

LITHUANIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	10 076	10 817	11 560	12 468	13 691	14 822	15 363	18 115
2 Total tax receipts and actual social contributions	9 982	10 718	11 445	12 360	13 584	14 687	15 261	17 951
3 Total tax receipts	5 918	6 378	6 730	7 187	7 798	9 944	10 135	12 201
4 Taxes on production and imports	4 080	4 344	4 534	4 895	5 223	5 616	5 797	6 721
5 Taxes on products	3 853	4 112	4 322	4 712	5 037	5 424	5 599	6 502
6 Value added type taxes	2 764	2 889	3 028	3 310	3 522	3 850	3 975	4 702
7 Taxes and duties on imports, excluding VAT	18	13	11	14	18	22	21	24
8 Import duties	..	..	..	..	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	18	13	11	14	18	22	21	24
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	18	13	11	14	18	22	21	24
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	1 071	1 210	1 283	1 387	1 497	1 553	1 604	1 776
17 Excise duties and consumption taxes	1 036	1 151	1 224	1 323	1 427	1 482	1 525	1 665
18 Stamp taxes	6	5	6	6	5	6	6	7
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	15	15	15	15	17	18	30	47
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	13	15	14	16	17	19	17	24
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	1	1	1	1	1	2	2	1
25 General sales or turnover taxes	..	24	24	26	30	26	24	31
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	226	233	212	183	186	192	197	219
30 Taxes on land, buildings or other structures	97	108	109	102	102	108	108	119
31 Taxes on the use of fixed assets	22	17	19	19	21	20	21	21
32 Total wage bill and payroll taxes	14	16	17	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	55	56	33	22	12	11	13	15
35 Taxes on pollution	17	13	13	15	22	20	20	21
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	22	22	23	24	28	33	36	43
38 Current taxes on income and wealth	1 837	2 032	2 194	2 290	2 573	4 326	4 336	5 477
39 Taxes on income	1 825	2 013	2 175	2 263	2 538	4 288	4 296	5 430
40 Taxes on individual or household income including holding gains	1 325	1 440	1 547	1 632	1 847	3 529	3 517	4 247
41 Taxes on individual or household income excl. holding gains	1 325	1 440	1 547	1 632	1 847	3 529	3 517	4 247
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	500	574	628	631	691	759	780	1 183
44 Taxes on income or profits of corporations excl. holding gains	500	574	628	631	691	759	780	1 183
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	12	19	19	27	35	38	39	47
51 Current taxes on capital	10	17	17	25	33	36	37	45
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	2	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	2	2	2	2	3
58 Taxes on capital transfers	1	1	1	2	2	2	2	3
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	4 065	4 340	4 716	5 173	5 786	4 743	5 127	5 750
62 Employers' actual social contributions	2 726	2 916	3 185	3 512	3 903	359	378	421
63 Compulsory	2 726	2 916	3 185	3 512	3 903	359	378	421
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	1 339	1 424	1 531	1 661	1 883	4 384	4 749	5 328
66 Compulsory	1 336	1 422	1 529	1 659	1 880	4 381	4 749	5 328
<i>of which:</i>								
67 Employees	818	873	955	1 028	1 176	3 605	3 872	4 367
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	3	2	2	2	2	2	0	0
70 Imputed social contributions	109	116	128	128	138	160	171	183
71 Capital transfers for taxes and social cont., unlikely to be collected	15	18	14	20	30	25	69	19

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

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	5 902	6 348	6 712	7 166	7 772	9 921	10 114	12 172
2 Total tax receipts and actual social contributions	5 793	6 235	6 585	7 039	7 639	9 775	9 965	12 013
3 Total tax receipts	5 793	6 235	6 585	7 039	7 639	9 775	9 965	12 013
4 Taxes on production and imports	3 966	4 220	4 408	4 774	5 097	5 482	5 661	6 571
5 Taxes on products	3 853	4 112	4 322	4 712	5 037	5 424	5 599	6 502
6 Other taxes on production	113	108	86	62	60	57	62	69
7 Current taxes on income and wealth	1 827	2 015	2 177	2 265	2 542	4 293	4 303	5 442
8 Taxes on income	1 825	2 013	2 175	2 263	2 538	4 288	4 296	5 430
9 Other current taxes	2	2	2	2	4	5	7	12
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	108	113	128	127	133	146	150	159
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	125	147	146	148	164	183	191	212
2 Total tax receipts and actual social contributions	124	143	145	148	159	169	170	188
3 Total tax receipts	124	143	145	148	159	169	170	188
4 Taxes on production and imports	113	125	126	121	126	134	136	150
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	113	125	126	121	126	134	136	150
7 Current taxes on income and wealth	10	17	17	25	31	33	32	35
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	10	17	17	25	31	33	32	35
10 Capital taxes	1	1	1	2	2	2	2	3
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	1	3	1	1	5	14	21	24
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	4 050	4 323	4 702	5 153	5 756	4 718	5 058	5 731
2 Total tax receipts and actual social contributions	4 065	4 340	4 716	5 173	5 786	4 743	5 127	5 750
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	4 065	4 340	4 716	5 173	5 786	4 743	5 127	5 750
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	15	18	14	20	30	25	69	19

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/482f>.

Source: Statistical Bureau of Lithuania via Eurostat.