# Revenue Statistics

## THE IMPACT OF COVID-19 ON OECD TAX REVENUES

1965-2021

OECD

2022

# Revenue Statistics 2022

THE IMPACT OF COVID-19 ON OECD TAX REVENUES

**1965-2021**

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# Foreword

This annual publication provides internationally comparative data on tax levels and tax structures in member countries of the Organisation for Economic Cooperation and Development (OECD). The taxes imposed in each country are presented in a standardised framework based upon the OECD classification of taxes and its Interpretative Guide as contained in Annex A to this Report. The data for the Report has, for the most part, been provided by Delegates to Working Party No.2 (WP2) on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs. The OECD acknowledges the co-operation of the International Monetary Fund, whose classification of tax revenues in the *Government Finance Statistics Manual 2014* is in many respects similar to that of the OECD. The most important of the other classifications currently in use is the System of National Accounts (henceforth referred to as SNA) and the European System of Integrated Economic Accounts of EU member states (henceforth referred to as ESA), which is primarily an elaboration of SNA, though differing from it in certain respects. Subject to a few exceptions, SNA/ESA figures can be reconciled with the figures in the present Report, since SNA criteria and definitions have been adopted unless the contrary is specifically indicated.

The material is organised in six chapters. Chapter 1 summarises tax trends over the past six decades, with a focus on tax-to-GDP ratios, tax structures and taxes by level of government. It also discusses the treatment of non-wastable tax credits and provides information on financing of social security-type benefits. This year's issue also carries in Chapter 2 a special feature on "The impact of COVID-19 on OECD tax revenues". Chapter 3 contains a set of comparative statistical tables for years 1965-2021. Chapter 4 provides country tables with tax revenue and tax-to-GDP ratios broken down by selected tax categories and by level of government for years between 1990 and 2020. Two memorandum tables show how countries finance their social benefits and report taxes and social security contributions paid by general government as a percentage of GDP. Chapter 5, only available online, provides statistical tables with a detailed breakdown of tax revenues by country between 1965 and 2020. Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government in national currency. Chapter 6, which is also only available online, attributes tax revenues to general government by the following sub-sectors: central, state, local and social security funds. It contains tables that provide a detailed breakdown of tax revenues by country between 1975 and 2020. Because of space limitations, Chapters 4, 5 and 6 show data for selected years between 1965 and 2020; data for the years not shown are available online.

*Revenue Statistics 2022* has been produced by the OECD's Centre Centre for Tax Policy and Administration (CTPA). The authors of this edition were Alexander Pick, Nicolás Miranda and Michael Sharratt. The special feature was written by Alexander Pick, Nicolás Miranda and Jingjing Xia. The authors would like to thank colleagues in the OECD for their invaluable comments and practical support in finalising the publication, including David Bradbury, Bert Brys, Richard Clarke, Kurt Van Dender, Karena Garnier, Natalie Lagorce and Violet Sochay in CTPA, and the Statistical Editors and Content Management Team in the Press and Communications Directorate. Stephanie Coic in the Development Co-operation Directorate designed the cover. The authors would also like to thank WP2 delegates and their colleagues working in national administrations for their input and comments.

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# Executive summary

In 2021, the average OECD tax-to-GDP ratio rose by 0.6 percentage points (p.p.) to 34.1%, as countries recovered from the economic shock induced by the COVID-19 pandemic in 2020. Tax revenues increased by 12.8% in nominal terms on average across the OECD in 2021 according to preliminary data, while GDP rose by 10.5%. Although the OECD's tax-to-GDP ratio also increased in 2020 (by 0.2 p.p.), this was in the context of widespread declines in tax revenues and GDP in nominal terms.

In this publication, taxes are defined as compulsory, unrequited payments to the general government or to a supranational authority. They are unrequited in that the benefits provided by governments to taxpayers are not normally allocated in proportion to their payments. Taxes are classified by their base: income, profits and capital gains; payroll; property; goods and services; and other taxes. Compulsory social security contributions paid to general government are also treated as taxes. Revenues are analysed by level of government: federal or central; state; local; and social security funds. Detailed information on the classifications applied is set out in the Interpretative Guide in Annex A.

## Tax levels in 2021

Across OECD countries, tax-to-GDP ratios in 2021 ranged from 16.7% in Mexico to 46.9% in Denmark. Between 2020 and 2021, the OECD average tax-to-GDP ratio increased from 33.6% to 34.1%.

- Tax-to-GDP ratios increased from the previous year in 24 of the 36 countries for which preliminary 2021 data is available, declined in 11 countries and remained unchanged in one.
- The largest increase in 2021 was observed in Norway, whose tax-to-GDP ratio rose by 3.4 p.p. due to an increase in corporate income tax (CIT) caused by higher revenues from petroleum extraction following exceptional declines the previous year. The second-largest increase was in Chile (2.8 p.p.), while increases in excess of 2 p.p. were also observed in Israel and Korea.
- Among the 11 countries where the tax-to-GDP ratio declined in 2021, the largest fall was seen in Hungary (2.1 p.p.). Canada, Iceland, Mexico and Türkiye also recorded a decline in their tax-to-GDP ratio of 1 p.p. or more. Decreases of less than one percentage point were observed in six countries.

Thirty-two OECD countries reported higher tax-to-GDP ratios in 2021 than in 2010, with the largest increases in the Slovak Republic, Korea and Spain (7.8 p.p., 7.5 p.p., and 7.1 p.p., respectively). Among the remaining six countries, tax levels in 2021 were more than 6 p.p. lower than in 2010 in Ireland and over 2 p.p. lower in Hungary.

## Impact of COVID-19 on OECD tax revenues

A special feature in this publication looks at tax revenues during the second year of the COVID-19 pandemic, considering both the impact of the economic recovery and the evolution of tax policy on tax revenues in 2020 and 2021. It looks at changes in nominal taxes and nominal GDP, as well as changes in

revenues from different tax types, to demonstrate which tax types contributed most to changes in the OECD average tax-to-GDP ratio in 2021.

Across the OECD, the priority for tax policy in 2021 was to support a recovery from the economic contraction observed in 2020. Measures introduced to support households and businesses in 2020 were withdrawn as economic activity picked up and the unemployment rate fell back to pre-pandemic levels in a majority of countries. Changes to labour taxation in 2021 were primarily intended to boost economic growth and promote equity, while CIT measures aimed to stimulate investment and innovation, especially in the green economy. In the area of value-added tax (VAT), e-invoicing and digital reporting requirements were widely adopted in 2021 as countries responded to the rapid growth of e-commerce during the pandemic. Towards the end of 2021, countries began to implement tax measures to shield households and firms from rising energy prices.

The special feature attributes the recovery in tax revenues across the OECD in 2021 to a rebound in revenues from CIT and VAT, which rose by 0.5 p.p. and 0.4 p.p. of GDP respectively in 2021. In 2020, CIT revenues recorded the largest decline of any major tax type, of 0.3 p.p., while VAT was unchanged as a share of GDP in the same year. Personal income tax (PIT) and social security contributions had underpinned the resilience of tax revenues in the OECD in 2020, both rising by 0.3 p.p.; in the second year of the pandemic, revenues from PIT remained unchanged as a share of GDP, while social security contributions declined by 0.2 p.p. Revenues from excises declined slightly in both years, while property taxes remained unchanged as a share of GDP in 2020 and 2021.

## Tax structure in 2020

In 2020, the latest year in which final data is available for all OECD countries, social security contributions accounted for the largest share of tax revenues in the OECD, at just over one-quarter (26.6%), on average. Together with PIT (24.1%), these two tax types amounted to over half of tax revenues in OECD countries. VAT accounted for one-fifth of total revenues (20.2%), with other consumption taxes generating a further 11.9%. CIT accounted for 9.0% of total tax revenues in 2020, with property taxes (5.7%) and residual taxes accounting for the remainder.

Between 2019 and 2020, the average share of income taxes in total tax revenues declined by 0.2 p.p. to 33.7%, as declines in CIT offset increases in PIT. The average share of tax revenues from taxes on goods and services also decreased in 2020 (by 0.5 p.p.) while the share of social security contributions in the OECD average tax structure rose by 0.7 p.p.

## Changes by level of government

On average, subnational governments received a higher share of tax revenues in 2020 than in 2019. The central government's average share of revenues in 2020 fell from 52.9% to 51.9% of general government revenue in federal countries and from 63.2% to 62.4% in unitary countries. In federal countries, 25.7% of tax revenues were received at subnational level on average (ranging from 5.3% in Austria to 49.4% in Canada), with approximately two-thirds of revenues received by state governments and one-third by local governments. In unitary countries, the share of local government revenues was 11.1% on average, ranging from less than 0.8% in Estonia to 36.8% in Sweden.

# 1 Tax revenue trends 1965-2021

Chapter 1 provides information on trends in tax revenues in OECD countries, including changes in tax-to-GDP ratios, tax structures, taxes by level of government, non-wastable tax credits and financing of social security-type benefits.

*Revenue Statistics 2022* presents detailed internationally comparable data on tax revenues of OECD countries for all levels of government. The latest edition provides final data on tax revenues in 1965-2020. In addition, provisional estimates of tax revenues in 2021 are included for almost all OECD countries.[1]

### Box 1.1. Revenue Statistics in OECD countries – definitions & classifications

In *Revenue Statistics 2022*, taxes are defined as compulsory, unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments.

In the OECD classification, taxes are classified by the base of the tax:

- Income and profits (heading 1000)
- Compulsory social security contributions paid to general government that are treated as taxes (heading 2000)
- Payroll and workforce (heading 3000)
- Property (heading 4000)
- Goods and services (heading 5000)
- Other (heading 6000)

Much greater detail on the tax concepts, the classification of taxes and the accrual basis of reporting is set out in the OECD Interpretative Guide in Annex A of *Revenue Statistics 2022*.

All the averages presented in this summary are unweighted.

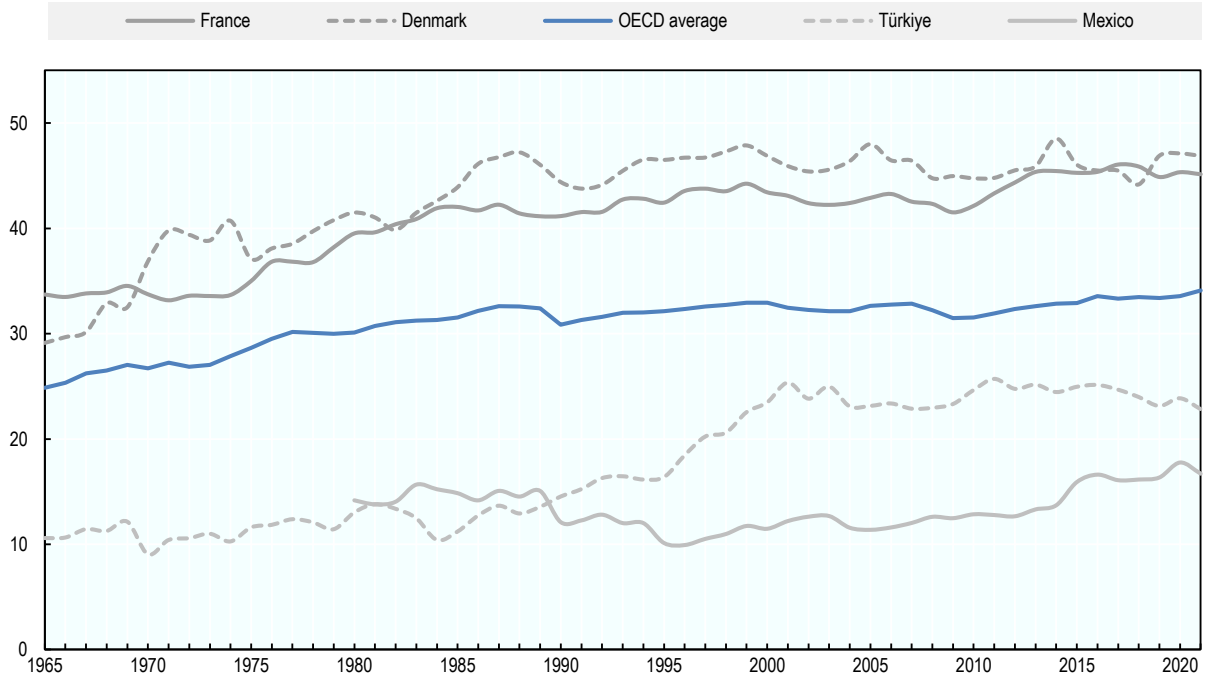
## Tax-to-GDP ratios

### *Tax ratios for 2021 (provisional data)*

New OECD data in the annual *Revenue Statistics 2022* publication show that, on average, tax revenues as a percentage of GDP (i.e. the tax-to-GDP ratio) were 34.1% in 2021, an increase of 0.6 percentage points (p.p.) of GDP relative to 2020. The increase in the OECD average tax-to-GDP ratio in 2021 occurred against the backdrop of a strong economic recovery following the contraction caused by the COVID-19 pandemic in 2020, which caused widespread falls in both nominal tax revenues and nominal GDP.

In 2021, GDP and nominal tax revenues both rebounded. The tax-to-GDP ratio increased in 24 of the countries for which full 2021 data are available, decreased in 11 and was unchanged in one; on average, the increases were larger than the decreases (1.2 p.p. versus 0.8 p.p.). Chapter 2 of this publication provides more information on the changes in tax revenues for each country, including for different types of taxes, and compares year-on-year changes in 2021 with those in 2020.

## Figure 1.1. Trends in tax-to-GDP ratios, 1965-2021p (as % of GDP)




Notes: Data for 2021 are preliminary. The OECD average in 2021 is calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.
The 2016 OECD average tax-to-GDP ratio includes the one-off revenues from stability contributions in Iceland. Excluding these revenues, the OECD average tax-to-GDP ratio in 2016 would have been 33.6%.
Source: Table 3.1.

StatLink https://stat.link/w6m97e

Country tax-to-GDP ratios in 2021 varied considerably (Table 1.1), both across countries and from the level in 2020. Key observations include:

- Denmark had the highest tax-to-GDP ratio in 2021 (46.9%), and with the exceptions of 2017 and 2018, in which France was higher, has had the highest tax-to-GDP ratio of OECD countries since 2002. France had the second-highest tax-to-GDP ratio in 2021 (45.1%). Mexico had the lowest tax-to-GDP ratio (16.7%).
- Of the 36 countries for which data for 2021 are available, the ratio of tax revenues to GDP rose in 24 compared to 2020, remained unchanged in one and fell in 11.
- Between 2020 and 2021, the largest tax ratio increase was in Norway, at 3.4 p.p. This was largely due to an increase in revenues from corporate income tax (CIT) as a share of GDP (7.3 p.p.). The second largest increase was in Chile (2.8 p.p.), largely driven by an increase of 1.5 p.p. in revenues from value-added tax (VAT) (see Chapter 2 for more information). Israel and Korea were the other countries with an increase of over 2 p.p. (Figure 1.2).
- The largest fall in the tax-to-GDP ratio between 2020 and 2021 was in Hungary, at 2.1 p.p., due to falls in revenues from all major tax types as a share of GDP, in particular a decline of 1.0 p.p. in social security contributions[2]. Decreases larger than one percentage point were also seen in Iceland and Mexico (both 1.1 p.p.). In Iceland, this was largely due to a decline in revenues from personal income tax (PIT) and in Mexico to a decline in revenues from excises (1.1 p.p. and 0.4 p.p. respectively).

## Table 1.1. Revenue Statistics: overview

| | Tax revenue as % of GDP | | | | Tax revenue as % of total tax revenue in 2020 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2021p | 2020 | 2019 | 2000 | 1100 Taxes on income, individuals (PIT) | 1200 Taxes on income, corporates (CIT) | 2000 Social security contributions (SSC) | 4000 Taxes on property | 5111 Value added taxes | Other consumption taxes[3] | All other taxes[4] |
| **OECD Average[2]** | **34.1** | **33.6** | **33.4** | **32.9** | **24.1** | **9.0** | **26.6** | **5.7** | **20.2** | **11.9** | **2.5** |
| Australia | .. | 28.5 | 27.7 | 30.4 | 40.1 | 18.8 | 0.0 | 10.1 | 12.4 | 14.1 | 4.5 |
| Austria[1] | 43.5 | 42.2 | 42.6 | 42.3 | 22.2 | 5.1 | 36.8 | 1.4 | 17.6 | 9.5 | 7.5 |
| Belgium[1] | 42.0 | 42.5 | 42.4 | 43.8 | 27.8 | 7.7 | 32.0 | 8.0 | 15.0 | 9.4 | 0.0 |
| Canada | 33.2 | 34.3 | 33.1 | 34.7 | 36.9 | 11.8 | 14.3 | 12.0 | 13.2 | 8.3 | 3.5 |
| Chile | 22.2 | 19.4 | 21.0 | 18.7 | 10.2 | 24.3 | 8.0 | 5.3 | 41.1 | 13.7 | -2.7 |
| Colombia | 19.5 | 18.8 | 19.7 | 15.7 | 7.7 | 23.0 | 9.9 | 9.7 | 28.7 | 12.7 | 8.2 |
| Costa Rica | 24.2 | 22.7 | 23.4 | 21.1 | 6.8 | 8.4 | 36.1 | 2.0 | 19.7 | 13.6 | 13.4 |
| Czech Republic | 33.8 | 34.7 | 34.8 | 32.3 | 13.4 | 9.4 | 45.5 | 0.6 | 21.3 | 9.8 | 0.0 |
| Denmark[1] | 46.9 | 47.1 | 46.9 | 46.9 | 54.2 | 6.1 | 0.1 | 4.2 | 20.8 | 9.9 | 4.8 |
| Estonia | 33.5 | 33.3 | 33.5 | 31.1 | 18.1 | 4.9 | 36.5 | 0.6 | 26.7 | 13.2 | 0.0 |
| Finland | 43.0 | 41.8 | 42.3 | 45.8 | 30.0 | 5.1 | 27.4 | 3.6 | 22.1 | 11.7 | 0.1 |
| France[1] | 45.1 | 45.3 | 44.9 | 43.4 | 21.0 | 5.1 | 32.7 | 8.7 | 15.4 | 11.7 | 5.3 |
| Germany | 39.5 | 37.9 | 38.6 | 36.4 | 27.0 | 4.3 | 39.7 | 3.3 | 17.2 | 8.5 | 0.0 |
| Greece | 39.0 | 38.9 | 39.5 | 33.4 | 16.3 | 3.1 | 33.2 | 7.8 | 20.1 | 18.4 | 1.0 |
| Hungary | 34.0 | 36.1 | 36.4 | 38.5 | 14.6 | 3.6 | 30.8 | 2.9 | 27.1 | 18.1 | 3.0 |
| Iceland | 35.1 | 36.1 | 34.9 | 35.9 | 43.1 | 6.1 | 8.3 | 6.2 | 22.0 | 9.6 | 4.6 |
| Ireland | 21.1 | 19.9 | 21.9 | 30.8 | 32.9 | 16.1 | 16.6 | 5.0 | 17.2 | 11.1 | 1.0 |
| Israel | 32.2 | 29.6 | 30.0 | 34.1 | 21.9 | 9.2 | 17.4 | 10.3 | 23.9 | 11.5 | 5.9 |
| Italy | 43.3 | 42.7 | 42.3 | 40.5 | 26.8 | 4.8 | 31.8 | 5.7 | 14.1 | 12.8 | 3.9 |
| Japan | .. | 33.2 | 31.5 | 25.3 | 18.7 | 11.7 | 40.4 | 8.1 | 14.9 | 6.0 | 0.3 |
| Korea | 29.9 | 27.7 | 27.2 | 20.9 | 18.8 | 12.1 | 28.0 | 14.2 | 15.1 | 9.3 | 2.4 |
| Latvia | 31.2 | 31.8 | 30.9 | 29.0 | 19.3 | 2.3 | 31.4 | 3.0 | 27.5 | 16.5 | 0.0 |
| Lithuania[1] | 32.8 | 30.8 | 30.3 | 30.8 | 23.0 | 5.1 | 33.2 | 1.0 | 25.6 | 12.1 | 0.0 |
| Luxembourg[1] | 38.6 | 38.1 | 39.6 | 37.0 | 25.5 | 12.5 | 29.2 | 10.0 | 14.9 | 7.9 | 0.1 |
| Mexico | 16.7 | 17.8 | 16.3 | 11.5 | 21.0 | 20.1 | 13.9 | 1.9 | 23.8 | 13.4 | 5.9 |
| Netherlands | 39.7 | 40.0 | 39.3 | 36.9 | 22.9 | 7.8 | 34.1 | 4.3 | 18.5 | 11.9 | 0.5 |
| New Zealand | 33.8 | 33.8 | 31.3 | 32.5 | 38.5 | 15.4 | 0.0 | 5.5 | 30.6 | 7.4 | 2.6 |
| Norway | 42.2 | 38.8 | 40.1 | 41.7 | 29.4 | 6.2 | 28.9 | 3.4 | 23.6 | 8.5 | 0.2 |
| Poland[1] | 36.8 | 35.5 | 35.1 | 32.9 | 14.8 | 6.4 | 37.9 | 3.6 | 22.4 | 13.8 | 1.0 |
| Portugal | 35.8 | 35.3 | 34.5 | 30.9 | 19.9 | 7.9 | 29.6 | 4.2 | 23.8 | 13.7 | 1.0 |
| Slovak Republic | 35.8 | 35.2 | 34.6 | 33.6 | 10.8 | 8.6 | 43.9 | 1.4 | 21.0 | 13.5 | 0.7 |
| Slovenia[1] | 37.4 | 37.2 | 37.0 | 37.7 | 14.1 | 5.2 | 45.2 | 1.7 | 20.2 | 13.5 | 0.1 |
| Spain | 38.4 | 36.7 | 34.7 | 33.0 | 23.7 | 5.3 | 37.4 | 6.7 | 17.1 | 9.6 | 0.0 |
| Sweden | 42.6 | 42.3 | 42.8 | 50.0 | 28.8 | 7.0 | 21.4 | 2.2 | 21.6 | 6.9 | 12.1 |
| Switzerland[1] | 28.0 | 27.5 | 27.3 | 27.0 | 32.1 | 11.0 | 25.2 | 8.1 | 11.3 | 8.7 | 3.7 |
| Türkiye | 22.8 | 23.9 | 23.1 | 23.5 | 13.2 | 8.7 | 29.7 | 4.4 | 19.2 | 23.8 | 1.0 |
| United Kingdom | 33.5 | 32.1 | 32.2 | 32.7 | 28.6 | 7.3 | 21.0 | 11.6 | 20.2 | 11.0 | 0.4 |
| United States | 26.6 | 25.8 | 25.2 | 28.3 | 40.6 | 4.9 | 24.8 | 12.4 | 0.0 | 17.2 | 0.1 |

.. Not available
1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
2. 2021 provisional average calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2020.
3. Calculated as 5000 Taxes on goods and services less 5111 Value added taxes.
4. Includes 1300 Unallocable between personal and corporate income tax, 3000 Taxes on payroll and workforce and 6000 Other taxes.

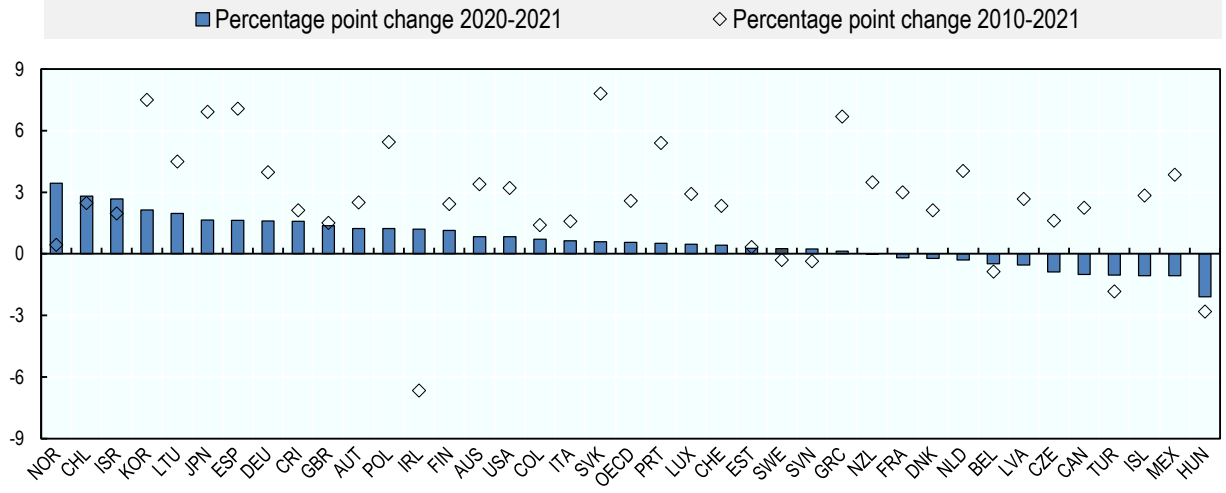
StatLink https://stat.link/xk1atw

The OECD average tax-to-GDP ratio was higher in 2021 than in 2010, when it was 31.5% of GDP on average. Across countries, the tax-to-GDP ratio was higher in 2021 than in 2010 in 32 countries. The largest increases were seen in the Slovak Republic (7.8 p.p.) and Korea (7.5 p.p.); increases of over 5 p.p. were also seen in Spain, Japan (2020 figure), Greece, Poland and Portugal. Decreases since 2010 were seen in the remaining six countries. The largest fall has been in Ireland, from 27.7% in 2010 to 21.1% in 2021, largely due to the exceptional increase in GDP in 2015. The next largest decrease was seen in Hungary (2.8 p.p.) (Figure 1.2).

Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and in nominal GDP. From one year to the next, if tax revenues rise more than GDP (or fall less than GDP) the tax-to-GDP ratio will increase. Conversely, if tax revenues rise less than GDP, or fall further, the tax-to-GDP ratio will go down. Therefore, a higher tax-to-GDP ratio does not necessarily mean that the amount of tax revenues has increased in nominal, or even real, terms.

In 2021, nominal tax revenues and GDP increased in all OECD countries from the previous year. Twenty-four countries experienced an increase in their tax-to-GDP ratio relative to 2020 as a result of the increase in revenues exceeding the growth in GDP. In 11 countries, tax revenues rose by less than GDP, resulting in a decline in the tax-to-GDP ratio (Figure 1.3)[3]. In Figure 1.3, changes between 2019 and 2020 are shown for Australia and Japan, where the tax-to-GDP ratio is not available in 2021. In both countries, the tax-to-GDP rose between 2019 and 2020: in Australia this was because nominal tax revenues increased by more than GDP, while in Japan nominal tax revenues increased but GDP declined.

## Figure 1.2. Changes in tax-to-GDP ratios, p.p., 2020-21p and 2010-21p




Note: Preliminary data for 2021 was not available for Australia and Japan. For these countries, the comparison shown is 2019-2020 and 2010-2020 data.
Source: Secretariat calculations based on Table 3.1.

StatLink https://stat.link/wu905r

### Box 1.2. Methodology: the tax-to-GDP ratio

The tax-to-GDP ratios shown in *Revenue Statistics 2022* express aggregate tax revenues as a percentage of GDP. The value of this ratio depends on its denominator (GDP) as well as its numerator (tax revenue). The denominator – GDP – is subject to historical revision.

**The numerator (tax revenue)**

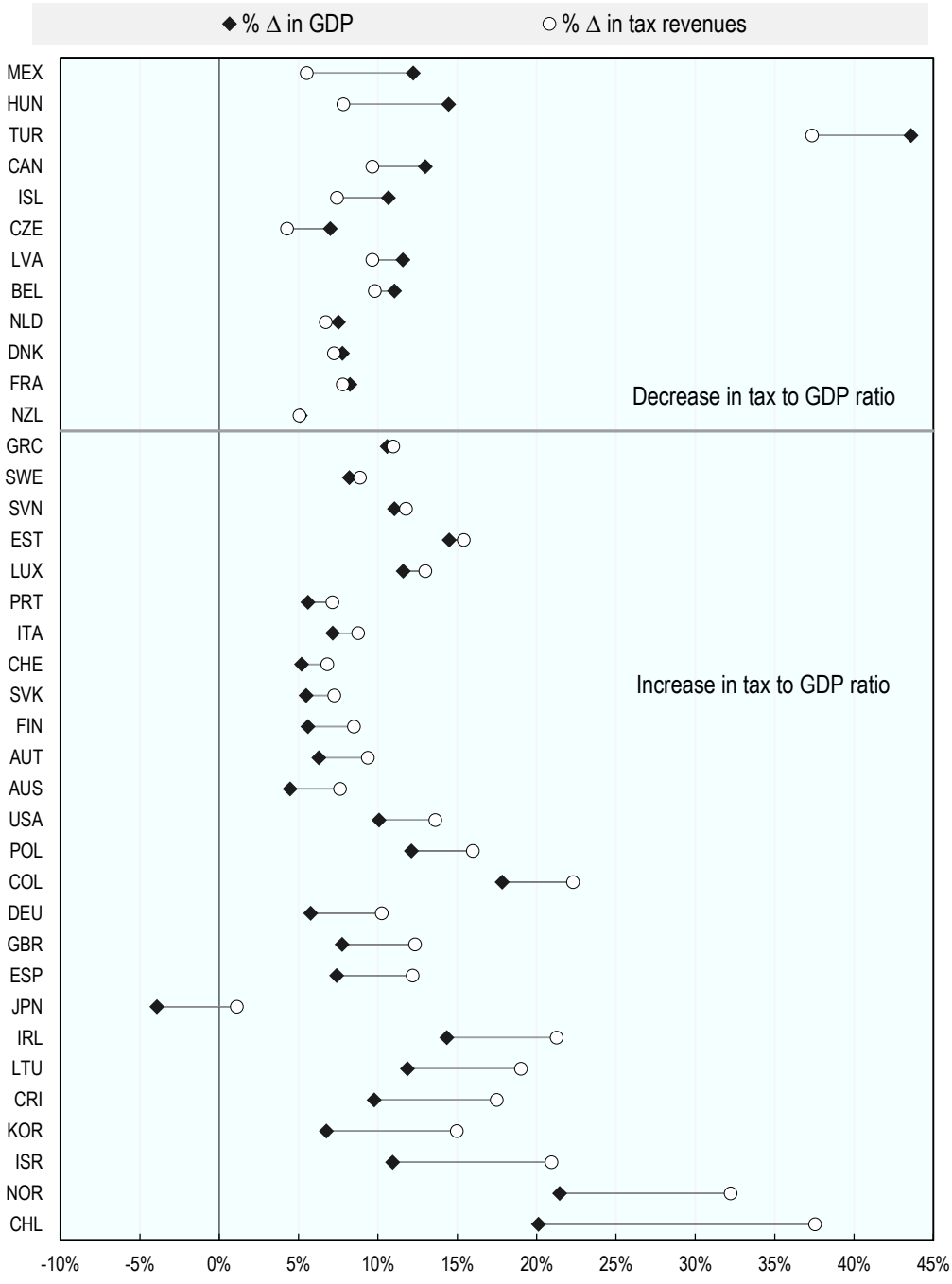
- For the numerator, the OECD Secretariat uses revenue figures that are submitted annually by correspondents from national Ministries of Finance, Tax Administrations or National Statistics Offices. Although provisional figures for most countries become available with a lag of about six months, finalised data become available with a lag of around one and a half years. Final revenue data for 2020 were received during the period May-August 2022.
- In 35 OECD countries the reporting year coincides with the calendar year. Three countries - Australia, Japan and New Zealand – have different reporting years. Reporting year 2019 includes Q2/2019 – Q1/2020 (Japan) and Q3/2019 – Q2/2020 (Australia and New Zealand) respectively (Q = quarter).

