

# CZECH REPUBLIC

## Table II. Detailed taxes and social contribution receipts

Million CZK

	2006	2007	2008	2009	2010	2011	2012	2013
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>1 181 946</b>	<b>1 311 910</b>	<b>1 321 822</b>	<b>1 255 200</b>	<b>1 280 560</b>	<b>1 347 844</b>	<b>1 376 291</b>	<b>1 418 437</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>1 181 541</b>	<b>1 311 611</b>	<b>1 321 537</b>	<b>1 254 372</b>	<b>1 279 960</b>	<b>1 347 105</b>	<b>1 375 659</b>	<b>1 417 783</b>
<b>3 Total tax receipts</b>	<b>657 163</b>	<b>735 196</b>	<b>722 649</b>	<b>695 541</b>	<b>702 754</b>	<b>755 532</b>	<b>776 287</b>	<b>812 078</b>
<b>4 Taxes on production and imports</b>	<b>361 225</b>	<b>404 467</b>	<b>416 445</b>	<b>424 201</b>	<b>440 572</b>	<b>480 363</b>	<b>501 053</b>	<b>525 658</b>
<b>5 Taxes on products</b>	<b>346 480</b>	<b>388 833</b>	<b>400 788</b>	<b>408 935</b>	<b>421 210</b>	<b>456 943</b>	<b>478 803</b>	<b>505 679</b>
<b>6 Value added type taxes</b>	<b>213 728</b>	<b>232 288</b>	<b>260 366</b>	<b>258 628</b>	<b>263 457</b>	<b>276 533</b>	<b>286 116</b>	<b>303 823</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>30 871</b>	<b>38 204</b>	<b>33 809</b>	<b>43 866</b>	<b>50 857</b>	<b>63 824</b>	<b>65 162</b>	<b>65 724</b>
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	30 871	38 204	33 809	43 866	50 857	63 824	65 162	65 724
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	30 871	38 204	33 809	43 866	50 857	63 824	65 162	65 724
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
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>101 881</b>	<b>118 341</b>	<b>106 613</b>	<b>106 441</b>	<b>106 896</b>	<b>116 586</b>	<b>127 525</b>	<b>136 132</b>
17 Excise duties and consumption taxes	91 665	106 314	94 631	96 213	97 104	106 922	110 522	117 336
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	8 683	10 326	10 168	7 918	7 757	7 903	8 124	9 664
20 Car registration taxes	323	376	392	956	873	733	605	530
21 Taxes on entertainment	71	74	77	76	67	71	69	68
22 Taxes on lotteries, gambling and betting	686	776	865	834	637	467	7 685	7 876
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	432	456	456	417	431	468	492	640
25 General sales or turnover taxes	21	19	24	27	27	22	28	18
26 Profits of fiscal monopolies	..	..	..	..	..	..	0	0
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	0	0
28 Other taxes on products n.e.c.	..	..	..	..	..	..	0	0
<b>29 Other taxes on production</b>	<b>14 745</b>	<b>15 634</b>	<b>15 657</b>	<b>15 266</b>	<b>19 362</b>	<b>23 420</b>	<b>22 250</b>	<b>19 979</b>
30 Taxes on land, buildings or other structures	4 211	4 256	4 299	5 283	7 453	7 227	8 098	8 229
31 Taxes on the use of fixed assets	6 649	7 027	6 941	5 999	6 065	6 562	5 420	5 454
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	0	17	18	17	17	17	17	16
35 Taxes on pollution	787	928	797	568	603	4 852	3 795	1 258
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	3 098	3 406	3 602	3 399	5 224	4 762	4 920	5 022
<b>38 Current taxes on income and wealth</b>	<b>295 133</b>	<b>330 265</b>	<b>305 948</b>	<b>271 105</b>	<b>261 955</b>	<b>274 940</b>	<b>275 003</b>	<b>286 227</b>
<b>39 Taxes on income</b>	<b>292 139</b>	<b>327 135</b>	<b>302 815</b>	<b>267 845</b>	<b>258 663</b>	<b>271 768</b>	<b>271 610</b>	<b>282 933</b>
40 Taxes on individual or household income including holding gains	138 426	155 956	140 867	135 518	131 259	142 737	144 130	150 615
41 Taxes on individual or household income excl. holding gains	138 426	155 956	140 867	135 518	131 259	142 737	144 130	150 615
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	153 713	171 179	161 948	132 327	127 404	129 031	127 480	132 318
44 Taxes on income or profits of corporations excl. holding gains	153 713	171 179	161 948	132 327	127 404	129 031	127 480	132 318
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
<b>50 Other current taxes</b>	<b>2 994</b>	<b>3 130</b>	<b>3 133</b>	<b>3 260</b>	<b>3 292</b>	<b>3 172</b>	<b>3 393</b>	<b>3 294</b>
51 Current taxes on capital	902	935	946	1 140	1 349	1 308	1 514	1 692
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.	2 092	2 195	2 187	2 120	1 943	1 864	1 879	1 602
<b>57 Capital taxes</b>	<b>805</b>	<b>464</b>	<b>256</b>	<b>235</b>	<b>227</b>	<b>229</b>	<b>231</b>	<b>193</b>
58 Taxes on capital transfers	801	460	250	224	218	213	221	186
59 Capital levies	4	4	6	11	9	16	10	7
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
<b>61 Actual social contributions</b>	<b>524 378</b>	<b>576 415</b>	<b>598 888</b>	<b>558 831</b>	<b>577 206</b>	<b>591 573</b>	<b>599 372</b>	<b>605 705</b>
62 Employers' actual social contributions	332 377	363 777	380 108	350 029	367 741	377 530	382 657	387 446
63 Compulsory	332 362	363 760	380 092	350 015	367 727	377 514	382 646	387 435
64 Voluntary	15	17	16	14	14	16	11	11
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	116 556	127 662	133 235	112 156	116 818	120 070	121 892	123 353
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	74 545	84 002	84 663	96 011	91 986	93 550	94 510	94 581
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>405</b>	<b>299</b>	<b>285</b>	<b>828</b>	<b>600</b>	<b>739</b>	<b>632</b>	<b>654</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

