

DENMARK

Table II. Detailed taxes and social contribution receipts

Million DKK

	2012	2013	2014	2015	2016	2017	2018	2019
II.1 GENERAL GOVERNMENT								
1 Total receipts	885 246	909 079	984 761	959 832	979 075	1 017 268	1 012 956	1 091 444
2 Total tax receipts and actual social contributions	866 097	903 797	982 451	959 062	969 162	1 006 451	1 003 721	1 085 111
3 Total tax receipts	866 097	903 797	982 451	959 062	969 162	1 006 451	1 003 721	1 085 111
4 Taxes on production and imports	309 450	317 142	321 755	331 558	340 428	348 973	360 844	363 128
5 Taxes on products	269 923	272 304	275 423	283 697	292 925	301 181	309 951	310 661
6 Value added type taxes	181 618	181 378	185 994	191 479	199 306	208 643	217 164	221 237
7 Taxes and duties on imports, excluding VAT	33 984	36 150	36 247	38 638	41 373	42 063	42 380	42 253
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	33 984	36 150	36 247	38 638	41 373	42 063	42 380	42 253
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	33 792	35 954	35 976	38 325	41 014	41 718	41 966	41 717
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	192	196	271	313	359	345	414	536
16 Taxes on products, except VAT, import and export taxes	54 321	54 776	53 181	53 580	52 245	50 475	50 407	47 171
17 Excise duties and consumption taxes	45 655	46 550	44 560	44 362	42 805	40 647	39 983	36 104
18 Stamp taxes	4 430	4 277	4 809	5 449	5 582	5 954	6 328	6 681
19 Taxes on financial and capital transactions	26	20	25	28	31	40	41	49
20 Car registration taxes	0	0	2	0	0	0	0	0
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 169	1 096	1 094	1 143	1 190	1 246	1 311	1 298
23 Taxes on insurance premiums	1 804	1 694	1 691	1 639	1 637	1 622	1 591	1 555
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	1 221	1 143	950	916	974	937	1 122	1 453
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	15	-4	50	43	28	28	32	32
29 Other taxes on production	39 526	44 838	46 332	47 861	47 503	47 792	50 893	52 467
30 Taxes on land, buildings or other structures	24 821	26 370	27 156	28 085	28 436	28 465	29 578	30 567
31 Taxes on the use of fixed assets	3 028	3 336	3 349	3 483	3 567	3 659	3 730	3 706
32 Total wage bill and payroll taxes	11 378	12 627	13 198	13 071	14 025	14 030	15 201	15 856
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	193	365	421	685	682	805	1 679	1 529
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	106	2 141	2 208	2 537	793	833	705	809
38 Current taxes on income and wealth	552 605	582 715	656 814	622 327	624 495	653 110	638 067	715 766
39 Taxes on income	527 716	556 953	631 108	596 111	598 358	626 948	611 431	690 031
40 Taxes on individual or household income including holding gains	477 941	502 628	574 505	538 100	537 874	555 306	549 616	618 510
41 Taxes on individual or household income excl. holding gains	477 941	502 628	574 505	538 100	537 874	555 306	549 616	618 510
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	49 474	54 066	56 355	57 722	60 243	71 347	61 545	71 296
44 Taxes on income or profits of corporations excl. holding gains	49 474	54 066	56 355	57 722	60 243	71 347	61 545	71 296
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	301	260	248	289	241	294	270	224
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	24 889	25 762	25 707	26 216	26 137	26 163	26 636	25 735
51 Current taxes on capital	13 014	13 223	13 388	13 603	13 875	14 172	14 485	14 667
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	11 876	12 538	12 319	12 612	12 261	11 990	12 151	11 068
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	4 042	3 940	3 882	5 177	4 240	4 368	4 810	6 217
58 Taxes on capital transfers	4 042	3 940	3 848	5 177	4 240	4 368	4 810	6 217
59 Capital levies	0	0	33	0	..	0	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	1 244	1 138	1 233	1 065	990	848	820	845
63 Compulsory	746	739	737	552	460	331	311	308
64 Voluntary	498	399	496	514	530	517	509	538
65 Households' actual social contributions	16 901	15 136	14 936	15 034	15 040	15 103	14 993	14 938
66 Compulsory	1 078	879	714	826	737	729	751	684
<i>of which:</i>								
67 Employees	1 078	879	714	826	737	729	751	684
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	15 822	14 256	14 222	14 208	14 303	14 374	14 242	14 255
70 Imputed social contributions	4 842	4 520	4 199	4 067	3 668	3 507	3 214	3 226
71 Capital transfers for taxes and social cont., unlikely to be collected	3 837	15 512	18 058	19 396	9 784	8 640	9 791	12 676

DENMARK

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

Million DKK

	2012	2013	2014	2015	2016	2017	2018	2019
II.2 CENTRAL GOVERNMENT								
1 Total receipts	638 429	656 822	727 157	694 883	705 720	736 254	728 865	798 539
2 Total tax receipts and actual social contributions	637 647	668 124	741 190	710 162	711 581	741 086	734 859	807 411
3 Total tax receipts	637 647	668 124	741 190	710 162	711 581	741 086	734 859	807 411
4 Taxes on production and imports	284 629	290 772	294 599	303 473	311 991	320 508	331 266	332 561
5 Taxes on products	269 923	272 304	275 423	283 697	292 925	301 181	309 951	310 661
6 Other taxes on production	14 705	18 468	19 176	19 776	19 067	19 327	21 315	21 900
7 Current taxes on income and wealth	348 976	373 412	442 710	401 512	395 351	416 210	398 783	468 633
8 Taxes on income	324 087	347 650	417 003	375 296	369 214	390 047	372 146	442 898
9 Other current taxes	24 889	25 762	25 707	26 216	26 137	26 163	26 636	25 735
10 Capital taxes	4 042	3 940	3 882	5 177	4 240	4 368	4 810	6 217
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 841	2 772	2 639	2 646	2 499	2 420	2 375	2 446
13 Capital transfers for taxes and social cont., unlikely to be collected	3 837	15 512	18 058	19 396	9 784	8 640	9 791	12 676
II.4 LOCAL GOVERNMENT								
1 Total receipts	230 450	237 421	242 821	250 321	258 749	266 452	269 701	278 480
2 Total tax receipts and actual social contributions	228 449	235 673	241 261	248 900	257 581	265 365	268 862	277 700
3 Total tax receipts	228 449	235 673	241 261	248 900	257 581	265 365	268 862	277 700
4 Taxes on production and imports	24 821	26 370	27 156	28 085	28 436	28 465	29 578	30 567
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	24 821	26 370	27 156	28 085	28 436	28 465	29 578	30 567
7 Current taxes on income and wealth	203 629	209 303	214 105	220 815	229 144	236 900	239 285	247 132
8 Taxes on income	203 629	209 303	214 105	220 815	229 144	236 900	239 285	247 132
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 001	1 748	1 560	1 421	1 168	1 087	839	780
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	16 367	14 836	14 783	14 628	14 606	14 562	14 390	14 425
2 Total tax receipts and actual social contributions	16 367	14 836	14 783	14 628	14 606	14 562	14 390	14 425
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	16 367	14 836	14 783	14 628	14 606	14 562	14 390	14 425
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20210211/fed8e>.

Source: Statistics Denmark via Eurostat.