**The denominator (GDP)**

- For the denominator, the GDP figures used for *Revenue Statistics 2022* are the most recently available in October 2022. At that point, the 2020 and 2021 GDP figures were available for all OECD countries.
- Using these GDP figures ensures a maximum of consistency and international comparability for the reported tax-to-GDP ratios.
- The GDP figures are based on the OECD Annual National Accounts (ANA – SNA) for the 35 OECD countries where the reporting year is the actual calendar year.
- Where the reporting year differs from the calendar year, the annual GDP estimates are obtained by aggregating quarterly GDP estimates provided by the OECD Statistics Directorate for those quarters corresponding to each country's fiscal (tax) year.

The average shown in this publication is an unweighted average of all countries for which data is available. The 2021 provisional average is calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

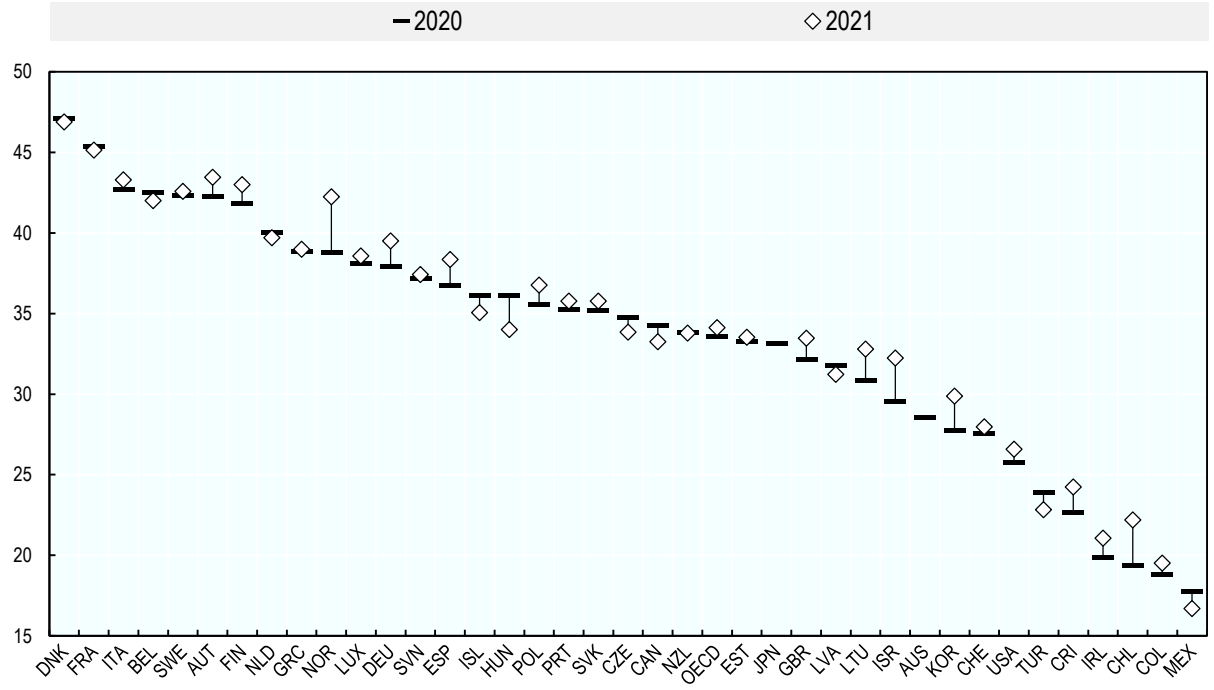
## Figure 1.3. Relative changes in nominal tax revenues and nominal GDP (%), 2020-21p




Note: Data for Australia and Japan show the change between 2019 and 2020, as preliminary data for 2021 was not available for Australia and Japan.
Source: Secretariat calculations based on Chapter 4 (tax revenues) and Table 3.19 (GDP).

StatLink https://stat.link/q813bf

## Figure 1.4. Tax to GDP ratios in 2020 and 2021p (as % of GDP)




Note: Preliminary data for 2021 were not available for Australia and Japan.
Source: Secretariat calculations based on Table 3.1

StatLink https://stat.link/hp2i9v

### *Tax-to-GDP ratios for 2020 (final data)*

The latest year for which tax-to-GDP ratios are based on final revenue data and available for all OECD countries is 2020 (Figure 1.4). These data show that tax ratios varied considerably across countries:

- In 2020, Denmark had the highest tax-to-GDP ratio (47.1%), followed by France (45.3%). Five other countries had tax-to-GDP ratios above 40% (Austria, Belgium, Finland, Italy and Sweden).
- Mexico had the lowest ratio at 17.8% followed by Colombia (18.8%), Chile (19.4%), Ireland (19.9%), Costa Rica (22.7%) and Türkiye (23.9%). No other countries had a tax-to-GDP ratio lower than 25% in 2020 and five other countries had ratios below 30% (Australia, Israel, Korea, Switzerland and the United States).
- The tax-to-GDP ratio in the OECD area as a whole (un-weighted average) was 33.6% in 2020. In 2019, it was 33.4%.
- Relative to 2019, overall tax ratios rose in 22 OECD member countries and fell in 16.
- The largest increases in the tax-to-GDP ratio were in New Zealand (2.5 p.p.) and Spain (2.0 p.p.). Canada, Iceland, Japan and Mexico all recorded increases in excess of 1.0 p.p.
- The largest declines were in Ireland (2.0 p.p.) and Chile (1.6 p.p.).

Between 2019 and 2020, the increase in the average tax-to-GDP ratio was driven by increases in revenues from PIT and social security contributions (0.3 p.p. each), which more than offset by a decline in CIT revenues (0.2 p.p.).

## Table 1.2. Tax structures in the OECD area, selected years (unweighted average as % of GDP)

Per cent

| | 1965 | 1990 | 2000 | 2007 | 2010 | 2015 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | 24.9 | 30.8 | 32.9 | 32.8 | 31.5 | 32.9 | 33.5 | 33.4 | 33.6 |
| 1000 Taxes on income, profits and capital gains | 8.7 | 11.5 | 11.4 | 11.7 | 10.2 | 10.9 | 11.3 | 11.3 | 11.3 |
| ***of which:*** | | | | | | | | | |
| *1100 Taxes on income, profits and capital gains of individuals* | 6.8 | 9.3 | 8.5 | 7.8 | 7.2 | 7.9 | 7.9 | 8.0 | 8.3 |
| *1200 Taxes on income, profits and capital gains of corporates* | 2.1 | 2.4 | 3.1 | 3.6 | 2.7 | 2.8 | 3.1 | 3.0 | 2.8 |
| 2000 Social security contributions (SSC) | 4.5 | 7.1 | 8.4 | 8.2 | 8.6 | 8.8 | 8.9 | 8.9 | 9.2 |
| 3000 Taxes on payroll and workforce | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 |
| 4000 Taxes on property | 1.9 | 1.7 | 1.7 | 1.7 | 1.6 | 1.8 | 1.8 | 1.8 | 1.9 |
| 5000 Taxes on goods and services | 9.4 | 9.9 | 10.8 | 10.7 | 10.5 | 10.8 | 10.8 | 10.7 | 10.6 |
| ***of which:*** | | | | | | | | | |
| *5111 Value added taxes* | 0.7 | 5.1 | 6.3 | 6.5 | 6.4 | 6.6 | 6.7 | 6.7 | 6.7 |
| *5121 Excises* | 3.5 | 2.5 | 2.8 | 2.6 | 2.6 | 2.5 | 2.4 | 2.3 | 2.3 |
| 6000 Other Taxes | 0.1 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |

Note: Percentage share of major tax categories in GDP. Data are included from 1965 onwards for Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, Türkiye, United Kingdom and United States; from 1972 for Korea; from 1980 for Mexico; from 1990 for Chile, Colombia and Costa Rica; from 1991 for Hungary and Poland; from 1993 for the Czech Republic and from 1995 for Estonia, Israel, Latvia, Lithuania, the Slovak Republic and Slovenia. The figures for the 2016 OECD average includes the one-off revenues from stability contributions in Iceland.
Source: OECD (2022), "Revenue Statistics: Comparative tables", *OECD Tax Statistics (database)*.

StatLink https://stat.link/abltj8

### *Tax ratio changes between 1965 and 2020*

Between 1965 and 2020[4], the average tax-to-GDP ratio in the OECD area increased from 24.9% to 33.6%, an increase of 8.7 p.p. (Figure 1.1). Before the first oil shock (1973 to 1974), strong, almost uninterrupted income growth enabled tax levels to rise in all OECD countries. In part, tax levels rose automatically through the effect of fiscal drag on PIT schedules. From 1975 to 1985, the tax burden in the OECD area increased by 2.9 p.p. After the mid-1970s, the combination of slower real income growth and higher levels of unemployment apparently limited the revenue raising capacity of governments. But during and after the deep recession following the second oil shock (1980), countries in Europe saw tax levels rise further, to finance higher spending on social security and rein in budget deficits.

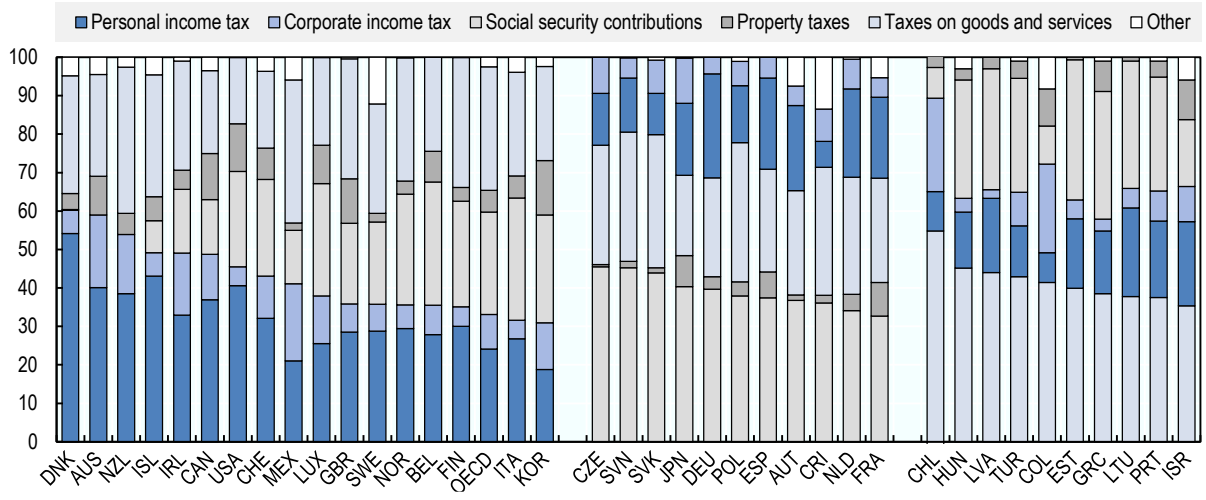
After the mid-1980s, most OECD countries substantially reduced the statutory rates of their personal and corporate income tax, but the negative revenue impact of widespread tax reforms was often offset by reducing or abolishing tax reliefs. By 1999, the average OECD tax-to-GDP ratio had risen to 33.0%, the highest recorded level at that time. It fell back slightly between 2001 and 2004, but then rose again between 2005 and 2007 before falling back during the global financial crisis in 2008 and 2009. Taking these changes together, the average tax level in the OECD area increased by 1.4 p.p. between 1995 and 2020 (Figure 1.1).

The OECD average conceals great variety in national tax-to-GDP ratios. In 1965, tax-to-GDP ratios in OECD countries ranged from 10.6% in Türkiye to 33.7% in France. By 2020, the corresponding range was from 17.8% in Mexico to 47.1% in Denmark. The trend towards higher tax levels over this period reflects the need to finance a significant increase of public sector outlays in almost all OECD countries.

## Tax structures

Tax structures are measured by the share of major taxes in total tax revenue. In 2020, the tax structures of OECD countries varied. Seventeen countries raised the largest part of their revenues from income taxes (both corporate and personal), eleven countries raised the largest part of their revenues from social security contributions and 10 countries raised the largest part of their revenues from consumption taxes (including VAT). Taxes on property and payroll taxes played a smaller role in the revenue systems of OECD countries in 2020, both on average and within most countries (Figure 1.5).

### Figure 1.5. Tax structures in 2020 (as % of total tax revenue)




Note: Countries are grouped and ranked by those where income tax revenues (personal and corporate) form the highest share of total tax revenues, followed by those where social security contributions, or taxes on goods and services, form the highest share.
Source: Secretariat calculations based on data in Chapter 4.

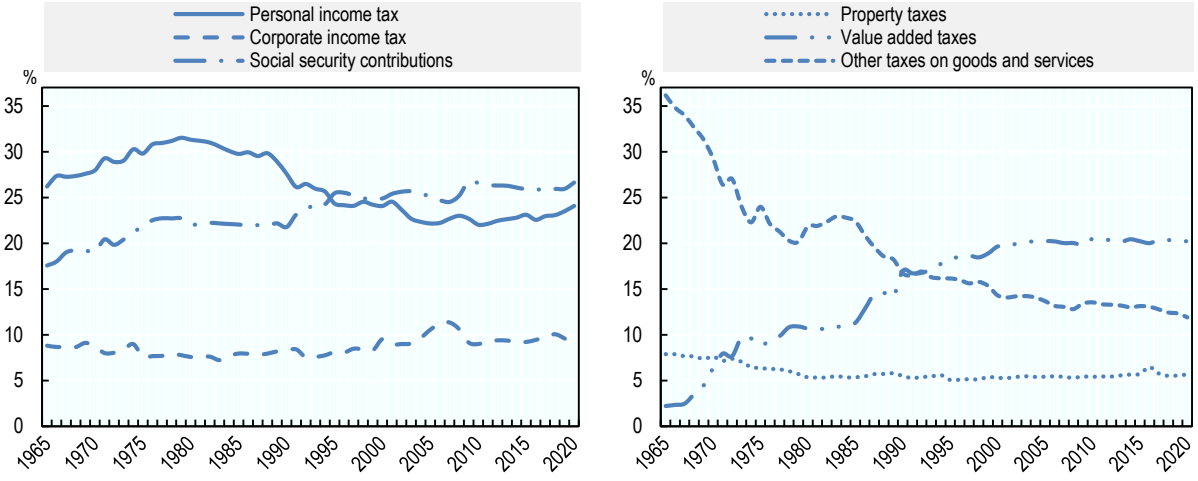
StatLink https://stat.link/9sxy54

While tax levels have generally been rising on average, the tax structure or tax 'mix' has been remarkably stable over time. Nevertheless, several trends have emerged up to 2020 – the latest year for which data is available for all 38 OECD countries. These trends are discussed further below.

### *Taxes on income and profits*

On average, in 2020, OECD countries collected 33.7% of their tax revenues through taxes on income and profits (personal and corporate income taxes taken together). Taxes on personal and corporate incomes remain the most important source of revenues used to finance public spending in 17 OECD countries, and in nine of them – Australia, Canada, Denmark, Iceland, Ireland, Mexico, New Zealand, Switzerland and the United States – the share of income taxes in the tax mix exceeded 40% in 2020.

## Figure 1.6. Trends in tax structures (1965-2020, as % of total tax revenue)




Note: The OECD average tax revenue in 2016 from main categories includes the one-off revenues from stability contributions in Iceland. This predominately affects the average revenues from property taxes, as a percentage of total tax revenues, in that year only.
Source: Secretariat calculations based on Tables 3.8 to 3.14.

StatLink https://stat.link/r9ui85

Within taxes on income and profits, the share of PIT and CIT varies:

- Revenues from personal income taxes generated 24.1% of total taxes on average in 2020 compared with around 30% in the 1980s. About two percentage points of this reduction can be attributed to the impact on the average of a number of relatively recent entrants to the OECD from Eastern Europe and Latin America for which tax revenue data is only available from the 1990s onwards. These countries tend to have relatively low personal income tax revenues and high revenues from social security contributions or corporate income taxes, but this impact is observed in the post-1990 data only.
- The variation in the share of PIT between countries is considerable. In 2020, it ranged from 6.8% in Costa Rica to 43.1% in Iceland and 54.2% in Denmark (Figure 1.5).
- CIT revenues represented between 8% and 9% of total tax revenues, on average, throughout the period 1965 to 2003. They then increased to a high of 11.3% in 2007, before dropping to 9.0% in 2010, directly after the global financial crisis. They remained at between 9.0% and 10.0% of total revenues thereafter, except in 2018, when they accounted for 10.1%. CIT generated 9.0% of revenues in 2020.
- The share of CIT in total tax revenues in 2020 varied considerably across countries from less than 5% (Estonia, Germany, Greece, Hungary, Italy, Latvia and the United States) to over 20% in Mexico (20.1%), Colombia (23.0%) and Chile (24.3%). Apart from the spread in statutory CIT rates, these differences are partly explained by institutional and country-specific factors, including:
  - the degree to which firms are incorporated,
  - the breadth of the CIT base; for example some narrowing may occur as a consequence of generous depreciation schemes and tax incentives,
  - the degree of cyclicality of the corporate tax system, for which one of the important elements is loss offset provisions,
  - the extent of reliance upon tax revenues from the exploitation of oil and/or mineral deposits, or
  - other instruments to postpone the taxation of earned profits.

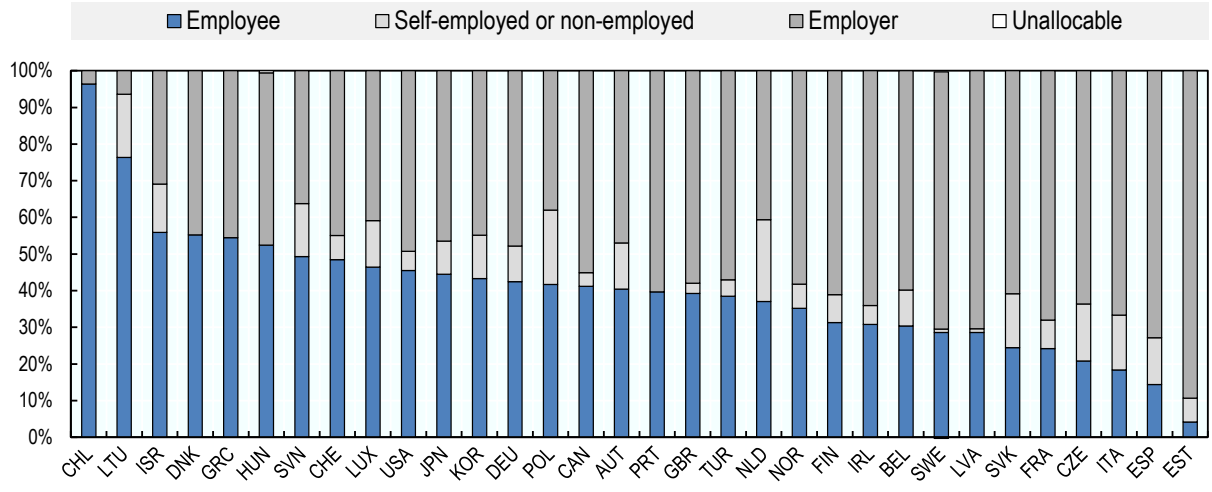
### *Social security contributions*

Social security contributions (SSCs) accounted for 26.6% of total tax revenues on average across the OECD in 2020. They were highest in the Czech Republic, Slovenia and the Slovak Republic (45.5%, 45.2% and 43.9%, respectively). In contrast, Australia and New Zealand do not levy social security contributions.

There was wide variation across OECD countries in the relative proportions of social security contributions paid by employees and employers in 2020 (Figure 1.7):

- Ten countries (Chile, Denmark, Greece, Hungary, Israel, Lithuania, Luxembourg, Poland, Slovenia and Switzerland) raise more revenues from employee SSCs, whereas the remainder raise more from employer SSCs.
- The highest share of employee SSC revenues is found in Lithuania, at 25.3% of total revenues. Germany, Greece, Hungary, Japan, Poland and Slovenia also have employee SSC revenues of over 15% of total tax revenues. Denmark had the lowest share, at 0.1% of total revenues. Apart from Denmark, only Estonia had revenues from employee SSCs of less than 5% of total revenues.
- The highest share of employer social security contribution revenues is found in Estonia, at 32.6% of total tax revenues. The Czech Republic (28.9%), Spain (27.3%) and the Slovak Republic (26.7%) also had employer SSC revenues of over 25% of total tax revenues. Denmark and Chile had the lowest shares, at 0.1% and 0.3% of total revenues respectively.
- The highest share of self-employed or non-employed SSC revenues are found in the Netherlands and Poland, at 7.6% and 7.7% of total revenues respectively.

## Figure 1.7. Composition of social security contributions, as % of total social security contributions, 2020




Note: Australia, Costa Rica, Colombia, Iceland, Mexico and New Zealand are not included within figure 1.7. Although Colombia, Costa Rica, Iceland and Mexico collect social security contributions, disaggregated data is not available. New Zealand and Australia do not levy social security contributions.
Source: Secretariat calculations based on data in Chapter 4.

StatLink https://stat.link/dgmfqt

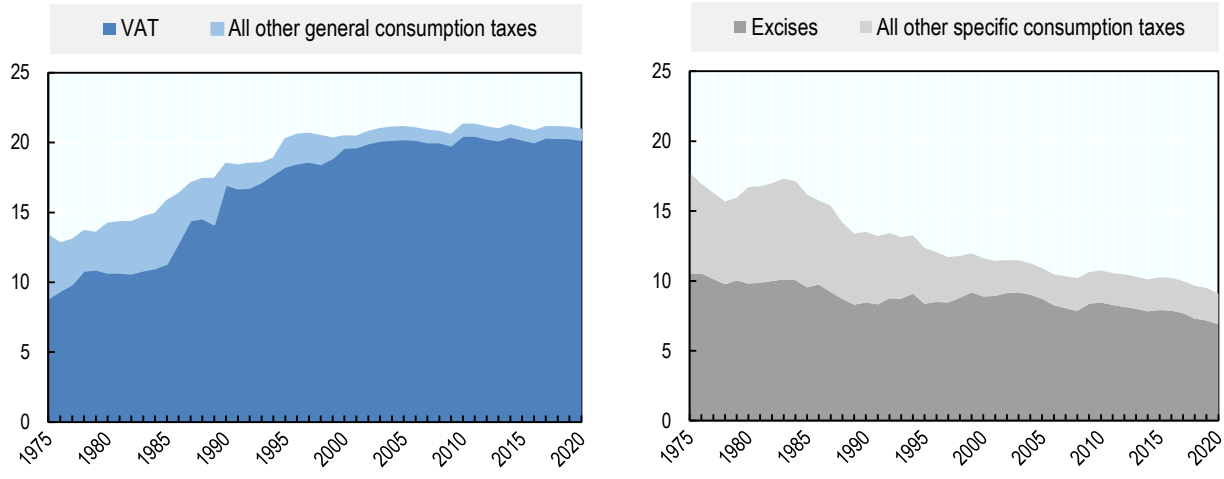
### *Property taxes*

Between 1965 and 2020, the share of taxes on property fell from 7.9% to 5.7% of total tax revenues on average across the OECD (Figure 1.6). In Australia, Canada, Israel, Korea, the United Kingdom and the United States, property tax revenues amounted to more than 10% of total revenues in 2020. By contrast, property taxes accounted for less than 1% of total revenues in the Czech Republic, Estonia and Lithuania.

### *Consumption taxes*

- The share of taxes on consumption (general consumption taxes plus specific consumption taxes) fell from 38.4% to 32.1% between 1965 and 2020 (Figure 1.6).
- During this period, the composition of taxes on goods and services has fundamentally changed. A fast-growing revenue source has been general consumption taxes, especially VAT, which is imposed in 37 of 38 OECD countries.[5]
- General consumption taxes accounted for 20.9% of total tax revenue in 2020, compared with only 11.9% in the mid-1960s. In 2020, the vast majority of this was from VAT (20.2% of total tax revenues).
- The increased importance of VAT has served to counteract the diminishing share of specific consumption taxes, such as excises and custom duties.
- Between 1975 and 2020, the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, as well as some environment-related taxes) almost halved, from 17.7% to 9.1% of total revenues. In 2020, excises were the largest single category of total revenues under this heading, accounting for 6.9% of total revenues (Figure 1.8).
- Rates of taxes on imported goods were considerably reduced across all OECD countries, reflecting a global trend to remove trade barriers.
- Nevertheless, countries such as Greece, Hungary, Latvia, Lithuania, Mexico, Poland, Portugal and the Slovak Republic (between 11%-15%) and Türkiye (22.4%) still collected a relatively large proportion of their tax revenues through taxes on specific goods and services in 2020.

**Figure 1.8. Share of general consumption tax revenues (left panel) and specific consumption revenues (right panel) as % of total revenues, 1975-2020**




Note: The unweighted average for each year includes all countries which report revenue in the categories shown in that year. The OECD averages for 2016 include the one-off revenues from stability contributions in Iceland.
Source: Secretariat calculations based on Chapter 4.

StatLink https://stat.link/v4yf7j

## Taxes by level of government

This section discusses the relative share of tax revenues attributed to the various sub-sectors of general government in 2020. The different sub-sectors are:

- Central government
- State government (federal and regional countries only)
- Local government
- Social security funds
- Supranational authorities (EU countries only)

The guidelines for attributing these revenue shares to the different levels of government are based on the final version of the 2008 System of National Accounts. These guidelines are discussed in the special feature S.1 in the 2011 edition of OECD *Revenue Statistics*.

### *Revenues of sub-national government in federal and unitary countries*

Eight OECD countries have a federal structure. Among these countries, central government received 51.9% of total revenues in 2020 on average. The second-highest share of revenues on average was received by social security funds, which are a sub-sector of general government, at 22.2% of total revenues, followed by 17.8% at the state level and 7.9% at the local level (Table 1.3). However, within countries there was considerable variation around these means:

- In 2020, the share of central government receipts in the eight federal OECD countries varied from 27.5% in Germany to 80.9% in Australia.
- In 2020, the share of the states varied from 2.1% in Austria, 3.9% in Mexico and 11.1% in Belgium to 39.2% in Canada. The share of local government varied from 1.5% in Mexico to 15.5% in the United States and 15.7% in Switzerland.
- Between 1975 and 2020, the share of federal government revenues declined by over 15 p.p. in Belgium and by more than 6 p.p. in Canada and the United States.
- The share of federal government revenues increased in Austria by over 11 p.p. There was little change in Australia.
- Of the seven federal countries with social security funds, five increased the share of revenue between 1975 and 2020. The exceptions were Canada and Mexico, where the share declined between 1975 (1980 for Mexico due to data availability) and 2020.

Colombia and Spain, which are classified as regional rather than unitary countries because of their highly decentralised political structure, have very different compositions by level of government. In Colombia, the share of central government receipts was 71.9% in 2020, with regional governments receiving 4.8% of total revenues and local governments receiving 13.3%. In Spain, the share of central government receipts in 2020 was 37.4% compared with 16.6% for regional governments and 8.8% for local governments.

## Table 1.3. Attribution of tax revenues to sub-sectors of general government as % of total tax revenue, federal countries

Per cent

| | Supranational | | | Central government | | | State or Regional government | | | Local government | | | Social Security Funds | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 |
| **Federal countries** | | | | | | | | | | | | | | | |
| Australia | .. | .. | .. | 80.1 | 77.5 | 80.9 | 15.7 | 19.0 | 15.7 | 4.2 | 3.4 | 3.4 | 0.0 | 0.0 | 0.0 |
| Austria[1] | .. | 0.4 | 0.4 | 51.7 | 64.7 | 63.1 | 10.6 | 1.8 | 2.1 | 12.4 | 4.1 | 3.2 | 25.3 | 29.0 | 31.1 |
| Belgium[1] | 1.4 | 1.0 | 0.9 | 65.3 | 60.1 | 49.5 | .. | 1.8 | 11.1 | 4.4 | 4.8 | 5.1 | 28.8 | 32.2 | 33.4 |
| Canada | .. | .. | .. | 47.6 | 39.1 | 41.1 | 32.5 | 37.1 | 39.2 | 9.9 | 9.8 | 10.2 | 10.0 | 14.0 | 9.5 |
| Germany | 1.2 | 0.6 | 0.5 | 33.5 | 31.4 | 27.5 | 22.3 | 21.6 | 24.0 | 9.0 | 7.4 | 8.2 | 34.0 | 39.0 | 39.7 |
| Mexico | .. | .. | .. | .. | 73.9 | 80.7 | .. | 2.8 | 3.9 | .. | 1.5 | 1.5 | .. | 21.8 | 13.9 |
| Switzerland[1] | .. | .. | .. | 30.7 | 31.7 | 33.5 | 27.0 | 24.0 | 25.6 | 20.3 | 17.5 | 15.7 | 22.0 | 26.8 | 25.2 |
| United States | .. | .. | .. | 45.4 | 41.4 | 38.6 | 19.5 | 20.0 | 21.1 | 14.7 | 13.3 | 15.5 | 20.5 | 25.2 | 24.8 |
| *Unweighted average* | 1.3 | 0.7 | 0.6 | 50.6 | 52.5 | 51.9 | 21.3 | 16.0 | 17.8 | 10.7 | 7.7 | 7.9 | 20.1 | 23.5 | 22.2 |
| **Regional countries** | | | | | | | | | | | | | | | |
| Colombia[2] | .. | .. | .. | .. | 63.2 | 71.9 | .. | 5.5 | 4.8 | .. | 8.6 | 13.3 | .. | 22.7 | 9.9 |
| Spain[2] | .. | 0.8 | 0.6 | 48.2 | 51.1 | 37.4 | .. | 5.0 | 16.6 | 4.3 | 8.6 | 8.8 | 47.5 | 34.6 | 36.6 |

.. Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

StatLink https://stat.link/q8t6so

The remaining twenty-eight OECD countries have a unitary structure. In these countries, an average of 62.4% of revenues were derived at the central level in 2020, with 26.1% accounted for by social security funds. A further 11.1% were raised by local governments. Among unitary OECD countries:

- The share of central government receipts in 2020 varied from 32.1% in France to 93.9% in New Zealand.
- The local government share varied from 0.8% in Estonia to 36.8% in Sweden.
- Between 1975 and 2020, there were increases in the local government share in excess of 5 p.p. in six countries: France, Iceland, Italy, Korea, Portugal and Sweden. Decreases of 5 p.p. or more in the other direction occurred in three countries: Ireland, Norway and the United Kingdom.[6]
- Between 1975 and 2020, there were increases in the share of social security funds of 7 p.p. or more in four countries (Finland, France, Japan and Korea) and corresponding decreases in two countries (Italy and Norway).

