

DENMARK

Table II. Detailed taxes and social contribution receipts

Million DKK

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	909 079	984 761	959 832	979 075	1 017 268	1 014 382	1 098 826	1 105 260
2 Total tax receipts and actual social contributions	903 797	982 451	959 062	969 162	1 006 451	1 005 147	1 092 492	1 098 994
3 Total tax receipts	903 797	982 451	959 062	969 162	1 006 451	1 005 147	1 092 492	1 098 994
4 Taxes on production and imports	317 142	321 755	331 558	340 428	348 973	361 424	364 620	372 025
5 Taxes on products	272 304	275 423	283 697	292 925	301 181	310 414	312 037	317 988
6 Value added type taxes	181 378	185 994	191 479	199 306	208 643	217 627	222 730	230 467
7 Taxes and duties on imports, excluding VAT	36 150	36 247	38 638	41 373	42 063	42 380	42 243	37 003
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	36 150	36 247	38 638	41 373	42 063	42 380	42 243	37 003
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	35 954	35 976	38 325	41 014	41 718	41 966	41 707	36 554
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	196	271	313	359	345	414	536	449
16 Taxes on products, except VAT, import and export taxes	54 776	53 181	53 580	52 245	50 475	50 407	47 064	50 517
17 Excise duties and consumption taxes	46 550	44 560	44 362	42 805	40 647	39 983	35 996	39 926
18 Stamp taxes	4 277	4 809	5 449	5 582	5 954	6 328	6 681	6 758
19 Taxes on financial and capital transactions	20	25	28	31	40	41	49	59
20 Car registration taxes	0	2	0	0	0	0	0	0
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 096	1 094	1 143	1 190	1 246	1 311	1 298	1 104
23 Taxes on insurance premiums	1 694	1 691	1 639	1 637	1 622	1 591	1 555	1 525
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	1 143	950	916	974	937	1 122	1 453	1 125
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	-4	50	43	28	28	32	32	20
29 Other taxes on production	44 838	46 332	47 861	47 503	47 792	51 010	52 583	54 037
30 Taxes on land, buildings or other structures	26 370	27 156	28 085	28 436	28 465	29 578	30 567	31 581
31 Taxes on the use of fixed assets	3 336	3 349	3 483	3 567	3 659	3 848	3 822	3 797
32 Total wage bill and payroll taxes	12 627	13 198	13 071	14 025	14 030	15 201	15 856	16 133
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	365	421	685	682	805	1 679	1 529	1 499
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	2 141	2 208	2 537	793	833	705	809	1 027
38 Current taxes on income and wealth	582 715	656 814	622 327	624 495	653 110	638 913	719 301	720 293
39 Taxes on income	556 953	631 108	596 111	598 358	626 948	612 397	693 581	695 314
40 Taxes on individual or household income including holding gains	502 628	574 505	538 100	537 874	555 306	550 053	620 633	633 923
41 Taxes on individual or household income excl. holding gains	502 628	574 505	538 100	537 874	555 306	550 053	620 633	633 923
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	54 066	56 355	57 722	60 243	71 347	62 074	72 724	61 124
44 Taxes on income or profits of corporations excl. holding gains	54 066	56 355	57 722	60 243	71 347	62 074	72 724	61 124
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	260	248	289	241	294	270	224	267
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	25 762	25 707	26 216	26 137	26 163	26 515	25 720	24 979
51 Current taxes on capital	13 223	13 388	13 603	13 875	14 172	14 482	14 768	15 025
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	12 538	12 319	12 612	12 261	11 990	12 033	10 952	9 953
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	3 940	3 882	5 177	4 240	4 368	4 810	8 571	6 676
58 Taxes on capital transfers	3 940	3 848	5 177	4 240	4 368	4 810	8 571	6 676
59 Capital levies	0	33	0	..	0	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	1 138	1 233	1 065	990	848	820	845	1 192
63 Compulsory	739	737	552	460	331	311	308	609
64 Voluntary	399	496	514	530	517	509	538	584
65 Households' actual social contributions	15 136	14 936	15 034	15 040	15 103	14 993	14 938	15 039
66 Compulsory	879	714	826	737	729	751	684	750
<i>of which:</i>								
67 Employees	879	714	826	737	729	751	684	750
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	14 256	14 222	14 208	14 303	14 374	14 242	14 255	14 289
70 Imputed social contributions	4 520	4 199	4 067	3 668	3 507	3 214	3 227	3 095
71 Capital transfers for taxes and social cont., unlikely to be collected	15 512	18 058	19 396	9 784	8 640	9 791	12 676	13 060

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

Million DKK

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	656 822	727 157	694 883	705 720	736 254	730 159	805 470	795 458
2 Total tax receipts and actual social contributions	668 124	741 190	710 162	711 581	741 086	736 153	814 342	804 763
3 Total tax receipts	668 124	741 190	710 162	711 581	741 086	736 153	814 342	804 763
4 Taxes on production and imports	290 772	294 599	303 473	311 991	320 508	331 846	334 053	340 444
5 Taxes on products	272 304	275 423	283 697	292 925	301 181	310 414	312 037	317 988
6 Other taxes on production	18 468	19 176	19 776	19 067	19 327	21 433	22 016	22 456
7 Current taxes on income and wealth	373 412	442 710	401 512	395 351	416 210	399 497	471 718	457 643
8 Taxes on income	347 650	417 003	375 296	369 214	390 047	372 981	445 999	432 665
9 Other current taxes	25 762	25 707	26 216	26 137	26 163	26 515	25 720	24 979
10 Capital taxes	3 940	3 882	5 177	4 240	4 368	4 810	8 571	6 676
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 772	2 639	2 646	2 499	2 420	2 375	2 446	2 368
13 Capital transfers for taxes and social cont., unlikely to be collected	15 512	18 058	19 396	9 784	8 640	9 791	12 676	13 060
II.4 LOCAL GOVERNMENT								
1 Total receipts	237 421	242 821	250 321	258 749	266 452	269 833	278 931	294 957
2 Total tax receipts and actual social contributions	235 673	241 261	248 900	257 581	265 365	268 994	278 150	294 231
3 Total tax receipts	235 673	241 261	248 900	257 581	265 365	268 994	278 150	294 231
4 Taxes on production and imports	26 370	27 156	28 085	28 436	28 465	29 578	30 567	31 581
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	26 370	27 156	28 085	28 436	28 465	29 578	30 567	31 581
7 Current taxes on income and wealth	209 303	214 105	220 815	229 144	236 900	239 416	247 583	262 650
8 Taxes on income	209 303	214 105	220 815	229 144	236 900	239 416	247 583	262 650
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	1 748	1 560	1 421	1 168	1 087	839	781	727
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	14 836	14 783	14 628	14 606	14 562	14 390	14 425	14 844
2 Total tax receipts and actual social contributions	14 836	14 783	14 628	14 606	14 562	14 390	14 425	14 844
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	14 836	14 783	14 628	14 606	14 562	14 390	14 425	14 844
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/bf49>.

Source: Statistics Denmark via Eurostat.