

# LATVIA

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>5 245</b>	<b>5 120</b>	<b>5 757</b>	<b>6 386</b>	<b>6 755</b>	<b>7 103</b>	<b>7 373</b>	<b>7 804</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>5 181</b>	<b>5 084</b>	<b>5 726</b>	<b>6 341</b>	<b>6 696</b>	<b>7 031</b>	<b>7 292</b>	<b>7 717</b>
<b>3 Total tax receipts</b>	<b>3 439</b>	<b>3 530</b>	<b>3 962</b>	<b>4 438</b>	<b>4 763</b>	<b>5 049</b>	<b>5 262</b>	<b>5 657</b>
<b>4 Taxes on production and imports</b>	<b>2 114</b>	<b>2 202</b>	<b>2 478</b>	<b>2 758</b>	<b>3 000</b>	<b>3 212</b>	<b>3 348</b>	<b>3 555</b>
<b>5 Taxes on products</b>	<b>1 952</b>	<b>2 008</b>	<b>2 246</b>	<b>2 499</b>	<b>2 740</b>	<b>2 899</b>	<b>3 031</b>	<b>3 227</b>
<b>6 Value added type taxes</b>	<b>1 114</b>	<b>1 202</b>	<b>1 374</b>	<b>1 570</b>	<b>1 690</b>	<b>1 787</b>	<b>1 876</b>	<b>2 032</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>26</b>	<b>14</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-4</b>
8 Import duties	0	0	-1	0	0	0	0	-6
9 Taxes on imports, excluding VAT and import duties	26	14	2	1	2	2	3	2
10 Levies on imported agricultural products	26	14	2	1	2	2	3	2
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>812</b>	<b>792</b>	<b>871</b>	<b>928</b>	<b>1 049</b>	<b>1 110</b>	<b>1 153</b>	<b>1 199</b>
17 Excise duties and consumption taxes	687	640	690	708	733	751	796	863
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	25	26	37	40	43	49	42	40
20 Car registration taxes	4	5	8	9	10	11	11	10
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	29	22	23	28	29	30	32	34
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	67	99	108	122	210	246	256	238
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	6	20	24	22	16	13
<b>29 Other taxes on production</b>	<b>162</b>	<b>194</b>	<b>232</b>	<b>260</b>	<b>260</b>	<b>313</b>	<b>316</b>	<b>328</b>
30 Taxes on land, buildings or other structures	104	128	139	146	151	168	173	188
31 Taxes on the use of fixed assets	18	22	41	40	45	43	46	51
32 Total wage bill and payroll taxes	3	3	3	3	3	3	3	3
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	4	4	4	3	3	4	3	4
35 Taxes on pollution	11	12	15	17	19	55	58	52
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	22	25	30	49	39	40	33	31
<b>38 Current taxes on income and wealth</b>	<b>1 322</b>	<b>1 327</b>	<b>1 482</b>	<b>1 678</b>	<b>1 760</b>	<b>1 834</b>	<b>1 912</b>	<b>2 099</b>
<b>39 Taxes on income</b>	<b>1 302</b>	<b>1 292</b>	<b>1 421</b>	<b>1 612</b>	<b>1 690</b>	<b>1 761</b>	<b>1 833</b>	<b>2 011</b>
40 Taxes on individual or household income including holding gains	1 010	1 116	1 137	1 258	1 320	1 397	1 445	1 587
41 Taxes on individual or household income excl. holding gains	1 010	1 116	1 137	1 258	1 320	1 397	1 445	1 587
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	292	175	285	354	370	364	389	424
44 Taxes on income or profits of corporations excl. holding gains	292	175	285	354	370	364	389	424
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.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>19</b>	<b>35</b>	<b>61</b>	<b>65</b>	<b>71</b>	<b>73</b>	<b>79</b>	<b>87</b>
51 Current taxes on capital	19	34	20	21	22	23	24	32
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	0	1	41	45	49	51	55	55
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
<b>57 Capital taxes</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
58 Taxes on capital transfers	3	2	2	2	2	2	3	3
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>1 742</b>	<b>1 554</b>	<b>1 763</b>	<b>1 903</b>	<b>1 933</b>	<b>1 982</b>	<b>2 030</b>	<b>2 060</b>
62 Employers' actual social contributions	1 260	1 155	1 236	1 328	1 391	1 378	1 432	1 516
63 Compulsory	1 260	1 155	1 236	1 328	1 391	1 378	1 432	1 516
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	471	389	516	563	531	592	585	530
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>64</b>	<b>36</b>	<b>31</b>	<b>45</b>	<b>59</b>	<b>71</b>	<b>80</b>	<b>87</b>
72 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 EUR

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>2 540</b>	<b>2 527</b>	<b>2 883</b>	<b>3 280</b>	<b>3 563</b>	<b>3 773</b>	<b>3 950</b>	<b>4 246</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>2 492</b>	<b>2 498</b>	<b>2 860</b>	<b>3 246</b>	<b>3 520</b>	<b>3 720</b>	<b>3 891</b>	<b>4 184</b>
3 Total tax receipts	2 492	2 498	2 860	3 246	3 520	3 720	3 891	4 184
4 Taxes on production and imports	2 000	2 064	2 327	2 597	2 833	3 026	3 157	3 351
5 Taxes on products	1 945	2 002	2 241	2 492	2 734	2 892	3 024	3 219
6 Other taxes on production	54	62	86	104	99	135	133	132
7 Current taxes on income and wealth	490	432	531	647	684	691	732	830
8 Taxes on income	470	397	488	602	636	641	677	774
9 Other current taxes	19	35	43	45	49	50	55	55
10 Capital taxes	3	2	2	2	2	2	3	3
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	48	29	24	34	43	53	59	62
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>957</b>	<b>1 037</b>	<b>1 108</b>	<b>1 200</b>	<b>1 255</b>	<b>1 342</b>	<b>1 387</b>	<b>1 492</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>947</b>	<b>1 033</b>	<b>1 103</b>	<b>1 193</b>	<b>1 243</b>	<b>1 329</b>	<b>1 371</b>	<b>1 473</b>
3 Total tax receipts	947	1 033	1 103	1 193	1 243	1 329	1 371	1 473
4 Taxes on production and imports	115	138	152	162	167	186	191	204
5 Taxes on products	7	5	5	7	7	7	7	8
6 Other taxes on production	108	132	146	155	160	179	183	196
7 Current taxes on income and wealth	832	895	951	1 031	1 076	1 143	1 180	1 269
8 Taxes on income	832	895	934	1 010	1 054	1 120	1 156	1 237
9 Other current taxes	0	0	18	21	22	23	24	32
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	11	4	5	7	11	13	16	19
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>1 748</b>	<b>1 556</b>	<b>1 766</b>	<b>1 906</b>	<b>1 938</b>	<b>1 987</b>	<b>2 036</b>	<b>2 066</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>1 742</b>	<b>1 554</b>	<b>1 763</b>	<b>1 903</b>	<b>1 933</b>	<b>1 982</b>	<b>2 030</b>	<b>2 060</b>
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	1 742	1 554	1 763	1 903	1 933	1 982	2 030	2 060
12 Imputed social contributions	6	2	3	3	4	5	5	6
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Source: Central Statistical Bureau of Latvia (CSB) via Eurostat.