## Table 1.4. Attribution of tax revenues to sub-sectors of general government as % of total tax revenue, unitary countries

Per cent

| | Supranational | | | Central government | | | State or Regional government | | | Local government | | | Social Security Funds | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 |
| Unitary countries | | | | | | | | | | | | | | | |
| Chile | .. | .. | .. | .. | 89.9 | 84.6 | .. | .. | .. | .. | 6.5 | 8.7 | .. | 3.6 | 6.7 |
| Costa Rica | .. | .. | .. | .. | 65.5 | 55.2 | .. | .. | .. | .. | 1.6 | 3.1 | .. | 33.0 | 41.6 |
| Czech Republic | .. | .. | 0.4 | .. | 57.7 | 53.1 | .. | .. | .. | .. | 0.9 | 1.0 | .. | 41.4 | 45.5 |
| Denmark[1] | 1.0 | 0.5 | 0.3 | 69.1 | 68.2 | 72.8 | .. | .. | .. | 29.8 | 31.3 | 26.9 | 0.1 | 0.0 | 0.1 |
| Estonia | .. | .. | 0.5 | .. | 84.3 | 81.3 | .. | .. | .. | .. | 0.8 | 0.8 | .. | 14.9 | 17.4 |
| Finland | .. | 0.4 | 0.4 | 56.0 | 46.6 | 47.5 | .. | .. | .. | 23.5 | 22.3 | 24.7 | 20.4 | 30.8 | 27.4 |
| France[1] | 0.7 | 0.7 | 0.5 | 51.2 | 42.5 | 32.1 | .. | .. | .. | 7.6 | 11.0 | 13.5 | 40.6 | 45.8 | 53.9 |
| Greece | .. | 0.6 | 0.5 | 67.1 | 66.3 | 63.6 | .. | .. | .. | 3.4 | 2.0 | 2.5 | 29.5 | 31.0 | 33.3 |
| Hungary | .. | .. | 0.4 | .. | 63.8 | 64.2 | .. | .. | .. | .. | 2.5 | 5.2 | .. | 33.6 | 30.2 |
| Iceland | .. | .. | .. | 81.3 | 79.2 | 70.2 | .. | .. | .. | 18.7 | 20.8 | 29.8 | 0.0 | 0.0 | 0.0 |
| Ireland | 2.3 | 1.5 | 0.6 | 77.4 | 83.1 | 83.8 | .. | .. | .. | 7.3 | 2.7 | 1.1 | 13.1 | 12.7 | 14.6 |
| Israel | .. | .. | .. | .. | 79.0 | 74.7 | .. | .. | .. | .. | 7.1 | 7.9 | .. | 13.9 | 17.4 |
| Italy | .. | 0.4 | 0.4 | 53.2 | 62.7 | 56.7 | .. | .. | .. | 0.9 | 5.4 | 11.0 | 45.9 | 31.5 | 31.8 |
| Japan | .. | .. | .. | 45.5 | 41.2 | 36.6 | .. | .. | .. | 25.6 | 25.2 | 23.0 | 29.0 | 33.6 | 40.4 |
| Korea | .. | .. | .. | 89.0 | 69.2 | 53.0 | .. | .. | .. | 10.1 | 18.7 | 19.0 | 0.9 | 12.1 | 28.0 |
| Latvia | .. | .. | 0.6 | .. | 43.5 | 51.1 | .. | .. | .. | .. | 19.5 | 17.9 | .. | 36.9 | 30.4 |
| Lithuania[1] | .. | .. | 0.9 | .. | 71.7 | 64.9 | .. | .. | .. | .. | 2.3 | 1.1 | .. | 26.1 | 33.2 |
| Luxembourg[1] | 0.8 | 0.4 | 0.8 | 63.6 | 66.4 | 66.6 | .. | .. | .. | 6.7 | 6.5 | 4.2 | 29.0 | 26.6 | 28.4 |
| Netherlands | 1.5 | 1.3 | 1.1 | 58.9 | 56.0 | 61.3 | .. | .. | .. | 1.2 | 3.1 | 3.5 | 38.4 | 39.5 | 34.1 |
| New Zealand | .. | .. | .. | 92.3 | 94.7 | 93.9 | .. | .. | .. | 7.7 | 5.3 | 6.1 | 0.0 | 0.0 | 0.0 |
| Norway | .. | .. | .. | 50.6 | 57.6 | 83.1 | .. | .. | .. | 22.4 | 20.0 | 16.9 | 27.0 | 22.4 | 0.0 |
| Poland[1] | .. | .. | 0.5 | .. | 61.2 | 49.2 | .. | .. | .. | .. | 8.5 | 12.4 | .. | 30.3 | 37.9 |
| Portugal | .. | 0.8 | 0.5 | 65.4 | 72.3 | 64.1 | .. | .. | .. | 0.0 | 5.4 | 7.2 | 34.6 | 21.5 | 28.2 |
| Slovak Republic | .. | .. | 0.4 | .. | 62.6 | 54.9 | .. | .. | .. | .. | 1.3 | 2.1 | .. | 36.1 | 42.6 |
| Slovenia[1] | .. | .. | 0.4 | .. | 50.6 | 45.1 | .. | .. | .. | .. | 6.2 | 9.7 | .. | 43.2 | 44.8 |
| Sweden | .. | 0.4 | 0.3 | 51.3 | 46.9 | 50.3 | .. | .. | .. | 29.2 | 30.9 | 36.8 | 19.5 | 21.8 | 12.6 |
| Türkiye | .. | .. | .. | .. | 75.1 | 60.9 | .. | .. | .. | .. | 12.8 | 9.4 | .. | 12.1 | 29.7 |
| United Kingdom | 1.0 | 1.0 | 0.4 | 70.5 | 77.5 | 73.0 | .. | .. | .. | 11.1 | 3.7 | 5.6 | 17.5 | 17.8 | 21.0 |
| *Unweighted average* | 1.2 | 0.7 | 0.5 | 65.2 | 65.6 | 62.4 | .. | .. | .. | 12.8 | 10.2 | 11.1 | 21.6 | 24.0 | 26.1 |

.. Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

StatLink https://stat.link/6nzj8t

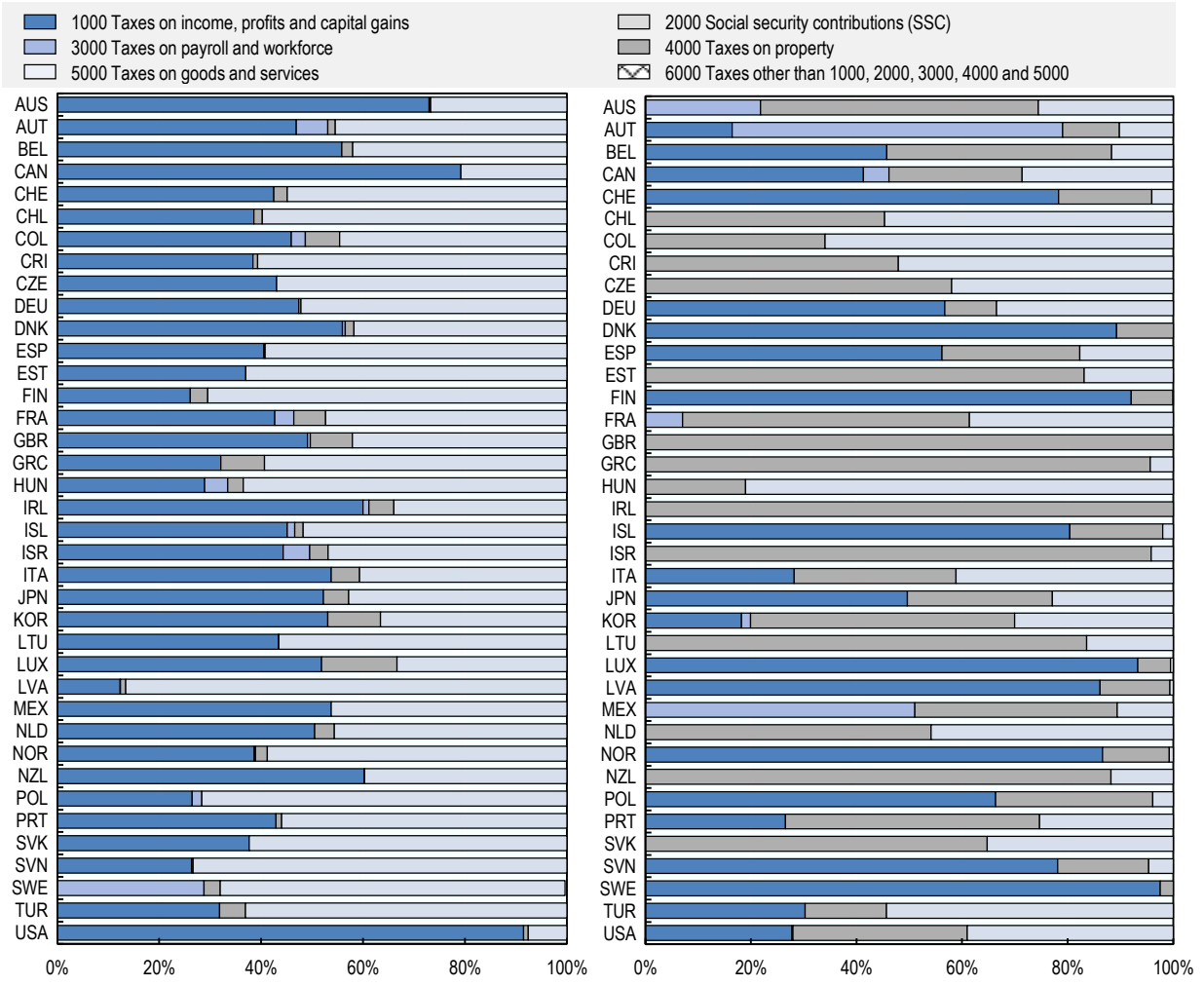
### *Composition of central and sub-central government revenues*

Figure 1.9 shows revenues from each major category of tax revenue for central and sub-central governments. For federal and regional countries, the sub-central level includes revenues received by both state and local governments. Figure 1.9 demonstrates that:

- Central government revenues in almost all OECD countries are predominantly derived from taxes on income and on goods and services, with a negligible share from property taxes.
- At the subnational level, property taxes provide a much larger share of revenues than at the central level, and account for over 90% of revenues in four countries (Israel, Ireland, Greece and the United Kingdom).

- By contrast, the share of income taxes and taxes on goods and services is lower at the sub-central level, the exceptions being Finland, Luxembourg and Sweden, where over 90% of sub-central revenues are derived from income taxes.

## Figure 1.9. Composition of revenues of federal or central government (left) and sub-national government (right), 2020




Note: The left-hand panel (a) refers to only those taxes which are classified as central government taxes. Social security contributions paid to social security funds are excluded. The right-hand panel (b) refers only to those taxes which are classified as sub-central taxes (local and (where relevant) state taxes). Social security contributions paid to social security funds are excluded.
Source: Secretariat calculations based on tables 3.16 to 3.18.

StatLink https://stat.link/q2nutd

### *Revenues paid to a supranational authority*

The 22 member states of the European Union (EU) that are also members of the OECD collect taxes on behalf of the EU, as did the United Kingdom prior to 2020. These taxes primarily consist of customs duties and Single Resolution Fund (SRF) contributions.[7] Both taxes are collected on behalf of the EU by national tax administrations and are included in the total tax figures under headings 5123 and 5126 at the SUPRA

level of government. In addition, they are shown as a memorandum item separately from the main figures since they represent a tax imposed by the EU and collected by national administrations.[8]

Table 1.5 shows the level of taxes collected on behalf of supranational governments in EU countries that are also OECD members, divided into those countries in the Euro area and other EU member countries.

## Table 1.5. Levies collected on behalf of the European Union, as % of GDP

Per cent

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021p |
|---|---|---|---|---|---|---|---|---|---|---|
| Euro area | | | | | | | | | | |
| Austria, total supranational | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: SRF contributions | .. | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 |
| Belgium, total supranational | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| of which: Customs duties | 0.4 | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 |
| of which: SRF contributions | .. | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Estonia, total supranational | .. | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | .. | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: SRF contributions | .. | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Finland, total supranational | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: SRF contributions | .. | .. | .. | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |
| France, total supranational | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: SRF contributions | .. | .. | .. | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Germany, total supranational | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: SRF contributions | .. | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Greece, total supranational | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| of which: SRF contributions | .. | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 |
| Ireland, total supranational | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| of which: Customs duties | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: SRF contributions[1] | .. | .. | .. | .. | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| Italy, total supranational | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: SRF contributions[2] | .. | .. | .. | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 |
| Lithuania, total supranational | .. | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| of which: Customs duties | .. | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 |
| of which: SRF contributions | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Latvia, total supranational | .. | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | .. | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: SRF contributions | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Luxembourg, total supranational | 0.1 | 0.1 | 0.0 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.4 |
| of which: Customs duties | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: SRF contributions | .. | .. | .. | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 |
| Netherlands, total supranational | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 |
| of which: Customs duties | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| of which: SRF contributions | .. | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Portugal, total supranational | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: SRF contributions | .. | .. | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Slovak Republic, total supranational | .. | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 |
| of which: Customs duties | .. | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 |

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021p |
|---|---|---|---|---|---|---|---|---|---|---|
| of which: SRF contributions | .. | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Slovenia, total supranational | .. | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 |
| of which: Customs duties | .. | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| of which: SRF contributions | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Spain, total supranational | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 |
| of which: SRF contributions | .. | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Non-euro area | | | | | | | | | | |
| Czech Republic, total supranational | .. | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 |
| of which: Customs duties | .. | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 |
| Denmark, total supranational | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: Customs duties | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Hungary, total supranational | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: Customs duties | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Poland, total supranational | .. | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| of which: Customs duties | .. | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Sweden, total supranational | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| of which: Customs duties | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| United Kingdom, total supranational[3] | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | .. |
| of which: Customs duties | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | .. |

.. Not available
Note: SRF figures may differ slightly from those published on the SRB website. These differences are primarily due to timing. Details on these revenues for each country can be found in Chapters 4 and 5.
1. In 2016, the figure includes the 2016 payment of 99.12 and also a payment of 75.89 which was due in Quarter 4 of 2015 but was paid in Quarter 1 of 2016. The figures in this table were reported by the Central Statistics Office and are gross amounts and therefore due to adjustments will differ from the figures reported on the SRB website, which are net figures.
2. The "Bank contribution to the unique European Resolution Fund" amount includes not only the European but also the National Resolution Fund, as required by Eurostat classification.
3. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.
Source: *Revenue Statistics 2022*, supplemented by discussions with delegates.

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In 2020, the combined total of payments collected for the EU was highest in Belgium and the Netherlands, at 0.4% of GDP. Levels above 0.2% of GDP were also seen in France, Germany, Greece, Lithuania, Luxembourg and Spain. All other EU countries that are also members of the OECD collected revenues on behalf of the EU equivalent to between 0.1% and 0.2% of GDP. In all countries except Finland, France and Luxembourg, customs duties were the majority source of these revenues.

## Non-wastable tax credits

OECD countries apply two kinds of tax credits to income taxes (both personal and corporate):

- Non-payable or wastable tax credits are those that can only ever be used to reduce or eliminate a tax liability. They cannot be paid out to either taxpayers or non-taxpayers as a benefit. They are, therefore, the same as a tax allowance or relief.
- In contrast, payable or non-wastable tax credits can be partitioned into two parts. One part is used to reduce or eliminate a tax liability in the same way as a wastable tax credit. The other part can be paid directly to recipients as a benefit payment when the benefit exceeds the tax liability.

The OECD methodology for classifying non-wastable tax credits is set out in paragraphs 25 and 26 of the *Interpretative Guide*. These state that only the part of a non-wastable tax credit that is used to reduce or eliminate a taxpayer's tax liability should be subtracted in the reporting of tax revenues. This is referred to

as the 'tax expenditure component' of the credit. In contrast, the part of the tax credit that exceeds the taxpayer's tax liability and is paid to that taxpayer is treated as an expenditure item and not subtracted in the reporting of tax revenues. This part is referred to as the 'transfer component'.

## Table 1.6. Effect of alternative treatments of non-wastable tax credits, 2020

| | Non-wastable tax credits in billions of national currency | | | Total tax revenue in billions of national currency | | | Total tax revenue as a percentage of GDP | | |
|---|---|---|---|---|---|---|---|---|---|
| | Total value | Transfer component | Tax expenditure component | Net basis | Split basis (per current guidance) | Gross basis | Net basis | Split basis (per current guidance) | Gross basis |
| Australia | 10.1 | 6.6 | 3.5 | 584.2 | 590.7 | 594.2 | 28.2 | 28.5 | 28.7 |
| Austria[1, 2] | 0.3 | 0.1 | 0.2 | 160.1 | 160.2 | 160.4 | 42.2 | 42.2 | 42.3 |
| Belgium[2] | 1.1 | 0.3 | 0.9 | 193.8 | 194.1 | 194.9 | 42.4 | 42.5 | 42.7 |
| Canada[3] | 18.3 | 13.6 | 4.7 | 742.4 | 756.0 | 760.7 | 33.6 | 34.3 | 34.5 |
| Chile[4] | 298.0 | 223.0 | 74.9 | 38 817.2 | 39 040.3 | 39 115.2 | 19.4 | 19.5 | 19.5 |
| Czech Republic | 38.9 | 7.9 | 31.1 | 1 974.7 | 1 982.6 | 2 013.6 | 34.6 | 34.7 | 35.3 |
| Denmark[2] | 3.0 | 0.2 | 2.9 | 1 094.7 | 1 094.8 | 1 097.7 | 47.1 | 47.1 | 47.2 |
| France[2] | 26.1 | 14.3 | 11.7 | 1 033.2 | 1 047.6 | 1 059.3 | 44.7 | 45.3 | 45.8 |
| Germany | 51.9 | 20.3 | 31.5 | 1 270.7 | 1 291.0 | 1 322.6 | 37.3 | 37.9 | 38.8 |
| Iceland | 4.4 | 4.4 | 0.8 | 1 056.7 | 1 061.1 | 1 061.9 | 36.0 | 36.1 | 36.1 |
| Ireland | 0.4 | 0.0 | 0.4 | .. | 74.0 | 74.4 | .. | 19.9 | 20.0 |
| Israel | 1.3 | 0.0 | 1.3 | 420.6 | 420.6 | 421.9 | 29.6 | 29.6 | 29.7 |
| Italy | 12.1 | 1.8 | 10.4 | 705.0 | 706.7 | 717.1 | 42.5 | 42.7 | 43.3 |
| Luxembourg[2, 5] | 0.2 | .. | .. | .. | .. | 24.7 | .. | .. | 38.1 |
| Mexico | 50.5 | 0.5 | 50.0 | 4 148.2 | 4 148.7 | 4 198.7 | 17.8 | 17.8 | 18.0 |
| New Zealand | 3.0 | 1.4 | 1.5 | 114.2 | 115.6 | 117.1 | 33.4 | 33.8 | 34.2 |
| Norway | 4.0 | 3.2 | 0.8 | 1 319.9 | 1 323.1 | 1 323.9 | 38.7 | 38.8 | 38.8 |
| Slovak Republic[5] | 0.4 | .. | .. | .. | .. | 32.4 | .. | .. | 35.2 |
| Spain | 3.0 | 1.7 | 1.2 | 410.2 | 412.0 | 413.2 | 36.6 | 36.7 | 36.8 |
| United Kingdom[6] | 23.9 | 19.9 | 4.0 | 670.6 | 690.5 | 694.5 | 31.2 | 32.1 | 32.3 |
| United States | 526.6 | 433.7 | 93.0 | 4 946.6 | 5 380.2 | 5 473.2 | 23.7 | 25.8 | 26.2 |

.. Not available
Note: In *Revenue Statistics 2022* the tax revenue data are reported on a split basis, unless indicated otherwise.
1. The children's tax credit is not regarded as a tax credit in *Revenue Statistics* and is treated entirely as an expenditure provision.
2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
3. Some non-wastable tax credits cannot be split into the transfer and tax expenditure components. Their total values have been added to the transfer component.
4. In *Revenue Statistics 2022*, the tax revenue data for Chile are reported on a net basis.
5. In *Revenue Statistics 2022*, the tax revenue data for Luxembourg and Slovak Republic are reported on a gross basis.
6. Please note that the non-wastable tax credit data for the United Kingdom is on a cash basis and includes estimates in some years. Please see the footnotes in the table for the United Kingdom in Chapter 5 for more information.

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Table 1.6 provides information on the non-wastable tax credits in 2020 for those countries reporting them in *Revenue Statistics 2022* (although it may be that some countries with non-wastable tax credits do not appear in the table). It shows the amount of the non-wastable tax credits and their two components together with the results of using the figures to calculate tax revenue values and the associated tax-to-GDP ratios. Table 1.6 also shows two alternative treatments:

- The 'net basis', which treats non-wastable tax credits entirely as tax provisions, so that the full value of the tax credit reduces reported tax revenues, as shown in columns 4 and 7.
- The 'gross basis' is the opposite, treating non-wastable tax credits entirely as expenditure provisions, with neither the transfer component nor the tax expenditure component deducted from tax revenues, as shown in columns 6 and 9. This is the approach followed by the GFSM and the SNA.

Table 1.6 shows that, with some exceptions, the choice of method for reporting non-wastable tax credits has only a small impact on the ratio of total tax revenue to GDP. For the countries with available data, the difference between the ratios on a net basis and on a gross basis is one percentage point or more in only France, Germany, the United Kingdom and the United States, and between half a percentage point and one percentage point in Canada, the Czech Republic, Italy and New Zealand.

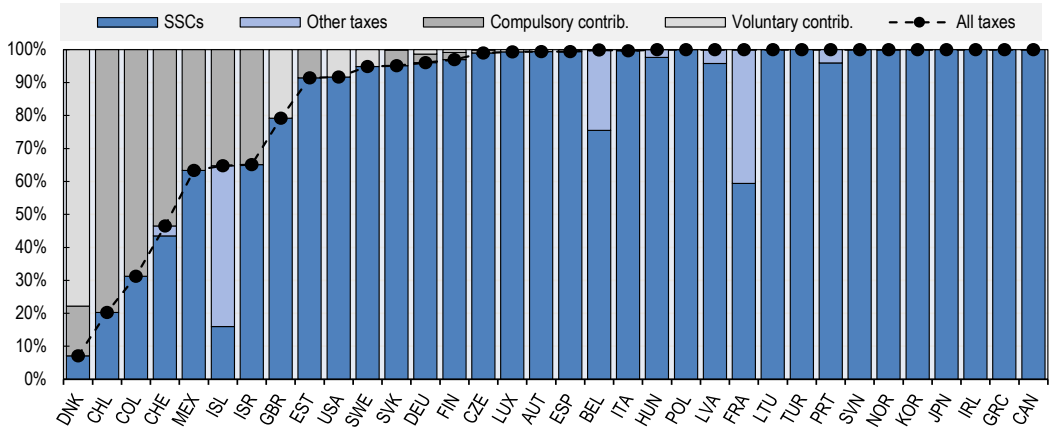
## Financing of social security-type benefits in OECD countries

A memorandum item[9] in *Revenue Statistics 2022* describes the financing of social security-type benefits in OECD countries. Unlike social assistance benefits, which are funded from general government revenues, social security-type benefits are funded via contributions to social security or to private insurance schemes, or by other earmarked sources of funding. These sources of financing include:

- Earmarked financing from tax revenues:
  1. Social security contributions (category 2000 in the OECD classification)
  2. Other taxes earmarked for social security-type benefits
- Earmarked financing from non-tax revenues:
  3. Voluntary contributions to the government (VCG)
  4. Compulsory contributions to the private sector (CCPS)

Figure 1.10 shows the relative contribution of each of these sources to financing for social security-type benefits in OECD countries, based on data provided by countries for inclusion in the memorandum item in *Revenue Statistics 2022.*

### Figure 1.10. Composition of earmarked financing for social security-type benefits, 2020




Note: Two countries (Australia and New Zealand) provide social benefits via social assistance rather than via social security, so are not included in the table. In addition, Costa Rica and the Netherlands are also not included in the figure as complete data on contributions were not available in Revenue Statistics. The figures for Denmark should be interpreted with care as the level of social security-type benefits is very small compared to the level of social assistance benefits. Further, there may be borderline issues in some countries when distinguishing between quasi-compulsory and voluntary schemes.
Source: Secretariat calculations based on Chapter 4

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Taxes represent the largest source of earmarked financing for social security-type benefits, predominantly via social security contributions. Together, social security contributions and other earmarked taxes account for over 90% of the financing of social security-type benefits in 26 OECD countries and 100% in 11 countries. In the remaining nine OECD countries that provide this data, compulsory contributions to the private sector play a larger role, at 79.7% in Chile, 68.7% in Colombia and 53.5% in Switzerland, with

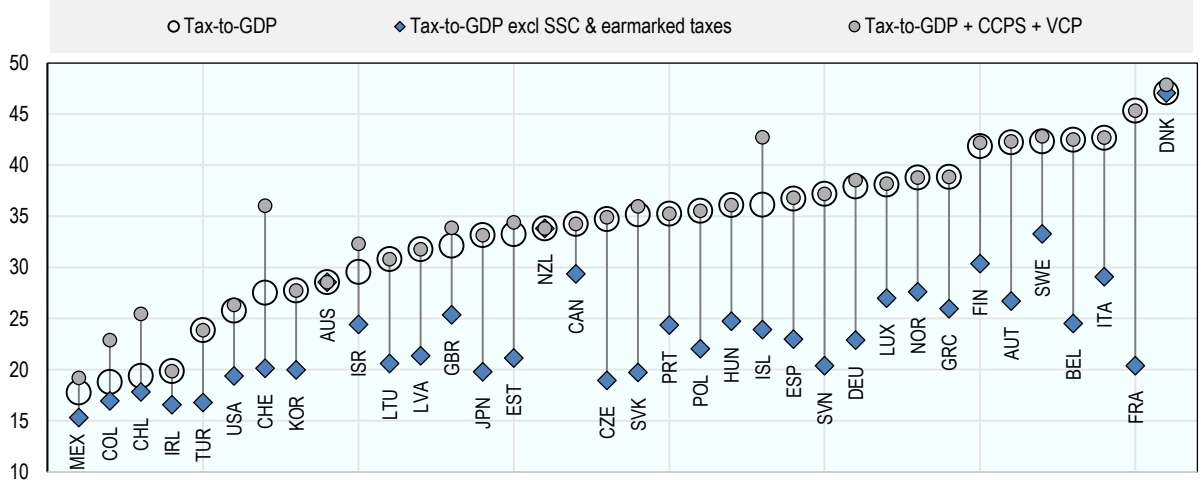
smaller shares in Iceland, Mexico and Israel. Few countries received significant shares of voluntary contributions: only in the United Kingdom and Denmark do these exceed 10% of financing.

Figure 1.11 shows tax-to-GDP ratios (as in Table 1.1 and Figure 1.4) both *exclusive* of earmarked funding for social security-type benefits (i.e. tax-to-GDP ratios *less* social security contributions and other earmarked taxes) and *inclusive* of all non-tax earmarked financing for social security-type benefits (i.e. tax-to-GDP ratios - including social security contributions and other earmarked taxes - *plus* compulsory contributions to the private sector and voluntary contributions to government).

The countries with the largest share of social security-type schemes financed by non-tax earmarked contributions are Switzerland (8.5% of GDP), Iceland and Chile (6.6% and 6.1% respectively), which materially affects their rankings:

- Switzerland has a relatively low tax-to-GDP ratio among OECD countries, at 27.5%, but its combined ratio is above halfway in the OECD distribution.
- Iceland has a tax-to-GDP ratio of 36.1%, in the top-third of OECD countries, and a combined ratio of 42.7%, which is the fourth-highest in the OECD.
- Chile has the third-lowest tax-to-GDP ratio and the fifth-lowest combined ratio.

## Figure 1.11. Tax-to-GDP ratios and earmarked social security financing (% of GDP, 2020)




Note: Costa Rica and the Netherlands are not included in the figure as complete data on social security financing in both countries were not available.
Source: Secretariat calculations based on data in Chapter 4.

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Excluding earmarked financing for social security benefits from the tax-to-GDP ratio does not affect Australia, Denmark and New Zealand, where benefits are funded out of general taxation. Figure 1.11 highlights that the largest share of earmarked funding for social security-type benefits is seen in France, at 25.0% of GDP, as indicated by the difference between the highest and lowest points on the figure. Belgium, Iceland, the Slovak Republic and Slovenia have the next highest shares, at between 16% and 19% of GDP.

## Notes

[1] Provisional 2021 figures are not available for Australia and provisional figures on social security contributions in Japan are also not available as at the time *Revenue Statistics 2022* was published.

[2] As Hungary reports revenues on a cash basis for the preliminary year, data for 2021 in this edition of *Revenue Statistics* may change in future editions of the publication once accrual data are available.

[3] The difference between the increase in nominal tax revenues (5.06%) and nominal GDP (5.12%) in New Zealand is only visible on the second decimal place, such that the chapter refers to the tax-to-GDP ratio being unchanged between 2020 and 2021 even though nominal GDP rose by slightly more than nominal tax revenues.

[4] In 2016, Iceland received revenues from one-off stability contributions from entities that previously operated as commercial or savings banks and were concluding operations. The revenue from these contributions led to unusually high tax revenues for a single year and consequently, Iceland's tax-to-GDP ratio rose from 35.1% in 2015 to 50.3% in 2016, before dropping to 37.1% in 2017. This led to an artificial high in the OECD average tax-to-GDP ratio in 2016 of 33.6%. Without these one-off revenues in Iceland, the OECD average tax-to-GDP ratio would have been 33.1%, an increase of 0.2 p.p. relative to 2015.

[5] The terms "value-added tax" and "VAT" are used to refer to any national tax that embodies the basic features of a value-added tax by whatever name or acronym it is known e.g. "Goods and Services Tax" ("GST").

[6] For 1975, please see Table 1.4 of *Revenue Statistics 2022*.

[7] The Single Resolution Fund (SRF) has been in place since 2015. Countries in the Eurozone are required to make SRF contributions under the Single Resolution Mechanism (Regulation (EU) No 806/2014). Contributions are paid on an ex-ante basis and contributions are transferred from the national authorities to the SRF. So far, contributions have been collected for the years 2015 to 2021.

[8] In addition, EU civil servants pay income taxes and social security contributions directly to the EU. These revenues are not included in the data for total tax revenues in this publication as they are not paid to or collected by a national government. However, for the four countries with the highest number of EU civil servants (Belgium, Luxembourg, Italy and Germany), a memorandum account at the end of the respective country table in Chapter 5 provides information on the scale of these payments.

[9] The financing of social security-type benefits is shown in Table 4.77 on a comparable basis (percentage of GDP) and in Table 5.39 on a national currency basis.

# 2 The impact of COVID-19 on OECD tax revenues

Chapter 2 examines the impact of COVID-19 on tax revenues in OECD countries in 2021, the second year of the pandemic. In 2021, tax policies supported a rebound in economic activity, employment and revenues across the OECD following the widespread declines in gross domestic product (GDP) and tax revenues experienced in 2020. The chapter uses preliminary data on revenues by tax type to analyse the ongoing impact of the pandemic on personal and corporate income taxes, social security contributions, property taxes, VAT and excises, considering changes in nominal terms and as a share of GDP. It compares revenue changes from different tax types in 2020 and 2021.

## Introduction

Although the COVID-19 pandemic continued in 2021, economies across the OECD recovered strongly from the shock experienced in 2020. On average, gross domestic product (GDP) grew by 5.5% in the OECD, following a contraction of 4.6% in 2020, bringing output close to pre-pandemic levels in most countries (OECD, 2022[1]). The development and roll-out of COVID-19 vaccines combined with continued policy support for households and businesses and favourable financial conditions underpinned this recovery, which was accompanied by a recovery in labour markets in many parts of the OECD. The unemployment rate in the OECD in 2021 was lower than the pre-pandemic average.

As discussed in Chapter 1, the economic recovery was accompanied by an upturn in tax revenues. Nominal tax revenues increased in all 38 countries between 2020 and 2021, with the year-on-year increase in tax revenues exceeding GDP growth in a majority of cases. Fiscal positions recovered as a result. On average, the fiscal deficit for OECD countries declined from 10.4% of GDP in 2020 to 7.4% in 2021, but stayed significantly above pre-pandemic levels. At USD 15.1 trillion, central government borrowing also remained well above pre-pandemic levels in 2021, despite declining slightly from USD 16.4 trillion in 2020 (OECD, 2022[2]). However, inflationary pressures emerged over the course of the year: the average inflation rate was 5.2% in the fourth quarter of 2021, versus 1.5% in 2020 and a long-term average of 1.7% (OECD, 2022[1]).

