

LATVIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	6 712	7 044	7 348	7 818	8 426	9 087	9 483	9 380
2 Total tax receipts and actual social contributions	6 654	6 972	7 267	7 731	8 330	8 979	9 334	9 253
3 Total tax receipts	4 721	4 990	5 237	5 664	6 070	6 321	6 423	6 292
4 Taxes on production and imports	2 955	3 149	3 315	3 554	3 758	4 158	4 277	4 170
5 Taxes on products	2 696	2 835	2 998	3 226	3 415	3 846	3 964	3 856
6 Value added type taxes	1 690	1 787	1 876	2 032	2 164	2 449	2 632	2 549
7 Taxes and duties on imports, excluding VAT	2	2	2	-4	3	5	3	0
8 Import duties	0	0	0	-6	-1	0	0	-1
9 Taxes on imports, excluding VAT and import duties	2	2	3	2	4	5	2	0
10 Levies on imported agricultural products	2	2	3	2	4	5	2	0
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	1 004	1 046	1 120	1 198	1 248	1 392	1 329	1 307
17 Excise duties and consumption taxes	733	751	796	863	913	1 041	1 068	1 062
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	43	49	42	40	41	42	45	44
20 Car registration taxes	10	11	11	10	0	0	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	29	30	32	34	36	44	47	34
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	165	183	223	237	245	249	150	149
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	24	22	16	13	12	16	19	18
29 Other taxes on production	260	313	316	328	343	312	313	314
30 Taxes on land, buildings or other structures	151	168	173	188	193	186	187	183
31 Taxes on the use of fixed assets	45	43	46	51	52	53	52	53
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	3	4	3	4	4	5	5	5
35 Taxes on pollution	19	55	58	52	62	37	44	45
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	39	40	33	31	29	28	21	25
38 Current taxes on income and wealth	1 760	1 834	1 912	2 099	2 301	2 150	2 130	2 107
39 Taxes on income	1 690	1 761	1 833	2 011	2 204	2 049	2 026	2 001
40 Taxes on individual or household income including holding gains	1 320	1 397	1 445	1 587	1 777	1 742	1 978	1 788
41 Taxes on individual or household income excl. holding gains	1 320	1 397	1 445	1 587	1 777	1 742	1 978	1 788
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	370	364	389	424	427	308	48	213
44 Taxes on income or profits of corporations excl. holding gains	370	364	389	424	427	308	48	213
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.	..	..	..	..	..	..	..	..
50 Other current taxes	71	73	79	87	97	101	104	106
51 Current taxes on capital	22	23	24	32	35	37	40	39
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	49	51	55	55	61	63	65	67
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	5	7	10	11	11	13	16	15
58 Taxes on capital transfers	5	6	7	8	9	10	11	12
59 Capital levies	..	1	3	3	2	3	4	3
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	1 933	1 982	2 030	2 067	2 260	2 659	2 912	2 961
62 Employers' actual social contributions	1 397	1 377	1 435	1 516	1 611	1 860	2 042	2 068
63 Compulsory	1 397	1 377	1 435	1 516	1 611	1 860	2 042	2 068
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	536	605	596	552	649	799	870	893
66 Compulsory	536	605	595	551	649	798	870	893
<i>of which:</i>								
67 Employees	525	593	583	538	634	774	842	865
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	0	0	0	0	0	0	0	0
70 Imputed social contributions	59	71	80	87	97	108	149	128
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 EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	3 518	3 710	3 921	4 248	4 515	4 830	4 786	4 812
2 Total tax receipts and actual social contributions	3 475	3 657	3 862	4 186	4 447	4 755	4 677	4 723
3 Total tax receipts	3 475	3 657	3 862	4 186	4 447	4 669	4 577	4 626
4 Taxes on production and imports	2 788	2 963	3 124	3 350	3 548	3 951	4 067	3 977
5 Taxes on products	2 689	2 828	2 991	3 218	3 407	3 836	3 954	3 854
6 Other taxes on production	99	135	133	132	141	115	113	123
7 Current taxes on income and wealth	684	691	732	830	894	713	502	643
8 Taxes on income	636	641	677	774	833	650	438	576
9 Other current taxes	49	50	55	55	61	63	65	67
10 Capital taxes	2	3	6	6	5	6	7	6
11 Actual social contributions	..	..	..	..	..	86	100	97
12 Imputed social contributions	43	53	59	62	69	75	110	88
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	1 255	1 342	1 387	1 492	1 639	1 670	1 866	1 685
2 Total tax receipts and actual social contributions	1 243	1 329	1 371	1 473	1 617	1 644	1 838	1 657
3 Total tax receipts	1 243	1 329	1 371	1 473	1 617	1 644	1 838	1 657
4 Taxes on production and imports	167	186	191	204	210	207	210	194
5 Taxes on products	7	7	7	8	8	9	10	2
6 Other taxes on production	160	179	183	196	202	197	200	191
7 Current taxes on income and wealth	1 076	1 143	1 180	1 269	1 407	1 437	1 628	1 464
8 Taxes on income	1 054	1 120	1 156	1 237	1 372	1 399	1 588	1 425
9 Other current taxes	22	23	24	32	35	38	40	39
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	11	13	16	19	22	26	29	28
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	1 940	1 991	2 040	2 078	2 272	2 588	2 831	2 884
2 Total tax receipts and actual social contributions	1 936	1 986	2 035	2 072	2 266	2 581	2 820	2 873
3 Total tax receipts	3	4	4	5	6	8	9	9
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	3	4	4	5	6	8	9	9
11 Actual social contributions	1 933	1 982	2 030	2 067	2 260	2 573	2 812	2 864
12 Imputed social contributions	4	5	5	6	6	7	10	11
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/5479>.

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