

SPAIN

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	328 639	345 468	341 403	342 718	346 994	356 660	370 468	378 855
2 Total tax receipts and actual social contributions	329 223	345 110	341 400	342 139	345 416	353 069	367 639	375 148
3 Total tax receipts	198 263	215 377	212 412	218 814	225 278	230 915	242 999	246 475
4 Taxes on production and imports	92 208	110 407	106 513	108 551	115 010	119 644	127 499	129 293
5 Taxes on products	78 673	95 753	91 032	89 935	96 003	99 658	106 946	109 420
6 Value added type taxes	41 782	58 458	56 733	57 584	62 058	64 909	69 982	72 129
7 Taxes and duties on imports, excluding VAT	120	131	127	118	124	132	143	128
8 Import duties	75	84	89	74	84	102	96	96
9 Taxes on imports, excluding VAT and import duties	45	47	38	44	40	30	47	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	45	47	38	44	40	30	47	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	36 771	37 164	34 172	32 233	33 821	34 617	36 821	37 163
17 Excise duties and consumption taxes	23 196	23 656	22 803	22 140	24 237	24 388	25 585	25 326
18 Stamp taxes	47	28	32	23	20	..	..	..
19 Taxes on financial and capital transactions	8 436	8 200	6 542	5 754	5 637	6 384	7 255	7 490
20 Car registration taxes	819	736	563	426	325	318	358	406
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	1 747	1 663	1 475	1 495	1 282	1 227	1 171	1 324
23 Taxes on insurance premiums	1 498	1 530	1 517	1 473	1 417	1 407	1 446	1 475
24 Other taxes on specific services	0	0	0	0	0	0	43	82
25 General sales or turnover taxes	34	311	270	223	174	151	184	190
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.	994	1 040	970	699	729	742	779	870
29 Other taxes on production	13 535	14 654	15 481	18 616	19 007	19 986	20 553	19 873
30 Taxes on land, buildings or other structures	8 907	9 685	10 216	11 216	11 845	12 394	12 624	12 729
31 Taxes on the use of fixed assets	456	458	456	457	475	462	466	463
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	3 743	3 776	3 824	3 814	3 910	4 129	4 053	3 987
35 Taxes on pollution	130	189	225	326	889	874	1 155	1 192
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	299	546	760	2 803	1 888	2 127	2 255	1 502
38 Current taxes on income and wealth	101 737	100 736	102 003	106 383	105 174	105 606	109 168	110 770
39 Taxes on income	99 057	97 970	99 290	102 890	100 978	101 666	105 220	106 698
40 Taxes on individual or household income including holding gains	73 280	76 474	78 800	79 399	78 775	79 832	79 219	81 116
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	25 777	21 496	20 490	23 491	22 203	21 834	26 001	25 582
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	2 680	2 766	2 713	3 493	4 196	3 940	3 948	4 072
51 Current taxes on capital	628	694	671	1 460	2 080	1 913	1 944	2 024
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	2 052	2 072	2 042	2 033	2 116	2 027	2 004	2 037
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	0	11
57 Capital taxes	4 318	4 234	3 896	3 880	5 094	5 665	6 332	6 412
58 Taxes on capital transfers	2 667	2 425	2 220	2 285	2 515	2 701	2 778	2 686
59 Capital levies	1 651	1 809	1 676	1 595	2 191	2 957	3 554	3 726
60 Other capital taxes n.e.c.	0	0	0	0	388	7	0	0
61 Actual social contributions	130 960	129 733	128 988	123 325	120 138	122 154	124 640	128 673
62 Employers' actual social contributions	91 229	90 708	90 397	85 145	82 954	85 401	88 382	91 938
63 Compulsory	91 229	90 708	90 397	85 145	82 954	85 401	88 382	91 938
64 Voluntary	..	..	..	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	20 599	20 512	20 491	18 367	16 697	18 219	18 839	19 605
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	19 132	18 513	18 100	18 702	18 278	17 318	16 249	15 981
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	8 767	8 916	8 814	8 534	8 079	7 898	7 680	7 500
72 Capital transfers for taxes and social cont., unlikely to be collected	9 351	8 558	8 811	7 955	6 501	4 307	4 851	3 793

