

FINLAND

Table II. Detailed taxes and social contribution receipts

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	76 417	82 821	85 351	88 791	90 133	92 063	95 158	96 954
2 Total tax receipts and actual social contributions	76 417	82 821	85 351	88 791	90 133	92 063	95 158	96 954
3 Total tax receipts	53 515	58 784	59 823	62 889	63 845	65 121	67 209	69 649
4 Taxes on production and imports	24 226	27 180	28 135	29 306	29 556	29 670	31 084	31 525
5 Taxes on products	24 024	26 932	27 926	28 937	29 088	29 458	30 806	31 251
6 Value added type taxes	15 533	17 315	17 987	18 888	18 948	18 974	19 694	20 404
7 Taxes and duties on imports, excluding VAT	0	0	0	1	0	0	0	0
8 Import duties	0	0	0	1	0	0	0	0
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	8 491	9 617	9 939	10 048	10 140	10 484	11 112	10 847
17 Excise duties and consumption taxes	6 288	7 322	7 516	7 513	7 433	7 679	8 200	8 003
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	531	544	582	590	708	783	874	776
20 Car registration taxes	40	41	40	37	36	36	36	31
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	144	172	210	217	218	222	231	228
23 Taxes on insurance premiums	593	635	670	722	761	788	796	779
24 Other taxes on specific services	18	18	16	19	18	6	6	5
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	874	883	901	948	963	967	966	1 021
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	3	2	4	2	3	3	3	4
29 Other taxes on production	202	248	209	369	468	212	278	274
30 Taxes on land, buildings or other structures	..	..	..	0	0	..	..	..
31 Taxes on the use of fixed assets	152	176	145	173	173	184	199	211
32 Total wage bill and payroll taxes	1	1	1	1	1	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	42	64	56	56	148	95	111	87
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	7	7	7	139	146	-67	-32	-24
38 Current taxes on income and wealth	28 902	31 209	31 179	32 937	33 790	34 820	35 603	37 215
39 Taxes on income	27 164	29 398	29 267	30 850	31 546	32 444	33 021	34 456
40 Taxes on individual or household income including holding gains	22 545	24 181	24 989	25 998	27 523	27 824	28 136	28 277
41 Taxes on individual or household income excl. holding gains	21 819	23 391	24 430	25 130	26 575	26 738	27 251	27 273
42 Taxes on individual or household holding gains	726 e	790 e	559 e	868 e	948 e	1 086 e	885 e	1 004 p
43 Taxes on income or profits of corporations including holding gains	4 559	5 153	4 213	4 799	3 956	4 547	4 798	6 127
44 Taxes on income or profits of corporations excl. holding gains	4 559	5 153	4 213	4 799	3 956	4 547	4 798	6 127
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	726 e	790 e	559 e	868 e	948 e	1 086 e	885 e	1 004 p
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	60	64	65	53	67	73	87	52
50 Other current taxes	1 738	1 811	1 912	2 087	2 244	2 376	2 582	2 759
51 Current taxes on capital	1 169	1 199	1 270	1 363	1 512	1 603	1 670	1 774
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	569	612	642	724	732	773	912	985
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	387	395	509	646	499	631	522	909
58 Taxes on capital transfers	387	395	509	646	499	631	522	909
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	22 902	24 037	25 528	25 902	26 288	26 942	27 949	27 305
62 Employers' actual social contributions	16 078	16 969	17 708	17 921	17 916	18 259	18 788	17 604
63 Compulsory	16 041	16 937	17 674	17 888	17 885	18 232	18 763	17 585
64 Voluntary	37	32	34	33	31	27	25	19
65 Employees' actual social contributions	4 710	5 124	5 724	5 811	6 101	6 364	6 836	7 469
66 Compulsory	4 710	5 124	5 724	5 811	6 101	6 364	6 836	7 469
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

FINLAND

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

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	34 997	39 635	40 480	42 179	42 686	43 272	45 273	46 882
2 Total tax receipts and actual social contributions	34 997	39 635	40 480	42 179	42 686	43 272	45 273	46 882
3 Total tax receipts	34 997	39 635	40 480	42 179	42 686	43 272	45 273	46 882
4 Taxes on production and imports	24 225	27 179	28 134	29 305	29 555	29 669	31 083	31 524
5 Taxes on products	24 023	26 931	27 925	28 936	29 087	29 457	30 805	31 250
6 Other taxes on production	202	248	209	369	468	212	278	274
7 Current taxes on income and wealth	10 385	12 061	11 837	12 228	12 632	12 972	13 668	14 449
8 Taxes on income	9 818	11 450	11 197	11 506	11 901	12 200	12 757	13 465
9 Other current taxes	567	611	640	722	731	772	911	984
10 Capital taxes	387	395	509	646	499	631	522	909
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	18 535	19 166	19 359	20 726	21 174	21 864	21 951	22 781
2 Total tax receipts and actual social contributions	18 535	19 166	19 359	20 726	21 174	21 864	21 951	22 781
3 Total tax receipts	18 518	19 149	19 343	20 710	21 159	21 849	21 936	22 767
4 Taxes on production and imports	1	1	1	1	1	1	1	1
5 Taxes on products	1	1	1	1	1	1	1	1
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	18 517	19 148	19 342	20 709	21 158	21 848	21 935	22 766
8 Taxes on income	17 346	17 948	18 070	19 344	19 645	20 244	20 264	20 991
9 Other current taxes	1 171	1 200	1 272	1 365	1 513	1 604	1 671	1 775
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	17	17	16	16	15	15	15	14
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	22 885	24 020	25 512	25 886	26 273	26 927	27 934	27 291
2 Total tax receipts and actual social contributions	22 885	24 020	25 512	25 886	26 273	26 927	27 934	27 291
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	22 885	24 020	25 512	25 886	26 273	26 927	27 934	27 291
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/fbc2>.

Source: Statistics Finland via Eurostat.