

DENMARK

Table II. Detailed taxes and social contribution receipts

Million DKK

	2007	2008	2009	2010	2011	2012	2013	2014
II.1 GENERAL GOVERNMENT								
1 Total receipts	826 365	825 269	793 606	834 483	851 428	885 247	912 182	984 344
2 Total tax receipts and actual social contributions	805 050	803 971	773 362	813 594	830 583	866 097	900 126	972 507
3 Total tax receipts	805 050	803 971	773 362	813 594	830 583	866 097	900 126	972 507
4 Taxes on production and imports	303 450	296 466	281 472	293 295	300 970	309 450	315 324	319 792
5 Taxes on products	272 332	262 978	246 928	256 754	262 358	269 923	272 307	275 693
6 Value added type taxes	174 639	173 872	167 529	171 583	176 448	181 618	181 381	186 261
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	97 693	89 106	79 399	85 171	85 911	88 305	90 926	89 432
17 Excise duties and consumption taxes	58 412	55 910	56 706	60 252	61 624	65 666	66 685	63 694
18 Stamp taxes	8 587	8 064	5 188	5 700	5 072	4 886	4 668	5 232
19 Taxes on financial and capital transactions	85	62	51	30	31	27	21	25
20 Car registration taxes	24 289	19 109	11 864	13 586	13 613	13 075	15 218	15 967
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	3 964	3 735	3 427	3 438	3 560	2 766	2 622	2 627
23 Taxes on insurance premiums	2 204	2 092	2 012	1 975	1 859	1 834	1 725	1 708
24 Other taxes on specific services	6	..	..	..	..	..	..	..
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.	147	133	149	189	152	51	-13	180
29 Other taxes on production	31 118	33 488	34 544	36 541	38 611	39 526	43 016	44 099
30 Taxes on land, buildings or other structures	18 996	21 494	22 562	24 161	25 018	24 821	26 370	27 156
31 Taxes on the use of fixed assets	3 125	2 917	3 080	2 980	2 919	3 028	3 563	3 220
32 Total wage bill and payroll taxes	8 699	8 770	8 618	9 108	10 404	11 378	12 627	13 198
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	190	218	187	205	174	193	365	421
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	109	90	96	86	96	106	92	103
38 Current taxes on income and wealth	497 699	502 745	488 213	516 653	524 822	552 605	580 863	648 833
39 Taxes on income	475 129	479 327	464 518	492 365	500 303	527 716	555 328	622 992
40 Taxes on individual or household income including holding gains	419 916	432 914	431 297	450 988	459 713	477 941	501 973	570 852
41 Taxes on individual or household income excl. holding gains	419 916	432 914	431 297	450 988	459 713	477 941	501 973	570 852
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	54 871	46 049	32 886	41 057	40 286	49 474	53 095	51 892
44 Taxes on income or profits of corporations excl. holding gains	54 871	46 049	32 886	41 057	40 286	49 474	53 095	51 892
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	342	363	335	320	304	301	260	248
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	22 570	23 418	23 695	24 288	24 518	24 889	25 535	25 840
51 Current taxes on capital	11 715	12 123	12 360	12 623	12 814	13 014	13 223	13 393
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	10 854	11 295	11 334	11 664	11 705	11 876	12 311	12 447
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	3 902	4 760	3 678	3 646	4 792	4 042	3 940	3 882
58 Taxes on capital transfers	3 896	4 754	3 669	3 646	4 792	4 042	3 940	3 848
59 Capital levies	6	6	9	0	0	0	0	33
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	714	700	686	1 334	1 484	1 244	1 138	1 233
63 Compulsory	229	177	140	914	991	746	739	737
64 Voluntary	485	523	546	420	493	498	399	496
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	1 057	909	877	900	1 049	1 078	879	714
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	5 693	5 504	5 453	5 356	5 100	4 842	4 520	4 256
72 Capital transfers for taxes and social cont., unlikely to be collected	2 726	2 458	3 043	3 475	3 905	3 837	8 738	8 588

DENMARK

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

Million DKK

	2007	2008	2009	2010	2011	2012	2013	2014
II.2 CENTRAL GOVERNMENT								
1 Total receipts	614 843	606 558	576 041	597 315	609 574	638 429	659 951	726 693
2 Total tax receipts and actual social contributions	612 940	604 537	574 516	596 322	608 814	637 647	664 480	731 256
3 Total tax receipts	612 940	604 537	574 516	596 322	608 814	637 647	664 480	731 256
4 Taxes on production and imports	284 454	274 972	258 910	269 134	275 951	284 629	288 954	292 636
5 Taxes on products	272 332	262 978	246 928	256 754	262 358	269 923	272 307	275 693
6 Other taxes on production	12 122	11 995	11 982	12 380	13 593	14 705	16 647	16 943
7 Current taxes on income and wealth	324 585	324 805	311 928	323 542	328 071	348 976	371 586	434 738
8 Taxes on income	302 015	301 387	288 234	299 255	303 553	324 087	346 051	408 898
9 Other current taxes	22 570	23 418	23 695	24 288	24 518	24 889	25 535	25 840
10 Capital taxes	3 902	4 760	3 678	3 646	4 792	4 042	3 940	3 882
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 918	2 859	2 961	2 978	2 919	2 841	2 772	2 639
13 Capital transfers for taxes and social cont., unlikely to be collected	2 726	2 458	3 043	3 475	3 905	3 837	8 738	8 588
II.4 LOCAL GOVERNMENT								
1 Total receipts	194 885	202 079	201 339	219 650	223 949	230 450	237 395	242 868
2 Total tax receipts and actual social contributions	192 110	199 433	198 846	217 272	221 769	228 450	235 647	241 251
3 Total tax receipts	192 110	199 433	198 846	217 272	221 769	228 450	235 647	241 251
4 Taxes on production and imports	18 996	21 494	22 562	24 161	25 018	24 821	26 370	27 156
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	18 996	21 494	22 562	24 161	25 018	24 821	26 370	27 156
7 Current taxes on income and wealth	173 114	177 940	176 284	193 111	196 751	203 629	209 277	214 095
8 Taxes on income	173 114	177 940	176 284	193 111	196 751	203 629	209 277	214 095
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 775	2 646	2 492	2 378	2 180	2 001	1 748	1 617
13 Capital transfers for taxes and social cont., unlikely to be collected

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Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20160314/5649>.

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