

ESTONIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	4 952	4 900	5 256	5 686	5 998	6 451	6 879	7 284
2 Total tax receipts and actual social contributions	4 920	4 870	5 223	5 650	5 960	6 407	6 830	7 232
3 Total tax receipts	3 100	2 990	3 288	3 650	3 882	4 229	4 540	4 803
4 Taxes on production and imports	2 056	2 020	2 242	2 466	2 525	2 750	2 933	3 175
5 Taxes on products	1 945	1 911	2 122	2 337	2 388	2 592	2 777	3 010
6 Value added type taxes	1 224	1 257	1 363	1 508	1 558	1 711	1 872	1 974
7 Taxes and duties on imports, excluding VAT	700	624	716	796	802	850	875	1 002
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	700	624	716	796	802	850	875	1 002
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	700	624	716	796	802	850	875	1 002
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	21	30	42	32	29	30	30	34
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	3	4	6	7	7	7	7	7
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	18	21	19	21	22	23	23	26
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	6	17	5	0	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	110	109	120	129	136	158	155	165
30 Taxes on land, buildings or other structures	48	51	51	59	57	59	58	59
31 Taxes on the use of fixed assets	4	4	4	4	4	4	5	5
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1	1	1	1	1	1	1	1
35 Taxes on pollution	41	31	34	31	37	62	51	71
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	17	23	30	35	38	33	40	29
38 Current taxes on income and wealth	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
39 Taxes on income	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
40 Taxes on individual or household income including holding gains	789	776	846	931	1 031	1 134	1 182	1 259
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	256	194	201	252	327	345	424	369
44 Taxes on income or profits of corporations excl. holding gains	39	35	37	56	62	69	38	38
45 Taxes on holding gains of corporations	218	159	164	197	265	276	386	331
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	218	159	164	197	265	276	386	331
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	0	0	0	0	0	0	0	0
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	0
57 Capital taxes	..	..	..	..	..	..	..	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	1 819	1 879	1 935	2 000	2 077	2 178	2 290	2 429
62 Employers' actual social contributions	1 720	1 742	1 789	1 845	1 949	2 045	2 171	2 306
63 Compulsory	1 720	1 742	1 789	1 845	1 949	2 045	2 171	2 306
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	75	116	127	137	109	114	99	103
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	25	21	19	18	19	20	20	20
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	32	30	33	35	38	44	49	52
72 Capital transfers for taxes and social cont., unlikely to be collected

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

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	4 057	3 956	4 252	4 621	4 927	5 310	5 695	6 031
2 Total tax receipts and actual social contributions	4 028	3 929	4 222	4 589	4 893	5 270	5 651	5 983
3 Total tax receipts	3 041	2 922	3 209	3 575	3 814	4 159	4 470	4 732
4 Taxes on production and imports	1 996	1 952	2 162	2 391	2 457	2 681	2 864	3 105
5 Taxes on products	1 945	1 906	2 105	2 332	2 388	2 592	2 777	3 010
6 Other taxes on production	51	47	58	59	68	89	86	95
7 Current taxes on income and wealth	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
8 Taxes on income	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	986	1 007	1 012	1 014	1 079	1 111	1 181	1 251
12 Imputed social contributions	29	27	30	32	34	39	44	47
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	62	71	82	78	72	74	74	75
2 Total tax receipts and actual social contributions	59	68	79	75	68	69	69	71
3 Total tax receipts	59	68	79	75	68	69	69	71
4 Taxes on production and imports	59	68	79	75	68	69	69	71
5 Taxes on products	0	6	17	5	0	..	..	..
6 Other taxes on production	59	62	63	70	68	69	69	71
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	3	3	3	3	4	5	5	4
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	833	873	922	986	998	1 067	1 110	1 179
2 Total tax receipts and actual social contributions	833	873	922	986	998	1 067	1 110	1 179
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	833	873	922	986	998	1 067	1 110	1 179
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/94167>.

Source: Statistical Office of Estonia via Eurostat.