This chapter uses preliminary data for 2021 to analyse changes in tax revenues across the OECD during the second year of the pandemic. It identifies major trends in tax policy in OECD countries in 2021 in the context of a strong recovery from the initial impact of the COVID-19 pandemic. It explores how revenues from different tax types performed in 2021, tracking their changes both in nominal terms and as a share of GDP. It then compares these changes with those observed in 2020, and it analyses the relationship between changes in tax levels and in GDP for the main tax types in both years, thereby showing which taxes have been most affected over the course of the pandemic.

## Overview: changes to total tax revenues, GDP and the tax-to-GDP ratio

### *Impact of COVID-19: changes in 2021 relative to 2020*

As highlighted in Chapter 1, the average OECD tax-to-GDP ratio increased by 0.6 percentage points (p.p.) in 2021 relative to 2020 to 34.4% of GDP. Increases in the tax-to-GDP ratio were observed in 26 out of 37 OECD countries for which data is available over the same period[1], while 11 countries recorded a decline in their tax-to-GDP ratio.

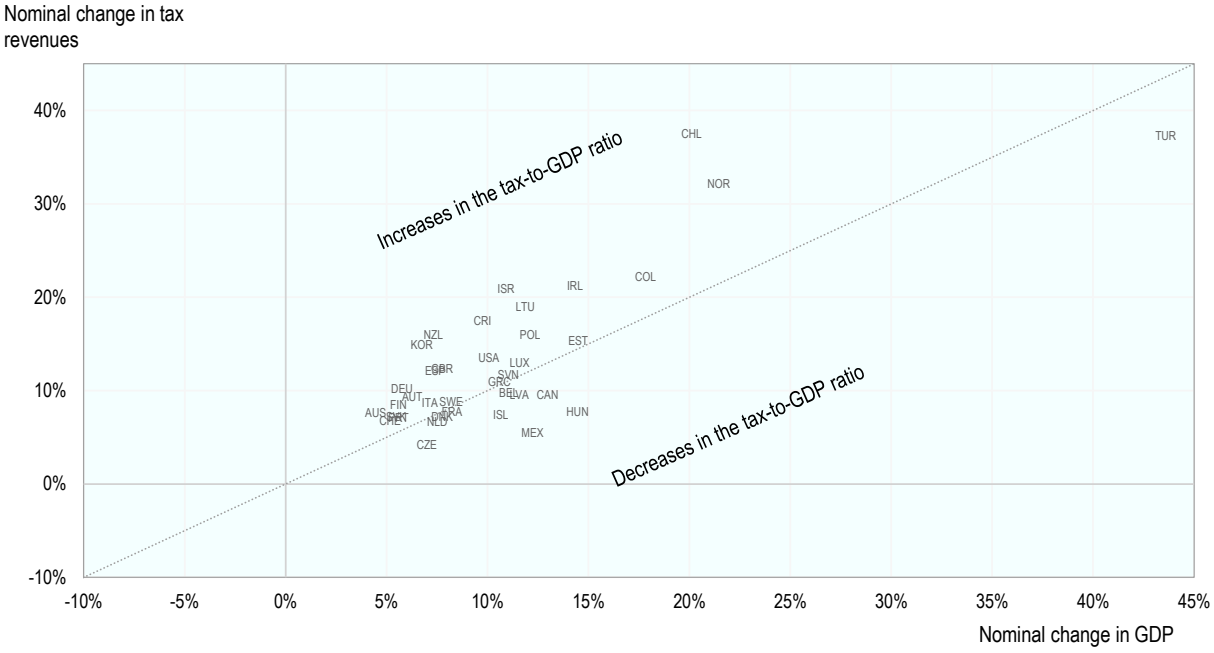
Figure 2.1 shows the increases in nominal taxes and nominal GDP across the OECD between 2020 and 2021. In all 37 countries for which data is available, both tax revenues and GDP increased in nominal terms. In the 26 countries where the tax-to-GDP ratio increased, the relative increases in nominal tax revenues were larger than the relative increases in GDP; in the other 11 countries, the opposite occurred.

In 2021, nominal tax revenues increased by 13.4% from the previous year on average across the OECD. Nineteen countries observed an increase in nominal tax revenues larger than 10%, with largest increases in Chile (37.5%), Türkiye (37.4%) and Norway (32.2%). The increase in tax revenues was larger than the increase in GDP in all 19 countries except Türkiye, where nominal GDP increased by 43.6% in 2021, resulting in a fall of 1.0 percentage point (p.p.) in the country's tax-to-GDP ratio.

In the 11 countries where the tax-to-GDP ratio declined between 2020 and 2021, revenues grew by less than 10% in nominal terms, with the exception of Türkiye. Among the countries where the tax-to-GDP ratio decreased in 2021, Hungary[2] and the Czech Republic also recorded a decline in their tax-to-GDP ratio in 2020.

## Figure 2.1. Changes in nominal tax and nominal GDP, 2020-2021

Year-on-year % change




Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details. Data for Australia and New Zealand show the change between the fiscal years 2019 and 2020, as both countries report tax revenues on a fiscal year basis that includes the first two quarters of 2021 in the 2020 fiscal year. Data for Japan are not included as data on SSC revenues are not available. See Box 2.1 for more information. The diagonal line across the graph represents the point at which the change in tax revenues and in GDP were of the same magnitude and therefore the point at which the tax-to-GDP ratio remained unchanged. Countries above the diagonal line had increases in their tax to GDP ratios; countries below it had falls.
Source: *Revenue Statistics 2022* and authors' calculations.

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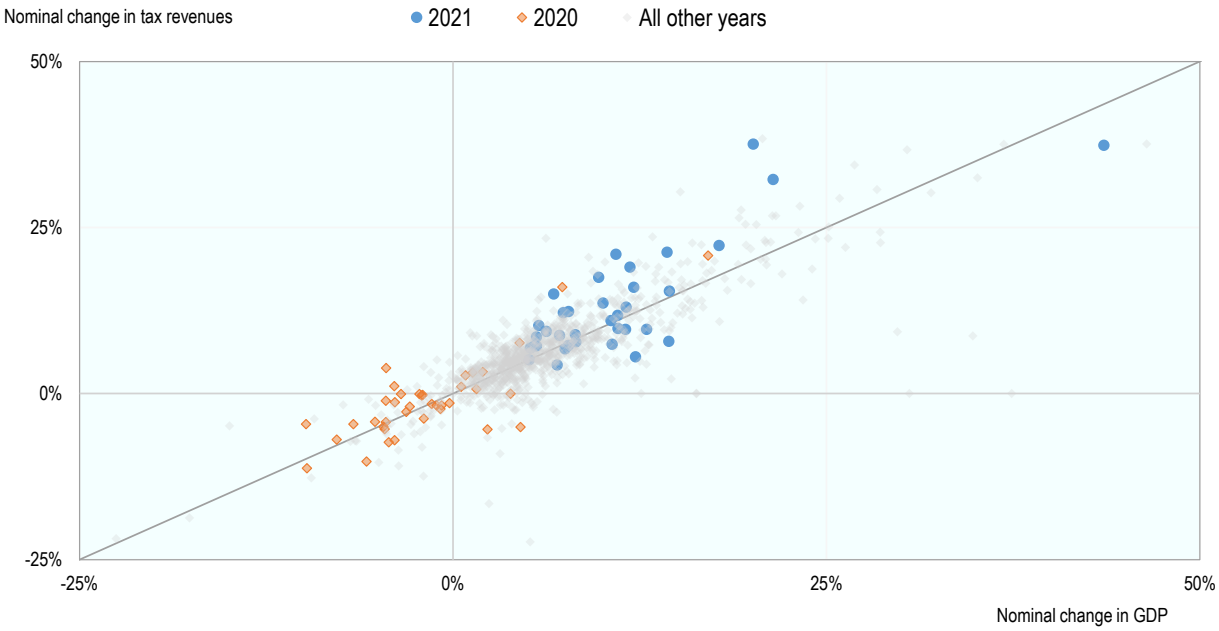
During the first year of the pandemic in 2020, tax-to-GDP ratios increased from the previous year in 20 out of 38 OECD countries and the average tax-to-GDP ratio remained unchanged. However, the increases in 2020 occurred in a context of declining nominal revenues and declining GDP, whereas both rebounded strongly in 2021. This is shown by Figure 2.2, which shows changes in tax revenues and GDP in individual OECD countries in 2020 (the orange dots) and in 2021 (the blue dots).[3]

## Figure 2.2. Changes in nominal tax and nominal GDP, all years

Year-on-year % change




Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details. Outliers have been excluded to improve the readability of the figure. The grey dots show nominal changes in tax revenues and GDP in OECD countries since 1995.
Source: *Revenue Statistics 2022* and authors' calculations.

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As the orange dots in Figure 2.2 demonstrate, tax revenues and GDP declined in nominal terms in 2020 in most OECD countries. In total, 25 countries recorded a decline in GDP and tax revenues in 2020, two countries recorded an increase in tax revenues but a decline in GDP, three recorded a decline in tax revenues but an increase in GDP, and eight recorded an increase in both indicators. Where tax-to-GDP ratios increased in 2020, this tended to be because GDP (the denominator in the tax-to-GDP ratio) in most countries shrunk by more than tax revenues (the numerator) during the first year of the COVID-19 crisis.

In 2021, on the other hand, nominal tax revenues and nominal GDP both rose in all countries in the OECD for which data are available. In general, the increases in tax revenues and GDP recorded in 2021 (as shown by the blue dots in Figure 2.2) were larger than the declines in 2020, suggesting a strong economic rebound and recovery in tax revenues, at least in nominal terms. However, it is important to note that inflation rose sharply over the course of 2021.

## Box 2.1. Tax types considered and country coverage

### Tax types considered in the analysis

This chapter considers changes in both total tax revenues and several individual categories of tax revenues of particular size or policy significance. These taxes include:

### Table 2.1. Individual tax types used in this chapter

| Detailed tax types | Acronym | Corresponding *Revenue Statistics 2022* codes |
|---|---|---|
| Personal income tax | PIT | 1100 Personal income tax |
| Corporate income tax | CIT | 1200 Corporate income tax |
| Social security contributions & payroll taxes | SSC | 2000 Social security contributions; 3000 Payroll taxes |
| Property taxes | Prop. | 4000 Taxes on property |
| Value-added taxes | VAT | 5111 Value-added taxes |
| Excises | Exc. | 5121 Excises |
| Other consumption taxes | OCT | All other taxes under 5000 (5112, 5113, 5122, 5123, 5124, 5125, 5126, 5127, 5128, 5200, 5300) |
| Residual | Res. | 1300 Unallocable between 1100 and 1200; 6000 Other taxes |

Information is presented for two different indicators: tax revenues in nominal currency and tax revenues as a share of GDP. The GDP data that is used for each country is the same as shown in Table 3.19 of the publication, except for adjustments related to the assumptions about fiscal years noted below. The averages shown in this chapter are unweighted. For the reasons detailed below, they may differ from the other averages for 2021 presented elsewhere in the report.

### Caveats for individual countries

All OECD countries other than Australia, Japan and New Zealand provide data on a calendar year basis. In Australia and New Zealand, the fiscal year runs from 1 July of the current year to 30 June of the following year, whereas in Japan the fiscal year runs from 1 April in the current year to 31 March the following year. Japan's fiscal year 2020 included the first quarter of 2021, while the first two quarters of 2021 occurred in fiscal year 2020 for Australia and New Zealand. In this chapter, the changes shown for Australia and New Zealand are from the 2019 to 2020 fiscal years for consistency between the two countries.

In a few countries, preliminary data for the year 2021 was only partially available at the time this publication was prepared. Data that was unavailable include:

- Social security contributions in Japan: This chapter does not present data for SSCs or for total tax revenues for Japan, and Japan is not included in the averages for these two items. Data for Japan is included in the averages for all other tax types.
- A breakdown of income tax revenues (between personal income tax [PIT, category 1100] and corporate income tax [CIT, category 1200] and of taxes on goods and services (including VAT [category 5111] and excises [category 5121]) in Greece: In this chapter, data is shown for total income taxes (category 1000) and total taxes on goods and services (category 5000). Greece is not included in the averages for PIT, CIT, VAT or excises.

Tax revenue data are available for most OECD countries on an accrual basis, except for Chile, Colombia, Costa Rica, Israel, Korea, Mexico and Türkiye, which report on a cash basis. Information on PIT in Canada is also reported on a cash basis. In addition, preliminary 2021 data for Hungary are on a cash basis, while the final data for years up to and including 2020 are on an accrual basis.

It is worth noting that tax revenues in the OECD proved more resilient than elsewhere in 2020. In the Asia-Pacific region, tax revenues declined by 8.8% in nominal terms and the average tax-to-GDP ratio fell by 1.2 p.p. between 2019 and 2020 to 19.1%. In Latin America and the Caribbean, tax revenues declined by 8.0% in nominal terms and the average tax-to-GDP ratio fell by 0.8 p.p. between 2019 and 2020 to 21.9%. In Africa, tax revenues declined by 0.5% in nominal terms and the average tax-to-GDP ratio fell by 0.3 p.p. to 16.0%.

Table 2.2 shows the different dynamics of nominal GDP and nominal tax revenues in OECD countries over the first two years of the pandemic. Tax revenues grew more strongly than GDP in 2021 and did not decline as sharply as GDP in 2020, leading to an increase in the tax-to-GDP ratio in 2021, while 2020 remained unchanged. The table also confirms that the mean increase in tax revenues in 2021, of 13.4% in nominal terms, was far larger than the decline in tax revenues in 2020, of 1.8% in nominal terms. Similarly, mean GDP growth across the OECD in 2021, of 10.7% in nominal terms, far exceeded the fall in 2020, of 1.8%.

### Table 2.2. Comparison of changes in nominal tax revenues and nominal GDP, 2020-21

Year-on-year % change

| | | Mean | Lower quartile | Median | Upper quartile |
|---|---|---|---|---|---|
| Tax | 2020 | -1.8 | -4.6 | -1.7 | -0.1 |
| | 2021 | 13.4 | 7.8 | 10.2 | 16.0 |
| GDP | 2020 | -1.8 | -4.5 | -2.2 | 0.8 |
| | 2021 | 10.7 | 7.0 | 9.9 | 12.0 |
| Tax/GDP | 2020 | 0.0 | -0.6 | 0.1 | 0.6 |
| | 2021 | 0.6 | -0.2 | 0.6 | 1.3 |

Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details. The mean tax-to-GDP ratio in 2021 in this table differs from that shown in the other chapters in the report due to the use of the 2020 fiscal years for Australia and New Zealand in this chapter, for the reasons explained in Box 2.1.
Source: *Revenue Statistics 2022* and authors' calculations.

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## Tax policy reforms and revenue trends in 2021

The differing trends in tax revenues and GDP between 2020 and 2021 discussed in the previous section attest to the strong recovery by OECD countries following the initial shock of the COVID-19 pandemic. Tax policy played an important role in this recovery, as it did in supporting businesses and households during the downturn. This section begins by examining the evolution of tax policy in the second year of the pandemic in the context of this recovery. It then analyses revenues from different tax types in 2021, comparing changes in 2021 with those recorded in 2020 in nominal terms and as a share of GDP.

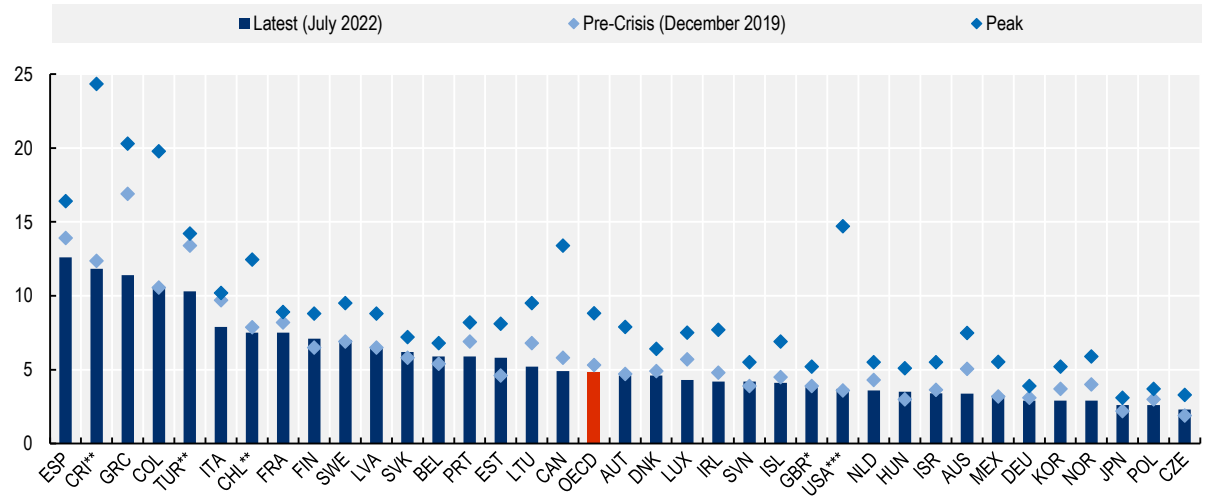
### *Tax policy reforms in 2021*

Tax policy has been a critical tool in governments' response to COVID-19 across the OECD. Over the course of the pandemic, the objectives of tax policy have evolved in line with the evolution of the pandemic itself and governments' broader policy goals. In general, tax policy in 2020 was characterised by measures to protect workers and businesses from the disruptions caused by the pandemic, while there has been greater focus on policies to promote investment and accelerate the post-pandemic recovery in 2021. Some tax policy measures have evolved over the course of the pandemic to become more targeted, while others were eliminated altogether. While a majority of the measures were temporary, most of these temporary measures were extended beyond their initial duration. Other measures became permanent.

Labour markets rebounded in many parts of the OECD in 2021, with total employment and the unemployment rate returning to pre-pandemic levels by the end of the year on average, as shown in Figure 2.3 (OECD, 2022[3]). However, the recovery in employment has been uneven, with labour force participation and employment rates still below pre-crisis levels in some countries (OECD, 2022[3]). Employment growth has been stronger in high-pay service industries than in low-pay contact-intensive industries. Many young, low-paid and low-skilled workers, who were particularly vulnerable to the pandemic's initial impact, have benefited relatively little from the recovery in the labour market; the youth employment rate is still below pre-crisis levels in over half of OECD countries. Long-term unemployment remained above pre-pandemic levels in 20 out of 32 countries for which data was available (OECD, 2022[3]).

## Figure 2.3. Unemployment rate: pre-crisis, peak, and most recent

Percent of labour force, seasonally adjusted




Note: For countries marked with *, the latest data refer to May 2022; for those marked with **, the latest data refer to June 2022; and for those marked with ***, the latest data refer to August 2022.
Source: OECD Short-term Labour Market Statistics.

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Nonetheless, labour shortages emerged in many countries during the second half of 2021, with vacancy rates reaching historic highs in a number of OECD countries. Labour supply did not keep up with a surge in demand driven by the economic recovery and large-scale recovery plans, leading to shortages across many sectors. However, shortages also reflect workers' reticence to take jobs in certain sectors due to tough working conditions and/or low pay. It is notable that, unlike the current situation, vacancies remained depressed two years after the Global Financial Crisis of 2008-09 (OECD, 2022[3]).

Changes to labour taxation in 2021 were primarily intended to boost economic growth and promote equity (OECD, 2022[4]). The most common measures were to narrow the base for personal income tax (PIT) in order to raise employment, provide in work-benefits, and support low-income families with children. A small number of countries reduced PIT rates, particularly for low- and middle-income households. Some countries introduced measures to narrow the social security contributions (SSC) base, while a smaller number lowered rates for SSCs, typically on a temporary basis. While many of the measures introduced in 2020 to help workers and households deal with the pandemic were withdrawn or scaled back in 2021, a number of countries introduced new measures in 2021.

The tax burden on labour in OECD countries decreased slightly for most household types on average in 2021, following sharp declines in 2020. However, for most household types in a majority of OECD countries, the tax wedge increased between 2020 and 2021 due to a combination of increases in average wages and the withdrawal of policies introduced in the first year of the pandemic. In most countries, increases to the tax wedge in 2021 more than offset the declines recorded in 2020 and the tax wedge has rebounded to higher levels than in 2019, before the pandemic (OECD, 2022[5]).

In 2021, the policy priority for corporate income tax (CIT) reforms was to stimulate investment and innovation (OECD, 2022[4]). To this end, a number of OECD countries introduced more generous corporate tax incentives, particularly for capital expenditure and research and development to promote environmental sustainability. This tendency contrasts with 2020, when CIT revenues were affected by widespread use of tax measures to support business liquidity and cash flow during the economic shock caused by the pandemic. Measures adopted in 2020 included deferrals of tax payments, filing extensions and flexible tax payment plans, applied in over 70% of OECD countries. Several OECD countries suspended or reduced prepayments of CIT, many of which were targeted at SMEs, and refunds of advance payments and CIT credits were accelerated in many jurisdictions (OECD, 2022[4]).

Also in 2021, 137 jurisdictions agreed to the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy, under which more than USD 125 billion of profits from around 100 of the world's largest and most profitable multi-national enterprises will be reallocated to countries worldwide. The Two-Pillar agreement will also introduce a global minimum tax set at an effective rate of 15% (OECD, 2022[6]).

Retail spending grew strongly in 2021 and was well above pre-pandemic levels across the year (OECD, 2022[1]). However, household consumption continued to decline as a share of GDP in 2021, having also fallen in 2020 (Figure 2.4). Measured under the expenditure approach, investment and net exports rebounded strongly in 2021 after recording sharp declines in 2020. The share of government expenditure declined slightly in 2021 after increasing during the first year of the pandemic.

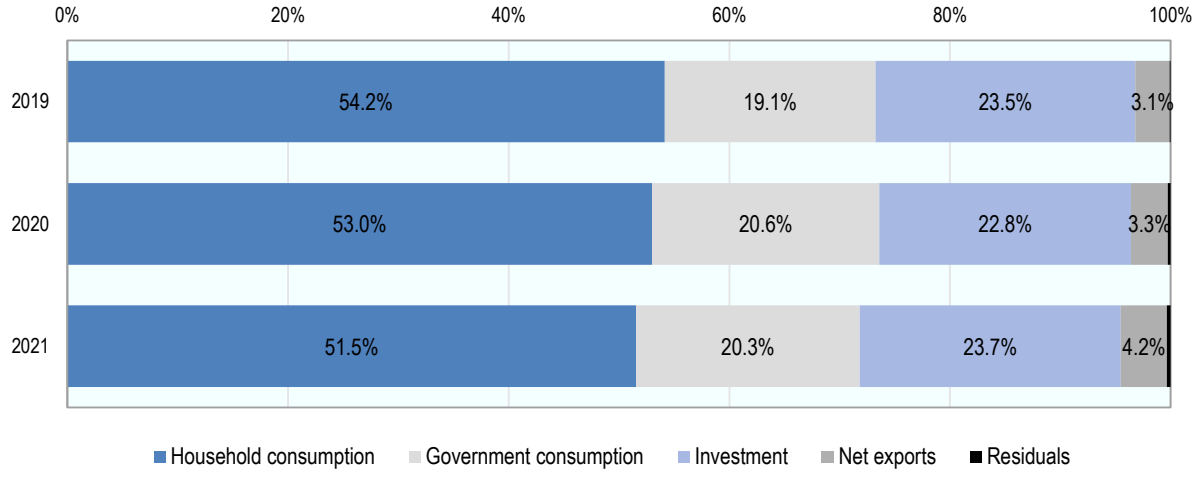
In the area of value-added tax (VAT), standard rates were largely maintained in 2021 but there were a large number of changes to the base. The majority of temporary changes to VAT rates that were introduced in 2020 to address the pandemic were withdrawn in 2021, except those related to medical supplies used to respond to the pandemic (OECD, 2022[4]). At the same time, some countries applied reduced VAT rates to a wider range of goods and services on a permanent basis in 2021 to address equity concerns. There was strong growth in e-invoicing and digital reporting requirements in 2021 as countries implemented reforms to e-commerce, whose expansion accelerated significantly as a result of the pandemic. Meanwhile, there were further increases in excise duties in 2021, especially on tobacco products (OECD, 2022[4]).

In the final quarter of 2021, a number of countries applied reduced VAT rates and lowered import duties and excise taxes on energy sources in order to shield households and firms from rising prices, a trend that continued into 2022 (OECD, 2022[4]). High energy prices have also prompted policy makers to impose changes to environmentally-related taxes. In 2021, progress on environmentally related taxation continued but at a slower pace than prior to the pandemic. Carbon taxes on fuels were expanded in 2021, and a selection of countries in the European Union introduced a tax on plastic (OECD, 2022[4]).

In 2021, there were fewer reforms to property taxes than in previous years. The majority of measures in this tax category involved increases in tax rates or a broadening of the tax base. These measures were mostly targeted at high net worth individuals or entities that use properties primarily as an investment vehicle. Reforms have increasingly focused on promoting the efficient use of the existing housing stock as well as the fairness of property taxation more generally (OECD, 2022[4]).

## Figure 2.4. Composition of GDP (expenditure approach), 2019-21

Average shares across OECD countries




Note: Data for 2021 are the average of 33 OECD countries for which these data were available.
Source: OECD National Accounts and authors' calculations (accessed on 18/10/2022).

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### *Changes in revenues from different tax types, 2020-2021*

Against the backdrop of evolving tax policies and economic recovery described above, the revenue dynamics of different tax types varied between 2020 and 2021. This section analyses changes in revenues from the main tax categories between 2020 and 2021, both as a share of GDP and in nominal terms. Box 2.1 provides more information on the tax types considered.

#### *Changes in revenues by tax type as a share of GDP*

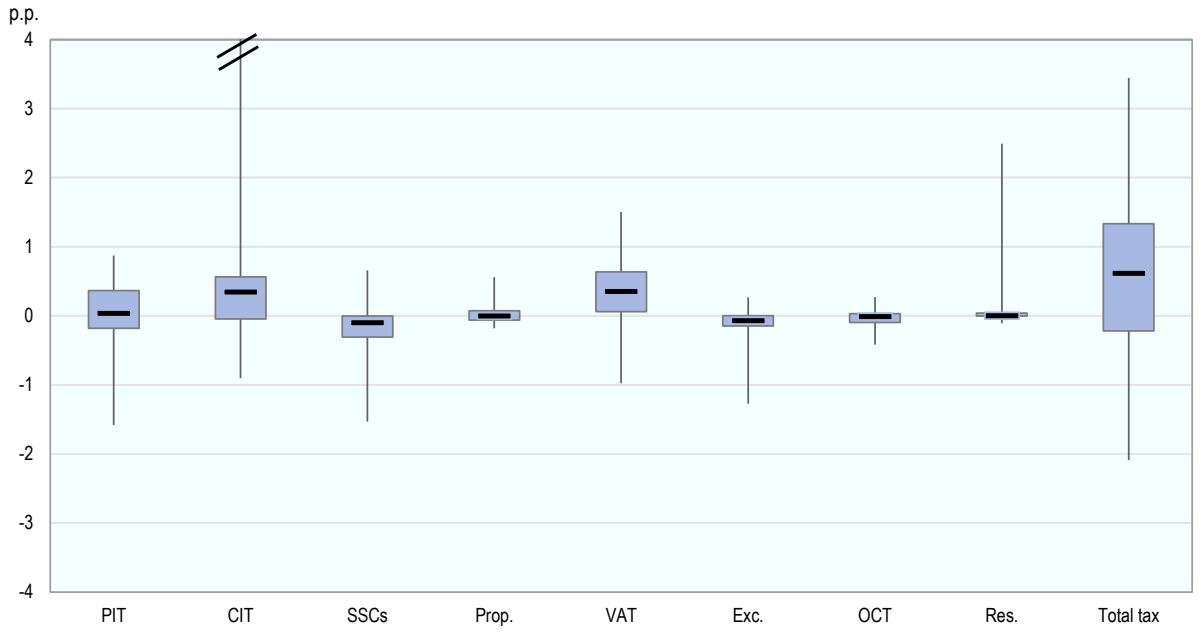
On average, the 0.6 p.p. increase in tax revenues as a percentage of GDP in OECD countries between 2020 and 2021 was driven by higher revenues from CIT and VAT (Figure 2.5).[4] CIT revenues rose by 0.5 p.p. on average between 2020 and 2021, having recorded the largest decline of any major tax type between 2019 and 2020 (0.3 p.p.). VAT revenues rose by 0.4 p.p. in the second year of the pandemic, having remained unchanged as a proportion of GDP in 2020.[5]

Revenues from SSCs, on the other hand, declined by 0.2 p.p. on average in 2021, having risen by 0.3 p.p. in 2020. Revenues from excises also declined by 0.1 p.p., having fallen by the same amount in 2020. PIT revenues, which rose by 0.3 p.p. in 2020, remained unchanged as a share of GDP in 2021, while revenues from property taxes remained unchanged as a share of GDP in both years.

CIT revenues increased as a share of GDP in 24 of the 37 countries for which preliminary data are available in 2021, declined in nine and were unchanged in four. The largest increase was observed in Norway, where CIT revenues rebounded from a 3.6 p.p. decline in 2020 to rise by 7.3 p.p. in 2021 due to an increase in revenues from petroleum extraction following an exceptional decline the previous year. Eleven other countries observed increases in CIT revenues larger than 0.5 p.p. while only Chile observed a decline in CIT revenues in excess of 0.5 p.p. (0.9 p.p.), which was a result of the pandemic's impact on the economy and policies to mitigate this impact on small firms.

## Figure 2.5. Changes in tax revenues by category as a share of GDP, 2020-21

Year-on-year change, p.p.




Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details. In the figure, the lowest point represents the minimum country change for the tax type between 2020-2021; the box represents the changes for countries between the lower and upper quartiles (i.e. 50% of OECD countries had changes within the range shown by each box); and the upper point for each tax type represents the maximum country change. The line in each box represents the median country change (i.e. half of OECD countries were both above and below this line).
Source: *Revenue Statistics 2022* and authors' calculations.

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Revenues from VAT increased as a share of GDP in 30 countries in 2021, remained unchanged in three and declined as a share of GDP in three. The increase in VAT revenues exceeded 0.5 p.p. in 13 countries, with the largest increase observed in Chile (1.5 p.p.). The largest decline occurred in Norway, where VAT revenues declined by 1.0 p.p., although in nominal terms revenues from VAT increased by 8.5% in Norway.

Excise revenues declined as a share of GDP in 21 countries, increased in six and were unchanged in ten. The largest decline, of 1.3 p.p., was recorded in Türkiye, and was caused by an automatic adjustment of taxes on fuel to compensate for higher prices. With the exception of the decreases in Norway (0.5 p.p.) and Mexico (0.4 p.p.), the changes in the other countries did not exceed 0.3 p.p.

PIT revenues increased as a share of GDP in 17 countries in 2021, declined in 14 and remained unchanged in seven. Increases exceeded 0.5 p.p. in seven countries, with the largest increases observed in Korea (0.9 p.p.), attributable to higher wages and employment as well as increases in revenues from capital gains, notably from real estate transactions. Estonia, the United Kingdom and Israel all recorded increases of 0.8 p.p. in PIT revenues; in the case of Estonia, this was partly driven by a pension reform in 2021. The decreases in PIT exceeded 0.5 p.p. in six countries, with the largest declines recorded in the Czech Republic (1.6 p.p.), Iceland (1.1 p.p.) and Denmark (1.0 p.p.). The fall in the Czech Republic was a result of a reduction of the employee tax base and an increase in tax credits.

