

CZECH REPUBLIC

Table II. Detailed taxes and social contribution receipts

Million CZK

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 288 628	1 355 945	1 384 411	1 422 229	1 454 562	1 557 258	1 651 254	1 777 399
2 Total tax receipts and actual social contributions	1 287 914	1 355 004	1 383 518	1 421 295	1 453 829	1 556 231	1 650 246	1 776 229
3 Total tax receipts	710 708	763 431	784 146	815 590	826 014	894 342	948 209	1 017 871
4 Taxes on production and imports	441 350	481 136	501 818	521 920	510 721	562 268	586 760	628 301
5 Taxes on products	421 210	456 943	478 803	501 166	489 401	538 291	561 976	600 786
6 Value added type taxes	263 457	276 533	286 116	303 823	319 485	333 274	353 915	387 537
7 Taxes and duties on imports, excluding VAT	50 857	63 824	65 162	65 777	53 756	70 709	98 295	85 814
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	50 857	63 824	65 162	65 777	53 756	70 709	98 295	85 814
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	50 857	63 824	65 162	65 777	53 756	70 709	98 295	85 814
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	106 896	116 586	127 525	131 566	116 160	134 308	109 766	127 435
17 Excise duties and consumption taxes	97 104	106 922	110 522	112 770	97 371	112 225	83 180	99 800
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	7 757	7 903	8 124	9 663	9 956	11 971	13 513	13 649
20 Car registration taxes	873	733	605	530	558	737	613	601
21 Taxes on entertainment	67	71	69	68	76	80	91	103
22 Taxes on lotteries, gambling and betting	637	467	7 685	7 877	7 542	8 518	11 586	12 442
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	431	468	492	640	635	757	754	816
25 General sales or turnover taxes	27	22	28	18	22	20	29	24
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	20 140	24 193	23 015	20 754	21 320	23 977	24 784	27 515
30 Taxes on land, buildings or other structures	7 453	7 227	8 098	8 229	8 306	8 486	8 739	8 847
31 Taxes on the use of fixed assets	6 065	6 562	5 420	5 454	5 598	5 868	6 012	6 245
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	683	677	672	694	701	706	712	716
35 Taxes on pollution	603	4 852	3 795	1 225	968	2 340	3 418	5 607
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	5 336	4 875	5 030	5 152	5 747	6 577	5 903	6 100
38 Current taxes on income and wealth	269 131	282 066	282 097	293 516	315 283	332 063	361 432	389 541
39 Taxes on income	258 663	271 768	271 610	283 173	304 941	321 161	350 292	377 916
40 Taxes on individual or household income including holding gains	131 259	142 737	144 130	150 615	161 070	164 589	183 124	202 255
41 Taxes on individual or household income excl. holding gains	131 259	142 737	144 130	150 615	161 070	164 589	183 124	202 255
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	127 404	129 031	127 480	132 558	143 871	156 572	167 168	175 661
44 Taxes on income or profits of corporations excl. holding gains	127 404	129 031	127 480	132 558	143 871	156 572	167 168	175 661
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.	..	..	..	..	..	..	..	..
50 Other current taxes	10 468	10 298	10 487	10 343	10 342	10 902	11 140	11 625
51 Current taxes on capital	1 349	1 308	1 514	1 692	1 658	1 913	1 941	1 998
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	7 176	7 126	7 094	7 049	7 024	7 068	7 088	7 111
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	1 943	1 864	1 879	1 602	1 660	1 921	2 111	2 516
57 Capital taxes	227	229	231	154	10	11	17	29
58 Taxes on capital transfers	218	213	221	147	..	..	..	..
59 Capital levies	9	16	10	7	10	11	17	29
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	577 206	591 573	599 372	605 705	627 815	661 889	702 037	758 358
62 Employers' actual social contributions	367 741	377 530	382 657	387 446	400 654	422 509	449 685	488 473
63 Compulsory	367 727	377 514	382 646	387 435	400 641	422 499	449 671	488 463
64 Voluntary	14	16	11	11	13	10	14	10
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	116 818	120 070	121 892	123 353	126 894	133 878	143 730	155 827
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	91 986	93 550	94 510	94 581	99 922	105 126	108 218	113 605
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 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

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	897 537	951 821	974 020	991 707	1 002 814	1 082 183	1 138 526	1 229 052
2 Total tax receipts and actual social contributions	897 182	951 386	973 719	991 364	1 002 554	1 081 866	1 138 242	1 228 682
3 Total tax receipts	532 934	577 390	596 313	612 524	611 331	668 954	699 725	750 900
4 Taxes on production and imports	351 053	386 868	405 781	419 633	404 116	450 661	463 696	493 053
5 Taxes on products	339 837	371 735	391 449	407 754	391 689	435 728	448 203	475 024
6 Other taxes on production	11 216	15 133	14 332	11 879	12 427	14 933	15 493	18 029
7 Current taxes on income and wealth	181 663	190 309	190 311	192 744	207 215	218 293	236 029	257 847
8 Taxes on income	173 399	182 172	182 066	184 923	199 389	210 187	227 726	249 133
9 Other current taxes	8 264	8 137	8 245	7 821	7 826	8 106	8 303	8 714
10 Capital taxes	218	213	221	147	..	..	..	..
11 Actual social contributions	364 248	373 996	377 406	378 840	391 223	412 912	438 517	477 782
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	178 119	186 537	188 417	203 648	215 149	226 089	249 198	267 763
2 Total tax receipts and actual social contributions	177 774	186 041	187 833	203 066	214 683	225 388	248 484	266 971
3 Total tax receipts	177 774	186 041	187 833	203 066	214 683	225 388	248 484	266 971
4 Taxes on production and imports	90 297	94 268	96 037	102 287	106 605	111 607	123 064	135 248
5 Taxes on products	81 373	85 208	87 354	93 412	97 712	102 563	113 773	125 762
6 Other taxes on production	8 924	9 060	8 683	8 875	8 893	9 044	9 291	9 486
7 Current taxes on income and wealth	87 468	91 757	91 786	100 772	108 068	113 770	125 403	131 694
8 Taxes on income	85 264	89 596	89 544	98 250	105 552	110 974	122 566	128 783
9 Other current taxes	2 204	2 161	2 242	2 522	2 516	2 796	2 837	2 911
10 Capital taxes	9	16	10	7	10	11	17	29
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	212 972	217 587	221 974	226 874	236 599	248 986	263 530	280 584
2 Total tax receipts and actual social contributions	212 958	217 577	221 966	226 865	236 592	248 977	263 520	280 576
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	212 958	217 577	221 966	226 865	236 592	248 977	263 520	280 576
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20181221/553c>.

Source: Czech Statistical Office via Eurostat.