

# LATVIA

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>7 044</b>	<b>7 348</b>	<b>7 818</b>	<b>8 426</b>	<b>9 087</b>	<b>9 483</b>	<b>9 405</b>	<b>10 302</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>6 972</b>	<b>7 267</b>	<b>7 731</b>	<b>8 330</b>	<b>8 979</b>	<b>9 334</b>	<b>9 278</b>	<b>10 164</b>
<b>3 Total tax receipts</b>	<b>4 990</b>	<b>5 237</b>	<b>5 664</b>	<b>6 070</b>	<b>6 321</b>	<b>6 423</b>	<b>6 340</b>	<b>6 903</b>
<b>4 Taxes on production and imports</b>	<b>3 172</b>	<b>3 339</b>	<b>3 586</b>	<b>3 793</b>	<b>4 195</b>	<b>4 316</b>	<b>4 234</b>	<b>4 519</b>
<b>5 Taxes on products</b>	<b>2 835</b>	<b>2 998</b>	<b>3 226</b>	<b>3 415</b>	<b>3 846</b>	<b>3 964</b>	<b>3 880</b>	<b>4 145</b>
<b>6 Value added type taxes</b>	<b>1 787</b>	<b>1 876</b>	<b>2 032</b>	<b>2 164</b>	<b>2 449</b>	<b>2 632</b>	<b>2 571</b>	<b>2 823</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>2</b>	<b>2</b>	<b>-4</b>	<b>3</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>4</b>
8 Import duties	0	0	-6	-1	0	0	-1	3
9 Taxes on imports, excluding VAT and import duties	2	3	2	4	5	2	0	1
10 Levies on imported agricultural products	2	3	2	4	5	2	0	1
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>1 046</b>	<b>1 120</b>	<b>1 198</b>	<b>1 248</b>	<b>1 392</b>	<b>1 329</b>	<b>1 310</b>	<b>1 318</b>
17 Excise duties and consumption taxes	751	796	863	913	1 041	1 068	1 065	1 114
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	49	42	40	41	42	45	44	50
20 Car registration taxes	11	11	10	0	0	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	30	32	34	36	44	47	34	20
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	183	223	237	245	249	150	149	118
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	22	16	13	12	16	19	18	16
<b>29 Other taxes on production</b>	<b>336</b>	<b>341</b>	<b>360</b>	<b>378</b>	<b>349</b>	<b>353</b>	<b>353</b>	<b>374</b>
30 Taxes on land, buildings or other structures	191	197	220	228	223	226	222	226
31 Taxes on the use of fixed assets	43	46	51	52	53	52	53	54
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	3	4	4	5	5	5	5
35 Taxes on pollution	55	58	52	62	37	44	46	57
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	40	33	31	29	28	21	25	28
<b>38 Current taxes on income and wealth</b>	<b>1 811</b>	<b>1 888</b>	<b>2 067</b>	<b>2 266</b>	<b>2 112</b>	<b>2 091</b>	<b>2 092</b>	<b>2 364</b>
<b>39 Taxes on income</b>	<b>1 761</b>	<b>1 833</b>	<b>2 011</b>	<b>2 204</b>	<b>2 049</b>	<b>2 026</b>	<b>2 025</b>	<b>2 294</b>
40 Taxes on individual or household income including holding gains	1 397	1 445	1 587	1 777	1 742	1 978	1 808	2 008
41 Taxes on individual or household income excl. holding gains	1 397	1 445	1 587	1 777	1 742	1 978	1 808	2 008
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	364	389	424	427	308	48	217	286
44 Taxes on income or profits of corporations excl. holding gains	364	389	424	427	308	48	217	286
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>51</b>	<b>55</b>	<b>55</b>	<b>61</b>	<b>63</b>	<b>65</b>	<b>67</b>	<b>69</b>
51 Current taxes on capital	0	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	51	55	55	61	63	65	67	69
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
<b>57 Capital taxes</b>	<b>7</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>16</b>	<b>15</b>	<b>20</b>
58 Taxes on capital transfers	6	7	8	9	10	11	12	15
59 Capital levies	1	3	3	2	3	4	3	5
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>1 982</b>	<b>2 030</b>	<b>2 067</b>	<b>2 260</b>	<b>2 659</b>	<b>2 912</b>	<b>2 938</b>	<b>3 261</b>
62 Employers' actual social contributions	1 377	1 435	1 516	1 611	1 860	2 042	2 071	2 201
63 Compulsory	1 377	1 435	1 516	1 611	1 860	2 042	2 071	2 201
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	605	596	552	649	799	870	866	1 060
66 Compulsory	605	595	551	649	798	870	866	1 060
<i>of which:</i>								
67 Employees	593	583	538	634	774	842	838	1 017
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	0	0	0	0	0	0	0	0
<b>70 Imputed social contributions</b>	<b>71</b>	<b>80</b>	<b>87</b>	<b>97</b>	<b>108</b>	<b>149</b>	<b>128</b>	<b>138</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

