

LITHUANIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
II.1 GENERAL GOVERNMENT								
1 Total receipts	9 044	9 454	10 076	10 817	11 560	12 477	13 672	14 725
2 Total tax receipts and actual social contributions	8 945	9 373	9 982	10 718	11 445	12 352	13 543	14 567
3 Total tax receipts	5 333	5 579	5 918	6 378	6 730	7 180	7 789	9 859
4 Taxes on production and imports	3 724	3 841	4 080	4 344	4 534	4 895	5 220	5 613
5 Taxes on products	3 529	3 634	3 853	4 112	4 322	4 712	5 037	5 424
6 Value added type taxes	2 521	2 611	2 764	2 889	3 028	3 310	3 522	3 850
7 Taxes and duties on imports, excluding VAT	25	25	18	13	11	14	18	22
8 Import duties	..	..	..	..	..	..	0	0
9 Taxes on imports, excluding VAT and import duties	25	25	18	13	11	14	18	22
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	25	25	18	13	11	14	18	22
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	983	998	1 071	1 210	1 283	1 387	1 497	1 553
17 Excise duties and consumption taxes	916	965	1 036	1 151	1 224	1 323	1 427	1 482
18 Stamp taxes	53	6	6	5	6	6	5	6
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	15	15	15	15	15	17	18
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	11	12	13	15	14	16	17	19
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	2	2	1	1	1	1	1	2
25 General sales or turnover taxes	..	..	..	24	24	26	30	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	195	207	226	233	212	183	183	189
30 Taxes on land, buildings or other structures	86	88	97	108	109	102	99	105
31 Taxes on the use of fixed assets	15	16	22	17	19	19	21	20
32 Total wage bill and payroll taxes	11	12	14	16	17	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	51	52	55	56	33	22	12	11
35 Taxes on pollution	17	19	17	13	13	15	22	20
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	15	21	22	22	23	24	28	33
38 Current taxes on income and wealth	1 608	1 736	1 837	2 032	2 194	2 283	2 567	4 244
39 Taxes on income	1 593	1 726	1 825	2 013	2 175	2 256	2 529	4 203
40 Taxes on individual or household income including holding gains	1 160	1 250	1 325	1 440	1 547	1 625	1 838	3 444
41 Taxes on individual or household income excl. holding gains	1 160	1 250	1 325	1 440	1 547	1 625	1 838	3 444
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	433	477	500	574	628	631	691	759
44 Taxes on income or profits of corporations excl. holding gains	433	477	500	574	628	631	691	759
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	15	10	12	19	19	27	38	41
51 Current taxes on capital	7	8	10	17	17	25	36	39
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	8	2	2	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	2	2	2
58 Taxes on capital transfers	1	1	1	1	1	2	2	2
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	3 612	3 794	4 065	4 340	4 716	5 172	5 754	4 708
62 Employers' actual social contributions	2 397	2 526	2 726	2 916	3 185	3 512	3 894	359
63 Compulsory	2 397	2 526	2 726	2 916	3 185	3 512	3 894	359
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	1 215	1 268	1 339	1 424	1 531	1 660	1 861	4 349
66 Compulsory	1 213	1 265	1 336	1 422	1 529	1 658	1 858	4 347
<i>of which:</i>								
67 Employees	717	763	818	873	955	1 027	1 156	3 574
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	2	3	3	2	2	2	2	2
70 Imputed social contributions	113	99	109	116	128	128	138	160
71 Capital transfers for taxes and social cont., unlikely to be collected	14	17	15	18	14	3	9	2

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

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
II.2 CENTRAL GOVERNMENT								
1 Total receipts	5 295	5 564	5 902	6 348	6 712	7 159	7 762	9 836
2 Total tax receipts and actual social contributions	5 189	5 467	5 793	6 235	6 585	7 032	7 630	9 689
3 Total tax receipts	5 189	5 467	5 793	6 235	6 585	7 032	7 630	9 689
4 Taxes on production and imports	3 593	3 738	3 966	4 220	4 408	4 774	5 097	5 482
5 Taxes on products	3 499	3 634	3 853	4 112	4 322	4 712	5 037	5 424
6 Other taxes on production	94	104	113	108	86	62	60	57
7 Current taxes on income and wealth	1 596	1 728	1 827	2 015	2 177	2 258	2 532	4 208
8 Taxes on income	1 593	1 726	1 825	2 013	2 175	2 256	2 529	4 203
9 Other current taxes	3	2	2	2	2	2	4	5
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	106	98	108	113	128	127	133	146
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	152	113	125	147	146	148	164	183
2 Total tax receipts and actual social contributions	144	112	124	143	145	148	159	169
3 Total tax receipts	144	112	124	143	145	148	159	169
4 Taxes on production and imports	131	103	113	125	126	121	123	131
5 Taxes on products	30	..	..	..	..	..	..	..
6 Other taxes on production	101	103	113	125	126	121	123	131
7 Current taxes on income and wealth	12	8	10	17	17	25	34	36
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	12	8	10	17	17	25	34	36
10 Capital taxes	1	1	1	1	1	2	2	2
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	7	1	1	3	1	1	5	14
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	3 598	3 777	4 050	4 323	4 702	5 169	5 745	4 707
2 Total tax receipts and actual social contributions	3 612	3 794	4 065	4 340	4 716	5 172	5 754	4 708
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	3 612	3 794	4 065	4 340	4 716	5 172	5 754	4 708
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	14	17	15	18	14	3	9	2

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20210211/cccec6>.

Source: Statistical Bureau of Lithuania via Eurostat.