

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>447 677</b>	<b>438 310</b>	<b>464 635</b>	<b>510 188</b>	<b>534 453</b>	<b>542 073</b>	<b>563 212</b>	<b>596 670</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>438 484</b>	<b>428 162</b>	<b>453 751</b>	<b>498 711</b>	<b>522 416</b>	<b>529 113</b>	<b>549 720</b>	<b>583 060</b>
<b>3 Total tax receipts</b>	<b>293 033</b>	<b>274 776</b>	<b>296 319</b>	<b>322 884</b>	<b>325 796</b>	<b>324 479</b>	<b>337 741</b>	<b>355 985</b>
<b>4 Taxes on production and imports</b>	<b>185 201</b>	<b>176 322</b>	<b>199 480</b>	<b>217 234</b>	<b>212 108</b>	<b>213 051</b>	<b>220 845</b>	<b>231 105</b>
<b>5 Taxes on products</b>	<b>166 109</b>	<b>156 185</b>	<b>177 148</b>	<b>193 033</b>	<b>187 260</b>	<b>188 060</b>	<b>194 993</b>	<b>201 837</b>
<b>6 Value added type taxes</b>	<b>101 876</b>	<b>99 562</b>	<b>109 717</b>	<b>122 647</b>	<b>116 265</b>	<b>116 607</b>	<b>122 671</b>	<b>125 836</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>3 544</b>	<b>3 242</b>	<b>3 081</b>	<b>3 295</b>	<b>4 363</b>	<b>5 536</b>	<b>6 966</b>	<b>8 190</b>
8 Import duties	173	281	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	3 371	2 961	3 081	3 295	4 363	5 536	6 966	8 190
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	3 371	2 961	3 081	3 295	4 363	5 536	6 966	8 190
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>60 689</b>	<b>53 381</b>	<b>64 350</b>	<b>67 091</b>	<b>66 632</b>	<b>65 917</b>	<b>65 356</b>	<b>67 811</b>
17 Excise duties and consumption taxes	53 345	48 001	58 935	61 756	61 756	60 774	60 170	62 442
18 Stamp taxes	626	510	504	489	481	488	500	408
19 Taxes on financial and capital transactions	2 289	1 703	1 875	1 829	1 502	1 633	1 805	1 777
20 Car registration taxes	854	748	799	811	783	836	853	880
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 404	1 576	1 599	1 504	1 301	1 457	1 240	1 323
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	2 171	843	638	702	809	729	788	981
<b>29 Other taxes on production</b>	<b>19 092</b>	<b>20 137</b>	<b>22 332</b>	<b>24 201</b>	<b>24 848</b>	<b>24 991</b>	<b>25 852</b>	<b>29 268</b>
30 Taxes on land, buildings or other structures	10 837	11 355	11 844	12 567	13 590	14 458	14 979	15 657
31 Taxes on the use of fixed assets	816	831	868	894	929	952	985	1 015
32 Total wage bill and payroll taxes	3 628	3 787	3 720	4 182	4 290	3 998	4 042	4 028
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	945	1 111	2 558	3 074	2 957	3 966	2 523	4 542
35 Taxes on pollution	1 853	1 859	1 936	1 926	1 839	882	2 098	2 408
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 013	1 194	1 406	1 558	1 243	735	1 225	1 618
<b>38 Current taxes on income and wealth</b>	<b>107 488</b>	<b>98 141</b>	<b>96 549</b>	<b>105 371</b>	<b>113 395</b>	<b>111 176</b>	<b>116 633</b>	<b>124 634</b>
<b>39 Taxes on income</b>	<b>102 513</b>	<b>92 877</b>	<b>91 026</b>	<b>99 510</b>	<b>106 480</b>	<b>103 567</b>	<b>108 759</b>	<b>117 078</b>
40 Taxes on individual or household income including holding gains	67 940	62 078	62 818	67 768	72 516	74 124	78 617	83 861
41 Taxes on individual or household income excl. holding gains	67 940	62 078	62 818	67 768	72 516	74 124	78 617	83 861
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	34 485	30 716	28 125	31 649	33 863	29 351	30 040	33 104
44 Taxes on income or profits of corporations excl. holding gains	34 485	30 716	28 125	31 649	33 863	29 351	30 040	33 104
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	88	83	83	93	101	92	102	113
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>4 975</b>	<b>5 264</b>	<b>5 523</b>	<b>5 861</b>	<b>6 915</b>	<b>7 609</b>	<b>7 874</b>	<b>7 556</b>
51 Current taxes on capital	4 233	4 553	4 555	4 925	5 878	6 289	6 444	6 549
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	55	62	374	290	309	295	314	360
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	687	649	594	646	728	1 025	1 116	647
<b>57 Capital taxes</b>	<b>344</b>	<b>313</b>	<b>290</b>	<b>279</b>	<b>293</b>	<b>252</b>	<b>263</b>	<b>246</b>
58 Taxes on capital transfers	344	313	290	279	293	252	263	246
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>145 451</b>	<b>153 386</b>	<b>157 432</b>	<b>175 827</b>	<b>196 620</b>	<b>204 634</b>	<b>211 979</b>	<b>227 075</b>
62 Employers' actual social contributions	59 528	63 640	72 449	77 054	85 851	86 892	90 794	94 202
63 Compulsory	59 528	63 640	72 449	77 054	85 851	86 892	90 794	94 202
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	55 962	57 264	56 229	66 730	70 483	72 940	82 840	91 579
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	1 285	1 354	1 406	1 615	1 900	2 005	2 077	2 254