SSCs increased as a share of GDP in eight countries, declined in 22 and were unchanged in six. The decreases were larger than 0.5 p.p. in five countries, with the largest falls recorded in Norway (1.5 p.p.), Hungary (1.0 p.p.) and Luxembourg (0.8 p.p.). Hungary reduced the SSC rate from 17.5% to 15.5% in July

2020. There was only one country – the Czech Republic – where the increase exceeded 0.5 p.p.; this was caused by an increase in minimum wages and also reflects the fact that SSCs fell sharply in 2020 as a result of a COVID-19 measure.

Property taxes increased as a share of GDP in 11 countries, declined in 13 and were unchanged in 13. None of the changes exceeded 0.3 p.p. except in Korea and Israel, where revenues from property taxes increased by 0.6 p.p. and 0.5 p.p. respectively. The increase in Korea was partly a consequence of higher real estate prices.

### Box 2.2. The accuracy of preliminary data during the COVID-19 pandemic

The indicators shown in this chapter are based on preliminary data provided for the year 2021 as part of the data collection round for this year's edition of *Revenue Statistics*. Normally, the publication does not place emphasis on these preliminary data as they are subject to revisions in future years. However, due to interest in the impacts of the COVID-19 pandemic on tax revenues, the special features for the 2021 and 2022 editions of *Revenue Statistics* use preliminary data to provide an initial snapshot of tax revenues during the first two years of the pandemic. While the data should be treated with caution, they nonetheless permit insights into the impact of COVID-19 on tax revenues across OECD countries.

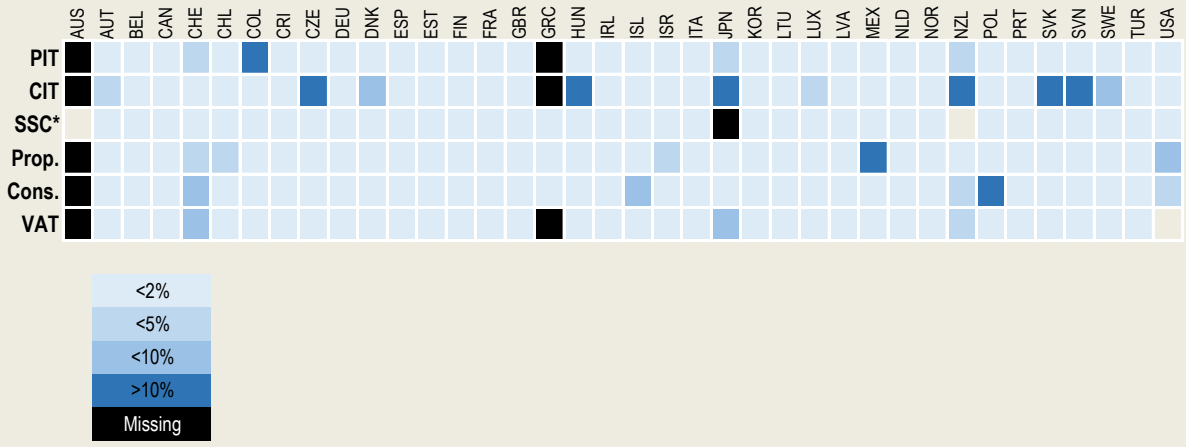
Many macroeconomic indicators, including gross domestic product (GDP), are subject to revisions. Initial estimates are usually released one to two months after the reference period, aiming to strike a balance between the accuracy and timeliness of the results, in order to support economic analysis and decision-making. In most countries, more complete data become available over time and National Statistical Offices progressively revise their estimates to further improve their accuracy. The OECD frequently conducts studies into the size and direction of revisions across OECD countries, the most recent of which occurred in 2018 and provides a benchmark for analysing the scale of revisions for 2020 data.

Last year's edition of *Revenue Statistics* advised that 'initial estimates released during the pandemic may be subject to larger and more frequent revisions than normal', reflecting unprecedented 'collection, compilation and methodological challenges', although it highlighted steps taken by the international statistical community to mitigate these challenges, including alternative or proxy data sources to assist in overcoming specific data gaps (OECD, 2021[7]). It also stated that preliminary data for 2020 might be subject to larger than normal revisions 'due to the support measures introduced by governments to support households and businesses in the crisis, including the widespread use of tax deferrals, extension of filing deadlines and increased flexibility with the treatment of tax losses'.

A comparison between the preliminary data for 2020 reported in the special feature of last year's *Revenue Statistics* and final data for 2020 shown in Chapter 1 of this year's edition reveals that a few OECD member states reported large adjustments to data for the first year of the COVID-19 pandemic, but the majority of data revisions were not significant. Figure 2.6 provides a snapshot of the change between preliminary and final data for the main tax types in 38 OECD countries. The shading in blue represents the difference in the share of each tax in GDP between the two datasets, with darker blue indicating larger variations.

## Figure 2.6. Change between preliminary and final data for main tax types, 2020

Percentage change in the tax-to-GDP ratio




Note: 'Cons' includes all consumption taxes (5000) except VAT. No shading indicates that the tax category did not exist in the country while black shading indicates that data was not available.
* 'SSC' in the graph refers to category 2000 only, unlike the rest of this chapter, which combines revenues from category 2000 and 3000. Please see Box 2.1 for more details.
Source: *Revenue Statistics 2022* and authors' calculations.

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The percentage change in the share of each tax revenue type to GDP was below 2% in all but 27 of the 216 tax categories across all OECD countries. In only nine individual taxes of the 216 categories shown did the change from preliminary to final taxes result in a change greater than 10% of that tax's share of GDP. Most of these larger changes were recorded in CIT revenues.

Preliminary and final data were also compared to examine whether differences between the two data sets would have significantly changed conclusions about changes in the tax-to-GDP ratios for all tax types between 2019 and 2020. In 137 (63%) of the 216 tax categories, there was little change in the level reported in the publication. Among the remaining 79 categories, there was a change in sign in 22 cases (i.e. one dataset indicated a positive change while the other showed a negative change).

By comparison, when preliminary data for 2018 was compared with final data for that year, five individual taxes out of 216 categories reported a change larger than 10% of that tax category's share of GDP. When looking at changes in revenues from individual taxes as a share of GDP, revisions between preliminary and final data for 2018 resulted in a change of sign in eight cases.

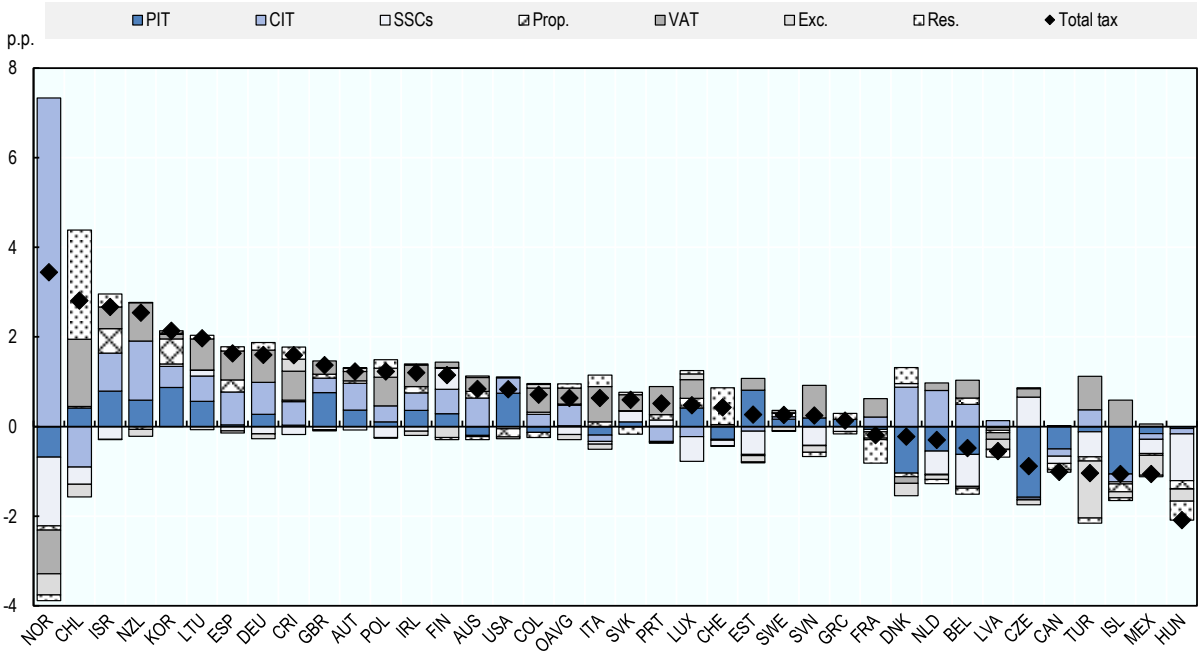
Source: OECD Statistics and Data Directorate, country inputs and authors' contributions.

Figure 2.7 shows the decomposition of changes to the tax-to-GDP ratio in 37 OECD countries included in this analysis. In 18 of the 25 countries where the tax-to-GDP ratio increased between 2020 and 2021 (not including Greece for reasons of data aggregation), an increase in either CIT or VAT revenues was the main driver of the rise. However, it is notable that PIT increased as a share of GDP in 17 of these 25 countries – two fewer than was the case for CIT. PIT revenues declined as a share of GDP in all but two of the 11 countries whose tax-to-GDP decreased in 2021, underlining the importance of variations in this tax type to overall revenue levels.

Sixteen of the 26 countries whose tax-to-GDP ratio increased overall in 2021 experienced a decline in SSCs, while all but three of the countries whose tax-to-GDP ratio decreased overall experienced a decline in SSCs. Korea was the only country to record an increase across all the main tax types as a share of GDP between 2020 and 2021, while Canada and Hungary were the only countries not to record an increase in revenues from any of the main tax types as a share of GDP over the same period.

## Figure 2.7. Decomposition of change in OECD tax-to-GDP ratios by tax category, 2020-21

Year-on-year change, p.p.




Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details. This graph includes the change between years 2019 and 2020 for Australia and New Zealand, as both countries report tax revenues on a fiscal year basis that includes the first and second quarters of 2021 in the 2020 fiscal year. Due to data availability, the average excludes Japan; it also excludes Greece for PIT (category 1100), CIT (category 1200), VAT (category 5111) and excises (category 5121) due to disaggregated data for these categories not being available. Greece's PIT data in the graph refers to its total income tax revenue.
Source: *Revenue Statistics 2022* and authors' calculations.

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### *Changes in nominal tax revenues by tax type*

Revenues from all tax types increased in nominal terms between 2020 and 2021. In total, mean tax revenues increased by 13.4%, while the median increase was 10.2%. Nominal GDP registered a mean increase of 10.7% and a median increase of 9.9% over the same period. Table 2.3 compares the distribution of changes in revenues from different tax types in nominal terms between 2020 and 2021 with the changes observed between 2019 and 2020, the first year of the pandemic.

In 2021, the largest increase in mean tax revenues was observed for CIT, which rose by 23.1% in nominal terms in 2021. This contrasts with results for 2020, when CIT revenues fell by 9.8%, the largest decline of any tax type in that year. CIT revenues increased in nominal terms in 34 out of the 37 countries for which data are available in 2021, with eight countries observing increases in excess of 40%.

Mean VAT revenues increased by 17.3% in nominal terms between 2020 and 2021. Revenues from VAT rose in all countries, with the increase exceeding 20% in nine. VAT revenues declined by 2.4% in nominal terms in 2020. Meanwhile, excise revenues registered the weakest mean growth in 2021, of 5.5% (versus a 5.4% decline in 2020). Excise revenues rose in nominal terms in 29 countries and declined in eight. The increase exceeded 10% in six countries while the decline exceeded this threshold in two countries.

Mean nominal revenues from PIT increased by 11.7% in 2021 while SSCs rose by 9.0%. PIT revenues rose in every country except one, with the increase exceeding 20% in seven countries. SSCs rose in every country that levies SSCs except one; the increase exceeded 10% in eight countries. In 2020, PIT was the only main tax category to record an increase in revenues in 2020 in nominal terms (of 1.9%); SSCs declined by 0.3% in nominal terms between 2019 and 2020. Revenues from property taxes, which rose by 0.1% in nominal terms in 2020, registered mean growth of 10.6% in 2021, rising in all but two countries. The increase in nominal revenues from property taxes was larger than 20% in five countries.

Changes in total tax revenues were closely correlated with changes in GDP in 2020 and 2021. However, there are some notable differences in the correlation of changes in different tax types with GDP between 2020 and 2021. In both 2020 and 2021, changes in VAT revenues were closely correlated with fluctuations in GDP. However, the correlation of changes in PIT revenues with GDP was significantly stronger in 2021 than in 2020, while the correlation between changes in GDP and revenues from CIT and excises became weaker over the same period, turning negative in the case of excises. Revenues from property taxes and SSCs were more closely correlated with GDP in 2021 than was the case in 2020.

### Table 2.3. Distribution of nominal revenue changes by tax category and of GDP

| | 2020-2021 | | | | | 2019-2020 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Mean | Lower quartile | Median | Upper quartile | Correlation with GDP | Mean | Lower quartile | Median | Upper quartile | Correlation with GDP |
| PIT | 11.7 | 6.1 | 10.0 | 16.0 | 58.4 | 1.9 | -1.1 | 1.0 | 4.7 | 22.1 |
| CIT | 23.1 | 6.9 | 22.1 | 36.9 | 29.5 | -9.8 | -17.1 | -8.6 | -1.4 | 51.3 |
| SSC | 9.0 | 5.2 | 7.5 | 9.7 | 31.9 | -0.3 | -2.9 | 0.4 | 2.2 | 30.1 |
| Prop. | 10.6 | 4.5 | 9.1 | 15.4 | 42.8 | 0.1 | -4.5 | 0.3 | 3.3 | 37.2 |
| VAT | 17.3 | 9.7 | 14.4 | 19.7 | 80.4 | -2.4 | -8.1 | -1.7 | 1.4 | 66.4 |
| Exc. | 5.5 | 2.6 | 5.1 | 8.4 | -3.8 | -5.4 | -11.0 | -5.3 | -1.7 | 70.8 |
| Total Tax | 13.4 | 7.8 | 10.2 | 16.0 | 78.5 | -1.8 | -4.6 | -1.7 | -0.1 | 76.4 |
| GDP | 10.7 | 7.0 | 9.9 | 12.0 | .. | -1.8 | -4.5 | -2.2 | 0.8 | .. |

Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details.
The correlation for CIT revenues and GDP in 2020 excludes Latvia, which saw a significant increase in CIT revenues in nominal terms (346.4%) due to the correction following abnormally high repayments in 2019, see the discussion above for more information) and the relatively low share of CIT to GDP in Latvia (0.2% in 2019 and 0.7% in 2020). If Latvia were included in the correlation for nominal CIT revenues in 2020, it would be 4.7%. Norway's growth in CIT revenues in 2021 (of 394.6% in nominal terms) is excluded from calculations.
Source: *Revenue Statistics 2022* and authors' calculations.

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## Changes in revenue by tax type in 2020 and 2021

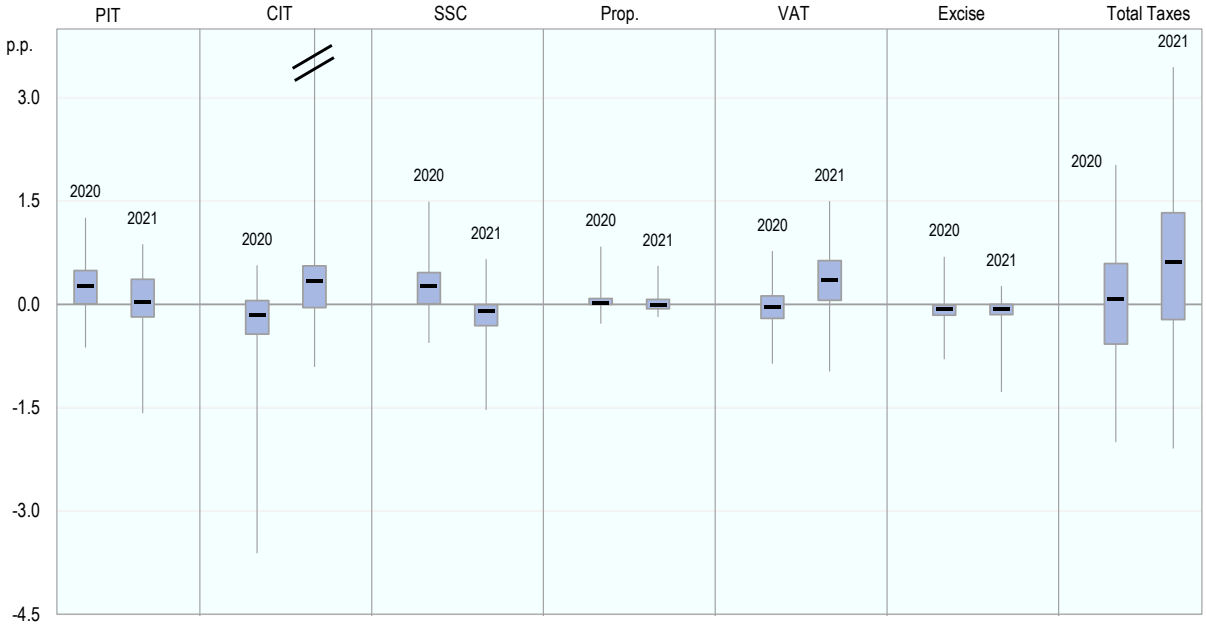
Figure 2.8 shows the distribution of changes in revenues from different taxes as a percentage of GDP in 2020 and 2021 respectively. The changes in overall tax revenues were more widely distributed in 2021 than in 2020; the largest change (positive or negative) observed in 2021 exceeded the largest change observed in 2020, while there was much greater variation among the middle 50% of the distribution. The graph underlines the different trends among different tax types across OECD countries during the first two

years of the pandemic. In 2020, PIT and SSCs were most resilient, increasing on average and in a majority of OECD countries as a share of GDP. In the same year, there was a clear fall in CIT revenues as a share of GDP across the OECD while VAT revenues remained steady on average and varied within a relatively narrow range across OECD countries

In 2021, a strong rebound in CIT revenues as a percentage of GDP was observed across the OECD, along with widespread increases in VAT revenues. PIT remained unchanged as a percentage of GDP in 2021, with only slightly more countries experiencing increases than declines, and there were widespread declines in SSCs, leading to a fall in SSCs as a percentage of GDP on average. For the other tax types, the graph shows that changes in revenues from property taxes across the OECD were very similar in both years while declines in revenues from excises were more widespread in 2021, although the average fall was only marginally larger than that observed in 2020.

## Figure 2.8. Distribution of changes in revenues by tax types

Changes as p.p. of GDP, from lowest to highest: minimum, lower quartile, median, upper quartile, maximum




Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details. In the figure, the lowest point represents the minimum country change for the tax type; the box represents the changes for countries between the lower and upper quartiles (i.e. 50% of OECD countries had changes within the range shown by each box); and the upper point for each tax type represents the maximum country change. The line in each box represents the median country change (i.e. half of OECD countries were both above and below this line).
Source: *Revenue Statistics 2022* and authors' calculations.

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# Annex 2.A. Changes in tax-to-GDP ratios by country and tax type

## Annex Table 2.A.1. Changes in tax-to-GDP ratios, 2020-2021, by tax type

Year-on-year change, percentage points

| | PIT | CIT | SSCs | Prop. | VAT | Excises | OCT | Res. | Total Taxes | Basis of reporting* |
|---|---|---|---|---|---|---|---|---|---|---|
| Australia | -0.2 | 0.6 | 0.0 | 0.2 | 0.3 | 0.0 | -0.1 | 0.0 | 0.8 | Accrual (1998) |
| Austria | 0.4 | 0.6 | -0.1 | 0.1 | 0.2 | 0.1 | -0.1 | 0.1 | 1.2 | Accrual |
| Belgium | -0.6 | 0.5 | -0.7 | 0.1 | 0.4 | 0.0 | -0.1 | 0.0 | -0.5 | Accrual |
| Canada | -0.5 | -0.2 | -0.2 | -0.1 | 0.0 | -0.1 | 0.0 | 0.0 | -1.0 | Accrual (1999)* |
| Chile | 0.4 | -0.9 | -0.4 | 0.0 | 1.5 | -0.3 | -0.1 | 2.5 | 2.8 | Cash |
| Colombia | -0.1 | 0.3 | 0.0 | -0.1 | 0.5 | 0.1 | 0.0 | 0.0 | 0.7 | Cash |
| Costa Rica | 0.0 | 0.5 | -0.2 | 0.0 | 0.6 | 0.3 | 0.3 | 0.0 | 1.6 | Cash |
| Czech Republic | -1.6 | 0.0 | 0.7 | 0.0 | 0.2 | -0.1 | 0.0 | 0.0 | -0.9 | Accrual |
| Denmark | -1.0 | 0.9 | 0.1 | -0.1 | -0.1 | -0.3 | -0.1 | 0.4 | -0.2 | Accrual |
| Estonia | 0.8 | -0.1 | -0.5 | 0.0 | 0.3 | -0.1 | 0.0 | 0.0 | 0.3 | Accrual |
| Finland | 0.3 | 0.5 | 0.5 | 0.0 | 0.1 | -0.2 | -0.1 | 0.0 | 1.1 | Accrual |
| France | -0.1 | 0.2 | -0.1 | -0.1 | 0.4 | 0.0 | -0.4 | -0.1 | -0.2 | Accrual |
| Germany | 0.3 | 0.7 | -0.2 | 0.0 | 0.7 | -0.1 | 0.2 | 0.0 | 1.6 | Accrual (2002) |
| Greece | 0.2 | | -0.1 | -0.1 | | | 0.1 | 0.0 | 0.1 | Accrual (1998) |
| Hungary | 0.0 | -0.1 | -1.0 | -0.2 | 0.0 | -0.3 | -0.4 | 0.0 | -2.1 | Accrual (2002)* |
| Iceland | -1.1 | -0.2 | 0.0 | -0.2 | 0.6 | -0.1 | -0.1 | 0.1 | -1.1 | Accrual (1998) |
| Ireland | 0.4 | 0.4 | -0.1 | 0.1 | 0.5 | -0.1 | 0.0 | 0.0 | 1.2 | Accrual (1998) |
| Israel | 0.8 | 0.8 | -0.3 | 0.5 | 0.5 | 0.0 | 0.0 | 0.2 | 2.7 | Cash |
| Italy | -0.2 | -0.1 | -0.1 | 0.1 | 0.8 | -0.1 | 0.0 | 0.3 | 0.6 | Accrual (2000) |
| Japan | 0.0 | 0.4 | | 0.0 | 0.1 | 0.0 | 0.0 | | | Accrual |
| Korea | 0.9 | 0.5 | 0.1 | 0.6 | 0.1 | 0.0 | 0.0 | 0.0 | 2.1 | Cash |
| Latvia | 0.0 | 0.1 | -0.1 | -0.1 | -0.1 | -0.2 | -0.2 | 0.0 | -0.5 | Accrual |
| Lithuania | 0.6 | 0.6 | 0.1 | 0.0 | 0.7 | -0.1 | 0.1 | 0.0 | 2.0 | Accrual |
| Luxembourg | 0.4 | -0.2 | -0.5 | 0.2 | 0.4 | 0.1 | 0.1 | 0.0 | 0.5 | Accrual |
| Mexico | -0.2 | -0.1 | -0.3 | 0.0 | 0.1 | -0.4 | 0.0 | 0.0 | -1.1 | Cash |
| Netherlands | -0.6 | 0.8 | -0.5 | 0.0 | 0.2 | -0.1 | 0.0 | -0.1 | -0.3 | Accrual (1999) |
| New Zealand | 0.6 | 1.3 | 0.0 | -0.1 | 0.9 | -0.2 | 0.0 | 0.0 | 2.5 | Accrual |
| Norway | -0.7 | 7.3 | -1.5 | -0.1 | -1.0 | -0.5 | -0.1 | 0.0 | 3.4 | Accrual (2000) |
| Poland | 0.1 | 0.4 | -0.2 | 0.0 | 0.6 | 0.2 | 0.2 | 0.0 | 1.2 | Accrual (2002) |
| Portugal | 0.0 | -0.3 | 0.1 | 0.1 | 0.6 | 0.0 | 0.0 | 0.0 | 0.5 | Accrual |
| Slovak Republic | 0.1 | 0.0 | 0.2 | 0.0 | 0.4 | 0.1 | -0.2 | 0.0 | 0.6 | Accrual |
| Slovenia | 0.2 | 0.0 | -0.4 | 0.0 | 0.7 | -0.1 | -0.1 | 0.0 | 0.2 | Accrual |
| Spain | 0.0 | 0.7 | -0.1 | 0.3 | 0.6 | -0.1 | 0.1 | 0.0 | 1.6 | Accrual (2000) |
| Sweden | 0.2 | 0.1 | 0.1 | 0.0 | 0.1 | -0.1 | 0.0 | 0.0 | 0.3 | Accrual (2000) |
| Switzerland | -0.3 | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 | -0.1 | 0.9 | 0.4 | Accrual |
| Türkiye | -0.1 | 0.4 | -0.6 | -0.1 | 0.7 | -1.3 | -0.1 | 0.0 | -1.0 | Cash* |
| United Kingdom | 0.8 | 0.3 | -0.1 | 0.1 | 0.3 | 0.0 | 0.0 | 0.0 | 1.4 | Accrual |
| United States | 0.7 | 0.3 | 0.0 | -0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | Accrual |
| **Average** | **0.0** | **0.5** | **-0.2** | **0.0** | **0.4** | **-0.1** | **0.0** | **0.1** | **0.6** | |

Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details. This graph includes the change between years 2019 and 2020 for Australia and New Zealand, as both countries report tax revenues on a fiscal year basis that includes the first two quarters of 2021 in the 2020 fiscal year. Due to data availability, the average excludes Japan for SSCs (category 2000) and for total tax revenues; it also excludes Greece for PIT (category 1100), CIT (category 1200), VAT (category 5111) and excises (5111) due to disaggregated data for these categories not being available.

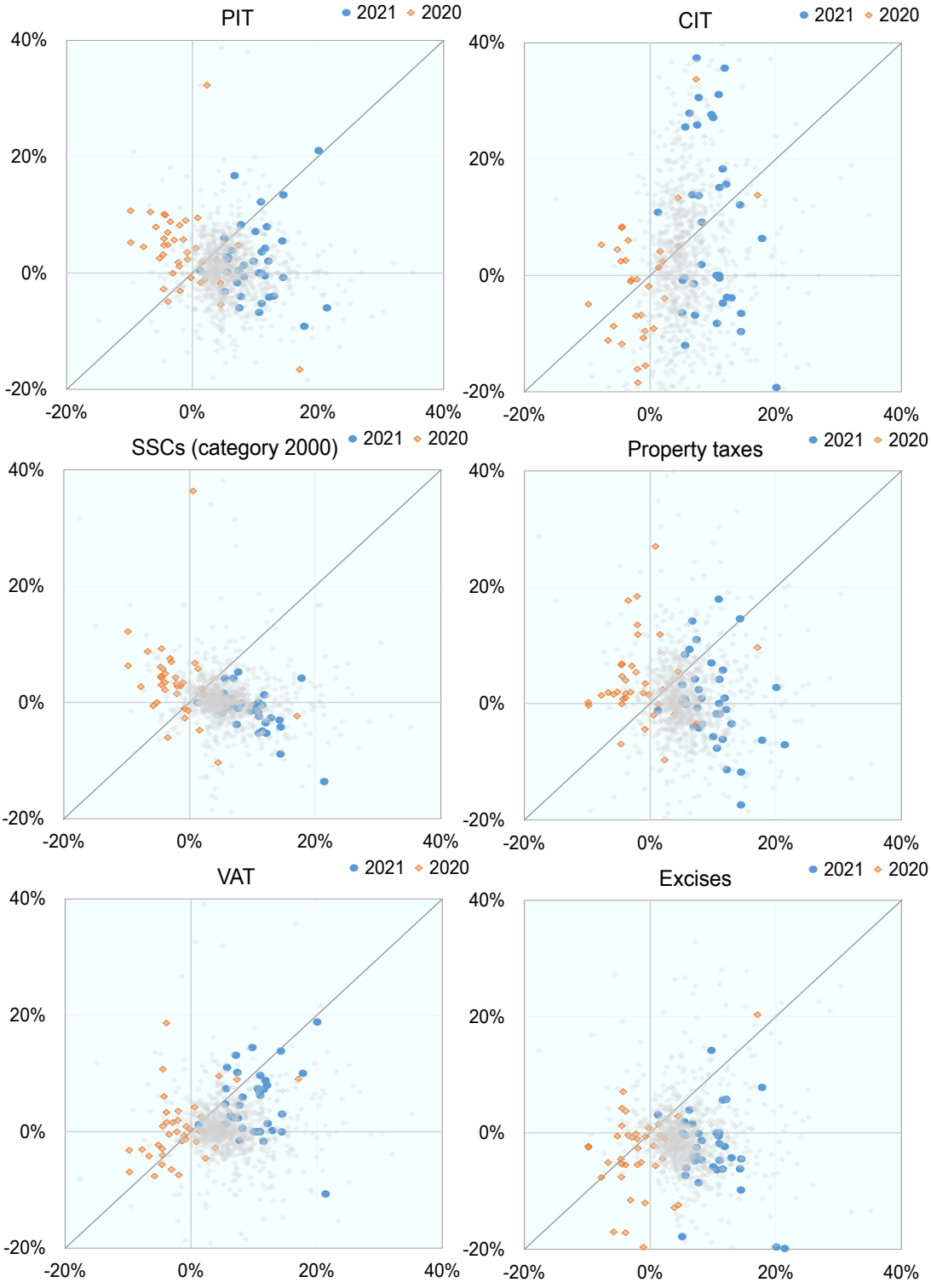
* The basis of reporting reported here is as indicated in Chapter 5 under each country table. The year indicated in brackets is the year from data on an accrual basis are available if this was later than 1995. Please also note: CAN: data are on accrual basis except that personal income taxes are on a modified cash basis; HUN: preliminary data for 2021 are on a cash basis; TUR: SSCs are reported on an assessment basis.

Source: *Revenue Statistics 2022* and authors' calculations.

StatLink https://stat.link/8abche

## Annex Figure 2.A.1. Changes in tax-to-GDP ratios, 2019-2021, by tax type

Year-on-year percentage change




Note: Data for 2021 are preliminary and should be interpreted with caution; please see Box 2.2 for more details.
Source: *Revenue Statistics 2022* and authors' calculations.

StatLink https://stat.link/zikrdm

## Notes

[1] Japan is not included in this sample because it was unable to provide preliminary data on all major tax types for 2021. Data for the 2020 fiscal year is used for Australia and New Zealand, as this period covers the first two quarters of 2021. Please see Box 2.1 for further details.

[2] Hungary reports revenues on a cash basis for the preliminary year. Its tax revenue data for 2021 may therefore change in future editions of the publication once accrual data are available. Please see Table 2.A.1 for further information.

[3] The mean tax-to-GDP ratio in 2021 in this chapter differs from that shown in the other chapters in the report due to the use of the 2020 fiscal years for Australia and New Zealand, as explained in Box 2.1

[4] Annex Figure 2.A.1. shows changes in tax-to-GDP ratios for each tax type analysed in this section for each country as a share of GDP in 2020 and 2021.

[5] In addition to the countries missing for reasons explained in Box 2.1, the United States is not included in this sample because it does not impose a VAT.

# 3 Tax levels and tax structures, 1965-2021

Chapter 3 provides an overview of tax levels and tax structures in OECD countries.

In all the following tables, the symbol (..) indicates not available or not applicable. The main series in this chapter cover a selection of years between 1990 and 2020. A complete series is available online. Data for 1955 and 1960 (for nineteen OECD countries) are provided in Part V of the 1998 edition of this Report.

The Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries.

### Box 3.1. Treatment of capital transfers

Footnotes to Tables 3.1 to 3.18 refer to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted directly from the specific taxes to which they relate, except for France, where the capital transfer has been allocated between tax headings in proportion to their tax revenues at the level of government against which these transfers were recorded.

Countries reporting capital transfers include:

- Austria from 2020
- Belgium from 1995
- Denmark from 1971
- France from 1992
- Lithuania from 1999
- Luxembourg from 2013
- Poland from 1995
- Slovenia from 1995
- Switzerland from 1990

## Table 3.1. Total tax revenue as % of GDP

| | 1965 | 1990 | 2000 | 2007 | 2010 | 2015 | 2018 | 2019 | 2020 | 2021p |
|---|---|---|---|---|---|---|---|---|---|---|
| Australia | 20.6 | 28.1 | 30.4 | 29.4 | 25.2 | 27.8 | 28.6 | 27.7 | 28.5 | .. |
| Austria[1] | 33.5 | 39.3 | 42.3 | 40.5 | 41.0 | 43.1 | 42.2 | 42.6 | 42.2 | 43.5 |
| Belgium[1] | 30.8 | 41.4 | 43.8 | 42.9 | 42.9 | 44.1 | 43.8 | 42.4 | 42.5 | 42.0 |
| Canada | 25.0 | 35.1 | 34.7 | 32.5 | 31.0 | 32.8 | 33.5 | 33.1 | 34.3 | 33.2 |
| Chile | .. | 16.8 | 18.7 | 22.8 | 19.7 | 20.5 | 21.3 | 21.0 | 19.4 | 22.2 |
| Colombia | .. | 11.3 | 15.7 | 19.3 | 18.1 | 19.9 | 19.3 | 19.7 | 18.8 | 19.5 |
| Costa Rica | .. | 22.4 | 21.1 | 23.1 | 22.1 | 22.9 | 23.2 | 23.4 | 22.7 | 24.2 |
| Czech Republic | .. | .. | 32.3 | 34.1 | 32.2 | 33.1 | 35.0 | 34.8 | 34.7 | 33.8 |
| Denmark[1] | 29.1 | 44.4 | 46.9 | 46.4 | 44.8 | 46.1 | 44.2 | 46.9 | 47.1 | 46.9 |
| Estonia | .. | .. | 31.1 | 31.0 | 33.2 | 33.3 | 32.9 | 33.5 | 33.3 | 33.5 |
| Finland | 30.0 | 42.9 | 45.8 | 41.4 | 40.6 | 43.5 | 42.4 | 42.3 | 41.8 | 43.0 |
| France[1] | 33.7 | 41.2 | 43.4 | 42.5 | 42.1 | 45.3 | 45.9 | 44.9 | 45.3 | 45.1 |
| Germany | 31.7 | 34.8 | 36.4 | 35.4 | 35.5 | 37.3 | 38.5 | 38.6 | 37.9 | 39.5 |
| Greece | 17.1 | 25.2 | 33.4 | 31.8 | 32.3 | 36.6 | 40.0 | 39.5 | 38.9 | 39.0 |
| Hungary | .. | .. | 38.5 | 39.2 | 36.8 | 38.7 | 36.8 | 36.4 | 36.1 | 34.0 |
| Iceland | 25.7 | 30.5 | 35.9 | 38.4 | 32.2 | 35.1 | 36.5 | 34.9 | 36.1 | 35.1 |
| Ireland | 24.5 | 32.4 | 30.8 | 30.8 | 27.7 | 23.2 | 22.3 | 21.9 | 19.9 | 21.1 |
| Israel | .. | .. | 34.1 | 33.3 | 30.3 | 31.0 | 30.7 | 30.0 | 29.6 | 32.2 |
| Italy | 24.6 | 36.3 | 40.5 | 41.6 | 41.7 | 43.0 | 41.7 | 42.3 | 42.7 | 43.3 |
| Japan | 17.3 | 27.7 | 25.3 | 27.2 | 26.2 | 30.2 | 31.5 | 31.5 | 33.2 | .. |
| Korea | .. | 18.6 | 20.9 | 23.7 | 22.4 | 23.7 | 26.7 | 27.2 | 27.7 | 29.9 |
| Latvia | .. | .. | 29.0 | 28.2 | 28.5 | 29.8 | 31.1 | 30.9 | 31.8 | 31.2 |
| Lithuania[1] | .. | .. | 30.8 | 30.1 | 28.3 | 28.9 | 30.2 | 30.3 | 30.8 | 32.8 |
| Luxembourg[1] | 27.3 | 34.7 | 37.0 | 35.7 | 35.7 | 34.8 | 39.4 | 39.6 | 38.1 | 38.6 |
| Mexico | .. | 12.1 | 11.5 | 12.0 | 12.8 | 15.9 | 16.1 | 16.3 | 17.8 | 16.7 |
| Netherlands | 30.5 | 39.7 | 36.9 | 35.7 | 35.7 | 37.0 | 38.8 | 39.3 | 40.0 | 39.7 |
| New Zealand | 24.5 | 36.2 | 32.5 | 33.9 | 30.3 | 31.5 | 32.2 | 31.3 | 33.8 | 33.8 |
| Norway | 29.4 | 40.2 | 41.7 | 42.0 | 41.8 | 38.4 | 39.4 | 40.1 | 38.8 | 42.2 |
| Poland[1] | .. | .. | 32.9 | 34.6 | 31.3 | 32.4 | 35.1 | 35.1 | 35.5 | 36.8 |
| Portugal | 15.7 | 26.5 | 30.9 | 31.8 | 30.4 | 34.4 | 34.7 | 34.5 | 35.3 | 35.8 |
| Slovak Republic | .. | .. | 33.6 | 29.2 | 28.0 | 32.6 | 34.2 | 34.6 | 35.2 | 35.8 |
| Slovenia[1] | .. | .. | 37.7 | 38.0 | 37.8 | 37.3 | 37.2 | 37.0 | 37.2 | 37.4 |
| Spain | 14.3 | 31.5 | 33.0 | 36.4 | 31.3 | 33.8 | 34.7 | 34.7 | 36.7 | 38.4 |
| Sweden | 30.9 | 48.8 | 50.0 | 44.9 | 42.9 | 42.6 | 43.8 | 42.8 | 42.3 | 42.6 |
| Switzerland[1] | 16.0 | 23.1 | 27.0 | 25.4 | 25.6 | 26.6 | 26.8 | 27.3 | 27.5 | 28.0 |
| Türkiye | 10.6 | 14.5 | 23.5 | 22.9 | 24.7 | 25.0 | 24.0 | 23.1 | 23.9 | 22.8 |
| United Kingdom | 30.1 | 32.9 | 32.7 | 32.8 | 32.0 | 31.6 | 32.4 | 32.2 | 32.1 | 33.5 |
| United States | 23.6 | 26.0 | 28.3 | 26.7 | 23.4 | 26.2 | 24.9 | 25.2 | 25.8 | 26.6 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average[2]** | **24.9** | **30.8** | **32.9** | **32.8** | **31.5** | **32.9** | **33.5** | **33.4** | **33.6** | **34.1** |

.. Not available
Note: Full time series can be accessed at http://oe.cd/full-time-series.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2020.

StatLink https://stat.link/oqmhlv

## Table 3.2. Total tax revenue in billions of US dollars at market exchange rates

| | 1965 | 1990 | 2000 | 2007 | 2010 | 2015 | 2018 | 2019 | 2020 | 2021p |
|---|---|---|---|---|---|---|---|---|---|---|
| Australia | 5.6 | 90.8 | 117.3 | 289.9 | 346.5 | 344.3 | 401.2 | 379.6 | 424.2 | .. |
| Austria[1] | .. | 68.6 | 83.2 | 157.6 | 160.5 | 164.7 | 192.2 | 189.5 | 182.5 | 207.2 |
| Belgium[1] | .. | 89.4 | 103.6 | 201.9 | 206.2 | 203.9 | 237.9 | 227.0 | 221.2 | 252.0 |
| Canada | 14.2 | 210.1 | 260.0 | 477.2 | 501.4 | 511.1 | 576.6 | 576.0 | 563.7 | 661.3 |
| Chile | .. | 5.8 | 14.6 | 39.4 | 42.8 | 49.7 | 62.8 | 58.3 | 49.0 | 70.3 |
| Colombia | .. | 5.1 | 14.7 | 39.8 | 51.8 | 58.4 | 64.4 | 63.7 | 50.8 | 61.3 |
| Costa Rica | .. | 1.3 | 3.2 | 6.2 | 8.4 | 13.0 | 14.4 | 15.1 | 14.1 | 15.6 |
| Czech Republic | .. | .. | 20.0 | 64.9 | 67.4 | 62.3 | 87.1 | 87.8 | 85.4 | 95.3 |
| Denmark[1] | 3.0 | 61.4 | 76.9 | 148.3 | 144.2 | 139.5 | 157.7 | 162.5 | 167.4 | 186.7 |
| Estonia | .. | .. | 1.8 | 7.0 | 6.5 | 7.6 | 10.1 | 10.4 | 10.4 | 12.5 |
| Finland | .. | 49.6 | 57.5 | 106.0 | 101.1 | 102.1 | 116.8 | 113.5 | 113.5 | 127.8 |
| France[1] | .. | 550.7 | 591.8 | 1 130.7 | 1 113.7 | 1 104.3 | 1 279.6 | 1 224.8 | 1 193.8 | 1 335.3 |
| Germany | .. | 577.4 | 706.9 | 1 210.4 | 1 206.8 | 1 252.2 | 1 527.5 | 1 501.5 | 1 471.2 | 1 683.1 |
| Greece | .. | 14.6 | 43.5 | 101.3 | 95.9 | 71.6 | 84.8 | 81.0 | 73.2 | 84.3 |
| Hungary | .. | .. | 18.2 | 55.0 | 48.7 | 48.4 | 59.1 | 59.6 | 56.6 | 62.0 |
| Iceland | 0.1 | 2.0 | 3.2 | 8.3 | 4.4 | 6.2 | 9.6 | 8.7 | 7.8 | 9.0 |
| Ireland | 0.7 | 15.6 | 30.7 | 83.2 | 61.5 | 67.6 | 86.0 | 87.3 | 84.4 | 106.2 |
| Israel | .. | .. | 46.4 | 61.3 | 72.3 | 94.2 | 115.6 | 120.8 | 122.2 | 157.4 |
| Italy | .. | 336.6 | 463.6 | 918.8 | 889.9 | 788.9 | 872.4 | 850.1 | 805.4 | 908.9 |
| Japan | 17.1 | 920.0 | 1 224.6 | 1 281.0 | 1 545.1 | 1 386.4 | 1 594.7 | 1 616.8 | 1 649.2 | .. |
| Korea | .. | 52.6 | 120.5 | 278.2 | 256.2 | 347.9 | 460.4 | 449.7 | 456.3 | 540.9 |
| Latvia | .. | .. | 1.8 | 8.8 | 6.8 | 8.1 | 10.7 | 10.6 | 10.7 | 12.1 |
| Lithuania[1] | .. | .. | 3.8 | 11.9 | 10.5 | 12.0 | 16.2 | 16.6 | 17.4 | 21.5 |
| Luxembourg[1] | .. | 4.7 | 7.8 | 18.4 | 20.0 | 20.9 | 27.9 | 27.6 | 28.1 | 33.0 |
| Mexico | .. | 35.9 | 81.2 | 126.5 | 135.9 | 186.1 | 198.0 | 207.9 | 193.9 | 216.4 |
| Netherlands | .. | 132.6 | 153.7 | 302.5 | 301.9 | 283.3 | 354.4 | 357.3 | 363.1 | 402.1 |
| New Zealand | 1.4 | 16.1 | 17.3 | 46.0 | 47.0 | 56.8 | 67.4 | 65.1 | 78.2 | 85.9 |
| Norway | 2.4 | 48.2 | 71.4 | 168.5 | 179.3 | 148.2 | 172.0 | 162.3 | 140.6 | 203.6 |
| Poland[1] | .. | .. | 56.6 | 148.7 | 150.4 | 154.9 | 206.5 | 209.7 | 213.2 | 249.7 |
| Portugal | .. | 18.8 | 36.6 | 76.5 | 72.2 | 68.5 | 83.9 | 82.8 | 80.4 | 89.4 |
| Slovak Republic | .. | .. | 9.8 | 25.3 | 25.4 | 28.9 | 36.1 | 36.4 | 36.9 | 41.1 |
| Slovenia[1] | .. | .. | 6.6 | 18.3 | 18.2 | 16.1 | 20.2 | 20.1 | 19.9 | 23.1 |
| Spain | .. | 131.6 | 197.3 | 536.1 | 444.4 | 404.6 | 492.2 | 483.3 | 469.5 | 546.6 |
| Sweden | 7.8 | 127.7 | 131.5 | 220.7 | 212.7 | 215.5 | 243.2 | 228.7 | 231.5 | 270.6 |
| Switzerland[1] | 2.6 | 61.6 | 75.5 | 125.4 | 154.6 | 187.1 | 197.2 | 199.5 | 207.1 | 227.2 |
| Türkiye | 1.3 | 30.2 | 64.5 | 156.2 | 192.0 | 215.5 | 186.3 | 175.7 | 171.7 | 186.7 |
| United Kingdom | 30.6 | 359.4 | 544.5 | 1 019.1 | 795.8 | 934.1 | 940.0 | 927.4 | 885.5 | 1 067.0 |
| United States | 167.0 | 1 552.4 | 2 900.5 | 3 868.6 | 3 517.1 | 4 773.7 | 5 116.0 | 5 385.0 | 5 380.2 | 6 112.3 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **19.5** | **192.1** | **220.1** | **356.4** | **347.8** | **382.6** | **431.0** | **433.7** | **429.7** | **..** |

.. Not available
Note: Full time series can be accessed at http://oe.cd/full-time-series.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/pc7uoj

## Table 3.3. Tax revenue of main headings as % of GDP, 2020

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods and services[3] | 6000 Others | Memorandum item: supranational revenues |
|---|---|---|---|---|---|---|---|
| Australia | 16.8 | 0.0 | 1.3 | 2.9 | 7.6 | 0.0 | .. |
| Austria[1] | 11.7 | 15.5 | 2.8 | 0.6 | 11.5 | 0.2 | 0.2 |
| Belgium[1] | 15.1 | 13.6 | 0.0 | 3.4 | 10.4 | 0.0 | 0.4 |
| Canada | 17.1 | 4.9 | 0.8 | 4.1 | 7.4 | 0.0 | .. |
| Chile | 6.3 | 1.5 | 0.0 | 1.0 | 10.6 | -0.1 | .. |
| Colombia | 6.2 | 1.9 | 0.4 | 1.8 | 7.8 | 0.8 | .. |
| Costa Rica | 4.5 | 8.2 | 1.5 | 0.4 | 7.6 | 0.5 | .. |
| Czech Republic | 7.9 | 15.8 | 0.0 | 0.2 | 10.8 | 0.0 | 0.1 |
| Denmark[1] | 30.5 | 0.1 | 0.2 | 2.0 | 14.4 | 0.0 | 0.1 |
| Estonia | 7.7 | 12.1 | 0.0 | 0.2 | 13.3 | 0.0 | 0.2 |
| Finland | 14.7 | 11.5 | 0.0 | 1.5 | 14.1 | 0.0 | 0.2 |
| France[1] | 11.9 | 14.8 | 1.9 | 4.0 | 12.3 | 0.5 | 0.2 |
| Germany | 11.9 | 15.0 | 0.0 | 1.2 | 9.7 | 0.0 | 0.2 |
| Greece | 7.9 | 12.9 | 0.0 | 3.0 | 15.0 | 0.0 | 0.2 |
| Hungary | 6.6 | 11.1 | 1.0 | 1.1 | 16.3 | 0.0 | 0.1 |
| Iceland | 18.4 | 3.0 | 0.3 | 2.3 | 11.4 | 0.7 | .. |
| Ireland | 9.7 | 3.3 | 0.2 | 1.0 | 5.6 | 0.0 | 0.1 |
| Israel | 9.8 | 5.1 | 1.1 | 3.1 | 10.4 | 0.0 | .. |
| Italy | 14.0 | 13.6 | 0.0 | 2.4 | 11.5 | 1.2 | 0.2 |
| Japan | 10.1 | 13.4 | 0.0 | 2.7 | 6.9 | 0.1 | .. |
| Korea | 8.6 | 7.8 | 0.1 | 3.9 | 6.8 | 0.6 | .. |
| Latvia | 6.9 | 10.0 | 0.0 | 1.0 | 14.0 | 0.0 | 0.2 |
| Lithuania[1] | 8.7 | 10.2 | 0.0 | 0.3 | 11.6 | 0.0 | 0.3 |
| Luxembourg[1] | 14.5 | 11.1 | 0.0 | 3.8 | 8.7 | 0.0 | 0.3 |
| Mexico | 7.6 | 2.5 | 0.5 | 0.3 | 6.6 | 0.3 | .. |
| Netherlands | 12.3 | 13.6 | 0.0 | 1.7 | 12.2 | 0.2 | 0.4 |
| New Zealand | 19.1 | 0.0 | 0.0 | 1.9 | 12.8 | 0.0 | .. |
| Norway | 13.8 | 11.2 | 0.1 | 1.3 | 12.4 | 0.0 | .. |
| Poland[1] | 7.5 | 13.5 | 0.3 | 1.3 | 12.9 | 0.0 | 0.2 |
| Portugal | 9.8 | 10.5 | 0.0 | 1.5 | 13.2 | 0.3 | 0.2 |
| Slovak Republic | 7.1 | 15.5 | 0.0 | 0.5 | 12.2 | 0.0 | 0.2 |
| Slovenia[1] | 7.2 | 16.8 | 0.0 | 0.6 | 12.5 | 0.0 | 0.2 |
| Spain | 10.7 | 13.8 | 0.0 | 2.5 | 9.8 | 0.0 | 0.2 |
| Sweden | 15.1 | 9.0 | 5.1 | 1.0 | 12.1 | 0.0 | 0.1 |
| Switzerland[1] | 12.7 | 6.9 | 0.0 | 2.2 | 5.5 | 0.1 | .. |
| Türkiye | 5.2 | 7.1 | 0.0 | 1.1 | 10.2 | 0.2 | .. |
| United Kingdom[2] | 11.5 | 6.7 | 0.1 | 3.7 | 10.0 | 0.0 | 0.1 |
| United States | 11.7 | 6.4 | 0.0 | 3.2 | 4.4 | 0.0 | .. |
| *Unweighted average* | | | | | | | |
| **OECD Average** | **11.3** | **9.2** | **0.5** | **1.9** | **10.6** | **0.2** | **0.2** |

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink https://stat.link/4ghfmb

## Table 3.4. Tax revenue of main headings as % of total tax revenue, 2020

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods and services[3] | 6000 Others | Memorandum item: supranational revenues |
|---|---|---|---|---|---|---|---|
| Australia | 59.0 | 0.0 | 4.5 | 10.1 | 26.5 | 0.0 | .. |
| Austria[1] | 27.8 | 36.8 | 6.5 | 1.4 | 27.1 | 0.4 | 0.4 |
| Belgium[1] | 35.6 | 32.0 | 0.0 | 8.0 | 24.4 | 0.0 | 0.9 |
| Canada | 49.8 | 14.3 | 2.3 | 12.0 | 21.5 | 0.1 | .. |
| Chile | 32.3 | 8.0 | 0.0 | 5.3 | 54.8 | -0.5 | .. |
| Colombia | 32.9 | 9.9 | 2.0 | 9.7 | 41.4 | 4.1 | .. |
| Costa Rica | 20.1 | 36.1 | 6.5 | 2.0 | 33.3 | 2.0 | .. |
| Czech Republic | 22.9 | 45.5 | 0.0 | 0.6 | 31.1 | 0.0 | 0.4 |
| Denmark[1] | 64.7 | 0.1 | 0.4 | 4.2 | 30.6 | 0.0 | 0.3 |
| Estonia | 23.0 | 36.5 | 0.0 | 0.6 | 39.9 | 0.0 | 0.5 |
| Finland | 35.1 | 27.4 | 0.0 | 3.6 | 33.8 | 0.1 | 0.4 |
| France[1] | 26.2 | 32.7 | 4.1 | 8.7 | 27.1 | 1.2 | 0.5 |
| Germany | 31.3 | 39.7 | 0.0 | 3.3 | 25.7 | 0.0 | 0.5 |
| Greece | 20.4 | 33.2 | 0.0 | 7.8 | 38.5 | 0.0 | 0.5 |
| Hungary | 18.2 | 30.8 | 2.9 | 2.9 | 45.1 | 0.1 | 0.4 |
| Iceland | 51.1 | 8.3 | 0.9 | 6.2 | 31.7 | 1.8 | .. |
| Ireland | 49.1 | 16.6 | 1.0 | 5.0 | 28.4 | 0.0 | 0.6 |
| Israel | 33.1 | 17.4 | 3.8 | 10.3 | 35.3 | 0.0 | .. |
| Italy | 32.8 | 31.8 | 0.0 | 5.7 | 26.9 | 2.7 | 0.4 |
| Japan | 30.4 | 40.4 | 0.0 | 8.1 | 20.9 | 0.3 | .. |
| Korea | 30.9 | 28.0 | 0.3 | 14.2 | 24.4 | 2.1 | .. |
| Latvia | 21.6 | 31.4 | 0.0 | 3.0 | 44.0 | 0.0 | 0.6 |
| Lithuania[1] | 28.2 | 33.2 | 0.0 | 1.0 | 37.7 | 0.0 | 0.9 |
| Luxembourg[1] | 38.0 | 29.2 | 0.0 | 10.0 | 22.8 | 0.1 | 0.8 |
| Mexico | 42.6 | 13.9 | 2.5 | 1.9 | 37.2 | 1.8 | .. |
| Netherlands | 30.7 | 34.1 | 0.0 | 4.3 | 30.5 | 0.5 | 1.1 |
| New Zealand | 56.5 | 0.0 | 0.0 | 5.5 | 38.0 | 0.0 | .. |
| Norway | 35.6 | 28.9 | 0.2 | 3.4 | 32.0 | 0.0 | .. |
| Poland[1] | 21.2 | 37.9 | 0.9 | 3.6 | 36.2 | 0.1 | 0.5 |
| Portugal | 27.7 | 29.6 | 0.0 | 4.2 | 37.5 | 1.0 | 0.5 |
| Slovak Republic | 20.2 | 43.9 | 0.0 | 1.4 | 34.6 | 0.0 | 0.4 |
| Slovenia[1] | 19.4 | 45.2 | 0.1 | 1.7 | 33.6 | 0.0 | 0.4 |
| Spain | 29.1 | 37.4 | 0.0 | 6.7 | 26.7 | 0.0 | 0.6 |
| Sweden | 35.8 | 21.4 | 12.0 | 2.2 | 28.5 | 0.1 | 0.3 |
| Switzerland[1] | 46.2 | 25.2 | 0.0 | 8.1 | 20.0 | 0.5 | .. |
| Türkiye | 21.9 | 29.7 | 0.0 | 4.4 | 42.9 | 1.0 | .. |
| United Kingdom[2] | 35.8 | 21.0 | 0.4 | 11.6 | 31.2 | 0.0 | 0.4 |
| United States | 45.5 | 24.8 | 0.1 | 12.4 | 17.2 | 0.0 | .. |
| *Unweighted average* | | | | | | | |
| **OECD Average** | **33.7** | **26.6** | **1.4** | **5.7** | **32.1** | **0.5** | **0.5** |

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink https://stat.link/br3ca7

## Table 3.5. Tax revenue of main headings as % of GDP, 2021p

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods and services[3] | 6000 Others | Memorandum item: supranational revenues |
|---|---|---|---|---|---|---|---|
| Australia | .. | .. | .. | .. | .. | .. | .. |
| Austria[1] | 12.8 | 15.4 | 2.8 | 0.6 | 11.6 | 0.2 | 0.2 |
| Belgium[1] | 15.0 | 12.9 | 0.0 | 3.6 | 10.6 | 0.0 | 0.4 |
| Canada | 16.4 | 4.8 | 0.8 | 4.0 | 7.3 | 0.0 | .. |
| Chile | 8.5 | 1.2 | 0.0 | 1.1 | 11.8 | -0.3 | .. |
| Colombia | 6.2 | 1.9 | 0.3 | 1.7 | 8.4 | 0.9 | .. |
| Costa Rica | 5.2 | 8.1 | 1.4 | 0.5 | 8.7 | 0.4 | .. |
| Czech Republic | 6.3 | 16.4 | 0.0 | 0.2 | 10.9 | 0.0 | 0.2 |
| Denmark[1] | 30.7 | 0.1 | 0.3 | 1.9 | 13.9 | 0.0 | 0.1 |
| Estonia | 8.4 | 11.6 | 0.0 | 0.2 | 13.4 | 0.0 | 0.2 |
| Finland | 15.5 | 12.0 | 0.0 | 1.5 | 14.0 | 0.0 | 0.2 |
| France[1] | 12.0 | 14.8 | 1.8 | 3.8 | 12.2 | 0.4 | 0.2 |
| Germany | 12.9 | 14.9 | 0.0 | 1.2 | 10.5 | 0.0 | 0.2 |
| Greece | 8.1 | 12.8 | 0.0 | 3.0 | 15.1 | 0.0 | 0.2 |
| Hungary | 6.4 | 10.1 | 1.0 | 0.9 | 15.6 | 0.0 | 0.1 |
| Iceland | 17.5 | 3.0 | 0.3 | 2.1 | 11.8 | 0.4 | .. |
| Ireland | 10.5 | 3.2 | 0.2 | 1.1 | 6.0 | 0.0 | 0.2 |
| Israel | 11.7 | 5.0 | 0.9 | 3.6 | 11.0 | 0.0 | .. |
| Italy | 13.8 | 13.5 | 0.0 | 2.5 | 12.2 | 1.3 | 0.2 |
| Japan | 10.5 | .. | 0.0 | 2.6 | 7.0 | 0.1 | .. |
| Korea | 9.9 | 7.8 | 0.1 | 4.5 | 6.9 | 0.6 | .. |
| Latvia | 7.0 | 9.9 | 0.0 | 0.9 | 13.4 | 0.0 | 0.2 |
| Lithuania[1] | 9.8 | 10.3 | 0.0 | 0.3 | 12.3 | 0.0 | 0.3 |
| Luxembourg[1] | 14.6 | 10.6 | 0.0 | 4.0 | 9.3 | 0.0 | 0.4 |
| Mexico | 7.3 | 2.3 | 0.3 | 0.3 | 6.2 | 0.3 | .. |
| Netherlands | 12.5 | 13.1 | 0.0 | 1.7 | 12.2 | 0.1 | 0.5 |
| New Zealand | 19.3 | 0.0 | 0.0 | 1.9 | 12.6 | 0.0 | .. |
| Norway | 20.4 | 9.7 | 0.1 | 1.2 | 10.9 | 0.0 | .. |
| Poland[1] | 8.0 | 13.0 | 0.6 | 1.3 | 13.9 | 0.0 | 0.2 |
| Portugal | 9.4 | 10.6 | 0.0 | 1.6 | 13.8 | 0.3 | 0.2 |
| Slovak Republic | 7.2 | 15.7 | 0.0 | 0.5 | 12.4 | 0.0 | 0.1 |
| Slovenia[1] | 7.4 | 16.4 | 0.0 | 0.6 | 13.0 | 0.0 | 0.2 |
| Spain | 11.4 | 13.7 | 0.0 | 2.7 | 10.5 | 0.0 | 0.2 |
| Sweden | 15.4 | 9.0 | 5.2 | 1.0 | 12.0 | 0.0 | 0.1 |
| Switzerland[1] | 13.3 | 6.8 | 0.0 | 2.2 | 5.5 | 0.1 | .. |
| Türkiye | 5.5 | 6.5 | 0.0 | 1.0 | 9.6 | 0.2 | .. |
| United Kingdom[2] | 12.6 | 6.7 | 0.1 | 3.8 | 10.3 | 0.0 | .. |
| United States | 12.8 | 6.3 | 0.0 | 3.0 | 4.4 | 0.0 | .. |

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.
3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink https://stat.link/kx3lna

## Table 3.6. Tax revenue of main headings as % of total tax revenue, 2021p

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods and services[3] | 6000 Others | Memorandum item: supranational revenues |
|---|---|---|---|---|---|---|---|
| Australia | .. | .. | .. | .. | .. | .. | .. |
| Austria[1] | 29.5 | 35.5 | 6.4 | 1.5 | 26.7 | 0.4 | 0.4 |
| Belgium[1] | 35.7 | 30.6 | 0.0 | 8.5 | 25.2 | 0.0 | 0.9 |
| Canada | 49.4 | 14.3 | 2.3 | 11.9 | 22.0 | 0.1 | .. |
| Chile | 38.3 | 5.3 | 0.0 | 4.8 | 53.1 | -1.5 | .. |
| Colombia | 31.9 | 10.0 | 1.7 | 8.7 | 43.3 | 4.4 | .. |
| Costa Rica | 21.4 | 33.2 | 5.8 | 2.0 | 36.0 | 1.6 | .. |
| Czech Republic | 18.6 | 48.6 | 0.0 | 0.6 | 32.2 | 0.0 | 0.5 |
| Denmark[1] | 65.6 | 0.1 | 0.6 | 4.0 | 29.7 | 0.0 | 0.3 |
| Estonia | 24.9 | 34.6 | 0.0 | 0.6 | 39.9 | 0.0 | 0.7 |
| Finland | 36.1 | 27.8 | 0.0 | 3.5 | 32.5 | 0.1 | 0.4 |
| France[1] | 26.6 | 32.8 | 4.1 | 8.5 | 27.1 | 1.0 | 0.5 |
| Germany | 32.6 | 37.7 | 0.0 | 3.1 | 26.6 | 0.0 | 0.5 |
| Greece | 20.7 | 32.8 | 0.0 | 7.7 | 38.7 | 0.0 | 0.5 |
| Hungary | 18.8 | 29.8 | 2.9 | 2.6 | 45.9 | 0.0 | 0.4 |
| Iceland | 50.0 | 8.5 | 0.8 | 5.9 | 33.6 | 1.2 | .. |
| Ireland | 49.8 | 15.2 | 0.9 | 5.4 | 28.7 | 0.0 | 0.8 |
| Israel | 36.2 | 15.7 | 2.9 | 11.2 | 34.1 | 0.0 | .. |
| Italy | 31.9 | 31.2 | 0.0 | 5.9 | 28.1 | 2.9 | 0.5 |
| Japan | .. | .. | .. | .. | .. | .. | .. |
| Korea | 33.2 | 26.2 | 0.3 | 15.1 | 23.1 | 2.1 | .. |
| Latvia | 22.3 | 31.8 | 0.0 | 2.9 | 43.0 | 0.0 | 0.7 |
| Lithuania[1] | 29.9 | 31.6 | 0.0 | 0.9 | 37.6 | 0.0 | 1.0 |
| Luxembourg[1] | 38.0 | 27.4 | 0.0 | 10.4 | 24.1 | 0.1 | 1.0 |
| Mexico | 43.5 | 14.0 | 1.6 | 1.8 | 37.3 | 1.8 | .. |
| Netherlands | 31.6 | 33.1 | 0.0 | 4.3 | 30.8 | 0.3 | 1.2 |
| New Zealand | 57.0 | 0.0 | 0.0 | 5.7 | 37.3 | 0.0 | .. |
| Norway | 48.4 | 22.9 | 0.1 | 2.9 | 25.7 | 0.0 | .. |
| Poland[1] | 21.7 | 35.4 | 1.5 | 3.5 | 37.8 | 0.1 | 0.6 |
| Portugal | 26.4 | 29.6 | 0.0 | 4.4 | 38.7 | 0.9 | 0.5 |
| Slovak Republic | 20.2 | 43.9 | 0.0 | 1.3 | 34.6 | 0.0 | 0.4 |
| Slovenia[1] | 19.7 | 43.8 | 0.1 | 1.6 | 34.7 | 0.0 | 0.5 |
| Spain | 29.9 | 35.6 | 0.0 | 7.1 | 27.4 | 0.0 | 0.7 |
| Sweden | 36.1 | 21.2 | 12.2 | 2.3 | 28.2 | 0.1 | 0.3 |
| Switzerland[1] | 47.6 | 24.3 | 0.0 | 8.0 | 19.6 | 0.5 | .. |
| Türkiye | 24.0 | 28.6 | 0.0 | 4.2 | 42.1 | 1.0 | .. |
| United Kingdom[2] | 37.6 | 19.9 | 0.4 | 11.4 | 30.7 | 0.0 | .. |
| United States | 48.2 | 23.8 | 0.1 | 11.4 | 16.6 | 0.0 | .. |

