

# HUNGARY

## Table II. Detailed taxes and social contribution receipts

Million HUF

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>10 381 499</b>	<b>11 299 789</b>	<b>11 696 503</b>	<b>12 608 842</b>	<b>13 536 562</b>	<b>14 144 988</b>	<b>14 865 222</b>	<b>15 966 851</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>10 358 460</b>	<b>11 279 125</b>	<b>11 674 834</b>	<b>12 584 356</b>	<b>13 507 779</b>	<b>14 130 164</b>	<b>14 846 604</b>	<b>15 944 475</b>
<b>3 Total tax receipts</b>	<b>6 695 453</b>	<b>7 338 357</b>	<b>7 634 667</b>	<b>8 268 990</b>	<b>8 906 724</b>	<b>9 171 305</b>	<b>9 847 022</b>	<b>10 715 989</b>
<b>4 Taxes on production and imports</b>	<b>4 918 920</b>	<b>5 383 885</b>	<b>5 648 582</b>	<b>6 067 757</b>	<b>6 519 349</b>	<b>6 540 395</b>	<b>7 023 760</b>	<b>7 842 705</b>
<b>5 Taxes on products</b>	<b>4 456 668</b>	<b>4 860 422</b>	<b>5 020 794</b>	<b>5 403 974</b>	<b>5 812 090</b>	<b>5 857 113</b>	<b>6 264 001</b>	<b>7 011 759</b>
<b>6 Value added type taxes</b>	<b>2 379 253</b>	<b>2 627 571</b>	<b>2 693 555</b>	<b>3 011 162</b>	<b>3 309 540</b>	<b>3 299 840</b>	<b>3 626 566</b>	<b>4 129 537</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>2 173</b>	<b>35</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	2 173	35	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	2 173	35	..	..	..	..	..	..
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>2 075 242</b>	<b>2 232 816</b>	<b>2 327 239</b>	<b>2 392 812</b>	<b>2 502 550</b>	<b>2 557 273</b>	<b>2 637 435</b>	<b>2 882 222</b>
17 Excise duties and consumption taxes	908 812	994 776	963 301	995 543	1 077 465	1 111 633	1 113 593	1 223 998
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	68 905	79 869	64 708	81 879	93 389	113 564	129 831	147 562
20 Car registration taxes	34 479	13 671	15 608	18 810	21 410	23 647	25 021	25 353
21 Taxes on entertainment	136	207	105	4 228	5 802	13 182	4 823	14 055
22 Taxes on lotteries, gambling and betting	64 088	61 452	41 316	45 830	44 972	33 126	38 066	39 265
23 Taxes on insurance premiums	3 416	25 927	51 401	52 649	57 802	65 746	73 633	83 811
24 Other taxes on specific services	..	18 322	346 136	340 172	271 255	263 504	281 982	323 832
25 General sales or turnover taxes	945 302	967 448	772 315	780 558	840 425	854 813	886 156	965 438
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	50 104	71 144	72 349	73 143	90 030	78 058	84 330	58 908
<b>29 Other taxes on production</b>	<b>462 252</b>	<b>523 463</b>	<b>627 788</b>	<b>663 783</b>	<b>707 259</b>	<b>683 282</b>	<b>759 759</b>	<b>830 946</b>
30 Taxes on land, buildings or other structures	91 355	113 871	177 074	178 179	186 997	194 673	202 198	203 696
31 Taxes on the use of fixed assets	71 852	80 781	72 490	71 889	73 264	73 710	76 865	81 168
32 Total wage bill and payroll taxes	128 408	156 381	206 403	221 277	241 721	270 323	340 146	410 155
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	163 843	164 290	154 392	171 961	181 845	113 681	115 638	103 654
35 Taxes on pollution	6 606	7 603	17 318	20 477	23 432	30 895	24 912	32 273
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	188	537	111	..	..	..	..	..
<b>38 Current taxes on income and wealth</b>	<b>1 769 071</b>	<b>1 946 962</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>39 Taxes on income</b>	<b>1 706 179</b>	<b>1 880 924</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>
40 Taxes on individual or household income including holding gains	1 367 832	1 513 186	1 501 244	1 598 030	1 698 455	1 720 725	1 951 872	2 201 574
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	321 441	362 088	350 153	487 241	559 679	771 188	720 626	512 240
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.	16 906	5 650	54 078	34 963	41 624	46 235	53 130	59 657
<b>50 Other current taxes</b>	<b>62 892</b>	<b>66 038</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>
51 Current taxes on capital	..	..	..	..	227	743	816	534
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	44 346	44 526	50 732	48 505	51 536	51 622	49 988	52 999
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	18 546	21 512	22 690	22 948	24 655	26 400	28 394	29 925
<b>57 Capital taxes</b>	<b>7 462</b>	<b>7 510</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>
58 Taxes on capital transfers	6 500	5 654	5 307	6 179	7 373	8 278	9 393	8 519
59 Capital levies	962	1 856	1 881	3 367	3 826	5 719	9 043	7 836
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>3 663 007</b>	<b>3 940 768</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>5 228 486</b>
62 Employers' actual social contributions	2 186 120	2 350 362	2 383 945	2 590 549	2 763 007	2 987 424	2 764 442	2 728 855
63 Compulsory	2 186 120	2 350 362	2 383 945	2 590 549	2 763 007	2 987 424	2 764 442	2 728 855
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	1 476 887	1 590 406	1 656 222	1 724 817	1 838 048	1 971 435	2 235 140	2 499 631
66 Compulsory	1 475 211	1 588 816	1 654 719	1 723 433	1 836 867	1 970 200	2 233 977	2 498 541
<i>of which:</i>								
67 Employees	1 346 432	1 459 104	1 583 675	1 659 428	1 767 267	1 899 267	2 163 857	2 427 420
68 Self- and non-employed persons	128 779	129 712	71 044	64 005	69 600	70 933	70 120	71 121
69 Voluntary	1 676	1 590	1 503	1 384	1 181	1 235	1 163	1 090
<b>70 Imputed social contributions</b>	<b>23 039</b>	<b>20 664</b>	<b>21 669</b>	<b>24 486</b>	<b>28 783</b>	<b>14 824</b>	<b>18 618</b>	<b>22 376</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

