

# HUNGARY

## Table II. Detailed taxes and social contribution receipts

Million HUF

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>11 677 174</b>	<b>12 589 109</b>	<b>13 524 424</b>	<b>14 131 086</b>	<b>14 850 809</b>	<b>15 952 031</b>	<b>17 251 724</b>	<b>17 372 958</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>11 655 505</b>	<b>12 564 623</b>	<b>13 495 641</b>	<b>14 116 262</b>	<b>14 832 131</b>	<b>15 929 304</b>	<b>17 229 784</b>	<b>17 344 678</b>
<b>3 Total tax receipts</b>	<b>7 615 338</b>	<b>8 249 257</b>	<b>8 894 586</b>	<b>9 157 403</b>	<b>9 832 549</b>	<b>10 700 659</b>	<b>11 667 948</b>	<b>11 978 587</b>
<b>4 Taxes on production and imports</b>	<b>5 629 253</b>	<b>6 048 024</b>	<b>6 507 211</b>	<b>6 526 493</b>	<b>7 009 287</b>	<b>7 827 375</b>	<b>8 526 818</b>	<b>8 723 854</b>
<b>5 Taxes on products</b>	<b>5 001 465</b>	<b>5 382 680</b>	<b>5 790 796</b>	<b>5 835 817</b>	<b>6 241 202</b>	<b>6 988 960</b>	<b>7 548 947</b>	<b>7 674 070</b>
<b>6 Value added type taxes</b>	<b>2 693 555</b>	<b>3 011 162</b>	<b>3 309 540</b>	<b>3 299 838</b>	<b>3 626 566</b>	<b>4 129 537</b>	<b>4 526 757</b>	<b>4 717 048</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	..	..	..	..	..	..	..	..
8 Import duties	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>2 307 910</b>	<b>2 371 518</b>	<b>2 481 256</b>	<b>2 535 979</b>	<b>2 614 636</b>	<b>2 859 423</b>	<b>3 022 190</b>	<b>2 957 022</b>
17 Excise duties and consumption taxes	963 301	995 543	1 077 465	1 111 633	1 113 593	1 223 997	1 258 616	1 279 737
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	64 708	81 879	93 389	113 564	129 831	147 562	168 708	165 192
20 Car registration taxes	15 608	18 810	21 410	23 647	25 021	25 353	25 088	19 523
21 Taxes on entertainment	105	4 228	5 802	13 182	4 823	14 055	6 451	0
22 Taxes on lotteries, gambling and betting	41 316	45 830	44 972	33 126	38 065	39 265	39 656	48 956
23 Taxes on insurance premiums	51 401	52 649	57 802	65 746	73 633	83 811	92 909	97 210
24 Other taxes on specific services	346 136	340 172	271 255	263 504	281 982	323 832	342 448	295 606
25 General sales or turnover taxes	772 315	780 558	840 425	854 813	886 156	965 438	1 055 558	1 020 107
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	53 020	51 849	68 736	56 764	61 532	36 110	32 756	30 691
<b>29 Other taxes on production</b>	<b>627 788</b>	<b>665 344</b>	<b>716 415</b>	<b>690 676</b>	<b>768 085</b>	<b>838 415</b>	<b>977 871</b>	<b>1 049 784</b>
30 Taxes on land, buildings or other structures	177 074	178 179	186 997	194 673	202 198	203 696	206 198	209 199
31 Taxes on the use of fixed assets	72 490	71 889	73 264	73 710	76 865	81 168	87 810	88 341
32 Total wage bill and payroll taxes	206 403	221 277	241 721	270 323	340 146	410 183	494 882	501 304
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	154 392	171 961	181 845	113 681	115 638	103 654	102 727	170 903
35 Taxes on pollution	17 318	20 477	23 432	30 895	24 912	32 273	78 111	80 037
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	111	1 561	9 156	7 394	8 326	7 441	8 143	0
<b>38 Current taxes on income and wealth</b>	<b>1 978 897</b>	<b>2 191 687</b>	<b>2 376 176</b>	<b>2 616 913</b>	<b>2 804 826</b>	<b>2 856 929</b>	<b>3 121 146</b>	<b>3 239 287</b>
<b>39 Taxes on income</b>	<b>1 905 475</b>	<b>2 120 234</b>	<b>2 299 758</b>	<b>2 538 148</b>	<b>2 725 628</b>	<b>2 773 471</b>	<b>3 033 907</b>	<b>3 165 590</b>
40 Taxes on individual or household income including holding gains	1 501 244	1 598 030	1 698 455	1 720 725	1 951 872	2 201 574	2 445 576	2 543 302
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	350 153	487 241	559 679	771 188	720 626	512 240	542 771	558 664
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	54 078	34 963	41 624	46 235	53 130	59 657	45 560	63 624
<b>50 Other current taxes</b>	<b>73 422</b>	<b>71 453</b>	<b>76 418</b>	<b>78 765</b>	<b>79 198</b>	<b>83 458</b>	<b>87 239</b>	<b>73 697</b>
51 Current taxes on capital	..	..	227	743	816	534	453	443
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	50 732	48 505	51 536	51 622	49 988	52 999	55 447	54 034
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	22 690	22 948	24 655	26 400	28 394	29 925	31 339	19 220
<b>57 Capital taxes</b>	<b>7 188</b>	<b>9 546</b>	<b>11 199</b>	<b>13 997</b>	<b>18 436</b>	<b>16 355</b>	<b>19 984</b>	<b>15 446</b>
58 Taxes on capital transfers	5 307	6 179	7 373	8 278	9 393	8 519	11 429	9 492
59 Capital levies	1 881	3 367	3 826	5 719	9 043	7 836	8 555	5 954
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>4 040 167</b>	<b>4 315 366</b>	<b>4 601 055</b>	<b>4 958 859</b>	<b>4 999 582</b>	<b>5 228 645</b>	<b>5 561 836</b>	<b>5 366 091</b>
62 Employers' actual social contributions	2 383 945	2 590 549	2 763 007	2 987 424	2 764 442	2 729 014	2 822 519	2 521 983
63 Compulsory	2 383 945	2 590 549	2 763 007	2 987 424	2 764 442	2 729 014	2 822 519	2 521 983
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	1 656 222	1 724 817	1 838 048	1 971 435	2 235 140	2 499 631	2 739 317	2 844 108
66 Compulsory	1 654 719	1 723 433	1 836 867	1 970 200	2 233 977	2 498 541	2 738 334	2 843 155
<i>of which:</i>								
67 Employees	1 583 675	1 659 428	1 767 267	1 899 267	2 163 857	2 427 420	2 672 318	2 775 264
68 Self- and non-employed persons	71 044	64 005	69 600	70 933	70 120	71 121	66 016	67 891
69 Voluntary	1 503	1 384	1 181	1 235	1 163	1 090	983	953
<b>70 Imputed social contributions</b>	<b>21 669</b>	<b>24 486</b>	<b>28 783</b>	<b>14 824</b>	<b>18 678</b>	<b>22 727</b>	<b>21 940</b>	<b>28 280</b>
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 HUF

