

CZECH REPUBLIC

Table II. Detailed taxes and social contribution receipts

Million CZK

	2007	2008	2009	2010	2011	2012	2013	2014
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 311 910	1 321 822	1 255 200	1 280 560	1 348 155	1 376 656	1 414 494	1 446 798
2 Total tax receipts and actual social contributions	1 311 611	1 321 537	1 254 372	1 279 960	1 347 218	1 375 769	1 413 568	1 446 069
3 Total tax receipts	735 196	722 649	695 541	702 754	755 645	776 397	807 863	818 254
4 Taxes on production and imports	404 467	416 445	424 201	440 572	480 476	501 163	521 242	510 037
5 Taxes on products	388 833	400 788	408 935	421 210	456 943	478 803	501 166	489 401
6 Value added type taxes	232 288	260 366	258 628	263 457	276 533	286 116	303 823	319 485
7 Taxes and duties on imports, excluding VAT	38 204	33 809	43 866	50 857	63 824	65 162	65 777	53 938
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	38 204	33 809	43 866	50 857	63 824	65 162	65 777	53 938
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	38 204	33 809	43 866	50 857	63 824	65 162	65 777	53 938
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	118 341	106 613	106 441	106 896	116 586	127 525	131 566	115 978
17 Excise duties and consumption taxes	106 314	94 631	96 213	97 104	106 922	110 522	112 770	97 189
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	10 326	10 168	7 918	7 757	7 903	8 124	9 663	9 956
20 Car registration taxes	376	392	956	873	733	605	530	558
21 Taxes on entertainment	74	77	76	67	71	69	68	76
22 Taxes on lotteries, gambling and betting	776	865	834	637	467	7 685	7 877	7 542
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	456	456	417	431	468	492	640	635
25 General sales or turnover taxes	19	24	27	27	22	28	18	22
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	0	0	0	0	0	0	0	0
29 Other taxes on production	15 634	15 657	15 266	19 362	23 533	22 360	20 076	20 636
30 Taxes on land, buildings or other structures	4 256	4 299	5 283	7 453	7 227	8 098	8 229	8 306
31 Taxes on the use of fixed assets	7 027	6 941	5 999	6 065	6 562	5 420	5 454	5 598
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	17	18	17	17	17	17	16	17
35 Taxes on pollution	928	797	568	603	4 852	3 795	1 225	968
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	3 406	3 602	3 399	5 224	4 875	5 030	5 152	5 747
38 Current taxes on income and wealth	330 265	305 948	271 105	261 955	274 940	275 003	286 467	308 207
39 Taxes on income	327 135	302 815	267 845	258 663	271 768	271 610	283 173	304 889
40 Taxes on individual or household income including holding gains	155 956	140 867	135 518	131 259	142 737	144 130	150 615	161 018
41 Taxes on individual or household income excl. holding gains	155 956	140 867	135 518	131 259	142 737	144 130	150 615	161 018
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	171 179	161 948	132 327	127 404	129 031	127 480	132 558	143 871
44 Taxes on income or profits of corporations excl. holding gains	171 179	161 948	132 327	127 404	129 031	127 480	132 558	143 871
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	0
50 Other current taxes	3 130	3 133	3 260	3 292	3 172	3 393	3 294	3 318
51 Current taxes on capital	935	946	1 140	1 349	1 308	1 514	1 692	1 658
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	0	0	0	0	0	0	0	0
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	2 195	2 187	2 120	1 943	1 864	1 879	1 602	1 660
57 Capital taxes	464	256	235	227	229	231	154	10
58 Taxes on capital transfers	460	250	224	218	213	221	147	0
59 Capital levies	4	6	11	9	16	10	7	10
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	576 415	598 888	558 831	577 206	591 573	599 372	605 705	627 815
62 Employers' actual social contributions	363 777	380 108	350 029	367 741	377 530	382 657	387 446	400 654
63 Compulsory	363 760	380 092	350 015	367 727	377 514	382 646	387 435	400 641
64 Voluntary	17	16	14	14	16	11	11	13
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	127 662	133 235	112 156	116 818	120 070	121 892	123 353	126 894
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	84 002	84 663	96 011	91 986	93 550	94 510	94 581	99 922
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	299	285	828	600	937	887	926	729
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

CZECH REPUBLIC

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

Million CZK

	2007	2008	2009	2010	2011	2012	2013	2014
II.2 CENTRAL GOVERNMENT								
1 Total receipts	926 180	925 343	868 846	889 533	944 031	966 266	983 973	995 051
2 Total tax receipts and actual social contributions	925 948	925 074	868 386	889 228	943 600	965 970	983 637	994 794
3 Total tax receipts	549 843	532 984	517 157	524 980	569 604	588 564	604 797	603 571
4 Taxes on production and imports	327 905	329 314	337 104	350 275	386 208	405 126	418 955	403 432
5 Taxes on products	318 493	319 951	328 792	339 837	371 735	391 449	407 754	391 689
6 Other taxes on production	9 412	9 363	8 312	10 438	14 473	13 677	11 201	11 743
7 Current taxes on income and wealth	221 478	203 420	179 829	174 487	183 183	183 217	185 695	200 139
8 Taxes on income	220 425	202 390	178 682	173 399	182 172	182 066	184 923	199 337
9 Other current taxes	1 053	1 030	1 147	1 088	1 011	1 151	772	802
10 Capital taxes	460	250	224	218	213	221	147	0
11 Actual social contributions	376 105	392 090	351 229	364 248	373 996	377 406	378 840	391 223
12 Imputed social contributions	232	269	460	305	431	296	336	257
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	185 420	189 679	178 738	178 055	186 537	188 416	203 647	215 148
2 Total tax receipts and actual social contributions	185 353	189 665	178 384	177 774	186 041	187 833	203 066	214 683
3 Total tax receipts	185 353	189 665	178 384	177 774	186 041	187 833	203 066	214 683
4 Taxes on production and imports	76 562	87 131	87 097	90 297	94 268	96 037	102 287	106 605
5 Taxes on products	70 340	80 837	80 143	81 373	85 208	87 354	93 412	97 712
6 Other taxes on production	6 222	6 294	6 954	8 924	9 060	8 683	8 875	8 893
7 Current taxes on income and wealth	108 787	102 528	91 276	87 468	91 757	91 786	100 772	108 068
8 Taxes on income	106 710	100 425	89 163	85 264	89 596	89 544	98 250	105 552
9 Other current taxes	2 077	2 103	2 113	2 204	2 161	2 242	2 522	2 516
10 Capital taxes	4	6	11	9	16	10	7	10
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	67	14	354	281	496	583	581	465
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	200 310	206 800	207 616	212 972	217 587	221 974	226 874	236 599
2 Total tax receipts and actual social contributions	200 310	206 798	207 602	212 958	217 577	221 966	226 865	236 592
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	200 310	206 798	207 602	212 958	217 577	221 966	226 865	236 592
12 Imputed social contributions	0	2	14	14	10	8	9	7
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

.. Not available

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20160314/01c5>.

Disclaimer: <http://oe.cd/disclaimer>