

HUNGARY

Table II. Detailed taxes and social contribution receipts

Million HUF

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| II.1 GENERAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 8 200 811 | 8 796 810 | 10 042 856 | 10 639 740 | 10 232 567 | 10 050 917 | 10 271 988 | 10 952 333 |
| 2 Total tax receipts and actual social contributions | 8 179 793 | 8 774 768 | 10 021 743 | 10 616 590 | 10 208 732 | 10 026 076 | 10 248 949 | 10 931 669 |
| 3 Total tax receipts | 5 419 747 | 5 799 894 | 6 577 458 | 6 971 788 | 6 820 672 | 6 803 853 | 6 585 942 | 7 218 353 |
| 4 Taxes on production and imports | 3 414 632 | 3 560 629 | 3 975 617 | 4 152 989 | 4 258 046 | 4 521 588 | 4 657 752 | 5 112 314 |
| 5 Taxes on products | 3 275 823 | 3 406 464 | 3 785 467 | 3 951 534 | 4 027 542 | 4 239 522 | 4 355 287 | 4 749 177 |
| 6 Value added type taxes | 1 829 726 | 1 769 888 | 1 978 366 | 2 029 904 | 2 160 151 | 2 292 748 | 2 347 003 | 2 600 984 |
| 7 Taxes and duties on imports, excluding VAT | 1 738 | 2 186 | 679 | 2 663 | 3 137 | 2 030 | 2 173 | 35 |
| 8 Import duties | -797 | -195 | -202 | -51 | -56 | -9 | .. | .. |
| 9 Taxes on imports, excluding VAT and import duties | 2 535 | 2 381 | 881 | 2 714 | 3 193 | 2 039 | 2 173 | 35 |
| 10 Levies on imported agricultural products | .. | .. | .. | .. | .. | .. | .. | .. |
| 11 Monetary compensatory amounts on imports | .. | .. | .. | .. | .. | .. | .. | .. |
| 12 Excise duties | 2 535 | 2 381 | 881 | 2 714 | 3 193 | 2 039 | 2 173 | 35 |
| 13 General sales taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 14 Taxes on specific services | .. | .. | .. | .. | .. | .. | .. | .. |
| 15 Profits of import monopolies | .. | .. | .. | .. | .. | .. | .. | .. |
| 16 Taxes on products, except VAT, import and export taxes | 1 444 359 | 1 634 390 | 1 806 422 | 1 918 967 | 1 864 254 | 1 944 744 | 2 006 111 | 2 148 158 |
| 17 Excise duties and consumption taxes | 708 080 | 790 494 | 847 832 | 890 817 | 911 598 | 880 054 | 908 812 | 994 776 |
| 18 Stamp taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 19 Taxes on financial and capital transactions | 112 491 | 118 881 | 117 466 | 140 555 | 118 481 | 77 618 | 68 905 | 79 869 |
| 20 Car registration taxes | 68 279 | 88 412 | 98 874 | 86 775 | 33 552 | 30 039 | 34 479 | 13 671 |
| 21 Taxes on entertainment | 7 342 | 7 824 | 8 432 | 8 676 | 7 433 | 1 096 | 136 | 207 |
| 22 Taxes on lotteries, gambling and betting | 67 426 | 71 449 | 71 811 | 73 294 | 65 050 | 62 718 | 64 088 | 61 452 |
| 23 Taxes on insurance premiums | .. | .. | .. | .. | .. | .. | .. | 25 927 |
| 24 Other taxes on specific services | .. | .. | .. | .. | .. | .. | .. | 18 322 |
| 25 General sales or turnover taxes | 450 528 | 522 435 | 629 014 | 687 322 | 696 933 | 866 786 | 906 347 | 934 103 |
| 26 Profits of fiscal monopolies | .. | .. | .. | .. | .. | .. | .. | .. |
| 27 Export duties and monetary compensatory amounts on exports | .. | .. | .. | .. | .. | .. | .. | .. |
| 28 Other taxes on products n.e.c. | 30 213 | 34 895 | 32 993 | 31 528 | 31 207 | 26 433 | 23 344 | 19 831 |
| 29 Other taxes on production | 138 809 | 154 165 | 190 150 | 201 455 | 230 504 | 282 066 | 302 465 | 363 137 |
| 30 Taxes on land, buildings or other structures | 40 016 | 47 899 | 55 701 | 62 453 | 67 305 | 72 445 | 78 920 | 100 885 |
| 31 Taxes on the use of fixed assets | 32 489 | 33 780 | 42 945 | 43 575 | 64 204 | 71 064 | 71 852 | 80 781 |
