

SPAIN

Table II. Detailed taxes and social contribution receipts

Million EUR

	2006	2007	2008	2009	2010	2011	2012	2013
II.1 GENERAL GOVERNMENT								
1 Total receipts	368 080	399 190	365 460	328 485	345 357	341 410	343 510	347 139
2 Total tax receipts and actual social contributions	365 306	396 325	363 473	329 069	344 999	341 407	342 931	345 658
3 Total tax receipts	245 400	267 610	229 579	198 109	215 266	212 419	219 606	225 498
4 Taxes on production and imports	123 712	124 632	108 121	92 208	110 407	106 513	109 461	115 357
5 Taxes on products	112 609	112 963	95 762	78 673	95 753	91 032	89 935	96 245
6 Value added type taxes	63 344	63 943	55 457	41 782	58 458	56 733	57 584	62 179
7 Taxes and duties on imports, excluding VAT	150	145	140	120	131	127	118	127
8 Import duties	98	93	92	75	84	89	74	87
9 Taxes on imports, excluding VAT and import duties	52	52	48	45	47	38	44	40
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	52	52	48	45	47	38	44	40
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	49 115	48 875	40 165	36 771	37 164	34 172	32 233	33 939
17 Excise duties and consumption taxes	22 094	23 392	23 493	23 190	23 651	22 798	22 136	22 664
18 Stamp taxes	87	75	67	47	28	32	23	20
19 Taxes on financial and capital transactions	18 871	17 324	10 277	8 436	8 200	6 542	5 754	5 637
20 Car registration taxes	2 082	2 159	1 273	819	736	563	426	325
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	2 035	2 062	1 893	1 747	1 663	1 475	1 495	1 282
23 Taxes on insurance premiums	1 478	1 581	1 608	1 498	1 530	1 517	1 473	1 417
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	37	35	33	34	311	270	223	150
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.	2 431	2 247	1 521	1 000	1 045	975	703	2 444
29 Other taxes on production	11 103	11 669	12 359	13 535	14 654	15 481	19 526	19 112
30 Taxes on land, buildings or other structures	6 725	7 302	7 968	8 907	9 686	10 216	11 216	12 062
31 Taxes on the use of fixed assets	414	430	448	456	458	456	457	469
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	3 784	3 697	3 718	3 745	3 780	3 825	3 798	3 807
35 Taxes on pollution	160	213	199	128	184	223	323	335
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	20	27	26	299	546	761	3 732	2 439
38 Current taxes on income and wealth	116 825	137 626	116 609	101 583	100 625	102 010	106 265	105 056
39 Taxes on income	112 880	133 152	111 702	98 903	97 859	99 297	102 772	100 872
40 Taxes on individual or household income including holding gains	71 459	83 034	80 676	74 718	78 104	80 138	80 413	79 543
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	41 421	50 118	31 026	24 185	19 755	19 159	22 359	21 329
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	3 945	4 474	4 907	2 680	2 766	2 713	3 493	4 184
51 Current taxes on capital	2 029	2 484	2 894	628	694	671	1 460	2 092
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	1 916	1 990	2 013	2 052	2 072	2 042	2 033	2 092
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	0
57 Capital taxes	4 863	5 352	4 849	4 318	4 234	3 896	3 880	5 085
58 Taxes on capital transfers	2 635	2 905	2 915	2 667	2 425	2 220	2 285	2 518
59 Capital levies	2 228	2 447	1 934	1 651	1 809	1 676	1 595	2 179
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	388
61 Actual social contributions	119 906	128 715	133 894	130 960	129 733	128 988	123 325	120 160
62 Employers' actual social contributions	87 115	93 702	96 548	91 229	90 708	90 397	85 145	82 979
63 Compulsory	87 115	93 702	96 548	91 229	90 708	90 397	85 145	82 979
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	19 689	20 582	21 351	20 599	20 512	20 491	19 393	18 819
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	13 102	14 431	15 995	19 132	18 513	18 100	18 787	18 362
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	4 419	4 837	6 168	9 351	8 558	8 811	7 955	6 531

