

LITHUANIA

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

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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	5 564	5 902	6 348	6 712	7 159	7 762	9 836	..
2 Total tax receipts and actual social contributions	5 467	5 793	6 235	6 585	7 032	7 630	9 689	..
3 Total tax receipts	5 467	5 793	6 235	6 585	7 032	7 630	9 689	..
4 Taxes on production and imports	3 738	3 966	4 220	4 408	4 774	5 097	5 482	..
5 Taxes on products	3 634	3 853	4 112	4 322	4 712	5 037	5 424	..
6 Other taxes on production	104	113	108	86	62	60	57	..
7 Current taxes on income and wealth	1 728	1 827	2 015	2 177	2 258	2 532	4 208	..
8 Taxes on income	1 726	1 825	2 013	2 175	2 256	2 529	4 203	..
9 Other current taxes	2	2	2	2	2	4	5	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	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	113	125	147	146	148	164	183	..
2 Total tax receipts and actual social contributions	112	124	143	145	148	159	169	..
3 Total tax receipts	112	124	143	145	148	159	169	..
4 Taxes on production and imports	103	113	125	126	121	123	131	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	103	113	125	126	121	123	131	..
7 Current taxes on income and wealth	8	10	17	17	25	34	36	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	8	10	17	17	25	34	36	..
10 Capital taxes	1	1	1	1	2	2	2	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	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	3 777	4 050	4 323	4 702	5 169	5 745	4 707	..
2 Total tax receipts and actual social contributions	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	3 794	4 065	4 340	4 716	5 172	5 754	4 708	..
12 Imputed social contributions	0	0	0	0	0	0	0	..
13 Capital transfers for taxes and social cont., unlikely to be collected	17	15	18	14	3	9	2	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/4692>.

Source: Statistical Bureau of Lithuania via Eurostat.