| 32 Total wage bill and payroll taxes | 40 612 | 44 912 | 61 641 | 63 403 | 67 977 | 113 688 | 128 408 | 156 381 |
| 33 Taxes on international transactions | .. | .. | .. | .. | .. | .. | .. | .. |
| 34 Business and professional licences | 22 474 | 21 866 | 21 472 | 21 206 | 19 700 | 17 767 | 16 491 | 16 950 |
| 35 Taxes on pollution | 3 218 | 5 708 | 8 302 | 10 691 | 11 073 | 6 939 | 6 606 | 7 603 |
| 36 Under-compensation of VAT (flat rate system) | .. | .. | .. | .. | .. | .. | .. | .. |
| 37 Other taxes on production n.e.c. | .. | .. | 89 | 127 | 245 | 163 | 188 | 537 |
| 38 Current taxes on income and wealth | 1 984 221 | 2 217 854 | 2 584 754 | 2 802 273 | 2 548 957 | 2 137 861 | 1 781 506 | 1 959 948 |
| 39 Taxes on income | 1 915 350 | 2 153 953 | 2 517 042 | 2 728 474 | 2 476 360 | 2 064 319 | 1 706 179 | 1 880 924 |
| 40 Taxes on individual or household income including holding gains | 1 449 725 | 1 599 001 | 1 816 574 | 2 033 568 | 1 897 169 | 1 734 663 | 1 367 832 | 1 513 186 |
| 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 | 465 625 | 554 952 | 700 268 | 694 865 | 555 021 | 312 598 | 321 441 | 362 088 |
| 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. | .. | .. | 200 | 41 | 24 170 | 17 058 | 16 906 | 5 650 |
| 50 Other current taxes | 68 871 | 63 901 | 67 712 | 73 799 | 72 597 | 73 542 | 75 327 | 79 024 |
| 51 Current taxes on capital | 10 865 | 6 979 | 7 167 | 9 282 | 9 942 | 9 956 | 12 435 | 12 986 |
| 52 Poll taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 53 Expenditure taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 54 Payments by households for licences | 46 092 | 44 055 | 46 058 | 48 590 | 46 383 | 46 950 | 44 346 | 44 526 |
| 55 Taxes on international transactions | .. | .. | .. | .. | .. | .. | .. | .. |
| 56 Other current taxes n.e.c. | 11 914 | 12 867 | 14 487 | 15 927 | 16 272 | 16 636 | 18 546 | 21 512 |
| 57 Capital taxes | 20 894 | 21 411 | 17 087 | 16 526 | 13 669 | 144 404 | 146 684 | 146 091 |
| 58 Taxes on capital transfers | 15 610 | 15 801 | 13 310 | 11 447 | 9 261 | 6 264 | 6 500 | 5 654 |
| 59 Capital levies | 5 284 | 5 610 | 3 777 | 5 079 | 4 408 | 138 140 | 140 184 | 140 437 |
| 60 Other capital taxes n.e.c. | .. | .. | .. | .. | .. | .. | .. | .. |
| 61 Actual social contributions | 2 760 046 | 2 974 874 | 3 444 285 | 3 644 802 | 3 388 060 | 3 222 223 | 3 663 007 | 3 713 316 |
| 62 Employers' actual social contributions | 2 139 313 | 2 248 530 | 2 443 270 | 2 595 232 | 2 375 333 | 2 084 055 | 2 200 413 | 2 165 506 |
| 63 Compulsory | 2 139 313 | 2 248 530 | 2 443 270 | 2 595 232 | 2 375 333 | 2 084 055 | 2 200 413 | 2 165 506 |
| 64 Voluntary | .. | .. | .. | .. | .. | .. | .. | .. |
| 65 Employees' actual social contributions | 497 944 | 572 317 | 834 893 | 862 426 | 822 864 | 970 785 | 1 289 882 | 1 423 688 |
| 66 Compulsory | 497 944 | 572 317 | 834 893 | 862 426 | 822 864 | 970 785 | 1 289 882 | 1 423 688 |
| 67 Voluntary | .. | .. | .. | .. | .. | .. | .. | .. |
| 68 Social contributions by self- and non-employed persons | 122 789 | 154 027 | 166 122 | 187 144 | 189 863 | 167 383 | 172 712 | 124 123 |
| 69 Compulsory | 120 458 | 151 985 | 164 360 | 185 352 | 188 237 | 165 798 | 171 036 | 122 533 |
| 70 Voluntary | 2 331 | 2 042 | 1 762 | 1 792 | 1 626 | 1 585 | 1 676 | 1 590 |
| 71 Imputed social contributions | 21 018 | 22 042 | 21 113 | 23 150 | 23 835 | 24 841 | 23 039 | 20 664 |
| 72 Capital transfers for taxes and social cont., unlikely to be collected | .. | .. | .. | .. | .. | .. | .. | .. |