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.
3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink https://stat.link/harypb

## Table 3.7. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 16.0 | 17.6 | 14.3 | 16.4 | 16.8 | 57.1 | 57.9 | 56.7 | 59.2 | 59.0 |
| Austria[1] | 10.0 | 12.0 | 11.5 | 12.5 | 11.7 | 25.5 | 28.3 | 28.1 | 29.5 | 27.8 |
| Belgium[1] | 15.3 | 16.9 | 14.7 | 15.0 | 15.1 | 36.9 | 38.6 | 34.2 | 35.4 | 35.6 |
| Canada | 17.0 | 17.4 | 14.5 | 16.1 | 17.1 | 48.6 | 50.1 | 46.6 | 48.7 | 49.8 |
| Chile | 3.9 | 4.4 | 7.5 | 7.3 | 6.3 | 23.2 | 23.3 | 38.1 | 34.8 | 32.3 |
| Colombia | 3.4 | 3.6 | 4.8 | 6.4 | 6.2 | 29.9 | 23.2 | 26.6 | 32.3 | 32.9 |
| Costa Rica | 2.3 | 2.8 | 3.8 | 4.9 | 4.5 | 10.0 | 13.2 | 17.1 | 20.9 | 20.1 |
| Czech Republic | .. | 7.4 | 6.5 | 7.9 | 7.9 | .. | 22.8 | 20.2 | 22.8 | 22.9 |
| Denmark[1] | 27.2 | 28.8 | 27.5 | 30.4 | 30.5 | 61.2 | 61.4 | 61.5 | 64.8 | 64.7 |
| Estonia | .. | 7.7 | 6.6 | 7.3 | 7.7 | .. | 24.8 | 19.8 | 21.9 | 23.0 |
| Finland | 16.8 | 19.7 | 14.4 | 14.8 | 14.7 | 39.2 | 43.1 | 35.5 | 35.0 | 35.1 |
| France[1] | 6.6 | 10.8 | 9.5 | 11.5 | 11.9 | 16.1 | 24.8 | 22.6 | 25.7 | 26.2 |
| Germany | 11.3 | 11.0 | 10.1 | 12.6 | 11.9 | 32.4 | 30.1 | 28.3 | 32.6 | 31.3 |
| Greece | 5.0 | 9.0 | 7.1 | 8.5 | 7.9 | 19.9 | 26.8 | 22.0 | 21.6 | 20.4 |
| Hungary | .. | 9.4 | 7.6 | 6.4 | 6.6 | .. | 24.3 | 20.7 | 17.6 | 18.2 |
| Iceland | 9.0 | 14.3 | 14.3 | 17.4 | 18.4 | 29.7 | 39.9 | 44.3 | 49.9 | 51.1 |
| Ireland | 12.3 | 13.4 | 11.1 | 10.0 | 9.7 | 38.0 | 43.6 | 40.1 | 45.6 | 49.1 |
| Israel | .. | 13.4 | 8.8 | 9.8 | 9.8 | .. | 39.4 | 29.0 | 32.6 | 33.1 |
| Italy | 13.2 | 13.4 | 13.6 | 13.4 | 14.0 | 36.5 | 33.2 | 32.7 | 31.6 | 32.8 |
| Japan | 13.9 | 8.8 | 7.9 | 9.7 | 10.1 | 50.2 | 34.8 | 30.2 | 30.8 | 30.4 |
| Korea | 6.1 | 6.0 | 6.3 | 9.0 | 8.6 | 32.8 | 28.8 | 28.0 | 33.2 | 30.9 |
| Latvia | .. | 7.0 | 7.1 | 6.6 | 6.9 | .. | 24.1 | 25.0 | 21.4 | 21.6 |
| Lithuania[1] | .. | 8.3 | 4.6 | 8.8 | 8.7 | .. | 27.0 | 16.2 | 29.0 | 28.2 |
| Luxembourg[1] | 13.9 | 13.5 | 12.9 | 15.5 | 14.5 | 40.2 | 36.5 | 36.2 | 39.2 | 38.0 |
| Mexico | 4.1 | 4.1 | 5.1 | 6.9 | 7.6 | 34.0 | 36.0 | 39.8 | 42.4 | 42.6 |
| Netherlands | 12.8 | 9.6 | 9.9 | 12.2 | 12.3 | 32.3 | 25.9 | 27.9 | 31.0 | 30.7 |
| New Zealand | 21.6 | 19.5 | 16.3 | 17.2 | 19.1 | 59.6 | 60.0 | 53.8 | 55.1 | 56.5 |
| Norway | 14.2 | 18.9 | 19.8 | 16.4 | 13.8 | 35.2 | 45.3 | 47.3 | 40.9 | 35.6 |
| Poland[1] | .. | 6.7 | 6.3 | 7.5 | 7.5 | .. | 20.4 | 20.1 | 21.4 | 21.2 |
| Portugal | 6.8 | 9.1 | 8.1 | 9.5 | 9.8 | 25.7 | 29.4 | 26.7 | 27.4 | 27.7 |
| Slovak Republic | .. | 6.9 | 5.3 | 7.1 | 7.1 | .. | 20.5 | 18.8 | 20.5 | 20.2 |
| Slovenia[1] | .. | 6.8 | 7.4 | 7.2 | 7.2 | .. | 18.0 | 19.6 | 19.5 | 19.4 |
| Spain | 9.7 | 9.3 | 8.7 | 9.9 | 10.7 | 30.6 | 28.1 | 28.0 | 28.6 | 29.1 |
| Sweden | 20.3 | 21.4 | 15.3 | 15.3 | 15.1 | 41.6 | 42.7 | 35.7 | 35.7 | 35.8 |
| Switzerland[1] | 10.8 | 11.8 | 11.7 | 13.1 | 12.7 | 46.8 | 43.8 | 45.7 | 48.2 | 46.2 |
| Türkiye | 4.9 | 6.9 | 5.3 | 5.6 | 5.2 | 33.5 | 29.5 | 21.3 | 24.2 | 21.9 |
| United Kingdom | 12.9 | 12.9 | 12.0 | 11.2 | 11.5 | 39.3 | 39.5 | 37.4 | 34.6 | 35.8 |
| United States | 11.8 | 14.2 | 9.9 | 11.6 | 11.7 | 45.2 | 50.1 | 42.3 | 46.1 | 45.5 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **11.5** | **11.4** | **10.2** | **11.3** | **11.3** | **36.2** | **33.9** | **32.2** | **34.0** | **33.7** |

.. Not available
Note: Full time series can be accessed at http://oe.cd/full-time-series.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/evzfwx

## Table 3.8. Taxes on personal income (1100) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 12.1 | 11.5 | 9.7 | 11.7 | 11.5 | 43.0 | 37.7 | 38.7 | 42.0 | 40.1 |
| Austria[1] | 8.2 | 9.3 | 9.2 | 9.6 | 9.4 | 21.0 | 22.0 | 22.4 | 22.6 | 22.2 |
| Belgium[1] | 13.2 | 13.8 | 12.1 | 11.3 | 11.8 | 32.0 | 31.4 | 28.2 | 26.6 | 27.8 |
| Canada | 14.3 | 12.8 | 10.9 | 11.9 | 12.6 | 40.8 | 36.8 | 35.0 | 36.1 | 36.9 |
| Chile | 0.9 | 1.4 | 1.3 | 1.5 | 2.0 | 5.6 | 7.6 | 6.8 | 7.2 | 10.2 |
| Colombia | 0.2 | 0.8 | 1.0 | 1.3 | 1.4 | 1.8 | 4.9 | 5.3 | 6.8 | 7.7 |
| Costa Rica | .. | .. | 1.0 | 1.4 | 1.5 | .. | .. | 4.6 | 6.1 | 6.8 |
| Czech Republic | .. | 4.2 | 3.3 | 4.4 | 4.7 | .. | 12.9 | 10.2 | 12.7 | 13.4 |
| Denmark[1] | 24.0 | 24.7 | 23.3 | 24.5 | 25.5 | 54.0 | 52.6 | 52.0 | 52.2 | 54.2 |
| Estonia | .. | 6.8 | 5.3 | 5.5 | 6.0 | .. | 22.0 | 15.9 | 16.5 | 18.1 |
| Finland | 14.9 | 14.0 | 12.0 | 12.3 | 12.5 | 34.7 | 30.6 | 29.5 | 29.0 | 30.0 |
| France[1] | 4.4 | 7.8 | 7.2 | 9.3 | 9.5 | 10.7 | 17.9 | 17.0 | 20.7 | 21.0 |
| Germany | 9.6 | 9.2 | 8.6 | 10.6 | 10.2 | 27.6 | 25.3 | 24.1 | 27.4 | 27.0 |
| Greece | 3.6 | 4.3 | 4.0 | 6.0 | 6.3 | 14.1 | 13.0 | 12.4 | 15.2 | 16.3 |
| Hungary | .. | 7.2 | 6.4 | 5.2 | 5.3 | .. | 18.6 | 17.4 | 14.2 | 14.6 |
| Iceland | 8.2 | 12.5 | 11.7 | 14.3 | 15.6 | 26.9 | 34.8 | 36.4 | 41.0 | 43.1 |
| Ireland | 10.7 | 9.8 | 8.8 | 6.9 | 6.5 | 33.1 | 31.9 | 31.6 | 31.6 | 32.9 |
| Israel | .. | 9.9 | 5.4 | 6.2 | 6.5 | .. | 28.9 | 17.9 | 20.8 | 21.9 |
| Italy | 9.5 | 10.1 | 11.2 | 10.9 | 11.4 | 26.3 | 24.8 | 26.9 | 25.8 | 26.8 |
| Japan | 7.7 | 5.3 | 4.9 | 5.9 | 6.2 | 27.8 | 21.0 | 18.6 | 18.8 | 18.7 |
| Korea | 3.7 | 3.1 | 3.2 | 4.8 | 5.2 | 20.0 | 14.6 | 14.2 | 17.5 | 18.8 |
| Latvia | .. | 5.5 | 6.2 | 6.5 | 6.1 | .. | 18.8 | 21.6 | 20.9 | 19.3 |
| Lithuania[1] | .. | 7.6 | 3.6 | 7.2 | 7.1 | .. | 24.8 | 12.7 | 23.9 | 23.0 |
| Luxembourg[1] | 8.3 | 6.8 | 7.4 | 9.5 | 9.7 | 24.1 | 18.5 | 20.9 | 24.0 | 25.5 |
| Mexico | .. | .. | 2.3 | 3.4 | 3.7 | .. | .. | 18.3 | 20.8 | 21.0 |
| Netherlands | 9.8 | 5.6 | 7.7 | 8.5 | 9.2 | 24.7 | 15.1 | 21.5 | 21.6 | 22.9 |
| New Zealand | 17.4 | 14.0 | 11.4 | 12.4 | 13.0 | 48.0 | 43.1 | 37.7 | 39.7 | 38.5 |
| Norway | 10.5 | 10.1 | 9.9 | 10.4 | 11.4 | 26.2 | 24.2 | 23.7 | 25.9 | 29.4 |
| Poland[1] | .. | 4.3 | 4.3 | 5.3 | 5.3 | .. | 13.2 | 13.9 | 15.1 | 14.8 |
| Portugal | 4.2 | 5.3 | 5.4 | 6.3 | 7.0 | 15.9 | 17.0 | 17.7 | 18.4 | 19.9 |
| Slovak Republic | .. | 3.3 | 2.6 | 3.8 | 3.8 | .. | 9.9 | 9.3 | 10.9 | 10.8 |
| Slovenia[1] | .. | 5.5 | 5.6 | 5.3 | 5.2 | .. | 14.6 | 14.7 | 14.2 | 14.1 |
| Spain | 6.9 | 6.4 | 6.9 | 7.9 | 8.7 | 21.7 | 19.3 | 22.1 | 22.7 | 23.7 |
| Sweden | 18.8 | 17.7 | 12.1 | 12.3 | 12.2 | 38.5 | 35.4 | 28.1 | 28.7 | 28.8 |
| Switzerland[1] | 7.5 | 7.9 | 8.1 | 8.4 | 8.8 | 32.3 | 29.4 | 31.8 | 30.7 | 32.1 |
| Türkiye | 3.9 | 5.2 | 3.5 | 3.8 | 3.1 | 26.8 | 22.2 | 14.0 | 16.3 | 13.2 |
| United Kingdom | 9.7 | 9.5 | 9.1 | 8.9 | 9.2 | 29.4 | 29.0 | 28.5 | 27.6 | 28.6 |
| United States | 9.8 | 11.9 | 8.1 | 10.3 | 10.4 | 37.7 | 42.2 | 34.8 | 40.7 | 40.6 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **9.3** | **8.5** | **7.2** | **8.0** | **8.3** | **27.6** | **24.1** | **22.0** | **23.5** | **24.1** |

.. Not available

Note: Full time series can be accessed at http://oe.cd/full-time-series.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/tsz70j

## Table 3.9. Taxes on corporate income (1200) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 4.0 | 6.1 | 4.5 | 4.7 | 5.4 | 14.1 | 20.2 | 17.9 | 17.1 | 18.8 |
| Austria[1] | 1.4 | 1.9 | 1.9 | 2.7 | 2.2 | 3.6 | 4.6 | 4.6 | 6.4 | 5.1 |
| Belgium[1] | 2.0 | 3.1 | 2.5 | 3.7 | 3.3 | 4.8 | 7.2 | 5.9 | 8.7 | 7.7 |
| Canada | 2.5 | 4.2 | 3.2 | 3.7 | 4.1 | 7.0 | 12.2 | 10.5 | 11.3 | 11.8 |
| Chile | 2.1 | 2.1 | 4.0 | 4.9 | 4.7 | 12.4 | 11.2 | 20.4 | 23.4 | 24.3 |
| Colombia | 1.6 | 2.6 | 3.8 | 4.7 | 4.3 | 13.9 | 16.7 | 20.7 | 24.1 | 23.0 |
| Costa Rica | .. | .. | 2.3 | 2.8 | 1.9 | .. | .. | 10.3 | 11.9 | 8.4 |
| Czech Republic | .. | 3.2 | 3.2 | 3.5 | 3.3 | .. | 9.9 | 10.0 | 10.1 | 9.4 |
| Denmark[1] | 1.7 | 3.2 | 2.3 | 3.2 | 2.9 | 3.9 | 6.8 | 5.1 | 6.7 | 6.1 |
| Estonia | .. | 0.9 | 1.3 | 1.8 | 1.6 | .. | 2.8 | 4.0 | 5.5 | 4.9 |
| Finland | 1.9 | 5.7 | 2.4 | 2.5 | 2.1 | 4.5 | 12.5 | 6.0 | 6.0 | 5.1 |
| France[1] | 2.2 | 3.0 | 2.3 | 2.2 | 2.3 | 5.3 | 6.9 | 5.5 | 4.9 | 5.1 |
| Germany | 1.7 | 1.8 | 1.5 | 2.0 | 1.6 | 4.8 | 4.8 | 4.2 | 5.2 | 4.3 |
| Greece | 1.4 | 4.0 | 2.6 | 2.2 | 1.2 | 5.5 | 11.9 | 7.9 | 5.6 | 3.1 |
| Hungary | .. | 2.2 | 1.2 | 1.2 | 1.3 | .. | 5.7 | 3.3 | 3.4 | 3.6 |
| Iceland | 0.8 | 1.2 | 0.9 | 2.1 | 2.2 | 2.8 | 3.3 | 2.7 | 5.9 | 6.1 |
| Ireland | 1.6 | 3.6 | 2.4 | 3.1 | 3.2 | 4.9 | 11.7 | 8.5 | 14.0 | 16.1 |
| Israel | .. | 3.2 | 2.6 | 3.0 | 2.7 | .. | 9.5 | 8.6 | 10.1 | 9.2 |
| Italy | 3.6 | 2.8 | 2.3 | 2.0 | 2.1 | 10.0 | 6.9 | 5.5 | 4.6 | 4.8 |
| Japan | 6.2 | 3.5 | 3.0 | 3.8 | 3.9 | 22.4 | 13.7 | 11.6 | 12.0 | 11.7 |
| Korea | 2.4 | 3.0 | 3.1 | 4.3 | 3.4 | 12.8 | 14.1 | 13.8 | 15.7 | 12.1 |
| Latvia | .. | 1.5 | 1.0 | 0.2 | 0.7 | .. | 5.3 | 3.4 | 0.5 | 2.3 |
| Lithuania[1] | .. | 0.7 | 1.0 | 1.6 | 1.6 | .. | 2.2 | 3.5 | 5.1 | 5.1 |
| Luxembourg[1] | 5.6 | 6.7 | 5.4 | 6.0 | 4.8 | 16.1 | 18.0 | 15.3 | 15.2 | 12.5 |
| Mexico | .. | .. | 1.8 | 3.3 | 3.6 | .. | .. | 14.4 | 20.1 | 20.1 |
| Netherlands | 3.0 | 4.0 | 2.3 | 3.7 | 3.1 | 7.5 | 10.9 | 6.4 | 9.4 | 7.8 |
| New Zealand | 2.3 | 4.0 | 3.7 | 3.9 | 5.2 | 6.5 | 12.4 | 12.2 | 12.5 | 15.4 |
| Norway | 3.6 | 8.8 | 9.9 | 6.0 | 2.4 | 9.0 | 21.0 | 23.6 | 15.0 | 6.2 |
| Poland[1] | .. | 2.4 | 1.9 | 2.2 | 2.3 | .. | 7.3 | 6.2 | 6.3 | 6.4 |
| Portugal | 2.1 | 3.7 | 2.7 | 3.1 | 2.8 | 8.0 | 11.9 | 9.0 | 9.0 | 7.9 |
| Slovak Republic | .. | 2.6 | 2.4 | 3.1 | 3.0 | .. | 7.6 | 8.7 | 8.9 | 8.6 |
| Slovenia[1] | .. | 1.1 | 1.8 | 2.0 | 1.9 | .. | 3.0 | 4.9 | 5.3 | 5.2 |
| Spain | 2.8 | 2.9 | 1.8 | 2.1 | 2.0 | 8.8 | 8.8 | 5.9 | 5.9 | 5.3 |
| Sweden | 1.5 | 3.6 | 3.2 | 3.0 | 3.0 | 3.1 | 7.3 | 7.6 | 7.0 | 7.0 |
| Switzerland[1] | 1.7 | 2.4 | 2.6 | 3.1 | 3.0 | 7.3 | 8.8 | 10.1 | 11.2 | 11.0 |
| Türkiye | 1.0 | 1.7 | 1.8 | 1.8 | 2.1 | 6.7 | 7.3 | 7.3 | 7.9 | 8.7 |
| United Kingdom | 3.3 | 3.5 | 2.8 | 2.3 | 2.3 | 9.9 | 10.6 | 8.9 | 7.1 | 7.3 |
| United States | 2.0 | 2.2 | 1.8 | 1.4 | 1.3 | 7.5 | 7.9 | 7.5 | 5.4 | 4.9 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **2.4** | **3.1** | **2.7** | **3.0** | **2.8** | **8.3** | **9.5** | **9.0** | **9.6** | **9.0** |

.. Not available
Note: Full time series can be accessed at http://oe.cd/full-time-series.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/ujafz3

## Table 3.10. Social security contributions (2000) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Austria[1] | 12.9 | 14.3 | 14.0 | 14.9 | 15.5 | 32.9 | 33.8 | 34.2 | 34.9 | 36.8 |
| Belgium[1] | 13.7 | 13.5 | 13.9 | 13.2 | 13.6 | 33.2 | 30.8 | 32.4 | 31.1 | 32.0 |
| Canada | 4.3 | 4.7 | 4.6 | 4.7 | 4.9 | 12.1 | 13.6 | 14.9 | 14.2 | 14.3 |
| Chile | 1.5 | 1.4 | 1.3 | 1.5 | 1.5 | 9.0 | 7.3 | 6.8 | 7.3 | 8.0 |
| Colombia | 0.9 | 2.6 | 2.1 | 1.9 | 1.9 | 7.9 | 16.3 | 11.7 | 9.5 | 9.9 |
| Costa Rica | 6.5 | 6.4 | 7.3 | 8.0 | 8.2 | 28.9 | 30.4 | 33.1 | 34.2 | 36.1 |
| Czech Republic | .. | 14.3 | 14.4 | 15.4 | 15.8 | .. | 44.3 | 44.8 | 44.1 | 45.5 |
| Denmark[1] | 0.0 | 0.6 | 0.1 | 0.0 | 0.1 | 0.0 | 1.4 | 0.2 | 0.1 | 0.1 |
| Estonia | .. | 10.9 | 12.7 | 11.7 | 12.1 | .. | 35.1 | 38.4 | 35.0 | 36.5 |
| Finland | 11.0 | 11.5 | 12.0 | 11.8 | 11.5 | 25.6 | 25.2 | 29.7 | 27.9 | 27.4 |
| France[1] | 18.1 | 15.6 | 16.1 | 14.8 | 14.8 | 44.1 | 35.8 | 38.2 | 33.0 | 32.7 |
| Germany | 13.0 | 14.2 | 13.8 | 14.6 | 15.0 | 37.5 | 39.0 | 38.9 | 37.9 | 39.7 |
| Greece | 7.6 | 10.1 | 11.0 | 12.1 | 12.9 | 30.2 | 30.3 | 34.2 | 30.8 | 33.2 |
| Hungary | .. | 11.3 | 11.6 | 11.7 | 11.1 | .. | 29.4 | 31.4 | 32.0 | 30.8 |
| Iceland | 1.0 | 2.8 | 3.8 | 3.2 | 3.0 | 3.1 | 7.7 | 11.7 | 9.2 | 8.3 |
| Ireland | 4.6 | 3.7 | 5.1 | 3.7 | 3.3 | 14.1 | 11.9 | 18.2 | 16.8 | 16.6 |
| Israel | .. | 5.0 | 5.1 | 5.2 | 5.1 | .. | 14.6 | 16.8 | 17.3 | 17.4 |
| Italy | 11.9 | 11.6 | 13.0 | 13.2 | 13.6 | 32.9 | 28.5 | 31.1 | 31.2 | 31.8 |
| Japan | 7.3 | 8.9 | 10.8 | 12.9 | 13.4 | 26.5 | 35.2 | 41.1 | 41.1 | 40.4 |
| Korea | 1.9 | 3.5 | 5.2 | 7.3 | 7.8 | 10.1 | 16.7 | 23.3 | 26.7 | 28.0 |
| Latvia | .. | 9.7 | 8.6 | 9.5 | 10.0 | .. | 33.5 | 30.1 | 30.7 | 31.4 |
| Lithuania[1] | .. | 9.9 | 11.6 | 9.7 | 10.2 | .. | 32.2 | 41.1 | 31.9 | 33.2 |
| Luxembourg[1] | 9.6 | 9.7 | 10.3 | 11.0 | 11.1 | 27.5 | 26.1 | 29.0 | 27.8 | 29.2 |
| Mexico | 2.0 | 2.1 | 2.1 | 2.3 | 2.5 | 16.8 | 18.0 | 16.2 | 13.8 | 13.9 |
| Netherlands | 14.9 | 14.3 | 12.9 | 13.4 | 13.6 | 37.4 | 38.7 | 36.3 | 34.2 | 34.1 |
| New Zealand | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Norway | 10.6 | 8.8 | 9.4 | 10.6 | 11.2 | 26.3 | 21.0 | 22.4 | 26.4 | 28.9 |
| Poland[1] | .. | 12.9 | 10.8 | 13.2 | 13.5 | .. | 39.2 | 34.4 | 37.6 | 37.9 |
| Portugal | 7.2 | 7.9 | 8.6 | 9.6 | 10.5 | 27.2 | 25.6 | 28.4 | 27.9 | 29.6 |
| Slovak Republic | .. | 13.9 | 11.9 | 15.0 | 15.5 | .. | 41.4 | 42.6 | 43.3 | 43.9 |
| Slovenia[1] | .. | 14.9 | 15.8 | 15.6 | 16.8 | .. | 39.6 | 41.8 | 42.2 | 45.2 |
| Spain | 11.2 | 11.5 | 11.9 | 12.3 | 13.8 | 35.4 | 34.9 | 37.9 | 35.3 | 37.4 |
| Sweden | 13.3 | 12.7 | 10.8 | 9.2 | 9.0 | 27.2 | 25.5 | 25.1 | 21.4 | 21.4 |
| Switzerland[1] | 5.4 | 6.5 | 6.1 | 6.5 | 6.9 | 23.3 | 24.2 | 23.7 | 23.7 | 25.2 |
| Türkiye | 2.9 | 4.4 | 6.1 | 7.3 | 7.1 | 19.7 | 18.7 | 24.9 | 31.4 | 29.7 |
| United Kingdom | 5.6 | 5.5 | 6.0 | 6.4 | 6.7 | 17.0 | 16.8 | 18.9 | 19.7 | 21.0 |
| United States | 6.7 | 6.7 | 6.1 | 6.1 | 6.4 | 25.6 | 23.6 | 26.1 | 24.3 | 24.8 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **7.1** | **8.4** | **8.6** | **8.9** | **9.2** | **21.8** | **24.9** | **26.6** | **25.9** | **26.6** |

.. Not available
Note: Full time series can be accessed at http://oe.cd/full-time-series.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/jpd627

## Table 3.11. Taxes on payroll and workforce (3000) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 1.7 | 1.4 | 1.3 | 1.3 | 1.3 | 6.1 | 4.5 | 5.2 | 4.7 | 4.5 |
| Austria[1] | 2.4 | 2.7 | 2.8 | 2.7 | 2.8 | 6.0 | 6.4 | 6.9 | 6.4 | 6.5 |
| Belgium[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Canada | 0.8 | 0.7 | 0.6 | 0.8 | 0.8 | 2.3 | 2.1 | 2.1 | 2.3 | 2.3 |
| Chile | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Colombia | 0.0 | 0.7 | 0.7 | 0.3 | 0.4 | 0.0 | 4.2 | 4.1 | 1.7 | 2.0 |
| Costa Rica | 1.4 | 1.3 | 1.3 | 1.4 | 1.5 | 6.4 | 6.3 | 5.9 | 5.9 | 6.5 |
| Czech Republic | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| Denmark[1] | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 | 0.7 | 0.4 | 0.5 | 0.6 | 0.4 |
| Estonia | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| Finland | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| France[1] | 0.8 | 1.0 | 1.3 | 1.8 | 1.9 | 1.9 | 2.3 | 3.2 | 4.0 | 4.1 |
| Germany | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Greece | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 |
| Hungary | .. | 1.4 | 0.4 | 1.0 | 1.0 | .. | 3.6 | 1.1 | 2.9 | 2.9 |
| Iceland | 1.1 | 0.0 | 0.2 | 0.3 | 0.3 | 3.5 | 0.1 | 0.5 | 0.9 | 0.9 |
| Ireland | 0.4 | 0.0 | 0.2 | 0.2 | 0.2 | 1.3 | 0.0 | 0.7 | 1.0 | 1.0 |
| Israel | .. | 1.2 | 1.2 | 1.1 | 1.1 | .. | 3.6 | 3.8 | 3.8 | 3.8 |
| Italy | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| Japan | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Korea | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.4 | 0.2 | 0.2 | 0.3 | 0.3 |
| Latvia | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.1 | 0.0 | 0.0 |
| Lithuania[1] | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| Luxembourg[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Mexico | 0.2 | 0.2 | 0.3 | 0.4 | 0.5 | 1.8 | 1.5 | 2.2 | 2.5 | 2.5 |
| Netherlands | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Zealand | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Norway | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 |
| Poland[1] | .. | 0.2 | 0.3 | 0.3 | 0.3 | .. | 0.7 | 0.8 | 0.7 | 0.9 |
| Portugal | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Slovak Republic | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| Slovenia[1] | .. | 1.5 | 0.1 | 0.0 | 0.0 | .. | 4.1 | 0.2 | 0.1 | 0.1 |
| Spain | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sweden | 1.2 | 2.1 | 3.0 | 5.3 | 5.1 | 2.5 | 4.2 | 7.0 | 12.4 | 12.0 |
| Switzerland[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Türkiye | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| United Kingdom | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.4 | 0.4 |
| United States | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **0.4** | **0.4** | **0.4** | **0.5** | **0.5** | **1.2** | **1.2** | **1.2** | **1.3** | **1.4** |

.. Not available
Note: Full time series can be accessed at http://oe.cd/full-time-series.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/kip7um