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>6 174 622</b>	<b>6 755 620</b>	<b>7 014 133</b>	<b>7 652 759</b>	<b>8 196 953</b>	<b>8 507 642</b>	<b>9 238 146</b>	<b>9 865 490</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>6 155 994</b>	<b>6 737 934</b>	<b>6 867 734</b>	<b>7 630 160</b>	<b>8 170 464</b>	<b>8 496 216</b>	<b>9 223 469</b>	<b>9 847 671</b>
3 Total tax receipts	5 968 245	6 549 228	6 867 734	7 474 551	8 022 420	8 251 776	8 870 275	9 648 008
4 Taxes on production and imports	4 240 119	4 641 743	4 916 524	5 308 553	5 672 898	5 661 009	6 089 685	6 819 241
5 Taxes on products	3 929 572	4 292 095	4 437 027	4 794 294	5 124 065	5 142 691	5 507 255	6 167 279
6 Other taxes on production	310 547	349 648	479 497	514 259	548 833	518 318	582 430	651 962
7 Current taxes on income and wealth	1 723 469	1 900 734	1 944 022	2 156 462	2 338 540	2 577 039	2 762 427	2 812 693
8 Taxes on income	1 706 077	1 880 816	1 905 389	2 120 188	2 299 697	2 538 085	2 725 587	2 773 438
9 Other current taxes	17 392	19 918	38 633	36 274	38 843	38 954	36 840	39 255
10 Capital taxes	4 657	6 751	7 188	9 536	10 982	13 728	18 163	16 074
11 Actual social contributions	187 749	188 706	..	155 609	148 044	244 440	353 194	199 663
12 Imputed social contributions	18 628	17 686	19 999	22 599	26 489	11 426	14 677	17 819
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>679 258</b>	<b>692 650</b>	<b>676 099</b>	<b>699 973</b>	<b>772 591</b>	<b>808 772</b>	<b>849 849</b>	<b>928 200</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>674 901</b>	<b>689 714</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>
3 Total tax receipts	674 901	689 714	674 469	698 131	770 374	805 446	845 975	923 664
4 Taxes on production and imports	626 514	642 767	639 612	662 900	732 523	765 315	803 303	879 147
5 Taxes on products	487 041	481 751	500 868	523 125	584 380	608 982	638 731	711 276
6 Other taxes on production	139 473	161 016	138 744	139 775	148 143	156 333	164 572	167 871
7 Current taxes on income and wealth	45 582	46 188	34 857	35 221	37 634	39 862	42 399	44 236
8 Taxes on income	82	68	68	42	59	51	41	33
9 Other current taxes	45 500	46 120	34 789	35 179	37 575	39 811	42 358	44 203
10 Capital taxes	2 805	759	..	10	217	269	273	281
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	4 357	2 936	1 630	1 842	2 217	3 326	3 874	4 536
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>3 527 619</b>	<b>3 851 519</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>5 173 161</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>3 527 565</b>	<b>3 851 477</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>5 173 140</b>
3 Total tax receipts	52 307	99 415	92 464	96 308	113 930	114 083	130 772	144 317
4 Taxes on production and imports	52 287	99 375	92 446	96 304	113 928	114 071	130 772	144 317
5 Taxes on products	40 055	86 576	82 899	86 555	103 645	105 440	118 015	133 204
6 Other taxes on production	12 232	12 799	9 547	9 749	10 283	8 631	12 757	11 113
7 Current taxes on income and wealth	20	40	18	4	2	12	0	0
8 Taxes on income	20	40	18	4	2	12	0	0
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	3 475 258	3 752 062	3 913 767	4 159 757	4 453 011	4 714 419	4 646 388	5 028 823
12 Imputed social contributions	54	42	40	45	77	72	67	21
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/ea4b>.

Source: Hungarian Central Statistical Office via Eurostat.