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

Million PLN

	2008	2009	2010	2011	2012	2013	2014	2015
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>244 074</b>	<b>230 101</b>	<b>251 486</b>	<b>274 615</b>	<b>274 067</b>	<b>272 817</b>	<b>282 182</b>	<b>296 729</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>233 596</b>	<b>218 599</b>	<b>239 196</b>	<b>261 523</b>	<b>260 130</b>	<b>257 852</b>	<b>266 613</b>	<b>280 865</b>
3 Total tax receipts	233 596	218 599	239 196	261 523	260 130	257 852	266 613	280 865
4 Taxes on production and imports	167 697	159 017	181 177	198 248	192 481	193 112	199 553	209 214
5 Taxes on products	162 340	153 224	173 970	189 904	184 494	185 103	191 835	198 772
6 Other taxes on production	5 357	5 793	7 207	8 344	7 987	8 009	7 718	10 442
7 Current taxes on income and wealth	65 899	59 582	58 019	63 275	67 649	64 740	67 060	71 651
8 Taxes on income	65 896	59 581	57 708	63 050	67 412	64 522	66 829	71 381
9 Other current taxes	3	1	311	225	237	218	231	270
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>59 437</b>	<b>56 177</b>	<b>57 123</b>	<b>61 361</b>	<b>65 666</b>	<b>66 627</b>	<b>71 128</b>	<b>75 120</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>59 437</b>	<b>56 177</b>	<b>57 123</b>	<b>61 361</b>	<b>65 666</b>	<b>66 627</b>	<b>71 128</b>	<b>75 120</b>
3 Total tax receipts	59 437	56 177	57 123	61 361	65 666	66 627	71 128	75 120
4 Taxes on production and imports	17 504	17 305	18 303	18 986	19 627	19 939	21 292	21 891
5 Taxes on products	3 769	2 961	3 178	3 129	2 766	2 957	3 158	3 065
6 Other taxes on production	13 735	14 344	15 125	15 857	16 861	16 982	18 134	18 826
7 Current taxes on income and wealth	41 589	38 559	38 530	42 096	45 746	46 436	49 573	52 983
8 Taxes on income	36 617	33 296	33 318	36 460	39 068	39 045	41 930	45 697
9 Other current taxes	4 972	5 263	5 212	5 636	6 678	7 391	7 643	7 286
10 Capital taxes	344	313	290	279	293	252	263	246
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>144 166</b>	<b>152 032</b>	<b>156 026</b>	<b>174 212</b>	<b>194 720</b>	<b>202 629</b>	<b>209 902</b>	<b>224 821</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>145 451</b>	<b>153 386</b>	<b>157 432</b>	<b>175 827</b>	<b>196 620</b>	<b>204 634</b>	<b>211 979</b>	<b>227 075</b>
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	145 451	153 386	157 432	175 827	196 620	204 634	211 979	227 075
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 285	1 354	1 406	1 615	1 900	2 005	2 077	2 254

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