 563
68 Self- and non-employed persons	94 510	94 581	99 922	105 126	108 218	113 605	121 917	131 520
69 Voluntary	313	325	345	376	404	453	513	564
<b>70 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

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## Table II. Detailed taxes and social contribution receipts (cont.)

Million CZK

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>988 131</b>	<b>1 003 967</b>	<b>1 018 562</b>	<b>1 096 377</b>	<b>1 154 148</b>	<b>1 245 046</b>	<b>1 327 762</b>	<b>1 415 505</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>987 830</b>	<b>1 003 624</b>	<b>1 018 302</b>	<b>1 096 060</b>	<b>1 153 864</b>	<b>1 244 676</b>	<b>1 327 310</b>	<b>1 414 865</b>
3 Total tax receipts	610 424	624 784	627 079	683 148	715 347	766 894	802 600	850 699
4 Taxes on production and imports	405 781	418 886	406 479	450 300	463 776	491 006	499 253	530 197
5 Taxes on products	391 449	407 754	391 689	435 728	448 203	475 024	480 812	501 455
6 Other taxes on production	14 332	11 132	14 790	14 572	15 573	15 982	18 441	28 742
7 Current taxes on income and wealth	204 422	205 751	220 600	232 848	251 571	275 888	303 347	320 502
8 Taxes on income	196 177	197 930	212 774	224 742	243 268	267 174	295 316	312 469
9 Other current taxes	8 245	7 821	7 826	8 106	8 303	8 714	8 031	8 033
10 Capital taxes	221	147	..	..	..	..	..	..
11 Actual social contributions	377 406	378 840	391 223	412 912	438 517	477 782	524 710	564 166
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>195 306</b>	<b>210 259</b>	<b>221 941</b>	<b>233 637</b>	<b>257 654</b>	<b>276 619</b>	<b>304 196</b>	<b>323 790</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>194 722</b>	<b>209 677</b>	<b>221 475</b>	<b>232 936</b>	<b>256 940</b>	<b>275 827</b>	<b>303 234</b>	<b>322 580</b>
3 Total tax receipts	194 722	209 677	221 475	232 936	256 940	275 827	303 234	322 580
4 Taxes on production and imports	96 037	102 287	106 605	111 607	123 064	135 248	148 096	158 365
5 Taxes on products	87 354	93 412	97 712	102 563	113 773	125 762	138 560	148 709
6 Other taxes on production	8 683	8 875	8 893	9 044	9 291	9 486	9 536	9 656
7 Current taxes on income and wealth	98 675	107 383	114 860	121 318	133 859	140 550	155 116	164 203
8 Taxes on income	96 433	104 861	112 344	118 522	131 022	137 639	152 200	161 358
9 Other current taxes	2 242	2 522	2 516	2 796	2 837	2 911	2 916	2 845
10 Capital taxes	10	7	10	11	17	29	22	12
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>221 974</b>	<b>226 874</b>	<b>236 599</b>	<b>248 986</b>	<b>263 530</b>	<b>280 584</b>	<b>307 731</b>	<b>329 084</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>221 966</b>	<b>226 865</b>	<b>236 592</b>	<b>248 977</b>	<b>263 520</b>	<b>280 576</b>	<b>307 719</b>	<b>329 067</b>
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	221 966	226 865	236 592	248 977	263 520	280 576	307 719	329 067
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20210211/80730>.

Source: Czech Statistical Office via Eurostat.