

# ESTONIA

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2005	2006	2007	2008	2009	2010	2011	2012
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>3 400</b>	<b>4 076</b>	<b>5 007</b>	<b>5 136</b>	<b>4 916</b>	<b>4 864</b>	<b>5 209</b>	<b>5 635</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>3 389</b>	<b>4 064</b>	<b>4 991</b>	<b>5 115</b>	<b>4 893</b>	<b>4 840</b>	<b>5 183</b>	<b>5 607</b>
<b>3 Total tax receipts</b>	<b>2 242</b>	<b>2 710</b>	<b>3 308</b>	<b>3 224</b>	<b>3 074</b>	<b>2 961</b>	<b>3 249</b>	<b>3 606</b>
<b>4 Taxes on production and imports</b>	<b>1 460</b>	<b>1 764</b>	<b>2 111</b>	<b>1 947</b>	<b>2 029</b>	<b>1 990</b>	<b>2 202</b>	<b>2 423</b>
<b>5 Taxes on products</b>	<b>1 388</b>	<b>1 677</b>	<b>2 010</b>	<b>1 835</b>	<b>1 919</b>	<b>1 886</b>	<b>2 094</b>	<b>2 308</b>
<b>6 Value added type taxes</b>	<b>955</b>	<b>1 193</b>	<b>1 399</b>	<b>1 264</b>	<b>1 201</b>	<b>1 238</b>	<b>1 340</b>	<b>1 485</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>411</b>	<b>456</b>	<b>577</b>	<b>537</b>	<b>697</b>	<b>619</b>	<b>711</b>	<b>791</b>
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	411	456	577	537	697	619	711	791
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	411	456	577	537	697	619	711	791
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>23</b>	<b>28</b>	<b>35</b>	<b>34</b>	<b>21</b>	<b>30</b>	<b>42</b>	<b>33</b>
17 Excise duties and consumption taxes	0	0	0	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	4	5	5	3	3	4	6	7
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	19	23	30	31	18	21	19	21
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	6	17	5
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
<b>29 Other taxes on production</b>	<b>72</b>	<b>87</b>	<b>101</b>	<b>112</b>	<b>110</b>	<b>104</b>	<b>108</b>	<b>114</b>
30 Taxes on land, buildings or other structures	32	33	35	48	48	51	52	59
31 Taxes on the use of fixed assets	4	4	4	4	4	4	4	4
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1	3	2	1	1	1	1	1
35 Taxes on pollution	25	35	44	43	41	31	34	32
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	10	12	15	17	16	18	18	19
<b>38 Current taxes on income and wealth</b>	<b>782</b>	<b>946</b>	<b>1 197</b>	<b>1 277</b>	<b>1 045</b>	<b>970</b>	<b>1 047</b>	<b>1 184</b>
<b>39 Taxes on income</b>	<b>782</b>	<b>946</b>	<b>1 197</b>	<b>1 277</b>	<b>1 045</b>	<b>970</b>	<b>1 047</b>	<b>1 184</b>
40 Taxes on individual or household income including holding gains	622	747	936	1 011	789	776	846	931
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	160	200	261	266	256	194	201	252
44 Taxes on income or profits of corporations excl. holding gains	57	52	65	59	39	35	37	56
45 Taxes on holding gains of corporations	102	147	196	208	218	159	164	197
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	102	147	196	208	218	159	164	197
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>57 Capital taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>1 147</b>	<b>1 354</b>	<b>1 683</b>	<b>1 891</b>	<b>1 819</b>	<b>1 879</b>	<b>1 935</b>	<b>2 000</b>
62 Employers' actual social contributions	1 102	1 315	1 635	1 836	1 720	1 742	1 789	1 845
63 Compulsory	1 102	1 315	1 635	1 836	1 720	1 742	1 789	1 845
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	31	22	28	31	75	116	127	137
66 Compulsory	31	22	28	31	75	116	127	137
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	14	17	21	24	25	21	19	18
69 Compulsory	14	17	21	24	25	21	19	18
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>11</b>	<b>12</b>	<b>16</b>	<b>21</b>	<b>23</b>	<b>24</b>	<b>26</b>	<b>28</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

# ESTONIA

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

Million EUR

	2005	2006	2007	2008	2009	2010	2011	2012
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>2 443</b>	<b>2 939</b>	<b>3 589</b>	<b>3 502</b>	<b>3 390</b>	<b>3 339</b>	<b>3 589</b>	<b>3 909</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>2 432</b>	<b>2 927</b>	<b>3 573</b>	<b>3 481</b>	<b>3 367</b>	<b>3 315</b>	<b>3 563</b>	<b>3 881</b>
3 Total tax receipts	1 796	2 167	2 632	2 430	2 380	2 308	2 551	2 866
4 Taxes on production and imports	1 421	1 722	2 065	1 887	1 970	1 922	2 122	2 348
5 Taxes on products	1 388	1 677	2 010	1 835	1 919	1 881	2 077	2 304
6 Other taxes on production	33	45	55	52	51	42	45	44
7 Current taxes on income and wealth	375	446	567	543	411	386	428	519
8 Taxes on income	375	446	567	543	411	386	428	519
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	636	760	942	1 051	986	1 007	1 012	1 014
12 Imputed social contributions	11	12	16	21	23	24	26	28
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>446</b>	<b>543</b>	<b>676</b>	<b>794</b>	<b>693</b>	<b>653</b>	<b>698</b>	<b>740</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>446</b>	<b>543</b>	<b>676</b>	<b>794</b>	<b>693</b>	<b>653</b>	<b>698</b>	<b>740</b>
3 Total tax receipts	446	543	676	794	693	653	698	740
4 Taxes on production and imports	40	42	46	60	59	68	79	75
5 Taxes on products	0	0	0	0	0	6	17	5
6 Other taxes on production	39	42	46	60	59	62	63	71
7 Current taxes on income and wealth	407	501	630	734	634	585	619	665
8 Taxes on income	407	501	630	734	634	585	619	665
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	0	0	0	0	0	0	0	0
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>511</b>	<b>594</b>	<b>742</b>	<b>840</b>	<b>833</b>	<b>873</b>	<b>922</b>	<b>986</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>511</b>	<b>594</b>	<b>742</b>	<b>840</b>	<b>833</b>	<b>873</b>	<b>922</b>	<b>986</b>
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	511	594	742	840	833	873	922	986
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20140404/2459>.