

# DENMARK

## Table II. Detailed taxes and social contribution receipts

Million DKK

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>825 269</b>	<b>793 606</b>	<b>834 483</b>	<b>851 428</b>	<b>885 246</b>	<b>913 619</b>	<b>990 986</b>	<b>960 884</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>803 971</b>	<b>773 362</b>	<b>813 594</b>	<b>830 583</b>	<b>866 097</b>	<b>903 797</b>	<b>981 544</b>	<b>951 639</b>
<b>3 Total tax receipts</b>	<b>803 971</b>	<b>773 362</b>	<b>813 594</b>	<b>830 583</b>	<b>866 097</b>	<b>903 797</b>	<b>981 544</b>	<b>951 639</b>
<b>4 Taxes on production and imports</b>	<b>296 466</b>	<b>281 472</b>	<b>293 295</b>	<b>300 970</b>	<b>309 450</b>	<b>317 142</b>	<b>321 627</b>	<b>329 890</b>
<b>5 Taxes on products</b>	<b>262 978</b>	<b>246 928</b>	<b>256 754</b>	<b>262 358</b>	<b>269 923</b>	<b>272 304</b>	<b>275 423</b>	<b>282 192</b>
<b>6 Value added type taxes</b>	<b>173 872</b>	<b>167 529</b>	<b>171 583</b>	<b>176 448</b>	<b>181 618</b>	<b>181 378</b>	<b>185 994</b>	<b>189 974</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>89 106</b>	<b>79 399</b>	<b>85 171</b>	<b>85 911</b>	<b>88 305</b>	<b>90 926</b>	<b>89 428</b>	<b>92 218</b>
17 Excise duties and consumption taxes	55 910	56 706	60 252	61 624	65 666	66 685	63 690	63 715
18 Stamp taxes	8 064	5 188	5 700	5 072	4 886	4 668	5 232	5 883
19 Taxes on financial and capital transactions	62	51	30	31	27	21	25	28
20 Car registration taxes	19 109	11 864	13 586	13 613	13 075	15 218	15 967	17 988
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	3 735	3 427	3 438	3 560	2 766	2 622	2 627	2 764
23 Taxes on insurance premiums	2 092	2 012	1 975	1 859	1 834	1 725	1 708	1 655
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.	133	149	189	152	51	-13	180	186
<b>29 Other taxes on production</b>	<b>33 488</b>	<b>34 544</b>	<b>36 541</b>	<b>38 611</b>	<b>39 526</b>	<b>44 838</b>	<b>46 204</b>	<b>47 698</b>
30 Taxes on land, buildings or other structures	21 494	22 562	24 161	25 018	24 821	26 370	27 156	28 085
31 Taxes on the use of fixed assets	2 917	3 080	2 980	2 919	3 028	3 336	3 220	3 320
32 Total wage bill and payroll taxes	8 770	8 618	9 108	10 404	11 378	12 627	13 198	13 071
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	218	187	205	174	193	365	421	685
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	90	96	86	96	106	2 141	2 208	2 537
<b>38 Current taxes on income and wealth</b>	<b>502 745</b>	<b>488 213</b>	<b>516 653</b>	<b>524 822</b>	<b>552 605</b>	<b>582 715</b>	<b>656 035</b>	<b>616 572</b>
<b>39 Taxes on income</b>	<b>479 327</b>	<b>464 518</b>	<b>492 365</b>	<b>500 303</b>	<b>527 716</b>	<b>556 953</b>	<b>630 199</b>	<b>590 200</b>
40 Taxes on individual or household income including holding gains	432 914	431 297	450 988	459 713	477 941	502 628	574 167	536 832
41 Taxes on individual or household income excl. holding gains	432 914	431 297	450 988	459 713	477 941	502 628	574 167	536 832
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	46 049	32 886	41 057	40 286	49 474	54 066	55 784	53 080
44 Taxes on income or profits of corporations excl. holding gains	46 049	32 886	41 057	40 286	49 474	54 066	55 784	53 080
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	363	335	320	304	301	260	248	289
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>23 418</b>	<b>23 695</b>	<b>24 288</b>	<b>24 518</b>	<b>24 889</b>	<b>25 762</b>	<b>25 837</b>	<b>26 372</b>
51 Current taxes on capital	12 123	12 360	12 623	12 814	13 014	13 223	13 390	13 597
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	11 295	11 334	11 664	11 705	11 876	12 538	12 447	12 775
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
<b>57 Capital taxes</b>	<b>4 760</b>	<b>3 678</b>	<b>3 646</b>	<b>4 792</b>	<b>4 042</b>	<b>3 940</b>	<b>3 882</b>	<b>5 177</b>
58 Taxes on capital transfers	4 754	3 669	3 646	4 792	4 042	3 940	3 848	5 177
59 Capital levies	6	9	0	0	0	0	33	0
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
62 Employers' actual social contributions	700	686	1 334	1 484	1 244	1 138	1 233	1 065
63 Compulsory	177	140	914	991	746	739	737	552
64 Voluntary	523	546	420	493	498	399	496	514
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	909	877	900	1 049	1 078	879	714	826
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>5 504</b>	<b>5 453</b>	<b>5 356</b>	<b>5 100</b>	<b>4 842</b>	<b>4 520</b>	<b>4 199</b>	<b>4 096</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	2 458	3 043	3 475	3 905	3 837	10 972	10 926	10 951

