

SPAIN

Table II. Detailed taxes and social contribution receipts

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	346 980	357 494	371 406	380 885	400 152	423 496	438 150	..
2 Total tax receipts and actual social contributions	339 208	349 857	363 903	373 550	392 981	416 367	430 997	..
3 Total tax receipts	220 124	228 528	239 898	245 312	257 722	274 046	277 483	..
4 Taxes on production and imports	112 820	118 486	126 447	128 876	135 060	141 155	142 841	..
5 Taxes on products	93 818	98 479	105 901	108 814	114 717	119 986	121 299	..
6 Value added type taxes	60 314	64 091	69 294	71 752	75 599	79 239	80 896	..
7 Taxes and duties on imports, excluding VAT	124	132	143	135	129	129	129	..
8 Import duties	84	102	96	97	100	98	96	..
9 Taxes on imports, excluding VAT and import duties	40	30	47	38	29	31	33	..
10 Levies on imported agricultural products	0	0	0	0	0	0	0	..
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	..
12 Excise duties	40	30	47	38	29	31	33	..
13 General sales taxes	0	0	0	0	0	0	0	..
14 Taxes on specific services	0	0	0	0	0	0	0	..
15 Profits of import monopolies	0	0	0	0	0	0	0	..
16 Taxes on products, except VAT, import and export taxes	33 380	34 256	36 464	36 927	38 989	40 618	40 274	..
17 Excise duties and consumption taxes	24 185	24 386	25 503	25 277	25 965	26 150	25 492	..
18 Stamp taxes	20	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	5 281	6 058	6 984	7 344	8 457	9 308	9 327	..
20 Car registration taxes	325	318	358	406	482	609	697	..
21 Taxes on entertainment	0	0	0	0	0	0	0	..
22 Taxes on lotteries, gambling and betting	1 249	1 195	1 164	1 299	1 289	1 327	1 362	..
23 Taxes on insurance premiums	1 417	1 406	1 446	1 471	1 546	1 604	1 714	..
24 Other taxes on specific services	0	0	43	82	109	180	196	..
25 General sales or turnover taxes	174	151	184	190	195	194	190	..
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	..
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	..
28 Other taxes on products n.e.c.	729	742	782	858	946	1 246	1 296	..
29 Other taxes on production	19 002	20 007	20 546	20 062	20 343	21 169	21 542	..
30 Taxes on land, buildings or other structures	11 829	12 391	12 623	12 853	13 188	13 426	13 444	..
31 Taxes on the use of fixed assets	503	475	470	486	486	489	490	..
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	..
33 Taxes on international transactions	0	0	0	0	0	0	0	..
34 Business and professional licences	3 879	4 138	4 040	4 018	3 960	4 068	4 097	..
35 Taxes on pollution	912	876	1 159	1 193	1 249	1 537	1 876	..
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	..
37 Other taxes on production n.e.c.	1 879	2 127	2 254	1 512	1 460	1 649	1 635	..
38 Current taxes on income and wealth	102 233	104 395	107 107	110 007	116 946	127 296	129 157	..
39 Taxes on income	98 096	100 501	103 203	105 907	112 739	122 948	124 787	..
40 Taxes on individual or household income including holding gains	77 662	79 928	79 442	81 224	86 735	93 248	99 030	..
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	20 434	20 573	23 761	24 683	26 004	29 700	25 757	..
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	..
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	..
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	..
50 Other current taxes	4 137	3 894	3 904	4 100	4 207	4 348	4 370	..
51 Current taxes on capital	2 049	1 880	1 904	1 993	2 076	2 204	2 227	..
52 Poll taxes	0	0	0	0	0	0	0	..
53 Expenditure taxes	0	0	0	0	0	0	0	..
54 Payments by households for licences	2 088	2 014	2 000	2 096	2 113	2 128	2 129	..
55 Taxes on international transactions	0	0	0	0	0	0	0	..
56 Other current taxes n.e.c.	0	0	0	11	18	16	14	..
57 Capital taxes	5 071	5 647	6 344	6 429	5 716	5 595	5 485	..
58 Taxes on capital transfers	2 492	2 684	2 790	2 690	2 710	2 686	2 513	..
59 Capital levies	2 191	2 956	3 554	3 739	3 006	2 909	2 972	..
60 Other capital taxes n.e.c.	388	7	0	0	0	0	0	..
61 Actual social contributions	119 084	121 329	124 005	128 238	135 259	142 321	153 514	..
62 Employers' actual social contributions	82 224	84 907	87 988	91 708	97 529	103 358	112 274	..
63 Compulsory	82 224	84 907	87 988	91 708	97 529	103 358	112 274	..
64 Voluntary	0	0	0	0	0	0	0	..
65 Households' actual social contributions	36 860	36 422	36 017	36 530	37 730	38 963	41 240	..
66 Compulsory	34 651	35 206	34 847	35 381	36 597	37 925	40 253	..
<i>of which:</i>								
67 Employees	16 603	18 159	18 783	19 614	20 621	21 647	23 272	..
68 Self- and non-employed persons	18 048	17 047	16 064	15 767	15 976	16 278	16 981	..
69 Voluntary	2 209	1 216	1 170	1 149	1 133	1 038	987	..
70 Imputed social contributions	7 772	7 637	7 503	7 335	7 171	7 129	7 153	..
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

