

DENMARK

Table II. Detailed taxes and social contribution receipts

Million DKK

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	834 483	851 428	885 246	909 079	984 761	957 088	974 472	1 008 773
2 Total tax receipts and actual social contributions	813 594	830 583	866 097	903 797	982 451	956 254	962 837	995 727
3 Total tax receipts	813 594	830 583	866 097	903 797	982 451	956 254	962 837	995 727
4 Taxes on production and imports	293 295	300 970	309 450	317 142	321 755	330 057	338 413	346 371
5 Taxes on products	256 754	262 358	269 923	272 304	275 423	282 359	291 055	298 688
6 Value added type taxes	171 583	176 448	181 618	181 378	185 994	190 141	197 437	206 256
7 Taxes and duties on imports, excluding VAT	..	..	..	..	..	..	..	..
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	85 171	85 911	88 305	90 926	89 428	92 218	93 618	92 432
17 Excise duties and consumption taxes	60 252	61 624	65 666	66 685	63 690	63 715	63 383	61 239
18 Stamp taxes	5 700	5 072	4 886	4 668	5 232	5 883	5 987	6 388
19 Taxes on financial and capital transactions	30	31	27	21	25	28	31	40
20 Car registration taxes	13 586	13 613	13 075	15 218	15 967	17 988	19 444	19 976
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	3 438	3 560	2 766	2 622	2 627	2 764	2 961	2 988
23 Taxes on insurance premiums	1 975	1 859	1 834	1 725	1 708	1 655	1 657	1 642
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	189	152	51	-13	180	186	156	160
29 Other taxes on production	36 541	38 611	39 526	44 838	46 332	47 698	47 358	47 683
30 Taxes on land, buildings or other structures	24 161	25 018	24 821	26 370	27 156	28 085	28 436	28 465
31 Taxes on the use of fixed assets	2 980	2 919	3 028	3 336	3 349	3 320	3 422	3 637
32 Total wage bill and payroll taxes	9 108	10 404	11 378	12 627	13 198	13 071	14 025	14 030
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	205	174	193	365	421	685	682	676
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	86	96	106	2 141	2 208	2 537	793	875
38 Current taxes on income and wealth	516 653	524 822	552 605	582 715	656 814	621 019	620 185	644 988
39 Taxes on income	492 365	500 303	527 716	556 953	631 108	594 639	593 892	618 120
40 Taxes on individual or household income including holding gains	450 988	459 713	477 941	502 628	574 505	537 781	537 431	551 871
41 Taxes on individual or household income excl. holding gains	450 988	459 713	477 941	502 628	574 505	537 781	537 431	551 871
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	41 057	40 286	49 474	54 066	56 355	56 570	56 220	65 954
44 Taxes on income or profits of corporations excl. holding gains	41 057	40 286	49 474	54 066	56 355	56 570	56 220	65 954
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	320	304	301	260	248	289	241	294
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	24 288	24 518	24 889	25 762	25 707	26 381	26 292	26 868
51 Current taxes on capital	12 623	12 814	13 014	13 223	13 388	13 605	13 886	14 100
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	11 664	11 705	11 876	12 538	12 319	12 775	12 406	12 768
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	3 646	4 792	4 042	3 940	3 882	5 177	4 240	4 368
58 Taxes on capital transfers	3 646	4 792	4 042	3 940	3 848	5 177	4 240	4 368
59 Capital levies	0	0	0	0	33	0	..	0
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	1 334	1 484	1 244	1 138	1 233	1 065	990	848
63 Compulsory	914	991	746	739	737	552	460	331
64 Voluntary	420	493	498	399	496	514	530	517
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	900	1 049	1 078	879	714	826	737	729
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	5 356	5 100	4 842	4 520	4 199	4 067	3 787	3 708
72 Capital transfers for taxes and social cont., unlikely to be collected	3 475	3 905	3 837	15 512	18 058	19 331	8 182	6 613

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

Million DKK

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	597 315	609 574	638 429	656 822	727 157	692 238	701 081	729 434
2 Total tax receipts and actual social contributions	596 322	608 814	637 647	668 124	741 190	707 452	705 220	732 037
3 Total tax receipts	596 322	608 814	637 647	668 124	741 190	707 452	705 220	732 037
4 Taxes on production and imports	269 134	275 951	284 629	290 772	294 599	301 972	309 977	317 906
5 Taxes on products	256 754	262 358	269 923	272 304	275 423	282 359	291 055	298 688
6 Other taxes on production	12 380	13 593	14 705	18 468	19 176	19 613	18 922	19 218
7 Current taxes on income and wealth	323 542	328 071	348 976	373 412	442 710	400 304	391 004	409 763
8 Taxes on income	299 255	303 553	324 087	347 650	417 003	373 923	364 711	382 895
9 Other current taxes	24 288	24 518	24 889	25 762	25 707	26 381	26 292	26 868
10 Capital taxes	3 646	4 792	4 042	3 940	3 882	5 177	4 240	4 368
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 978	2 919	2 841	2 772	2 639	2 646	2 619	2 621
13 Capital transfers for taxes and social cont., unlikely to be collected	3 475	3 905	3 837	15 512	18 058	19 331	8 182	6 613
II.4 LOCAL GOVERNMENT								
1 Total receipts	219 650	223 949	230 450	237 421	242 821	250 222	258 786	264 776
2 Total tax receipts and actual social contributions	217 272	221 769	228 449	235 673	241 261	248 801	257 617	263 690
3 Total tax receipts	217 272	221 769	228 449	235 673	241 261	248 801	257 617	263 690
4 Taxes on production and imports	24 161	25 018	24 821	26 370	27 156	28 085	28 436	28 465
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	24 161	25 018	24 821	26 370	27 156	28 085	28 436	28 465
7 Current taxes on income and wealth	193 111	196 750	203 629	209 303	214 105	220 716	229 181	235 225
8 Taxes on income	193 111	196 750	203 629	209 303	214 105	220 716	229 181	235 225
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	0	0	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 378	2 180	2 001	1 748	1 560	1 421	1 168	1 087
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	17 518	17 905	16 367	14 836	14 783	14 628	14 606	14 562
2 Total tax receipts and actual social contributions	17 518	17 905	16 367	14 836	14 783	14 628	14 606	14 562
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	17 518	17 905	16 367	14 836	14 783	14 628	14 606	14 562
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/560d>.

Source: Statistics Denmark via Eurostat.