

SPAIN

Table II. Detailed taxes and social contribution receipts

Million EUR

	2005	2006	2007	2008	2009	2010	2011	2012
II.1 GENERAL GOVERNMENT								
1 Total receipts	330 869	366 810	396 193	364 153	328 305	345 360	340 273	342 671
2 Total tax receipts and actual social contributions	327 300	363 365	392 378	361 062	327 805	343 385	338 501	339 967
3 Total tax receipts	217 242	244 125	264 278	227 217	197 512	213 653	209 630	216 761
4 Taxes on production and imports	112 713	123 097	122 005	106 571	92 355	109 571	104 538	107 482
5 Taxes on products	102 631	111 994	110 336	94 212	78 820	94 917	89 057	87 976
6 Value added type taxes	57 614	62 683	61 261	53 851	41 878	57 739	54 874	55 740
7 Taxes and duties on imports, excluding VAT	130	150	145	140	120	131	127	131
8 Import duties	86	98	93	92	75	84	89	86
9 Taxes on imports, excluding VAT and import duties	44	52	52	48	45	47	38	45
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	44	52	52	48	45	47	38	45
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	44 887	49 161	48 930	40 221	36 822	37 047	34 056	32 105
17 Excise duties and consumption taxes	21 372	22 093	23 392	23 493	23 190	23 652	22 803	22 142
18 Stamp taxes	93	87	75	67	47	28	32	23
19 Taxes on financial and capital transactions	16 071	18 918	17 379	10 333	8 487	8 251	6 605	5 801
20 Car registration taxes	1 844	2 082	2 159	1 273	819	736	563	428
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	2 052	2 035	2 062	1 893	1 747	1 663	1 475	1 495
23 Taxes on insurance premiums	1 404	1 478	1 581	1 608	1 498	1 530	1 517	1 472
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	33	37	35	33	34	311	271	224
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.	2 018	2 431	2 247	1 521	1 000	876	790	520
29 Other taxes on production	10 082	11 103	11 669	12 359	13 535	14 654	15 481	19 506
30 Taxes on land, buildings or other structures	6 071	6 725	7 302	7 968	8 907	9 686	10 216	11 231
31 Taxes on the use of fixed assets	398	414	430	448	456	458	456	453
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	3 446	3 784	3 697	3 718	3 745	3 780	3 825	3 781
35 Taxes on pollution	148	160	213	199	128	184	223	323
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	19	20	27	26	299	546	761	3 718
38 Current taxes on income and wealth	100 212	116 165	136 921	115 797	100 839	99 848	101 196	105 453
39 Taxes on income	96 656	112 220	132 447	110 890	98 159	97 082	98 483	101 974
40 Taxes on individual or household income including holding gains	60 910	70 811	82 356	79 936	73 961	77 329	79 395	79 728
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	35 746	41 409	50 091	30 954	24 198	19 753	19 088	22 246
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	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	3 556	3 945	4 474	4 907	2 680	2 766	2 713	3 479
51 Current taxes on capital	1 719	2 029	2 484	2 894	628	694	671	1 460
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	1 837	1 916	1 990	2 013	2 052	2 072	2 042	2 019
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	4 317	4 863	5 352	4 849	4 318	4 234	3 896	3 826
58 Taxes on capital transfers	2 419	2 635	2 905	2 915	2 667	2 425	2 220	2 286
59 Capital levies	1 898	2 228	2 447	1 934	1 651	1 809	1 676	1 540
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	110 058	119 240	128 100	133 845	130 293	129 732	128 871	123 206
62 Employers' actual social contributions	79 856	86 652	93 357	96 308	90 816	90 760	88 826	86 520
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	17 313	19 057	20 370	21 293	20 451	20 385	21 815	17 837
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	12 889	13 531	14 373	16 244	19 026	18 587	18 230	18 849
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	7 389	7 864	8 652	9 259	9 851	10 533	10 582	10 639
72 Capital transfers for taxes and social cont., unlikely to be collected	3 820	4 419	4 837	6 168	9 351	8 558	8 810	7 935

