

ESTONIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	5 256	5 686	5 998	6 456	6 890	7 302	7 777	8 550
2 Total tax receipts and actual social contributions	5 223	5 650	5 960	6 412	6 841	7 250	7 715	8 484
3 Total tax receipts	3 288	3 650	3 882	4 229	4 540	4 806	5 062	5 506
4 Taxes on production and imports	2 242	2 466	2 525	2 750	2 933	3 178	3 352	3 577
5 Taxes on products	2 122	2 337	2 388	2 592	2 778	3 011	3 178	3 382
6 Value added type taxes	1 363	1 508	1 558	1 711	1 873	1 975	2 149	2 331
7 Taxes and duties on imports, excluding VAT	716	796	802	850	875	1 002	994	1 016
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	716	796	802	850	875	1 002	994	1 016
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	716	796	802	850	875	1 002	994	1 016
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	42	32	29	30	30	34	35	35
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	6	7	7	7	7	7	8	8
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	19	21	22	23	23	26	27	27
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	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	120	129	136	158	155	168	174	194
30 Taxes on land, buildings or other structures	51	59	57	59	58	59	58	58
31 Taxes on the use of fixed assets	4	4	4	4	5	5	5	5
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1	1	1	1	1	3	3	3
35 Taxes on pollution	34	31	37	62	51	71	76	94
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	30	35	38	33	40	29	31	34
38 Current taxes on income and wealth	1 047	1 184	1 357	1 479	1 607	1 628	1 710	1 929
39 Taxes on income	1 047	1 184	1 357	1 479	1 607	1 628	1 710	1 929
40 Taxes on individual or household income including holding gains	846	931	1 031	1 134	1 182	1 259	1 344	1 411
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	201	252	327	345	424	369	366	518
44 Taxes on income or profits of corporations excl. holding gains	37	56	62	69	38	38	40	71
45 Taxes on holding gains of corporations	164	197	265	276	386	331	325	447
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	164	197	265	276	386	331	325	447
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	1 935	2 000	2 077	2 184	2 300	2 444	2 653	2 978
62 Employers' actual social contributions	1 789	1 845	1 949	2 050	2 181	2 321	2 520	2 835
63 Compulsory	1 789	1 845	1 949	2 050	2 181	2 321	2 520	2 835
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	146	155	128	133	119	123	133	144
66 Compulsory	146	155	128	133	119	123	133	144
<i>of which:</i>								
67 Employees	127	137	109	114	99	103	112	123
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
70 Imputed social contributions	33	35	38	44	49	52	62	66
71 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

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	4 252	4 621	4 927	5 315	5 707	6 049	6 415	7 066
2 Total tax receipts and actual social contributions	4 222	4 589	4 893	5 276	5 662	6 001	6 363	7 006
3 Total tax receipts	3 209	3 575	3 814	4 159	4 471	4 736	4 991	5 435
4 Taxes on production and imports	2 162	2 391	2 457	2 681	2 864	3 108	3 281	3 506
5 Taxes on products	2 105	2 332	2 388	2 592	2 778	3 011	3 178	3 382
6 Other taxes on production	58	59	68	89	86	97	103	124
7 Current taxes on income and wealth	1 047	1 184	1 357	1 479	1 607	1 628	1 710	1 929
8 Taxes on income	1 047	1 184	1 357	1 479	1 607	1 628	1 710	1 929
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	1 012	1 014	1 079	1 117	1 191	1 265	1 372	1 571
12 Imputed social contributions	30	32	34	39	45	48	53	59
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	82	78	72	74	73	75	79	77
2 Total tax receipts and actual social contributions	79	75	68	69	69	71	70	71
3 Total tax receipts	79	75	68	69	69	71	70	71
4 Taxes on production and imports	79	75	68	69	69	71	70	71
5 Taxes on products	17	5	0	..	..	..	..	..
6 Other taxes on production	63	70	68	69	69	71	70	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	4	5	4	4	9	6
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	922	986	998	1 067	1 110	1 179	1 282	1 407
2 Total tax receipts and actual social contributions	922	986	998	1 067	1 110	1 179	1 282	1 407
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	922	986	998	1 067	1 110	1 179	1 282	1 407
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/navo14/20200203/84b4>.

Source: Statistical Office of Estonia via Eurostat.