

SPAIN

Table II. Detailed taxes and social contribution receipts

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	357 494	371 406	380 885	400 152	423 496	438 307	418 905	467 930
2 Total tax receipts and actual social contributions	349 857	363 903	373 550	392 981	416 367	431 165	411 920	461 088
3 Total tax receipts	228 528	239 898	245 312	257 722	274 046	277 651	256 714	296 269
4 Taxes on production and imports	118 486	126 447	128 876	135 060	141 155	143 017	126 702	146 671
5 Taxes on products	98 479	105 901	108 814	114 717	119 986	121 409	105 347	124 027
6 Value added type taxes	64 091	69 294	71 752	75 599	79 239	80 889	70 669	83 548
7 Taxes and duties on imports, excluding VAT	132	143	135	129	129	130	107	133
8 Import duties	102	96	97	100	98	97	86	101
9 Taxes on imports, excluding VAT and import duties	30	47	38	29	31	33	21	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	30	47	38	29	31	33	21	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	34 256	36 464	36 927	38 989	40 618	40 390	34 571	40 346
17 Excise duties and consumption taxes	24 386	25 503	25 277	25 965	26 150	25 571	22 714	23 705
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	6 058	6 984	7 344	8 457	9 308	9 329	7 535	11 108
20 Car registration taxes	318	358	406	482	609	697	446	544
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	1 195	1 164	1 299	1 289	1 327	1 361	816	994
23 Taxes on insurance premiums	1 406	1 446	1 471	1 546	1 604	1 714	1 704	2 247
24 Other taxes on specific services	0	43	82	109	180	196	66	45
25 General sales or turnover taxes	151	184	190	195	194	190	177	334
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.	742	782	858	946	1 246	1 332	1 113	1 369
29 Other taxes on production	20 007	20 546	20 062	20 343	21 169	21 608	21 355	22 644
30 Taxes on land, buildings or other structures	12 391	12 623	12 853	13 188	13 426	13 488	13 267	13 708
31 Taxes on the use of fixed assets	475	470	486	486	489	491	473	485
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	4 138	4 040	4 018	3 960	4 068	4 113	3 810	3 973
35 Taxes on pollution	876	1 159	1 193	1 249	1 537	1 882	2 120	2 607
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	2 127	2 254	1 512	1 460	1 649	1 634	1 685	1 871
38 Current taxes on income and wealth	104 395	107 107	110 007	116 946	127 296	129 124	125 348	143 433
39 Taxes on income	100 501	103 203	105 907	112 739	122 948	124 754	121 025	138 975
40 Taxes on individual or household income including holding gains	79 928	79 442	81 224	86 735	93 248	99 033	98 960	106 636
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	20 573	23 761	24 683	26 004	29 700	25 721	22 065	32 339
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	3 894	3 904	4 100	4 207	4 348	4 370	4 323	4 458
51 Current taxes on capital	1 880	1 904	1 993	2 076	2 204	2 226	2 294	2 343
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	2 014	2 000	2 096	2 113	2 128	2 130	2 019	2 105
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	0	0	11	18	16	14	10	10
57 Capital taxes	5 647	6 344	6 429	5 716	5 595	5 510	4 664	6 165
58 Taxes on capital transfers	2 684	2 790	2 690	2 710	2 686	2 513	2 493	3 537
59 Capital levies	2 956	3 554	3 739	3 006	2 909	2 997	2 171	2 628
60 Other capital taxes n.e.c.	7	0	0	0	0	0	0	0
61 Actual social contributions	121 329	124 005	128 238	135 259	142 321	153 514	155 206	164 819
62 Employers' actual social contributions	84 907	87 988	91 708	97 529	103 358	112 274	112 444	119 020
63 Compulsory	84 907	87 988	91 708	97 529	103 358	112 274	112 444	119 020
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	36 422	36 017	36 530	37 730	38 963	41 240	42 762	45 799
66 Compulsory	35 206	34 847	35 381	36 597	37 925	40 253	41 871	44 868
<i>of which:</i>								
67 Employees	18 159	18 783	19 614	20 621	21 647	23 272	22 229	24 107
68 Self- and non-employed persons	17 047	16 064	15 767	15 976	16 278	16 981	19 642	20 761
69 Voluntary	1 216	1 170	1 149	1 133	1 038	987	891	931
70 Imputed social contributions	7 637	7 503	7 335	7 171	7 129	7 142	6 985	6 842
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