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

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>3 710</b>	<b>3 921</b>	<b>4 248</b>	<b>4 515</b>	<b>4 830</b>	<b>4 786</b>	<b>4 840</b>	<b>5 323</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>3 657</b>	<b>3 862</b>	<b>4 186</b>	<b>4 447</b>	<b>4 755</b>	<b>4 677</b>	<b>4 752</b>	<b>5 230</b>
3 Total tax receipts	3 657	3 862	4 186	4 447	4 669	4 577	4 654	5 127
4 Taxes on production and imports	2 963	3 124	3 350	3 548	3 951	4 067	4 001	4 285
5 Taxes on products	2 828	2 991	3 218	3 407	3 836	3 954	3 878	4 145
6 Other taxes on production	135	133	132	141	115	113	123	140
7 Current taxes on income and wealth	691	732	830	894	713	502	647	833
8 Taxes on income	641	677	774	833	650	438	580	764
9 Other current taxes	50	55	55	61	63	65	67	69
10 Capital taxes	3	6	6	5	6	7	6	8
11 Actual social contributions	..	..	..	..	86	100	97	103
12 Imputed social contributions	53	59	62	69	75	110	88	93
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>1 342</b>	<b>1 387</b>	<b>1 492</b>	<b>1 639</b>	<b>1 670</b>	<b>1 866</b>	<b>1 706</b>	<b>1 797</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>1 329</b>	<b>1 371</b>	<b>1 473</b>	<b>1 617</b>	<b>1 644</b>	<b>1 838</b>	<b>1 677</b>	<b>1 765</b>
3 Total tax receipts	1 329	1 371	1 473	1 617	1 644	1 838	1 677	1 765
4 Taxes on production and imports	209	215	236	246	244	249	232	234
5 Taxes on products	7	7	8	8	9	10	2	0
6 Other taxes on production	202	208	228	237	235	240	230	234
7 Current taxes on income and wealth	1 120	1 156	1 237	1 372	1 399	1 589	1 445	1 531
8 Taxes on income	1 120	1 156	1 237	1 372	1 399	1 588	1 445	1 531
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	13	16	19	22	26	29	28	32
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>1 991</b>	<b>2 040</b>	<b>2 078</b>	<b>2 272</b>	<b>2 588</b>	<b>2 831</b>	<b>2 860</b>	<b>3 182</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>1 986</b>	<b>2 035</b>	<b>2 072</b>	<b>2 266</b>	<b>2 581</b>	<b>2 820</b>	<b>2 849</b>	<b>3 170</b>
3 Total tax receipts	4	4	5	6	8	9	9	12
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	4	4	5	6	8	9	9	12
11 Actual social contributions	1 982	2 030	2 067	2 260	2 573	2 812	2 840	3 158
12 Imputed social contributions	5	5	6	6	7	10	11	12
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/b0e5>.

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