SPAIN

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

Million EUR

	2006	2007	2008	2009	2010	2011	2012	2013
II.2 CENTRAL GOVERNMENT								
1 Total receipts	168 789	186 994	153 883	122 409	144 931	138 327	133 575	150 396
2 Total tax receipts and actual social contributions	165 592	183 720	151 303	122 069	143 565	136 696	131 341	147 825
3 Total tax receipts	162 393	180 485	147 871	118 622	140 048	133 254	128 048	144 804
4 Taxes on production and imports	77 004	78 408	70 877	58 626	75 113	73 154	75 765	81 599
5 Taxes on products	76 611	77 987	70 412	57 862	74 153	72 101	71 875	78 726
6 Other taxes on production	393	421	465	764	960	1 053	3 890	2 873
7 Current taxes on income and wealth	85 349	102 007	76 935	59 921	64 836	59 977	52 174	62 419
8 Taxes on income	85 053	101 698	76 672	59 693	64 607	59 762	51 962	62 190
9 Other current taxes	296	309	263	228	229	215	212	229
10 Capital taxes	40	70	59	75	99	123	109	786
11 Actual social contributions	3 199	3 235	3 432	3 447	3 517	3 442	3 293	3 021
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	3 232	3 566	4 620	7 425	6 614	6 261	5 552	4 788
II.3 STATE GOVERNMENT								
1 Total receipts	52 547	54 653	50 484	50 403	44 072	48 027	59 611	47 132
2 Total tax receipts and actual social contributions	52 506	54 687	50 611	50 593	44 369	48 301	59 816	47 321
3 Total tax receipts	52 506	54 687	50 611	50 593	44 369	48 301	59 816	47 321
4 Taxes on production and imports	26 159	25 068	16 932	14 069	13 915	12 233	11 727	10 663
5 Taxes on products	25 826	24 710	16 571	13 750	13 566	11 736	10 999	9 943
6 Other taxes on production	333	358	361	319	349	497	728	720
7 Current taxes on income and wealth	23 828	26 860	30 905	34 012	28 199	34 048	46 002	34 409
8 Taxes on income	22 305	24 975	28 692	33 947	28 068	33 972	45 320	33 168
9 Other current taxes	1 523	1 885	2 213	65	131	76	682	1 241
10 Capital taxes	2 519	2 759	2 774	2 512	2 255	2 020	2 087	2 249
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	358	476	606	710	814	780	603	576
II.4 LOCAL GOVERNMENT								
1 Total receipts	30 811	32 797	31 502	29 296	31 197	31 214	32 035	33 615
2 Total tax receipts and actual social contributions	30 501	32 438	31 097	28 894	30 849	30 864	31 742	33 373
3 Total tax receipts	30 501	32 438	31 097	28 894	30 849	30 864	31 742	33 373
4 Taxes on production and imports	20 549	21 156	20 312	19 513	21 379	21 126	21 969	23 095
5 Taxes on products	10 172	10 266	8 779	7 061	8 034	7 195	7 061	7 576
6 Other taxes on production	10 377	10 890	11 533	12 452	13 345	13 931	14 908	15 519
7 Current taxes on income and wealth	7 648	8 759	8 769	7 650	7 590	7 985	8 089	8 228
8 Taxes on income	5 522	6 479	6 338	5 263	5 184	5 563	5 490	5 514
9 Other current taxes	2 126	2 280	2 431	2 387	2 406	2 422	2 599	2 714
10 Capital taxes	2 304	2 523	2 016	1 731	1 880	1 753	1 684	2 050
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	115 933	124 746	129 591	126 377	125 157	123 842	118 289	115 996
2 Total tax receipts and actual social contributions	116 707	125 480	130 462	127 513	126 216	125 546	120 032	117 139
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	116 707	125 480	130 462	127 513	126 216	125 546	120 032	117 139
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	829	795	942	1 216	1 130	1 770	1 800	1 167

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20150626/ebf7>.