

SPAIN

Table II. Detailed taxes and social contribution receipts

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	345 468	341 403	342 718	346 994	356 660	370 468	379 096	399 448
2 Total tax receipts and actual social contributions	345 110	341 400	342 139	345 416	353 069	367 639	375 555	395 432
3 Total tax receipts	215 377	212 412	218 814	225 278	230 915	242 999	246 883	259 601
4 Taxes on production and imports	110 407	106 513	108 551	115 010	119 644	127 499	129 536	135 242
5 Taxes on products	95 753	91 032	89 935	96 003	99 658	106 946	109 554	114 920
6 Value added type taxes	58 458	56 733	57 584	62 058	64 909	69 982	72 243	75 738
7 Taxes and duties on imports, excluding VAT	131	127	118	124	132	143	129	133
8 Import duties	84	89	74	84	102	96	97	101
9 Taxes on imports, excluding VAT and import duties	47	38	44	40	30	47	32	32
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	47	38	44	40	30	47	32	32
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	37 164	34 172	32 233	33 821	34 617	36 821	37 182	39 049
17 Excise duties and consumption taxes	23 656	22 803	22 140	24 237	24 388	25 585	25 366	25 871
18 Stamp taxes	28	32	23	20	..	..	..	..
19 Taxes on financial and capital transactions	8 200	6 542	5 754	5 637	6 384	7 255	7 490	8 585
20 Car registration taxes	736	563	426	325	318	358	406	481
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	1 663	1 475	1 495	1 282	1 227	1 171	1 318	1 298
23 Taxes on insurance premiums	1 530	1 517	1 473	1 417	1 407	1 446	1 475	1 542
24 Other taxes on specific services	0	0	0	0	0	43	82	109
25 General sales or turnover taxes	311	270	223	174	151	184	190	195
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	1 040	970	699	729	742	779	855	968
29 Other taxes on production	14 654	15 481	18 616	19 007	19 986	20 553	19 982	20 322
30 Taxes on land, buildings or other structures	9 685	10 216	11 216	11 845	12 394	12 624	12 861	13 161
31 Taxes on the use of fixed assets	458	456	457	475	462	466	393	387
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	3 776	3 824	3 814	3 910	4 129	4 053	4 026	4 068
35 Taxes on pollution	189	225	326	889	874	1 155	1 190	1 244
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	546	760	2 803	1 888	2 127	2 255	1 512	1 462
38 Current taxes on income and wealth	100 736	102 003	106 383	105 174	105 606	109 168	110 922	118 616
39 Taxes on income	97 970	99 290	102 890	100 978	101 666	105 220	106 690	114 269
40 Taxes on individual or household income including holding gains	76 474	78 800	79 399	78 775	79 832	79 219	81 112	87 169
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	21 496	20 490	23 491	22 203	21 834	26 001	25 578	27 100
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	0
50 Other current taxes	2 766	2 713	3 493	4 196	3 940	3 948	4 232	4 347
51 Current taxes on capital	694	671	1 460	2 080	1 913	1 944	2 032	2 141
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	2 072	2 042	2 033	2 116	2 027	2 004	2 189	2 188
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	0	0	0	0	0	0	11	18
57 Capital taxes	4 234	3 896	3 880	5 094	5 665	6 332	6 425	5 743
58 Taxes on capital transfers	2 425	2 220	2 285	2 515	2 701	2 778	2 686	2 710
59 Capital levies	1 809	1 676	1 595	2 191	2 957	3 554	3 739	3 033
60 Other capital taxes n.e.c.	0	0	0	388	7	0	0	0
61 Actual social contributions	129 733	128 988	123 325	120 138	122 154	124 640	128 672	135 831
62 Employers' actual social contributions	90 708	90 397	85 145	82 954	85 401	88 382	91 952	97 881
63 Compulsory	90 708	90 397	85 145	82 954	85 401	88 382	91 952	97 881
64 Voluntary	..	..	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	20 512	20 491	18 367	16 697	18 219	18 839	19 642	20 669
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	18 513	18 100	18 702	18 278	17 318	16 249	15 929	16 148
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	8 558	8 811	7 955	6 501	4 307	4 851	3 794	3 209