# DENMARK

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

Million DKK

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>606 558</b>	<b>576 041</b>	<b>597 315</b>	<b>609 574</b>	<b>638 429</b>	<b>661 362</b>	<b>733 470</b>	<b>695 829</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>604 537</b>	<b>574 516</b>	<b>596 322</b>	<b>608 814</b>	<b>637 647</b>	<b>668 124</b>	<b>740 371</b>	<b>702 663</b>
3 Total tax receipts	604 537	574 516	596 322	608 814	637 647	668 124	740 371	702 663
4 Taxes on production and imports	274 972	258 910	269 134	275 951	284 629	290 772	294 471	301 805
5 Taxes on products	262 978	246 928	256 754	262 358	269 923	272 304	275 423	282 192
6 Other taxes on production	11 995	11 982	12 380	13 593	14 705	18 468	19 048	19 613
7 Current taxes on income and wealth	324 805	311 928	323 542	328 071	348 976	373 412	442 019	395 681
8 Taxes on income	301 387	288 234	299 255	303 553	324 087	347 650	416 182	369 309
9 Other current taxes	23 418	23 695	24 288	24 518	24 889	25 762	25 837	26 372
10 Capital taxes	4 760	3 678	3 646	4 792	4 042	3 940	3 882	5 177
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 859	2 961	2 978	2 919	2 841	2 772	2 639	2 646
13 Capital transfers for taxes and social cont., unlikely to be collected	2 458	3 043	3 475	3 905	3 837	10 972	10 926	10 951
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>202 079</b>	<b>201 339</b>	<b>219 650</b>	<b>223 949</b>	<b>230 450</b>	<b>237 421</b>	<b>242 733</b>	<b>250 427</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>199 433</b>	<b>198 846</b>	<b>217 272</b>	<b>221 769</b>	<b>228 449</b>	<b>235 673</b>	<b>241 173</b>	<b>248 977</b>
3 Total tax receipts	199 433	198 846	217 272	221 769	228 449	235 673	241 173	248 977
4 Taxes on production and imports	21 494	22 562	24 161	25 018	24 821	26 370	27 156	28 085
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	21 494	22 562	24 161	25 018	24 821	26 370	27 156	28 085
7 Current taxes on income and wealth	177 940	176 284	193 111	196 750	203 629	209 303	214 017	220 891
8 Taxes on income	177 940	176 284	193 111	196 750	203 629	209 303	214 017	220 891
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	0	0	0	0	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 646	2 492	2 378	2 180	2 001	1 748	1 560	1 450
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>16 632</b>	<b>16 227</b>	<b>17 518</b>	<b>17 905</b>	<b>16 367</b>	<b>14 836</b>	<b>14 783</b>	<b>14 628</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>16 632</b>	<b>16 227</b>	<b>17 518</b>	<b>17 905</b>	<b>16 367</b>	<b>14 836</b>	<b>14 783</b>	<b>14 628</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	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	16 632	16 227	17 518	17 905	16 367	14 836	14 783	14 628
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

.. Not available

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20170118/66e1>.

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