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

Million CZK

	2006	2007	2008	2009	2010	2011	2012	2013
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>831 332</b>	<b>926 180</b>	<b>925 343</b>	<b>868 846</b>	<b>889 533</b>	<b>943 832</b>	<b>966 091</b>	<b>988 348</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>831 047</b>	<b>925 948</b>	<b>925 074</b>	<b>868 386</b>	<b>889 228</b>	<b>943 487</b>	<b>965 860</b>	<b>988 092</b>
3 Total tax receipts	488 733	549 843	532 984	517 157	524 980	569 491	588 454	609 252
4 Taxes on production and imports	290 516	327 905	329 314	337 104	350 275	386 095	405 016	423 371
5 Taxes on products	281 771	318 493	319 951	328 792	339 837	371 735	391 449	412 267
6 Other taxes on production	8 745	9 412	9 363	8 312	10 438	14 360	13 567	11 104
7 Current taxes on income and wealth	197 416	221 478	203 420	179 829	174 487	183 183	183 217	185 695
8 Taxes on income	196 409	220 425	202 390	178 682	173 399	182 172	182 066	184 923
9 Other current taxes	1 007	1 053	1 030	1 147	1 088	1 011	1 151	772
10 Capital taxes	801	460	250	224	218	213	221	186
11 Actual social contributions	342 314	376 105	392 090	351 229	364 248	373 996	377 406	378 840
12 Imputed social contributions	285	232	269	460	305	345	231	256
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>168 548</b>	<b>185 420</b>	<b>189 679</b>	<b>178 738</b>	<b>178 055</b>	<b>186 425</b>	<b>188 226</b>	<b>203 215</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>168 430</b>	<b>185 353</b>	<b>189 665</b>	<b>178 384</b>	<b>177 774</b>	<b>186 041</b>	<b>187 833</b>	<b>202 826</b>
3 Total tax receipts	168 430	185 353	189 665	178 384	177 774	186 041	187 833	202 826
4 Taxes on production and imports	70 709	76 562	87 131	87 097	90 297	94 268	96 037	102 287
5 Taxes on products	64 709	70 340	80 837	80 143	81 373	85 208	87 354	93 412
6 Other taxes on production	6 000	6 222	6 294	6 954	8 924	9 060	8 683	8 875
7 Current taxes on income and wealth	97 717	108 787	102 528	91 276	87 468	91 757	91 786	100 532
8 Taxes on income	95 730	106 710	100 425	89 163	85 264	89 596	89 544	98 010
9 Other current taxes	1 987	2 077	2 103	2 113	2 204	2 161	2 242	2 522
10 Capital taxes	4	4	6	11	9	16	10	7
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	118	67	14	354	281	384	393	389
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>182 066</b>	<b>200 310</b>	<b>206 800</b>	<b>207 616</b>	<b>212 972</b>	<b>217 587</b>	<b>221 974</b>	<b>226 874</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>182 064</b>	<b>200 310</b>	<b>206 798</b>	<b>207 602</b>	<b>212 958</b>	<b>217 577</b>	<b>221 966</b>	<b>226 865</b>
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	182 064	200 310	206 798	207 602	212 958	217 577	221 966	226 865
12 Imputed social contributions	2	0	2	14	14	10	8	9
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20150626/ec38>.