SPAIN

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

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	122 563	145 042	138 320	132 783	149 259	155 414	162 642	162 364
2 Total tax receipts and actual social contributions	122 223	143 676	136 689	130 549	146 568	151 158	159 355	158 380
3 Total tax receipts	118 776	140 159	133 247	127 256	143 540	147 915	155 850	154 890
4 Taxes on production and imports	58 626	75 113	73 154	74 855	80 230	83 318	89 656	90 402
5 Taxes on products	57 862	74 153	72 101	71 875	77 536	80 324	86 282	87 837
6 Other taxes on production	764	960	1 053	2 980	2 694	2 994	3 374	2 565
7 Current taxes on income and wealth	60 075	64 947	59 970	52 292	62 524	63 708	65 050	63 403
8 Taxes on income	59 847	64 718	59 755	52 080	62 295	63 450	64 773	63 074
9 Other current taxes	228	229	215	212	229	258	277	329
10 Capital taxes	75	99	123	109	786	889	1 144	1 085
11 Actual social contributions	3 447	3 517	3 442	3 293	3 028	3 243	3 505	3 490
12 Imputed social contributions	7 765	7 980	7 892	7 786	7 479	7 236	7 068	6 909
13 Capital transfers for taxes and social cont., unlikely to be collected	7 425	6 614	6 261	5 552	4 788	2 980	3 781	2 925
II.3 STATE GOVERNMENT								
1 Total receipts	50 403	44 072	48 027	59 611	48 133	48 023	51 189	54 812
2 Total tax receipts and actual social contributions	50 593	44 369	48 301	59 816	48 350	48 065	51 180	54 764
3 Total tax receipts	50 593	44 369	48 301	59 816	48 350	48 065	51 180	54 764
4 Taxes on production and imports	14 069	13 915	12 233	11 727	11 699	11 966	12 885	13 462
5 Taxes on products	13 750	13 566	11 736	10 999	10 860	11 308	12 267	12 824
6 Other taxes on production	319	349	497	728	839	658	618	638
7 Current taxes on income and wealth	34 012	28 199	34 048	46 002	34 404	33 690	35 842	38 879
8 Taxes on income	33 947	28 068	33 972	45 320	33 165	32 677	34 814	37 784
9 Other current taxes	65	131	76	682	1 239	1 013	1 028	1 095
10 Capital taxes	2 512	2 255	2 020	2 087	2 247	2 409	2 453	2 423
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	520	517	506	398	329	392	337	276
13 Capital transfers for taxes and social cont., unlikely to be collected	710	814	780	603	546	434	328	228
II.4 LOCAL GOVERNMENT								
1 Total receipts	29 296	31 197	31 214	32 035	33 635	35 183	36 220	37 111
2 Total tax receipts and actual social contributions	28 894	30 849	30 864	31 742	33 388	34 935	35 969	36 821
3 Total tax receipts	28 894	30 849	30 864	31 742	33 388	34 935	35 969	36 821
4 Taxes on production and imports	19 513	21 379	21 126	21 969	23 081	24 360	24 958	25 429
5 Taxes on products	7 061	8 034	7 195	7 061	7 607	8 026	8 397	8 759
6 Other taxes on production	12 452	13 345	13 931	14 908	15 474	16 334	16 561	16 670
7 Current taxes on income and wealth	7 650	7 590	7 985	8 089	8 246	8 208	8 276	8 488
8 Taxes on income	5 263	5 184	5 563	5 490	5 518	5 539	5 633	5 840
9 Other current taxes	2 387	2 406	2 422	2 599	2 728	2 669	2 643	2 648
10 Capital taxes	1 731	1 880	1 753	1 684	2 061	2 367	2 735	2 904
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	402	348	350	293	247	248	251	290
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	126 377	125 157	123 842	118 289	115 967	118 040	120 417	124 568
2 Total tax receipts and actual social contributions	127 513	126 216	125 546	120 032	117 110	118 911	121 135	125 183
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	127 513	126 216	125 546	120 032	117 110	118 911	121 135	125 183
12 Imputed social contributions	80	71	66	57	24	22	24	25
13 Capital transfers for taxes and social cont., unlikely to be collected	1 216	1 130	1 770	1 800	1 167	893	742	640

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/02c81>.

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