

LITHUANIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	7 981	8 556	9 044	9 454	10 076	10 816	11 559	12 476
2 Total tax receipts and actual social contributions	7 910	8 464	8 945	9 373	9 982	10 717	11 445	12 351
3 Total tax receipts	4 614	4 989	5 333	5 579	5 918	6 377	6 729	7 179
4 Taxes on production and imports	3 319	3 629	3 724	3 841	4 080	4 344	4 533	4 915
5 Taxes on products	3 139	3 441	3 529	3 634	3 853	4 111	4 320	4 711
6 Value added type taxes	2 181	2 444	2 521	2 611	2 764	2 888	3 026	3 310
7 Taxes and duties on imports, excluding VAT	29	25	25	25	18	13	11	14
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	29	25	25	25	18	13	11	14
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	29	25	25	25	18	13	11	14
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	929	972	983	998	1 071	1 210	1 283	1 387
17 Excise duties and consumption taxes	873	917	916	965	1 036	1 151	1 224	1 323
18 Stamp taxes	44	47	53	6	6	5	6	6
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	15	15	15	15	15
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	8	8	11	12	13	15	14	16
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	1	1	2	2	1	1	1	1
25 General sales or turnover taxes	3	..	..	..	..	24	24	26
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	181	188	195	207	226	233	212	203
30 Taxes on land, buildings or other structures	95	89	86	88	97	108	109	123
31 Taxes on the use of fixed assets	13	14	15	16	22	17	19	19
32 Total wage bill and payroll taxes	5	5	11	12	14	16	17	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	48	50	51	52	55	56	33	22
35 Taxes on pollution	7	16	17	19	17	13	13	15
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	13	13	15	21	22	22	23	24
38 Current taxes on income and wealth	1 294	1 359	1 608	1 736	1 837	2 032	2 195	2 263
39 Taxes on income	1 281	1 346	1 593	1 726	1 825	2 013	2 175	2 256
40 Taxes on individual or household income including holding gains	1 005	1 093	1 160	1 250	1 325	1 440	1 548	1 625
41 Taxes on individual or household income excl. holding gains	1 005	1 093	1 160	1 250	1 325	1 440	1 548	1 625
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	276	253	433	477	500	574	628	631
44 Taxes on income or profits of corporations excl. holding gains	276	253	433	477	500	574	628	631
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	13	14	15	10	12	19	19	7
51 Current taxes on capital	7	7	7	8	10	17	17	5
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	6	7	8	2	2	2	2	2
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	1	1	1	1	1	1	1	2
58 Taxes on capital transfers	1	1	1	1	1	1	1	2
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	3 296	3 476	3 612	3 794	4 065	4 340	4 716	5 172
62 Employers' actual social contributions	2 109	2 247	2 397	2 526	2 726	2 916	3 193	3 512
63 Compulsory	2 109	2 247	2 397	2 526	2 726	2 916	3 193	3 512
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	641	680	717	763	818	873	972	1 071
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	103	108	113	99	109	116	128	128
72 Capital transfers for taxes and social cont., unlikely to be collected	32	16	14	17	15	18	14	3

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

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	4 572	4 949	5 295	5 564	5 902	6 347	6 711	7 158
2 Total tax receipts and actual social contributions	4 476	4 849	5 189	5 467	5 793	6 234	6 584	7 031
3 Total tax receipts	4 476	4 849	5 189	5 467	5 793	6 234	6 584	7 031
4 Taxes on production and imports	3 191	3 500	3 593	3 738	3 966	4 219	4 406	4 773
5 Taxes on products	3 116	3 415	3 499	3 634	3 853	4 111	4 320	4 711
6 Other taxes on production	76	85	94	104	113	108	86	62
7 Current taxes on income and wealth	1 284	1 349	1 596	1 728	1 827	2 015	2 177	2 258
8 Taxes on income	1 281	1 346	1 593	1 726	1 825	2 013	2 175	2 256
9 Other current taxes	3	3	3	2	2	2	2	2
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	96	100	106	98	108	113	128	127
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	146	147	152	113	125	147	146	148
2 Total tax receipts and actual social contributions	139	140	144	112	124	143	145	148
3 Total tax receipts	139	140	144	112	124	143	145	148
4 Taxes on production and imports	128	129	131	103	113	125	126	141
5 Taxes on products	23	25	30	..	..	..	..	..
6 Other taxes on production	105	103	101	103	113	125	126	141
7 Current taxes on income and wealth	10	10	12	8	10	17	17	5
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	10	10	12	8	10	17	17	5
10 Capital taxes	1	1	1	1	1	1	1	2
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	7	7	7	1	1	3	1	1
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	3 264	3 460	3 598	3 777	4 050	4 323	4 702	5 169
2 Total tax receipts and actual social contributions	3 296	3 476	3 612	3 794	4 065	4 340	4 716	5 172
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	3 296	3 476	3 612	3 794	4 065	4 340	4 716	5 172
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	32	16	14	17	15	18	14	3

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/9e46>.

Source: Statistical Bureau of Lithuania via Eurostat.