SPAIN

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

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	145 042	138 320	132 783	149 259	155 414	162 642	162 335	168 717
2 Total tax receipts and actual social contributions	143 676	136 689	130 549	146 568	151 158	159 355	158 496	164 481
3 Total tax receipts	140 159	133 247	127 256	143 540	147 915	155 850	155 007	161 035
4 Taxes on production and imports	75 113	73 154	74 855	80 230	83 318	89 656	90 526	94 052
5 Taxes on products	74 153	72 101	71 875	77 536	80 324	86 282	87 950	91 529
6 Other taxes on production	960	1 053	2 980	2 694	2 994	3 374	2 576	2 523
7 Current taxes on income and wealth	64 947	59 970	52 292	62 524	63 708	65 050	63 396	66 615
8 Taxes on income	64 718	59 755	52 080	62 295	63 450	64 773	63 066	66 236
9 Other current taxes	229	215	212	229	258	277	330	379
10 Capital taxes	99	123	109	786	889	1 144	1 085	368
11 Actual social contributions	3 517	3 442	3 293	3 028	3 243	3 505	3 489	3 446
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	6 614	6 261	5 552	4 788	2 980	3 781	2 925	2 403
II.3 STATE GOVERNMENT								
1 Total receipts	44 072	48 027	59 611	48 133	48 023	51 189	54 816	60 193
2 Total tax receipts and actual social contributions	44 369	48 301	59 816	48 350	48 065	51 180	54 759	60 175
3 Total tax receipts	44 369	48 301	59 816	48 350	48 065	51 180	54 759	60 175
4 Taxes on production and imports	13 915	12 233	11 727	11 699	11 966	12 885	13 456	14 790
5 Taxes on products	13 566	11 736	10 999	10 860	11 308	12 267	12 818	14 171
6 Other taxes on production	349	497	728	839	658	618	638	619
7 Current taxes on income and wealth	28 199	34 048	46 002	34 404	33 690	35 842	38 880	42 927
8 Taxes on income	28 068	33 972	45 320	33 165	32 677	34 814	37 784	41 756
9 Other current taxes	131	76	682	1 239	1 013	1 028	1 096	1 171
10 Capital taxes	2 255	2 020	2 087	2 247	2 409	2 453	2 423	2 458
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	814	780	603	546	434	328	229	277
II.4 LOCAL GOVERNMENT								
1 Total receipts	31 197	31 214	32 035	33 635	35 183	36 220	37 377	38 657
2 Total tax receipts and actual social contributions	30 849	30 864	31 742	33 388	34 935	35 969	37 117	38 391
3 Total tax receipts	30 849	30 864	31 742	33 388	34 935	35 969	37 117	38 391
4 Taxes on production and imports	21 379	21 126	21 969	23 081	24 360	24 958	25 554	26 400
5 Taxes on products	8 034	7 195	7 061	7 607	8 026	8 397	8 786	9 220
6 Other taxes on production	13 345	13 931	14 908	15 474	16 334	16 561	16 768	17 180
7 Current taxes on income and wealth	7 590	7 985	8 089	8 246	8 208	8 276	8 646	9 074
8 Taxes on income	5 184	5 563	5 490	5 518	5 539	5 633	5 840	6 277
9 Other current taxes	2 406	2 422	2 599	2 728	2 669	2 643	2 806	2 797
10 Capital taxes	1 880	1 753	1 684	2 061	2 367	2 735	2 917	2 917
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	125 157	123 842	118 289	115 967	118 040	120 417	124 568	131 881
2 Total tax receipts and actual social contributions	126 216	125 546	120 032	117 110	118 911	121 135	125 183	132 385
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	126 216	125 546	120 032	117 110	118 911	121 135	125 183	132 385
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 130	1 770	1 800	1 167	893	742	640	529

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/bd71>.

Source: Instituto Nacional de Estadística (INE) via Eurostat.