

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2006	2007	2008	2009	2010	2011	2012	2013
II.1 GENERAL GOVERNMENT								
1 Total receipts	367 811	419 614	447 677	438 310	461 067	507 191	531 924	541 965
2 Total tax receipts and actual social contributions	359 805	411 263	438 484	428 162	450 183	495 714	519 887	529 005
3 Total tax receipts	230 151	269 806	293 033	274 776	292 751	319 887	323 267	324 371
4 Taxes on production and imports	151 297	171 495	185 201	176 322	196 223	214 460	209 816	211 195
5 Taxes on products	135 285	154 449	166 109	156 185	175 204	191 618	186 052	188 137
6 Value added type taxes	86 204	97 848	101 876	99 562	109 717	122 647	116 265	116 607
7 Taxes and duties on imports, excluding VAT	3 802	4 101	3 544	3 242	3 501	3 803	4 702	5 964
8 Import duties	342	477	173	281	420	508	339	428
9 Taxes on imports, excluding VAT and import duties	3 460	3 624	3 371	2 961	3 081	3 295	4 363	5 536
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	3 460	3 624	3 371	2 961	3 081	3 295	4 363	5 536
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	45 279	52 500	60 689	53 381	61 986	65 168	65 085	65 566
17 Excise duties and consumption taxes	40 735	45 752	53 345	48 001	56 481	59 724	60 075	60 228
18 Stamp taxes	553	667	626	510	504	489	481	488
19 Taxes on financial and capital transactions	1 600	2 606	2 289	1 703	1 875	1 829	1 502	1 633
20 Car registration taxes	879	795	854	748	799	811	783	836
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	885	1 108	1 404	1 576	1 599	1 504	1 301	1 457
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	22	21	21	21
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.	627	1 572	2 171	843	706	790	922	903
29 Other taxes on production	16 012	17 046	19 092	20 137	21 019	22 842	23 764	23 058
30 Taxes on land, buildings or other structures	9 724	9 902	10 837	11 355	11 844	12 567	13 590	14 458
31 Taxes on the use of fixed assets	726	813	816	831	868	894	929	952
32 Total wage bill and payroll taxes	2 675	3 081	3 628	3 787	3 720	4 182	4 290	3 998
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	812	894	945	1 111	1 396	1 858	2 014	2 148
35 Taxes on pollution	1 579	1 650	1 853	1 859	1 936	1 926	1 839	882
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	496	706	1 013	1 194	1 255	1 415	1 102	620
38 Current taxes on income and wealth	78 599	97 983	107 488	98 141	96 238	105 148	113 158	112 924
39 Taxes on income	74 756	93 795	102 513	92 877	91 026	99 510	106 480	103 567
40 Taxes on individual or household income including holding gains	49 228	61 403	67 940	62 078	62 818	67 768	72 516	74 124
41 Taxes on individual or household income excl. holding gains	49 228	61 403	67 940	62 078	62 818	67 768	72 516	74 124
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	25 468	32 324	34 485	30 716	28 125	31 649	33 863	29 351
44 Taxes on income or profits of corporations excl. holding gains	25 468	32 324	34 485	30 716	28 125	31 649	33 863	29 351
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	60	68	88	83	83	93	101	92
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	3 843	4 188	4 975	5 264	5 212	5 638	6 678	9 357
51 Current taxes on capital	3 337	3 613	4 233	4 553	4 555	4 925	5 878	6 289
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	44	51	55	62	63	67	72	77
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	462	524	687	649	594	646	728	2 991
57 Capital taxes	255	328	344	313	290	279	293	252
58 Taxes on capital transfers	255	328	344	313	290	279	293	252
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	129 654	141 457	145 451	153 386	157 432	175 827	196 620	204 634
62 Employers' actual social contributions	51 787	57 156	59 528	63 640	67 280	72 275	79 579	86 300
63 Compulsory	51 787	57 156	59 528	63 640	67 280	72 275	79 579	86 300
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	51 727	56 192	55 962	57 264	57 749	69 798	77 594	81 128
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	1 294	1 371	1 285	1 354	1 406	1 615	1 900	2 005

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

Million PLN

	2006	2007	2008	2009	2010	2011	2012	2013
II.2 CENTRAL GOVERNMENT								
1 Total receipts	193 159	224 978	244 074	230 101	248 069	271 761	271 679	270 858
2 Total tax receipts and actual social contributions	183 859	215 256	233 596	218 599	235 779	258 669	257 742	255 893
3 Total tax receipts	183 859	215 256	233 596	218 599	235 779	258 669	257 742	255 893
4 Taxes on production and imports	136 043	154 831	167 697	159 017	178 071	195 617	190 330	191 371
5 Taxes on products	132 253	150 381	162 340	153 224	172 026	188 489	183 286	185 180
6 Other taxes on production	3 790	4 450	5 357	5 793	6 045	7 128	7 044	6 191
7 Current taxes on income and wealth	47 816	60 425	65 899	59 582	57 708	63 052	67 412	64 522
8 Taxes on income	47 807	60 421	65 896	59 581	57 708	63 050	67 412	64 522
9 Other current taxes	9	4	3	1	0	2	0	0
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	46 292	54 550	59 437	56 177	56 972	61 218	65 525	68 478
2 Total tax receipts and actual social contributions	46 292	54 550	59 437	56 177	56 972	61 218	65 525	68 478
3 Total tax receipts	46 292	54 550	59 437	56 177	56 972	61 218	65 525	68 478
4 Taxes on production and imports	15 254	16 664	17 504	17 305	18 152	18 843	19 486	19 824
5 Taxes on products	3 032	4 068	3 769	2 961	3 178	3 129	2 766	2 957
6 Other taxes on production	12 222	12 596	13 735	14 344	14 974	15 714	16 720	16 867
7 Current taxes on income and wealth	30 783	37 558	41 589	38 559	38 530	42 096	45 746	48 402
8 Taxes on income	26 949	33 374	36 617	33 296	33 318	36 460	39 068	39 045
9 Other current taxes	3 834	4 184	4 972	5 263	5 212	5 636	6 678	9 357
10 Capital taxes	255	328	344	313	290	279	293	252
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	128 360	140 086	144 166	152 032	156 026	174 212	194 720	202 629
2 Total tax receipts and actual social contributions	129 654	141 457	145 451	153 386	157 432	175 827	196 620	204 634
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	129 654	141 457	145 451	153 386	157 432	175 827	196 620	204 634
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 294	1 371	1 285	1 354	1 406	1 615	1 900	2 005

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20150626/b27e>.