SPAIN

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

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	149 185	156 239	163 481	163 918	169 451	181 251	181 248	..
2 Total tax receipts and actual social contributions	141 960	149 205	156 590	157 154	162 881	174 742	174 758	..
3 Total tax receipts	138 932	145 962	153 085	153 665	159 435	171 258	171 277	..
4 Taxes on production and imports	78 503	82 529	88 897	89 963	93 933	97 852	99 952	..
5 Taxes on products	75 808	79 522	85 527	87 382	91 408	94 858	96 630	..
6 Other taxes on production	2 695	3 007	3 370	2 581	2 525	2 994	3 322	..
7 Current taxes on income and wealth	59 666	62 562	63 033	62 613	65 132	73 029	71 110	..
8 Taxes on income	59 437	62 304	62 756	62 283	64 754	72 641	70 721	..
9 Other current taxes	229	258	277	330	378	388	389	..
10 Capital taxes	763	871	1 155	1 089	370	377	215	..
11 Actual social contributions	3 028	3 243	3 505	3 489	3 446	3 484	3 481	..
12 Imputed social contributions	7 225	7 034	6 891	6 764	6 570	6 509	6 490	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.3 STATE GOVERNMENT								
1 Total receipts	48 709	48 699	52 009	55 766	61 224	64 149	67 013	..
2 Total tax receipts and actual social contributions	48 433	48 366	51 672	55 480	60 918	63 829	66 671	..
3 Total tax receipts	48 433	48 366	51 672	55 480	60 918	63 829	66 671	..
4 Taxes on production and imports	11 837	12 319	13 416	14 216	15 645	16 831	16 034	..
5 Taxes on products	11 032	11 666	12 805	13 596	15 044	16 218	15 385	..
6 Other taxes on production	805	653	611	620	601	613	649	..
7 Current taxes on income and wealth	34 349	33 638	35 802	38 841	42 817	44 587	48 227	..
8 Taxes on income	33 141	32 658	34 814	37 784	41 708	43 391	46 997	..
9 Other current taxes	1 208	980	988	1 057	1 109	1 196	1 230	..
10 Capital taxes	2 247	2 409	2 454	2 423	2 456	2 411	2 410	..
11 Actual social contributions	0	0	0	0	0	0	0	..
12 Imputed social contributions	276	333	337	286	306	320	342	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	33 006	34 448	35 392	36 427	37 639	39 234	39 832	..
2 Total tax receipts and actual social contributions	32 759	34 200	35 141	36 167	37 369	38 959	39 535	..
3 Total tax receipts	32 759	34 200	35 141	36 167	37 369	38 959	39 535	..
4 Taxes on production and imports	22 480	23 638	24 134	24 697	25 482	26 472	26 855	..
5 Taxes on products	6 978	7 291	7 569	7 836	8 265	8 910	9 284	..
6 Other taxes on production	15 502	16 347	16 565	16 861	17 217	17 562	17 571	..
7 Current taxes on income and wealth	8 218	8 195	8 272	8 553	8 997	9 680	9 820	..
8 Taxes on income	5 518	5 539	5 633	5 840	6 277	6 916	7 069	..
9 Other current taxes	2 700	2 656	2 639	2 713	2 720	2 764	2 751	..
10 Capital taxes	2 061	2 367	2 735	2 917	2 890	2 807	2 860	..
11 Actual social contributions	0	0	0	0	0	0	0	..
12 Imputed social contributions	247	248	251	260	270	275	297	..
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	116 080	118 108	120 524	124 774	131 838	138 862	150 057	..
2 Total tax receipts and actual social contributions	116 056	118 086	120 500	124 749	131 813	138 837	150 033	..
3 Total tax receipts	0	0	0	0	0	0	0	..
4 Taxes on production and imports	0	0	0	0	0	0	0	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	0	0	0	0	0	0	0	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	116 056	118 086	120 500	124 749	131 813	138 837	150 033	..
12 Imputed social contributions	24	22	24	25	25	25	24	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/e8d0>.

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