

FINLAND

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	74 170	76 417	82 821	85 351	88 791	90 133	92 135	95 186
2 Total tax receipts and actual social contributions	74 170	76 417	82 821	85 351	88 791	90 133	92 135	95 186
3 Total tax receipts	51 895	53 515	58 784	59 823	62 889	63 845	65 193	67 250
4 Taxes on production and imports	23 378	24 226	27 180	28 135	29 306	29 556	29 742	31 126
5 Taxes on products	23 181	24 024	26 932	27 926	28 937	29 088	29 458	30 806
6 Value added type taxes	15 176	15 533	17 315	17 987	18 888	18 948	18 974	19 694
7 Taxes and duties on imports, excluding VAT	0	0	0	0	1	0	0	0
8 Import duties	0	0	0	0	1	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	8 005	8 491	9 617	9 939	10 048	10 140	10 484	11 112
17 Excise duties and consumption taxes	5 890	6 288	7 322	7 516	7 513	7 433	7 679	8 200
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	489	531	544	582	590	708	783	874
20 Car registration taxes	33	40	41	40	37	36	36	36
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	139	144	172	210	217	218	222	231
23 Taxes on insurance premiums	566	593	635	670	722	761	788	796
24 Other taxes on specific services	17	18	18	16	19	18	6	6
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	868	874	883	901	948	963	967	966
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	3	3	2	4	2	3	3	3
29 Other taxes on production	197	202	248	209	369	468	284	320
30 Taxes on land, buildings or other structures	..	..	..	..	0	0	..	..
31 Taxes on the use of fixed assets	146	152	176	145	173	173	184	199
32 Total wage bill and payroll taxes	1	1	1	1	1	1	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	45	42	64	56	56	148	93	110
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	5	7	7	7	139	146	7	11
38 Current taxes on income and wealth	28 077	28 902	31 209	31 179	32 937	33 790	34 820	35 602
39 Taxes on income	26 565	27 164	29 398	29 267	30 850	31 546	32 444	33 020
40 Taxes on individual or household income including holding gains	23 011	22 545	24 181	24 989	25 998	27 523	27 824	28 135
41 Taxes on individual or household income excl. holding gains	22 561	21 819	23 391	24 430	25 130	26 575	26 885	27 204
42 Taxes on individual or household holding gains	450 e	726 e	790 e	559 e	868 e	948 e	939 e	931 p
43 Taxes on income or profits of corporations including holding gains	3 494	4 559	5 153	4 213	4 799	3 956	4 547	4 798
44 Taxes on income or profits of corporations excl. holding gains	3 494	4 559	5 153	4 213	4 799	3 956	4 547	4 798
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	450 e	726 e	790 e	559 e	868 e	948 e	939 e	931 p
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	60	60	64	65	53	67	73	87
50 Other current taxes	1 512	1 738	1 811	1 912	2 087	2 244	2 376	2 582
51 Current taxes on capital	974	1 169	1 199	1 270	1 363	1 512	1 603	1 670
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	538	569	612	642	724	732	773	912
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	440	387	395	509	646	499	631	522
58 Taxes on capital transfers	440	387	395	509	646	499	631	522
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	22 275	22 902	24 037	25 528	25 902	26 288	26 942	27 936
62 Employers' actual social contributions	16 300	16 078	16 969	17 708	17 921	17 916	18 259	18 780
63 Compulsory	16 261	16 041	16 937	17 674	17 888	17 885	18 232	18 755
64 Voluntary	39	37	32	34	33	31	27	25
65 Employees' actual social contributions	4 141	4 710	5 124	5 724	5 811	6 101	6 364	6 830
66 Compulsory	4 141	4 710	5 124	5 724	5 811	6 101	6 364	6 830
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

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	34 319	34 997	39 635	40 480	42 179	42 686	43 344	45 314
2 Total tax receipts and actual social contributions	34 319	34 997	39 635	40 480	42 179	42 686	43 344	45 314
3 Total tax receipts	34 319	34 997	39 635	40 480	42 179	42 686	43 344	45 314
4 Taxes on production and imports	23 377	24 225	27 179	28 134	29 305	29 555	29 741	31 125
5 Taxes on products	23 180	24 023	26 931	27 925	28 936	29 087	29 457	30 805
6 Other taxes on production	197	202	248	209	369	468	284	320
7 Current taxes on income and wealth	10 502	10 385	12 061	11 837	12 228	12 632	12 972	13 667
8 Taxes on income	9 966	9 818	11 450	11 197	11 506	11 901	12 200	12 756
9 Other current taxes	536	567	611	640	722	731	772	911
10 Capital taxes	440	387	395	509	646	499	631	522
11 Actual social contributions	..	..	..	..	..	..	..	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	17 595	18 535	19 166	19 359	20 726	21 174	21 864	21 951
2 Total tax receipts and actual social contributions	17 595	18 535	19 166	19 359	20 726	21 174	21 864	21 951
3 Total tax receipts	17 576	18 518	19 149	19 343	20 710	21 159	21 849	21 936
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	17 575	18 517	19 148	19 342	20 709	21 158	21 848	21 935
8 Taxes on income	16 599	17 346	17 948	18 070	19 344	19 645	20 244	20 264
9 Other current taxes	976	1 171	1 200	1 272	1 365	1 513	1 604	1 671
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	19	17	17	16	16	15	15	15
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
2 Total tax receipts and actual social contributions	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
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	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/5d18c>.

Source: Statistics Finland via Eurostat.