SPAIN

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

Million EUR

	2005	2006	2007	2008	2009	2010	2011	2012
II.2 CENTRAL GOVERNMENT								
1 Total receipts	124 137	139 545	153 350	120 245	94 698	125 824	106 502	82 161
2 Total tax receipts and actual social contributions	120 127	135 677	149 126	116 561	93 274	122 841	103 102	77 896
3 Total tax receipts	117 239	132 617	146 031	113 262	89 964	119 451	99 776	74 689
4 Taxes on production and imports	45 201	48 443	45 361	37 907	31 750	56 135	41 098	23 897
5 Taxes on products	44 792	48 050	44 940	37 442	30 986	55 175	40 045	20 006
6 Other taxes on production	409	393	421	465	764	960	1 053	3 891
7 Current taxes on income and wealth	72 013	84 134	100 600	75 296	58 139	63 217	58 555	50 683
8 Taxes on income	71 732	83 838	100 291	75 033	57 911	62 988	58 340	50 471
9 Other current taxes	281	296	309	263	228	229	215	212
10 Capital taxes	25	40	70	59	75	99	123	109
11 Actual social contributions	2 888	3 060	3 095	3 299	3 310	3 390	3 326	3 207
12 Imputed social contributions	6 670	7 100	7 790	8 304	8 849	9 597	9 661	9 817
13 Capital transfers for taxes and social cont., unlikely to be collected	2 660	3 232	3 566	4 620	7 425	6 614	6 261	5 552
II.3 STATE GOVERNMENT								
1 Total receipts	71 673	79 667	84 273	81 038	76 722	61 805	77 685	108 949
2 Total tax receipts and actual social contributions	71 595	79 626	84 307	81 165	76 912	62 102	77 960	109 081
3 Total tax receipts	71 595	79 626	84 307	81 165	76 912	62 102	77 960	109 081
4 Taxes on production and imports	48 512	53 274	54 685	47 489	40 353	31 617	41 904	61 001
5 Taxes on products	48 169	52 941	54 327	47 128	40 034	31 268	41 407	60 293
6 Other taxes on production	343	333	358	361	319	349	497	708
7 Current taxes on income and wealth	20 768	23 833	26 863	30 902	34 047	28 230	34 036	45 993
8 Taxes on income	19 498	22 310	24 978	28 689	33 982	28 099	33 960	45 315
9 Other current taxes	1 270	1 523	1 885	2 213	65	131	76	678
10 Capital taxes	2 315	2 519	2 759	2 774	2 512	2 255	2 020	2 087
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	372	399	442	479	520	517	505	470
13 Capital transfers for taxes and social cont., unlikely to be collected	294	358	476	606	710	814	780	602
II.4 LOCAL GOVERNMENT								
1 Total receipts	28 694	32 192	34 299	33 195	31 038	32 448	32 244	33 285
2 Total tax receipts and actual social contributions	28 408	31 882	33 940	32 790	30 636	32 100	31 894	32 991
3 Total tax receipts	28 408	31 882	33 940	32 790	30 636	32 100	31 894	32 991
4 Taxes on production and imports	19 000	21 380	21 959	21 175	20 252	21 819	21 536	22 584
5 Taxes on products	9 670	11 003	11 069	9 642	7 800	8 474	7 605	7 677
6 Other taxes on production	9 330	10 377	10 890	11 533	12 452	13 345	13 931	14 907
7 Current taxes on income and wealth	7 431	8 198	9 458	9 599	8 653	8 401	8 605	8 777
8 Taxes on income	5 426	6 072	7 178	7 168	6 266	5 995	6 183	6 188
9 Other current taxes	2 005	2 126	2 280	2 431	2 387	2 406	2 422	2 589
10 Capital taxes	1 977	2 304	2 523	2 016	1 731	1 880	1 753	1 630
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	286	310	359	405	402	348	350	294
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	106 365	115 406	124 271	129 675	125 847	125 283	123 842	118 276
2 Total tax receipts and actual social contributions	107 170	116 180	125 005	130 546	126 983	126 342	125 545	119 999
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	107 170	116 180	125 005	130 546	126 983	126 342	125 545	119 999
12 Imputed social contributions	61	55	61	71	80	71	66	58
13 Capital transfers for taxes and social cont., unlikely to be collected	866	829	795	942	1 216	1 130	1 769	1 781

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20140404/d998>.