	2013	2014	2015	2016	2017	2018	2019	2020
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>6 994 804</b>	<b>7 633 026</b>	<b>8 184 815</b>	<b>8 493 740</b>	<b>9 223 733</b>	<b>9 850 382</b>	<b>10 845 036</b>	<b>11 202 471</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>6 974 805 e</b>	<b>7 610 427 e</b>	<b>8 158 326 e</b>	<b>8 482 314 e</b>	<b>9 208 996 e</b>	<b>9 832 341 e</b>	<b>10 827 771 e</b>	<b>11 180 864 e</b>
3 Total tax receipts	6 848 405	7 454 818	8 010 282	8 237 874	8 855 802	9 632 678	10 540 343	10 952 228
4 Taxes on production and imports	4 897 195	5 288 820	5 660 760	5 647 107	6 075 212	6 803 911	7 445 781	7 717 482
5 Taxes on products	4 417 698	4 773 000	5 102 771	5 121 395	5 484 456	6 144 480	6 649 284	6 834 331
6 Other taxes on production	479 497	515 820	557 989	525 712	590 756	659 431	796 497	883 151
7 Current taxes on income and wealth	1 944 022	2 156 462	2 338 540	2 577 039	2 762 427	2 812 693	3 074 802	3 219 478
8 Taxes on income	1 905 389	2 120 188	2 299 697	2 538 085	2 725 587	2 773 438	3 033 875	3 165 553
9 Other current taxes	38 633	36 274	38 843	38 954	36 840	39 255	40 927	53 925
10 Capital taxes	7 188	9 536	10 982	13 728	18 163	16 074	19 760	15 268
11 Actual social contributions	126 400 e	155 609 e	148 044 e	244 440 e	353 194 e	199 663 e	287 428 e	228 636 e
12 Imputed social contributions	19 999	22 599	26 489	11 426	14 737	18 041	17 265	21 607
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>676 099</b>	<b>699 973</b>	<b>772 591</b>	<b>808 772</b>	<b>849 849</b>	<b>928 329</b>	<b>1 010 706</b>	<b>912 724</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>674 469</b>	<b>698 131</b>	<b>770 374</b>	<b>805 446</b>	<b>845 975</b>	<b>923 664</b>	<b>1 006 066</b>	<b>906 076</b>
3 Total tax receipts	674 469	698 131	770 374	805 446	845 975	923 664	1 006 066	906 076
4 Taxes on production and imports	639 612	662 900	732 523	765 315	803 303	879 147	959 503	886 090
5 Taxes on products	500 868	523 125	584 380	608 982	638 731	711 276	788 308	729 000
6 Other taxes on production	138 744	139 775	148 143	156 333	164 572	167 871	171 195	157 090
7 Current taxes on income and wealth	34 857	35 221	37 634	39 862	42 399	44 236	46 339	19 808
8 Taxes on income	68	42	59	51	41	33	27	36
9 Other current taxes	34 789	35 179	37 575	39 811	42 358	44 203	46 312	19 772
10 Capital taxes	..	10	217	269	273	281	224	178
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	1 630	1 842	2 217	3 326	3 874	4 665	4 640	6 648
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>4 006 271</b>	<b>4 256 110</b>	<b>4 567 018</b>	<b>4 828 574</b>	<b>4 777 227</b>	<b>5 173 320</b>	<b>5 395 982</b>	<b>5 257 763</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>4 006 231</b>	<b>4 256 065</b>	<b>4 566 941</b>	<b>4 828 502</b>	<b>4 777 160</b>	<b>5 173 299</b>	<b>5 395 947</b>	<b>5 257 738</b>
3 Total tax receipts	92 464	96 308	113 930	114 083	130 772	144 317	121 539	120 283
4 Taxes on production and imports	92 446	96 304	113 928	114 071	130 772	144 317	121 534	120 282
5 Taxes on products	82 899	86 555	103 645	105 440	118 015	133 204	111 355	110 739
6 Other taxes on production	9 547	9 749	10 283	8 631	12 757	11 113	10 179	9 543
7 Current taxes on income and wealth	18	4	2	12	0	0	5	1
8 Taxes on income	18	4	2	12	0	0	5	1
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	3 913 767	4 159 757	4 453 011	4 714 419	4 646 388	5 028 982	5 274 408	5 137 455
12 Imputed social contributions	40	45	77	72	67	21	35	25
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/3589>.

Source: Hungarian Central Statistical Office via Eurostat.