SPAIN

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

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	156 239	163 481	163 918	169 451	181 251	181 169	161 548	193 353
2 Total tax receipts and actual social contributions	149 205	156 590	157 154	162 881	174 742	174 722	155 280	187 216
3 Total tax receipts	145 962	153 085	153 665	159 435	171 258	171 241	151 842	183 742
4 Taxes on production and imports	82 529	88 897	89 963	93 933	97 852	99 949	89 007	102 789
5 Taxes on products	79 522	85 527	87 382	91 408	94 858	96 623	85 373	98 580
6 Other taxes on production	3 007	3 370	2 581	2 525	2 994	3 326	3 634	4 209
7 Current taxes on income and wealth	62 562	63 033	62 613	65 132	73 029	71 077	62 544	80 602
8 Taxes on income	62 304	62 756	62 283	64 754	72 641	70 688	62 205	80 215
9 Other current taxes	258	277	330	378	388	389	339	387
10 Capital taxes	871	1 155	1 089	370	377	215	291	351
11 Actual social contributions	3 243	3 505	3 489	3 446	3 484	3 481	3 438	3 474
12 Imputed social contributions	7 034	6 891	6 764	6 570	6 509	6 447	6 268	6 137
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.3 STATE GOVERNMENT								
1 Total receipts	48 699	52 009	55 766	61 224	64 149	67 035	68 780	73 104
2 Total tax receipts and actual social contributions	48 366	51 672	55 480	60 918	63 829	66 666	68 373	72 726
3 Total tax receipts	48 366	51 672	55 480	60 918	63 829	66 666	68 373	72 726
4 Taxes on production and imports	12 319	13 416	14 216	15 645	16 831	16 035	12 702	16 726
5 Taxes on products	11 666	12 805	13 596	15 044	16 218	15 386	12 028	15 952
6 Other taxes on production	653	611	620	601	613	649	674	774
7 Current taxes on income and wealth	33 638	35 802	38 841	42 817	44 587	48 221	53 357	52 760
8 Taxes on income	32 658	34 814	37 784	41 708	43 391	46 997	52 062	51 442
9 Other current taxes	980	988	1 057	1 109	1 196	1 224	1 295	1 318
10 Capital taxes	2 409	2 454	2 423	2 456	2 411	2 410	2 314	3 240
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	333	337	286	306	320	369	407	378
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	34 448	35 392	36 427	37 639	39 234	40 046	36 787	40 106
2 Total tax receipts and actual social contributions	34 200	35 141	36 167	37 369	38 959	39 744	36 499	39 801
3 Total tax receipts	34 200	35 141	36 167	37 369	38 959	39 744	36 499	39 801
4 Taxes on production and imports	23 638	24 134	24 697	25 482	26 472	27 033	24 993	27 156
5 Taxes on products	7 291	7 569	7 836	8 265	8 910	9 400	7 946	9 495
6 Other taxes on production	16 347	16 565	16 861	17 217	17 562	17 633	17 047	17 661
7 Current taxes on income and wealth	8 195	8 272	8 553	8 997	9 680	9 826	9 447	10 071
8 Taxes on income	5 539	5 633	5 840	6 277	6 916	7 069	6 758	7 318
9 Other current taxes	2 656	2 639	2 713	2 720	2 764	2 757	2 689	2 753
10 Capital taxes	2 367	2 735	2 917	2 890	2 807	2 885	2 059	2 574
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	248	251	260	270	275	302	288	305
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	118 108	120 524	124 774	131 838	138 862	150 057	151 790	161 367
2 Total tax receipts and actual social contributions	118 086	120 500	124 749	131 813	138 837	150 033	151 768	161 345
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	118 086	120 500	124 749	131 813	138 837	150 033	151 768	161 345
12 Imputed social contributions	22	24	25	25	25	24	22	22
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/6859>.

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