

COUNTRY TABLES, 1965-2019

Table 5.31. Slovak Republic: Details of tax revenue, 1965-2019

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
Total tax revenue	10 648	18 456	19 159	23 082	26 049	30 558	32 462
Total tax revenue exclusive of taxes collected for the EU	10 648	18 321	19 016	22 967	25 930	30 402	32 316
1000 Taxes on income, profits and capital gains	2 181	3 844	3 601	4 471	5 542	6 370	6 628
1100 Of individuals	1 055	1 820	1 790	2 175	2 464	3 218	3 535
1110 On income and profits	1 055	1 820	1 790	2 175	2 464	3 218	3 535
Wages and salaries withholding	0	0	0	0	0	0	0
Of unincorporated individuals	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	813	1 835	1 659	2 118	2 917	2 943	2 848
1210 On profits	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	314	189	152	178	162	209	246
2000 Social security contributions	4 409	7 244	8 154	9 847	10 897	13 147	14 085
2100 Employees	901	1 700	2 077	2 238	2 410	3 263	3 435
Retirement	0	0	0	0	0	0	0
State employment policy	0	0	0	0	0	0	0
Health insurance	0	0	0	0	0	0	0
Sick leave	0	0	0	0	0	0	0
2110 On a payroll basis	901	1 700	2 077	2 238	2 410	3 263	3 435
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	2 850	3 914	4 579	5 556	6 319	7 782	8 539
Retirement	0	0	0	0	0	0	0
State employment policy	0	0	0	0	0	0	0
Health insurance	0	0	0	0	0	0	0
Sick leave	0	0	0	0	0	0	0
2210 On a payroll basis	2 850	3 914	4 579	5 556	6 319	7 782	8 539
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	658	1 631	1 498	2 054	2 168	2 103	2 111
Retirement	0	0	0	0	0	0	0
State employment policy	0	0	0	0	0	0	0
Health insurance	0	0	0	0	0	0	0
Sick leave	0	0	0	0	0	0	0
2310 On a payroll basis	658	1 631	1 498	2 054	2 168	2 103	2 111
2320 On an income tax basis	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	194	245	277	327	335	369	378
4100 Recurrent taxes on immovable property	143	243	277	327	335	369	378
4110 Households	28	22	25	28	29	31	35
4120 Others	114	222	252	299	306	338	343
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0
4310 Estate and inheritance taxes	3	0	0	0	0	0	..
4320 Gift taxes	5	0	0	0	0	0	..
4400 Taxes on financial and capital transactions	43	1	0	0	0	0	0
Real property transfer tax	30	1	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 864	7 123	7 127	8 436	9 275	10 671	11 371
5100 Taxes on production, sale, transfer, etc.	3 631	6 580	6 573	7 780	8 573	9 913	10 525
5110 General taxes	2 168	4 147	4 182	4 696	5 423	6 319	6 830
5111 Value added taxes	2 168	4 147	4 182	4 696	5 423	6 319	6 830
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 464	2 433	2 391	3 084	3 151	3 594	3 695
5121 Excise duties	971	2 171	2 081	2 462	2 567	2 810	2 839
On hydrocarbon fuels and lubricants	617	1 118	1 032	1 045	1 139	1 267	1 289
On alcohol and liquors	143	201	197	201	205	221	218
On beer	43	66	56	56	57	60	59
On wine	12	4	4	4	4	5	5
On tobacco products	156	783	602	636	665	728	767
On electricity	0	0	16	17	13	11	12
On coal	0	0	1	1	0	0	0
On natural gas	0	0	24	25	23	24	23
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0

COUNTRY TABLES, 1965-2019

Table 5.31. Slovak Republic: Details of tax revenue, 1965-2019 (cont.)

Million EUR	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
5123 Customs and import duties	437	136	143	115	119	137	127
Customs duties	122	136	143	115	119	137	127
Import surcharges	315	0	0	0	0	0	0
Other customs revenues	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	6	2	3	3
5126 Taxes on specific services	55	125	167	501	462	644	726
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	231	438	421	505	549	597	666
5210 Recurrent taxes	219	372	384	466	470	506	523
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	93	153	153	198	204	232	233
5213 Paid in respect of other goods	127	219	231	268	266	273	290
5220 Non-recurrent taxes	12	66	37	39	79	92	142
5300 Unallocable between 5100 and 5200	2	105	134	151	153	161	181
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Memorandum items										
Customs duties collected on behalf of the EU	136	143	115	119	137	127
SRF contributions collected on behalf of the EU	19	19
Non-wastable tax credits										
Non-wastable tax credits against 1110	252	276	265	261	269	338
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210	0	0	0	0	0	0
Tax expenditure component
Transfer component
Total tax revenue on cash basis	10 843	18 033	18 358	22 082	25 757	29 647	31 308
Total tax revenue on accrual basis	10 648	18 456	19 159	23 082	26 049	30 558	32 462
Conciliation with National Accounts										
Additional taxes included in National Accounts	53	33	47	0	43	3	4
Taxes excluded from National Accounts	0	-103	-131	-148	-149	-158	-178
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	22	31	17	11	11	11
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	10 702	18 409	19 106	22 951	25 953	30 414	32 300
Imputed social contributions	19	80	143	147	171	188	219
National Accounts: Taxes and all social contributions	10 721	18 488	19 250	23 098	26 124	30 602	32 518

.. Not available

Note: Year ending 31st December.

Data are on accrual basis.

Source: Ministry of Finance.