

LITHUANIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	8 556	9 044	9 454	10 076	10 817	11 560	12 477	13 672
2 Total tax receipts and actual social contributions	8 464	8 945	9 373	9 982	10 718	11 445	12 352	13 543
3 Total tax receipts	4 989	5 333	5 579	5 918	6 378	6 730	7 180	7 789
4 Taxes on production and imports	3 629	3 724	3 841	4 080	4 344	4 534	4 895	5 220
5 Taxes on products	3 441	3 529	3 634	3 853	4 112	4 322	4 712	5 037
6 Value added type taxes	2 444	2 521	2 611	2 764	2 889	3 028	3 310	3 522
7 Taxes and duties on imports, excluding VAT	25	25	25	18	13	11	14	18
8 Import duties	..	..	..	..	..	..	..	0
9 Taxes on imports, excluding VAT and import duties	25	25	25	18	13	11	14	18
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	25	25	25	18	13	11	14	18
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	972	983	998	1 071	1 210	1 283	1 387	1 497
17 Excise duties and consumption taxes	917	916	965	1 036	1 151	1 224	1 323	1 427
18 Stamp taxes	47	53	6	6	5	6	6	5
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	15	15	15	15	15	17
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	8	11	12	13	15	14	16	17
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	1	2	2	1	1	1	1	1
25 General sales or turnover taxes	..	..	..	..	24	24	26	30
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	188	195	207	226	233	212	183	183
30 Taxes on land, buildings or other structures	89	86	88	97	108	109	102	99
31 Taxes on the use of fixed assets	14	15	16	22	17	19	19	21
32 Total wage bill and payroll taxes	5	11	12	14	16	17	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	50	51	52	55	56	33	22	12
35 Taxes on pollution	16	17	19	17	13	13	15	22
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	13	15	21	22	22	23	24	28
38 Current taxes on income and wealth	1 359	1 608	1 736	1 837	2 032	2 194	2 283	2 567
39 Taxes on income	1 346	1 593	1 726	1 825	2 013	2 175	2 256	2 529
40 Taxes on individual or household income including holding gains	1 093	1 160	1 250	1 325	1 440	1 547	1 625	1 838
41 Taxes on individual or household income excl. holding gains	1 093	1 160	1 250	1 325	1 440	1 547	1 625	1 838
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	253	433	477	500	574	628	631	691
44 Taxes on income or profits of corporations excl. holding gains	253	433	477	500	574	628	631	691
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	14	15	10	12	19	19	27	38
51 Current taxes on capital	7	7	8	10	17	17	25	36
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	7	8	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	1	2	2
58 Taxes on capital transfers	1	1	1	1	1	1	2	2
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	3 476	3 612	3 794	4 065	4 340	4 716	5 172	5 754
62 Employers' actual social contributions	2 247	2 397	2 526	2 726	2 916	3 185	3 512	3 894
63 Compulsory	2 247	2 397	2 526	2 726	2 916	3 185	3 512	3 894
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	1 228	1 215	1 268	1 339	1 424	1 531	1 660	1 861
66 Compulsory	1 226	1 213	1 265	1 336	1 422	1 529	1 658	1 858
<i>of which:</i>								
67 Employees	680	717	763	818	873	955	1 027	1 156
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	2	2	3	3	2	2	2	2
70 Imputed social contributions	108	113	99	109	116	128	128	138
71 Capital transfers for taxes and social cont., unlikely to be collected	16	14	17	15	18	14	3	9

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

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	4 949	5 295	5 564	5 902	6 348	6 712	7 159	7 762
2 Total tax receipts and actual social contributions	4 849	5 189	5 467	5 793	6 235	6 585	7 032	7 630
3 Total tax receipts	4 849	5 189	5 467	5 793	6 235	6 585	7 032	7 630
4 Taxes on production and imports	3 500	3 593	3 738	3 966	4 220	4 408	4 774	5 097
5 Taxes on products	3 415	3 499	3 634	3 853	4 112	4 322	4 712	5 037
6 Other taxes on production	85	94	104	113	108	86	62	60
7 Current taxes on income and wealth	1 349	1 596	1 728	1 827	2 015	2 177	2 258	2 532
8 Taxes on income	1 346	1 593	1 726	1 825	2 013	2 175	2 256	2 529
9 Other current taxes	3	3	2	2	2	2	2	4
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	100	106	98	108	113	128	127	133
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	147	152	113	125	147	146	148	164
2 Total tax receipts and actual social contributions	140	144	112	124	143	145	148	159
3 Total tax receipts	140	144	112	124	143	145	148	159
4 Taxes on production and imports	129	131	103	113	125	126	121	123
5 Taxes on products	25	30	..	..	..	..	..	..
6 Other taxes on production	103	101	103	113	125	126	121	123
7 Current taxes on income and wealth	10	12	8	10	17	17	25	34
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	10	12	8	10	17	17	25	34
10 Capital taxes	1	1	1	1	1	1	2	2
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	7	7	1	1	3	1	1	5
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	3 460	3 598	3 777	4 050	4 323	4 702	5 169	5 745
2 Total tax receipts and actual social contributions	3 476	3 612	3 794	4 065	4 340	4 716	5 172	5 754
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	3 476	3 612	3 794	4 065	4 340	4 716	5 172	5 754
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	16	14	17	15	18	14	3	9

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/0489>.

Source: Statistical Bureau of Lithuania via Eurostat.