

FINLAND

Table II. Detailed taxes and social contribution receipts

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
II.1 GENERAL GOVERNMENT								
1 Total receipts	79 841	74 170	76 417	82 821	85 351	88 791	90 133	92 137
2 Total tax receipts and actual social contributions	79 841	74 170	76 417	82 821	85 351	88 791	90 133	92 137
3 Total tax receipts	57 282	51 895	53 515	58 784	59 823	62 889	63 845	65 195
4 Taxes on production and imports	24 061	23 378	24 226	27 180	28 135	29 306	29 556	29 744
5 Taxes on products	23 865	23 181	24 024	26 932	27 926	28 937	29 088	29 458
6 Value added type taxes	15 658	15 176	15 533	17 315	17 987	18 888	18 948	18 974
7 Taxes and duties on imports, excluding VAT	0	0	0	0	0	1	0	0
8 Import duties	0	0	0	0	0	1	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	8 207	8 005	8 491	9 617	9 939	10 048	10 140	10 484
17 Excise duties and consumption taxes	6 153	5 890	6 288	7 322	7 516	7 513	7 433	7 679
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	483	489	531	544	582	590	708	783
20 Car registration taxes	36	33	40	41	40	37	36	36
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	138	139	144	172	210	217	218	222
23 Taxes on insurance premiums	544	566	593	635	670	722	761	788
24 Other taxes on specific services	21	17	18	18	16	19	18	6
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	829	868	874	883	901	948	963	967
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	3	3	3	2	4	2	3	3
29 Other taxes on production	196	197	202	248	209	369	468	286
30 Taxes on land, buildings or other structures	..	..	..	..	..	0	0	..
31 Taxes on the use of fixed assets	139	146	152	176	145	173	173	184
32 Total wage bill and payroll taxes	1	1	1	1	1	1	1	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	52	45	42	64	56	56	148	93
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	4	5	7	7	7	139	146	9
38 Current taxes on income and wealth	32 570	28 077	28 902	31 209	31 179	32 937	33 790	34 820
39 Taxes on income	31 127	26 565	27 164	29 398	29 267	30 850	31 546	32 444
40 Taxes on individual or household income including holding gains	24 593	23 011	22 545	24 181	24 989	25 998	27 523	27 824
41 Taxes on individual or household income excl. holding gains	23 821	22 561	21 819	23 391	24 430	25 130	26 575	26 885
42 Taxes on individual or household holding gains	772 e	450 e	726 e	790 e	559 e	868 e	948 e	939
43 Taxes on income or profits of corporations including holding gains	6 471	3 494	4 559	5 153	4 213	4 799	3 956	4 547
44 Taxes on income or profits of corporations excl. holding gains	6 471	3 494	4 559	5 153	4 213	4 799	3 956	4 547
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	772 e	450 e	726 e	790 e	559 e	868 e	948 e	939
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	63	60	60	64	65	53	67	73
50 Other current taxes	1 443	1 512	1 738	1 811	1 912	2 087	2 244	2 376
51 Current taxes on capital	914	974	1 169	1 199	1 270	1 363	1 512	1 603
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	529	538	569	612	642	724	732	773
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	651	440	387	395	509	646	499	631
58 Taxes on capital transfers	651	440	387	395	509	646	499	631
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	22 559	22 275	22 902	24 037	25 528	25 902	26 288	26 942
62 Employers' actual social contributions	16 723	16 300	16 078	16 969	17 708	17 921	17 916	18 261
63 Compulsory	16 682	16 261	16 041	16 937	17 674	17 888	17 885	18 232
64 Voluntary	41	39	37	32	34	33	31	29
65 Employees' actual social contributions	4 042	4 141	4 710	5 124	5 724	5 811	6 101	6 364
66 Compulsory	4 042	4 141	4 710	5 124	5 724	5 811	6 101	6 364
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

	2008	2009	2010	2011	2012	2013	2014	2015
II.2 CENTRAL GOVERNMENT								
1 Total receipts	39 807	34 319	34 997	39 635	40 480	42 179	42 686	43 346
2 Total tax receipts and actual social contributions	39 807	34 319	34 997	39 635	40 480	42 179	42 686	43 346
3 Total tax receipts	39 807	34 319	34 997	39 635	40 480	42 179	42 686	43 346
4 Taxes on production and imports	24 060	23 377	24 225	27 179	28 134	29 305	29 555	29 743
5 Taxes on products	23 864	23 180	24 023	26 931	27 925	28 936	29 087	29 457
6 Other taxes on production	196	197	202	248	209	369	468	286
7 Current taxes on income and wealth	15 096	10 502	10 385	12 061	11 837	12 228	12 632	12 972
8 Taxes on income	14 570	9 966	9 818	11 450	11 197	11 506	11 901	12 200
9 Other current taxes	526	536	567	611	640	722	731	772
10 Capital taxes	651	440	387	395	509	646	499	631
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	17 499	17 595	18 535	19 166	19 359	20 726	21 174	21 864
2 Total tax receipts and actual social contributions	17 499	17 595	18 535	19 166	19 359	20 726	21 174	21 864
3 Total tax receipts	17 475	17 576	18 518	19 149	19 343	20 710	21 159	21 849
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	17 474	17 575	18 517	19 148	19 342	20 709	21 158	21 848
8 Taxes on income	16 557	16 599	17 346	17 948	18 070	19 344	19 645	20 244
9 Other current taxes	917	976	1 171	1 200	1 272	1 365	1 513	1 604
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	24	19	17	17	16	16	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	22 535	22 256	22 885	24 020	25 512	25 886	26 273	26 927
2 Total tax receipts and actual social contributions	22 535	22 256	22 885	24 020	25 512	25 886	26 273	26 927
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	22 535	22 256	22 885	24 020	25 512	25 886	26 273	26 927
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

.. Not available; e Estimated value

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20170118/d20e>.

Disclaimer: <http://oe.cd/disclaimer>