HUNGARY

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

Million HUF

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| II.2 CENTRAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 4 713 832 | 5 050 844 | 5 749 747 | 6 591 068 | 6 380 083 | 6 314 073 | 6 065 111 | 6 635 616 |
| 2 Total tax receipts and actual social contributions | 4 699 520 | 5 035 051 | 5 734 440 | 6 574 019 | 6 362 090 | 6 294 083 | 6 046 483 | 6 617 930 |
| 3 Total tax receipts | 4 465 068 | 4 767 983 | 5 427 312 | 6 249 100 | 6 091 196 | 6 112 078 | 5 858 734 | 6 429 224 |
| 4 Taxes on production and imports | 2 949 560 | 3 036 466 | 3 367 423 | 3 484 225 | 3 583 724 | 3 886 765 | 3 991 386 | 4 383 158 |
| 5 Taxes on products | 2 884 584 | 2 965 564 | 3 287 292 | 3 393 712 | 3 472 035 | 3 734 335 | 3 828 191 | 4 180 850 |
| 6 Other taxes on production | 64 976 | 70 902 | 80 131 | 90 513 | 111 689 | 152 430 | 163 195 | 202 308 |
| 7 Current taxes on income and wealth | 1 502 546 | 1 718 230 | 2 048 632 | 2 753 409 | 2 497 845 | 2 083 652 | 1 723 469 | 1 900 734 |
| 8 Taxes on income | 1 475 245 | 1 693 836 | 2 024 539 | 2 728 319 | 2 476 266 | 2 064 155 | 1 706 077 | 1 880 816 |
| 9 Other current taxes | 27 301 | 24 394 | 24 093 | 25 090 | 21 579 | 19 497 | 17 392 | 19 918 |
| 10 Capital taxes | 12 962 | 13 287 | 11 257 | 11 466 | 9 627 | 141 661 | 143 879 | 145 332 |
| 11 Actual social contributions | 234 452 | 267 068 | 307 128 | 324 919 | 270 894 | 182 005 | 187 749 | 188 706 |
| 12 Imputed social contributions | 14 312 | 15 793 | 15 307 | 17 049 | 17 993 | 19 990 | 18 628 | 17 686 |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | .. | .. | .. | .. | .. | .. | .. | .. |
| II.4 LOCAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 961 188 | 1 037 983 | 1 125 147 | 693 737 | 695 289 | 658 888 | 679 258 | 692 650 |
| 2 Total tax receipts and actual social contributions | 954 679 | 1 031 911 | 1 119 479 | 687 785 | 689 594 | 654 169 | 674 901 | 689 714 |
| 3 Total tax receipts | 954 679 | 1 031 911 | 1 119 479 | 687 785 | 689 594 | 654 169 | 674 901 | 689 714 |
| 4 Taxes on production and imports | 465 072 | 524 163 | 577 727 | 633 902 | 634 440 | 597 288 | 614 079 | 629 781 |
| 5 Taxes on products | 391 239 | 440 900 | 477 917 | 527 500 | 523 844 | 477 083 | 487 041 | 481 751 |
| 6 Other taxes on production | 73 833 | 83 263 | 99 810 | 106 402 | 110 596 | 120 205 | 127 038 | 148 030 |
| 7 Current taxes on income and wealth | 481 675 | 499 624 | 535 922 | 48 823 | 51 112 | 54 138 | 58 017 | 59 174 |
| 8 Taxes on income | 440 105 | 460 117 | 492 303 | 114 | 94 | 93 | 82 | 68 |
| 9 Other current taxes | 41 570 | 39 507 | 43 619 | 48 709 | 51 018 | 54 045 | 57 935 | 59 106 |
| 10 Capital taxes | 7 932 | 8 124 | 5 830 | 5 060 | 4 042 | 2 743 | 2 805 | 759 |
| 11 Actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 12 Imputed social contributions | 6 509 | 6 072 | 5 668 | 5 952 | 5 695 | 4 719 | 4 357 | 2 936 |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | .. | .. | .. | .. | .. | .. | .. | .. |
| II.5 SOCIAL SECURITY FUNDS | | | | | | | | |
| 1 Total receipts | 2 525 791 | 2 707 983 | 3 167 962 | 3 354 935 | 3 157 195 | 3 077 956 | 3 527 619 | 3 624 067 |
| 2 Total tax receipts and actual social contributions | 2 525 594 | 2 707 806 | 3 167 824 | 3 354 786 | 3 157 048 | 3 077 824 | 3 527 565 | 3 624 025 |
| 3 Total tax receipts | .. | .. | 30 667 | 34 903 | 39 882 | 37 606 | 52 307 | 99 415 |
| 4 Taxes on production and imports | .. | .. | 30 467 | 34 862 | 39 882 | 37 535 | 52 287 | 99 375 |
| 5 Taxes on products | .. | .. | 20 258 | 30 322 | 31 663 | 28 104 | 40 055 | 86 576 |
| 6 Other taxes on production | .. | .. | 10 209 | 4 540 | 8 219 | 9 431 | 12 232 | 12 799 |
| 7 Current taxes on income and wealth | .. | .. | 200 | 41 | .. | 71 | 20 | 40 |
| 8 Taxes on income | .. | .. | 200 | 41 | .. | 71 | 20 | 40 |
| 9 Other current taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 10 Capital taxes | .. | .. | .. | .. | .. | .. | .. | 0 |
| 11 Actual social contributions | 2 525 594 | 2 707 806 | 3 137 157 | 3 319 883 | 3 117 166 | 3 040 218 | 3 475 258 | 3 524 610 |
| 12 Imputed social contributions | 197 | 177 | 138 | 149 | 147 | 132 | 54 | 42 |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | .. | .. | .. | .. | .. | .. | .. | .. |

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20140404/c010>.