## Table 3.12. Taxes on property (4000) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 2.5 | 2.7 | 2.4 | 2.7 | 2.9 | 9.0 | 8.8 | 9.4 | 9.8 | 10.1 |
| Austria[1] | 1.1 | 0.6 | 0.5 | 0.5 | 0.6 | 2.7 | 1.3 | 1.3 | 1.3 | 1.4 |
| Belgium[1] | 1.6 | 2.1 | 3.1 | 3.4 | 3.4 | 3.8 | 4.7 | 7.2 | 8.1 | 8.0 |
| Canada | 3.5 | 3.3 | 3.8 | 3.8 | 4.1 | 10.0 | 9.5 | 12.3 | 11.6 | 12.0 |
| Chile | 1.0 | 1.3 | 0.8 | 1.1 | 1.0 | 6.2 | 7.0 | 4.1 | 5.5 | 5.3 |
| Colombia | 0.2 | 1.0 | 1.6 | 1.8 | 1.8 | 2.2 | 6.6 | 8.7 | 9.1 | 9.7 |
| Costa Rica | 0.3 | 0.2 | 0.3 | 0.4 | 0.4 | 1.3 | 0.9 | 1.5 | 1.9 | 2.0 |
| Czech Republic | .. | 0.5 | 0.4 | 0.4 | 0.2 | .. | 1.4 | 1.3 | 1.2 | 0.6 |
| Denmark[1] | 1.9 | 1.6 | 1.9 | 2.0 | 2.0 | 4.3 | 3.3 | 4.1 | 4.3 | 4.2 |
| Estonia | .. | 0.4 | 0.3 | 0.2 | 0.2 | .. | 1.2 | 1.0 | 0.6 | 0.6 |
| Finland | 1.1 | 1.1 | 1.1 | 1.4 | 1.5 | 2.4 | 2.4 | 2.7 | 3.4 | 3.6 |
| France[1] | 2.6 | 3.0 | 3.5 | 3.9 | 4.0 | 6.3 | 6.9 | 8.4 | 8.7 | 8.7 |
| Germany | 1.2 | 0.8 | 0.8 | 1.1 | 1.2 | 3.4 | 2.3 | 2.3 | 2.9 | 3.3 |
| Greece | 1.2 | 2.6 | 1.7 | 3.1 | 3.0 | 4.6 | 7.7 | 5.2 | 7.7 | 7.8 |
| Hungary | .. | 0.7 | 1.1 | 0.9 | 1.1 | .. | 1.7 | 3.1 | 2.6 | 2.9 |
| Iceland | 2.6 | 2.4 | 2.1 | 1.9 | 2.3 | 8.4 | 6.6 | 6.5 | 5.5 | 6.2 |
| Ireland | 1.5 | 1.8 | 1.4 | 1.2 | 1.0 | 4.6 | 5.7 | 5.1 | 5.7 | 5.0 |
| Israel | .. | 3.2 | 3.4 | 3.2 | 3.1 | .. | 9.5 | 11.1 | 10.6 | 10.3 |
| Italy | 0.8 | 1.9 | 2.0 | 2.4 | 2.4 | 2.3 | 4.6 | 4.8 | 5.7 | 5.7 |
| Japan | 2.6 | 2.7 | 2.6 | 2.6 | 2.7 | 9.4 | 10.5 | 9.7 | 8.2 | 8.1 |
| Korea | 2.2 | 2.6 | 2.5 | 3.1 | 3.9 | 11.8 | 12.4 | 11.3 | 11.4 | 14.2 |
| Latvia | .. | 1.1 | 0.9 | 0.9 | 1.0 | .. | 3.8 | 3.0 | 3.0 | 3.0 |
| Lithuania[1] | .. | 0.5 | 0.4 | 0.3 | 0.3 | .. | 1.5 | 1.3 | 1.0 | 1.0 |
| Luxembourg[1] | 2.9 | 4.0 | 2.5 | 3.9 | 3.8 | 8.4 | 10.7 | 7.0 | 9.8 | 10.0 |
| Mexico | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 1.9 | 1.8 | 2.3 | 2.0 | 1.9 |
| Netherlands | 1.5 | 1.9 | 1.4 | 1.5 | 1.7 | 3.7 | 5.3 | 3.8 | 3.8 | 4.3 |
| New Zealand | 2.5 | 1.7 | 2.0 | 1.9 | 1.9 | 6.8 | 5.3 | 6.6 | 6.2 | 5.5 |
| Norway | 1.2 | 1.0 | 1.1 | 1.3 | 1.3 | 2.9 | 2.3 | 2.6 | 3.2 | 3.4 |
| Poland[1] | .. | 1.4 | 1.3 | 1.3 | 1.3 | .. | 4.3 | 4.2 | 3.6 | 3.6 |
| Portugal | 0.7 | 1.1 | 1.1 | 1.4 | 1.5 | 2.7 | 3.7 | 3.7 | 4.2 | 4.2 |
| Slovak Republic | .. | 0.6 | 0.4 | 0.4 | 0.5 | .. | 1.8 | 1.4 | 1.2 | 1.4 |
| Slovenia[1] | .. | 0.6 | 0.6 | 0.6 | 0.6 | .. | 1.7 | 1.6 | 1.7 | 1.7 |
| Spain | 1.7 | 2.1 | 2.1 | 2.5 | 2.5 | 5.5 | 6.5 | 6.6 | 7.1 | 6.7 |
| Sweden | 1.7 | 1.7 | 1.0 | 0.9 | 1.0 | 3.5 | 3.3 | 2.4 | 2.2 | 2.2 |
| Switzerland[1] | 2.1 | 2.6 | 2.0 | 2.1 | 2.2 | 8.9 | 9.7 | 7.7 | 7.7 | 8.1 |
| Türkiye | 0.3 | 0.7 | 1.0 | 1.0 | 1.1 | 2.3 | 3.2 | 4.1 | 4.2 | 4.4 |
| United Kingdom | 2.7 | 3.7 | 3.8 | 4.0 | 3.7 | 8.2 | 11.4 | 12.0 | 12.4 | 11.6 |
| United States | 3.1 | 2.9 | 3.1 | 3.0 | 3.2 | 11.7 | 10.3 | 13.5 | 12.1 | 12.4 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **1.7** | **1.7** | **1.6** | **1.8** | **1.9** | **5.5** | **5.3** | **5.4** | **5.6** | **5.7** |

.. Not available

Note: Full time series can be accessed at http://oe.cd/full-time-series.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/2lqr16

## Table 3.13. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 7.8 | 8.8 | 7.2 | 7.3 | 7.6 | 27.8 | 28.8 | 28.8 | 26.3 | 26.5 |
| Austria[1] | 12.4 | 12.4 | 11.7 | 11.7 | 11.5 | 31.5 | 29.3 | 28.7 | 27.5 | 27.1 |
| Belgium[1] | 10.8 | 11.3 | 11.2 | 10.8 | 10.4 | 26.1 | 25.9 | 26.1 | 25.4 | 24.4 |
| Canada | 9.1 | 8.4 | 7.4 | 7.6 | 7.4 | 25.8 | 24.2 | 24.0 | 23.1 | 21.5 |
| Chile | 10.6 | 11.9 | 10.1 | 11.1 | 10.6 | 62.9 | 63.8 | 51.2 | 53.0 | 54.8 |
| Colombia | 6.1 | 7.3 | 8.2 | 8.5 | 7.8 | 53.8 | 46.3 | 45.1 | 43.0 | 41.4 |
| Costa Rica | 10.2 | 9.9 | 8.9 | 8.1 | 7.6 | 45.5 | 46.7 | 40.3 | 34.8 | 33.3 |
| Czech Republic | .. | 10.2 | 10.9 | 11.1 | 10.8 | .. | 31.5 | 33.8 | 31.9 | 31.1 |
| Denmark[1] | 15.0 | 15.7 | 15.0 | 14.2 | 14.4 | 33.9 | 33.5 | 33.6 | 30.2 | 30.6 |
| Estonia | .. | 12.1 | 13.5 | 14.2 | 13.3 | .. | 38.8 | 40.7 | 42.4 | 39.9 |
| Finland | 14.0 | 13.4 | 13.0 | 14.2 | 14.1 | 32.5 | 29.2 | 32.0 | 33.7 | 33.8 |
| France[1] | 11.7 | 11.5 | 11.2 | 12.4 | 12.3 | 28.4 | 26.4 | 26.6 | 27.6 | 27.1 |
| Germany | 9.3 | 10.4 | 10.8 | 10.3 | 9.7 | 26.7 | 28.5 | 30.5 | 26.6 | 25.7 |
| Greece | 11.2 | 11.8 | 12.5 | 15.8 | 15.0 | 44.5 | 35.2 | 38.6 | 39.9 | 38.5 |
| Hungary | .. | 15.6 | 15.9 | 16.3 | 16.3 | .. | 40.6 | 43.3 | 44.7 | 45.1 |
| Iceland | 15.6 | 16.3 | 11.5 | 11.4 | 11.4 | 51.3 | 45.3 | 35.8 | 32.8 | 31.7 |
| Ireland | 13.6 | 11.9 | 9.9 | 6.8 | 5.6 | 41.9 | 38.8 | 35.8 | 30.9 | 28.4 |
| Israel | .. | 11.2 | 11.9 | 10.7 | 10.4 | .. | 32.9 | 39.2 | 35.7 | 35.3 |
| Italy | 10.2 | 11.4 | 11.1 | 12.0 | 11.5 | 28.0 | 28.2 | 26.6 | 28.3 | 26.9 |
| Japan | 3.8 | 4.9 | 4.9 | 6.2 | 6.9 | 13.7 | 19.3 | 18.7 | 19.7 | 20.9 |
| Korea | 8.2 | 8.0 | 7.5 | 7.0 | 6.8 | 44.3 | 38.4 | 33.7 | 25.8 | 24.4 |
| Latvia | .. | 11.2 | 11.9 | 13.9 | 14.0 | .. | 38.6 | 41.8 | 44.9 | 44.0 |
| Lithuania[1] | .. | 12.1 | 11.7 | 11.5 | 11.6 | .. | 39.4 | 41.4 | 38.1 | 37.7 |
| Luxembourg[1] | 8.2 | 9.8 | 9.9 | 9.2 | 8.7 | 23.6 | 26.6 | 27.6 | 23.1 | 22.8 |
| Mexico | 5.3 | 4.8 | 4.9 | 6.2 | 6.6 | 44.0 | 41.7 | 38.0 | 37.6 | 37.2 |
| Netherlands | 10.5 | 10.9 | 11.2 | 12.1 | 12.2 | 26.4 | 29.7 | 31.5 | 30.7 | 30.5 |
| New Zealand | 12.1 | 11.3 | 12.0 | 12.1 | 12.8 | 33.6 | 34.7 | 39.6 | 38.7 | 38.0 |
| Norway | 14.3 | 13.1 | 11.6 | 11.8 | 12.4 | 35.5 | 31.4 | 27.7 | 29.3 | 32.0 |
| Poland[1] | .. | 11.6 | 12.6 | 12.8 | 12.9 | .. | 35.3 | 40.3 | 36.5 | 36.2 |
| Portugal | 11.7 | 12.6 | 12.3 | 13.7 | 13.2 | 44.2 | 40.7 | 40.4 | 39.8 | 37.5 |
| Slovak Republic | .. | 12.2 | 10.4 | 12.1 | 12.2 | .. | 36.3 | 37.2 | 35.0 | 34.6 |
| Slovenia[1] | .. | 13.8 | 13.9 | 13.5 | 12.5 | .. | 36.6 | 36.8 | 36.5 | 33.6 |
| Spain | 9.0 | 10.1 | 8.6 | 10.0 | 9.8 | 28.4 | 30.6 | 27.5 | 28.9 | 26.7 |
| Sweden | 12.2 | 12.1 | 12.7 | 12.1 | 12.1 | 25.0 | 24.2 | 29.7 | 28.2 | 28.5 |
| Switzerland[1] | 4.8 | 6.0 | 5.8 | 5.4 | 5.5 | 20.9 | 22.2 | 22.5 | 19.9 | 20.0 |
| Türkiye | 4.1 | 9.9 | 11.8 | 9.0 | 10.2 | 27.9 | 42.0 | 47.7 | 39.0 | 42.9 |
| United Kingdom | 10.2 | 10.6 | 10.1 | 10.6 | 10.0 | 31.0 | 32.3 | 31.7 | 32.8 | 31.2 |
| United States | 4.5 | 4.5 | 4.2 | 4.4 | 4.4 | 17.5 | 16.0 | 18.1 | 17.5 | 17.2 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **9.9** | **10.8** | **10.5** | **10.7** | **10.6** | **33.7** | **33.9** | **34.0** | **32.6** | **32.1** |

.. Not available

Note: Full time series can be accessed at http://oe.cd/full-time-series.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/dzc8e1

## Table 3.14. Value added taxes (5111) as % of GDP and as % of total tax revenue

| | % of GDP | | | | | % of total tax revenue | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| Australia | 0.0 | 3.4 | 3.3 | 3.2 | 3.5 | 0.0 | 11.1 | 13.1 | 11.7 | 12.4 |
| Austria[1] | 8.2 | 7.9 | 7.7 | 7.7 | 7.4 | 20.8 | 18.7 | 18.7 | 18.0 | 17.6 |
| Belgium[1] | 6.8 | 7.1 | 7.0 | 6.6 | 6.4 | 16.4 | 16.1 | 16.2 | 15.6 | 15.0 |
| Canada | 0.0 | 3.2 | 4.2 | 4.5 | 4.5 | 0.0 | 9.2 | 13.7 | 13.5 | 13.2 |
| Chile | 6.3 | 7.8 | 7.6 | 8.3 | 8.0 | 37.4 | 41.8 | 38.5 | 39.9 | 41.1 |
| Colombia | 2.6 | 4.3 | 5.3 | 5.8 | 5.4 | 22.6 | 27.6 | 29.3 | 29.6 | 28.7 |
| Costa Rica | 4.1 | 4.8 | 4.6 | 4.3 | 4.5 | 18.1 | 22.8 | 21.0 | 18.5 | 19.7 |
| Czech Republic | .. | 5.9 | 6.6 | 7.5 | 7.4 | .. | 18.3 | 20.5 | 21.6 | 21.3 |
| Denmark[1] | 8.3 | 9.1 | 9.4 | 9.4 | 9.8 | 18.7 | 19.5 | 20.9 | 20.0 | 20.8 |
| Estonia | .. | 8.4 | 8.5 | 8.9 | 8.9 | .. | 27.1 | 25.7 | 26.7 | 26.7 |
| Finland | 8.3 | 8.0 | 8.3 | 9.2 | 9.2 | 19.3 | 17.4 | 20.4 | 21.7 | 22.1 |
| France[1] | 7.6 | 7.2 | 6.8 | 7.1 | 7.0 | 18.4 | 16.7 | 16.1 | 15.9 | 15.4 |
| Germany | 5.8 | 6.7 | 7.0 | 7.0 | 6.5 | 16.6 | 18.4 | 19.8 | 18.2 | 17.2 |
| Greece | 6.2 | 6.3 | 7.1 | 8.4 | 7.8 | 24.6 | 18.9 | 22.0 | 21.3 | 20.1 |
| Hungary | .. | 8.7 | 8.5 | 9.5 | 9.8 | .. | 22.5 | 23.0 | 26.2 | 27.1 |
| Iceland | 8.7 | 10.2 | 7.4 | 8.0 | 8.0 | 28.4 | 28.5 | 22.8 | 22.9 | 22.0 |
| Ireland | 6.6 | 7.0 | 6.0 | 4.3 | 3.4 | 20.4 | 22.9 | 21.7 | 19.6 | 17.2 |
| Israel | .. | 7.2 | 7.4 | 7.1 | 7.1 | .. | 21.0 | 24.3 | 23.8 | 23.9 |
| Italy | 5.3 | 6.2 | 6.1 | 6.2 | 6.0 | 14.7 | 15.4 | 14.5 | 14.7 | 14.1 |
| Japan | 1.2 | 2.3 | 2.5 | 4.2 | 4.9 | 4.4 | 9.1 | 9.6 | 13.2 | 14.9 |
| Korea | 3.5 | 3.6 | 3.9 | 4.3 | 4.2 | 18.7 | 17.0 | 17.5 | 15.7 | 15.1 |
| Latvia | .. | 6.9 | 6.6 | 8.6 | 8.7 | .. | 23.9 | 23.3 | 27.8 | 27.5 |
| Lithuania[1] | .. | 7.5 | 7.8 | 7.9 | 7.9 | .. | 24.4 | 27.5 | 26.0 | 25.6 |
| Luxembourg[1] | 4.2 | 4.9 | 6.2 | 5.8 | 5.7 | 12.1 | 13.2 | 17.3 | 14.7 | 14.9 |
| Mexico | 3.2 | 2.8 | 3.8 | 3.8 | 4.2 | 26.1 | 24.7 | 29.4 | 23.4 | 23.8 |
| Netherlands | 6.5 | 6.4 | 6.7 | 7.1 | 7.4 | 16.5 | 17.3 | 18.7 | 18.2 | 18.5 |
| New Zealand | 8.1 | 8.1 | 9.3 | 9.5 | 10.4 | 22.4 | 24.9 | 30.7 | 30.4 | 30.6 |
| Norway | 7.6 | 8.2 | 7.8 | 8.6 | 9.1 | 18.8 | 19.8 | 18.6 | 21.5 | 23.6 |
| Poland[1] | .. | 6.9 | 7.6 | 7.9 | 8.0 | .. | 21.0 | 24.2 | 22.6 | 22.4 |
| Portugal | 5.2 | 7.6 | 7.5 | 8.8 | 8.4 | 19.6 | 24.5 | 24.8 | 25.4 | 23.8 |
| Slovak Republic | .. | 6.8 | 6.1 | 7.3 | 7.4 | .. | 20.4 | 21.8 | 21.0 | 21.0 |
| Slovenia[1] | .. | 8.5 | 8.1 | 8.0 | 7.5 | .. | 22.7 | 21.3 | 21.6 | 20.2 |
| Spain | 5.0 | 5.8 | 5.2 | 6.5 | 6.3 | 15.7 | 17.6 | 16.5 | 18.7 | 17.1 |
| Sweden | 7.3 | 8.2 | 9.0 | 9.1 | 9.2 | 14.9 | 16.4 | 21.1 | 21.3 | 21.6 |
| Switzerland[1] | 2.7 | 3.5 | 3.3 | 3.1 | 3.1 | 11.5 | 13.0 | 12.7 | 11.3 | 11.3 |
| Türkiye | 2.7 | 5.7 | 5.4 | 4.2 | 4.6 | 18.3 | 24.2 | 21.7 | 18.1 | 19.2 |
| United Kingdom | 5.5 | 5.9 | 6.1 | 6.9 | 6.5 | 16.9 | 18.1 | 19.0 | 21.3 | 20.2 |
| United States | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| *Unweighted average* | | | | | | | | | | |
| **OECD Average** | **5.1** | **6.3** | **6.4** | **6.7** | **6.7** | **17.0** | **19.6** | **20.5** | **20.3** | **20.2** |

.. Not available
Note: Full time series can be accessed at http://oe.cd/full-time-series.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

StatLink https://stat.link/nmrfg9

## Table 3.15. Tax revenues of sub-sectors of general government as % of GDP

| | Supranational | | | Central government | | | State or Regional government | | | Local government | | | Social Security Funds | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 | 1975 | 1995 | 2020 |
| **Federal countries** | | | | | | | | | | | | | | | |
| Australia | .. | .. | .. | 20.3 | 21.9 | 23.1 | 4.0 | 5.4 | 4.5 | 1.1 | 1.0 | 1.0 | 0.0 | 0.0 | 0.0 |
| Austria[1] | .. | 0.2 | 0.2 | 18.8 | 26.7 | 26.7 | 3.9 | 0.7 | 0.9 | 4.5 | 1.7 | 1.3 | 9.2 | 12.0 | 13.1 |
| Belgium[1] | 0.6 | 0.4 | 0.4 | 25.4 | 25.8 | 21.0 | .. | 0.8 | 4.7 | 1.7 | 2.0 | 2.2 | 11.2 | 13.8 | 14.2 |
| Canada | .. | .. | .. | 14.8 | 13.5 | 14.1 | 10.1 | 12.8 | 13.4 | 3.1 | 3.4 | 3.5 | 3.1 | 4.8 | 3.2 |
| Germany | 0.4 | 0.2 | 0.2 | 11.5 | 11.4 | 10.4 | 7.6 | 7.9 | 9.1 | 3.1 | 2.7 | 3.1 | 11.7 | 14.1 | 15.0 |
| Mexico | .. | .. | .. | .. | 7.5 | 14.3 | .. | 0.3 | 0.7 | .. | 0.2 | 0.3 | .. | 2.2 | 2.5 |
| Switzerland[1] | .. | .. | .. | 6.7 | 7.9 | 9.2 | 5.9 | 6.0 | 7.1 | 4.4 | 4.4 | 4.3 | 4.8 | 6.7 | 6.9 |
| United States | .. | .. | .. | 11.2 | 11.0 | 9.9 | 4.8 | 5.3 | 5.4 | 3.6 | 3.5 | 4.0 | 5.0 | 6.7 | 6.4 |
| *Unweighted average* | 0.5 | 0.3 | 0.3 | 15.5 | 15.7 | 16.1 | 6.0 | 4.9 | 5.7 | 3.1 | 2.4 | 2.5 | 6.4 | 7.5 | 7.7 |
| **Regional countries** | | | | | | | | | | | | | | | |
| Colombia[2] | .. | .. | .. | .. | 10.1 | 13.5 | .. | 0.9 | 0.9 | .. | 1.4 | 2.5 | .. | 3.6 | 1.9 |
| Spain[2] | .. | 0.2 | 0.2 | 8.6 | 16.0 | 13.7 | .. | 1.6 | 6.1 | 0.8 | 2.7 | 3.2 | 8.5 | 10.8 | 13.4 |
| **Unitary countries** | | | | | | | | | | | | | | | |
| Chile | .. | .. | .. | .. | 16.3 | 16.4 | .. | .. | .. | .. | 1.2 | 1.7 | .. | 0.7 | 1.3 |
| Costa Rica | .. | .. | .. | .. | 12.4 | 12.5 | .. | .. | .. | .. | 0.3 | 0.7 | .. | 6.2 | 9.4 |
| Czech Republic | .. | .. | 0.1 | .. | 19.9 | 18.4 | .. | .. | .. | .. | 0.3 | 0.3 | .. | 14.3 | 15.8 |
| Denmark[1] | 0.4 | 0.2 | 0.1 | 25.6 | 31.7 | 34.3 | .. | .. | .. | 11.0 | 14.6 | 12.7 | 0.0 | 0.0 | 0.0 |
| Estonia | .. | .. | 0.2 | .. | 29.5 | 27.0 | .. | .. | .. | .. | 0.3 | 0.3 | .. | 5.2 | 5.8 |
| Finland | .. | 0.2 | 0.2 | 20.3 | 20.7 | 19.9 | .. | .. | .. | 8.5 | 9.9 | 10.3 | 7.4 | 13.7 | 11.5 |
| France[1] | 0.2 | 0.3 | 0.2 | 17.9 | 18.0 | 14.6 | .. | .. | .. | 2.6 | 4.7 | 6.1 | 14.2 | 19.4 | 24.4 |
| Greece | .. | 0.2 | 0.2 | 12.5 | 18.8 | 24.7 | .. | .. | .. | 0.6 | 0.6 | 1.0 | 5.5 | 8.8 | 13.0 |
| Hungary | .. | .. | 0.1 | .. | 26.0 | 23.2 | .. | .. | .. | .. | 1.0 | 1.9 | .. | 13.7 | 10.9 |
| Iceland | .. | .. | .. | 24.0 | 24.3 | 25.3 | .. | .. | .. | 5.5 | 6.4 | 10.8 | 0.0 | 0.0 | 0.0 |
| Ireland | 0.6 | 0.5 | 0.1 | 21.6 | 26.4 | 16.6 | .. | .. | .. | 2.0 | 0.8 | 0.2 | 3.6 | 4.0 | 2.9 |
| Israel | .. | .. | .. | .. | 27.0 | 22.1 | .. | .. | .. | .. | 2.4 | 2.3 | .. | 4.7 | 5.1 |
| Italy | .. | 0.1 | 0.2 | 13.0 | 24.1 | 24.2 | .. | .. | .. | 0.2 | 2.1 | 4.7 | 11.2 | 12.1 | 13.6 |
| Japan | .. | .. | .. | 9.0 | 10.5 | 12.1 | .. | .. | .. | 5.1 | 6.4 | 7.6 | 5.7 | 8.5 | 13.4 |
| Korea | .. | .. | .. | 13.2 | 13.0 | 14.7 | .. | .. | .. | 1.5 | 3.5 | 5.3 | 0.1 | 2.3 | 7.8 |
| Latvia | .. | .. | 0.2 | .. | 12.9 | 16.2 | .. | .. | .. | .. | 5.8 | 5.7 | .. | 11.0 | 9.7 |
| Lithuania[1] | .. | .. | 0.3 | .. | 19.8 | 20.0 | .. | .. | .. | .. | 0.6 | 0.3 | .. | 7.2 | 10.2 |
| Luxembourg[1] | 0.2 | 0.2 | 0.3 | 20.7 | 23.9 | 25.4 | .. | .. | .. | 2.2 | 2.3 | 1.6 | 9.4 | 9.6 | 10.8 |
| Netherlands | 0.6 | 0.5 | 0.4 | 22.2 | 20.9 | 24.5 | .. | .. | .. | 0.4 | 1.2 | 1.4 | 14.5 | 14.7 | 13.6 |
| New Zealand | .. | .. | .. | 27.7 | 33.7 | 31.7 | .. | .. | .. | 2.3 | 1.9 | 2.1 | 0.0 | 0.0 | 0.0 |
| Norway | .. | .. | .. | 19.7 | 22.7 | 32.3 | .. | .. | .. | 8.7 | 7.9 | 6.5 | 10.5 | 8.8 | 0.0 |
| Poland[1] | .. | .. | 0.2 | .. | 22.4 | 17.5 | .. | .. | .. | .. | 3.1 | 4.4 | .. | 11.1 | 13.5 |
| Portugal | .. | 0.2 | 0.2 | 12.3 | 21.2 | 22.6 | .. | .. | .. | 0.0 | 1.6 | 2.5 | 6.5 | 6.3 | 9.9 |
| Slovak Republic | .. | .. | 0.2 | .. | 24.7 | 19.3 | .. | .. | .. | .. | 0.5 | 0.7 | .. | 14.2 | 15.0 |
| Slovenia[1] | .. | .. | 0.2 | .. | 19.8 | 16.8 | .. | .. | .. | .. | 2.4 | 3.6 | .. | 16.9 | 16.6 |
| Sweden | .. | 0.2 | 0.1 | 19.7 | 21.1 | 21.3 | .. | .. | .. | 11.2 | 13.9 | 15.6 | 7.5 | 9.8 | 5.3 |
| Türkiye | .. | .. | .. | .. | 12.3 | 14.5 | .. | .. | .. | .. | 2.1 | 2.2 | .. | 2.0 | 7.1 |
| United Kingdom | 0.3 | 0.3 | 0.1 | 24.1 | 22.7 | 23.4 | .. | .. | .. | 3.8 | 1.1 | 1.8 | 6.0 | 5.2 | 6.7 |
| *Unweighted average* | 0.4 | 0.3 | 0.2 | 19.0 | 21.3 | 21.1 | .. | .. | .. | 4.1 | 3.5 | 4.1 | 6.4 | 8.2 | 9.1 |

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

StatLink https://stat.link/jov5ur

## Table 3.16. Main central government taxes as % of total tax revenues of central government, 2020

| | 1000 Income & profits | 2000 Social security[3] | 3000 Payroll | 4000 Property | 5000 Goods and services | 6000 Others |
|---|---|---|---|---|---|---|
| **Federal countries** | | | | | | |
| Australia | 72.9 | 0.0 | 0.4 | 0.0 | 26.7 | 0.0 |
| Austria[1] | 42.8 | 8.3 | 5.6 | 1.4 | 41.5 | 0.5 |
| Belgium[1] | 55.8 | 0.1 | 0.0 | 2.1 | 42.0 | 0.0 |
| Canada | 73.4 | 7.3 | 0.0 | 0.0 | 19.3 | 0.0 |
| Germany | 47.4 | 0.0 | 0.0 | 0.4 | 52.2 | 0.0 |
| Mexico | 52.8 | 0.0 | 0.0 | 0.0 | 45.5 | 1.7 |
| Switzerland[1] | 42.5 | 0.0 | 0.0 | 2.6 | 54.8 | 0.1 |
| United States | 91.5 | 0.0 | 0.0 | 0.9 | 7.6 | 0.0 |
| *Unweighted average* | 59.9 | 1.9 | 0.7 | 0.9 | 36.2 | 0.3 |
| **Regional countries** | | | | | | |
| Colombia[2] | 45.8 | 0.0 | 2.7 | 6.7 | 44.5 | 0.2 |
| Spain[2] | 39.6 | 2.2 | 0.0 | 0.2 | 57.9 | 0.0 |
| **Unitary countries** | | | | | | |
| Chile | 38.2 | 1.6 | 0.0 | 1.6 | 59.2 | -0.5 |
| Costa Rica | 36.3 | 1.7 | 0.0 | 0.9 | 57.4 | 3.7 |
| Czech Republic | 43.0 | 0.0 | 0.0 | 0.0 | 56.9 | 0.0 |
| Denmark[1] | 55.9 | 0.1 | 0.5 | 1.8 | 41.7 | 0.0 |
| Estonia | 28.3 | 23.5 | 0.0 | 0.0 | 48.2 | 0.0 |
| Finland | 26.1 | 0.0 | 0.0 | 3.4 | 70.4 | 0.2 |
| France[1] | 41.5 | 2.4 | 3.6 | 6.0 | 46.1 | 0.3 |
| Greece | 32.1 | 0.1 | 0.0 | 8.5 | 59.3 | 0.0 |
| Hungary | 28.3 | 2.0 | 4.4 | 3.0 | 62.1 | 0.1 |
| Iceland | 38.6 | 11.9 | 1.2 | 1.4 | 44.3 | 2.6 |
| Ireland | 58.6 | 2.3 | 1.2 | 4.8 | 33.2 | 0.0 |
| Israel | 44.3 | 0.0 | 5.2 | 3.6 | 46.9 | 0.0 |
| Italy | 53.7 | 0.0 | 0.0 | 5.6 | 40.7 | 0.0 |
| Japan | 52.2 | 0.0 | 0.0 | 5.0 | 42.8 | 0.0 |
| Korea | 52.3 | 0.0 | 0.0 | 10.2 | 36.0 | 1.5 |
| Latvia | 12.1 | 2.0 | 0.1 | 1.0 | 84.8 | 0.0 |
| Lithuania[1] | 43.4 | 0.0 | 0.0 | 0.1 | 56.5 | 0.0 |
| Luxembourg[1] | 51.1 | 1.2 | 0.0 | 14.6 | 32.9 | 0.1 |
| Netherlands | 50.1 | 0.0 | 0.0 | 3.9 | 45.3 | 0.8 |
| New Zealand | 60.2 | 0.0 | 0.0 | 0.1 | 39.7 | 0.0 |
| Norway | 25.2 | 34.7 | 0.2 | 1.5 | 38.4 | 0.0 |
| Poland[1] | 26.5 | 0.0 | 1.9 | 0.0 | 71.6 | 0.0 |
| Portugal | 40.2 | 4.7 | 0.0 | 1.1 | 52.5 | 1.5 |
| Slovak Republic | 36.8 | 2.4 | 0.0 | 0.0 | 60.9 | 0.0 |
| Slovenia[1] | 26.1 | 1.0 | 0.3 | 0.0 | 72.6 | 0.0 |
| Sweden | -0.3 | 17.4 | 23.9 | 2.7 | 56.2 | 0.2 |
| Türkiye | 31.6 | 0.0 | 0.0 | 5.1 | 62.6 | 0.7 |
| United Kingdom | 49.1 | 0.0 | 0.6 | 8.2 | 42.1 | 0.0 |
| *Unweighted average* | 38.6 | 3.9 | 1.5 | 3.4 | 52.2 | 0.4 |

Note: Excluding social security contributions accruing to social security funds.
1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.
3. These comprise only social security contributions accruing to central government.

StatLink https://stat.link/7gzjpx

## Table 3.17. Main state government taxes as % of total tax revenues of state government, 2020

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods and services | 6000 Others |
|---|---|---|---|---|---|---|
| **Federal countries** | | | | | | |
| Australia | 0.0 | 0.0 | 26.6 | 42.4 | 31.1 | 0.0 |
| Austria[1, 2] | 37.5 | 13.4 | 32.2 | 1.5 | 12.7 | 2.7 |
| Belgium[1, 2] | 49.2 | 1.2 | 0.0 | 35.6 | 14.0 | 0.0 |
| Canada | 50.0 | 4.6 | 5.9 | 5.2 | 34.3 | 0.0 |
| Germany[2] | 49.5 | 0.0 | 0.0 | 9.0 | 41.6 | 0.0 |
| Mexico | 0.0 | 0.0 | 65.4 | 16.4 | 13.2 | 5.0 |
| Switzerland[1] | 75.4 | 0.0 | 0.0 | 17.8 | 6.1 | 0.7 |
| United States | 44.0 | 0.0 | 0.3 | 3.3 | 52.4 | 0.0 |
| *Unweighted average* | 38.2 | 2.4 | 16.3 | 16.4 | 25.6 | 1.1 |
| **Regional countries** | | | | | | |
| Colombia[3] | 0.0 | 0.0 | 0.0 | 0.0 | 72.3 | 27.7 |
| Spain[2, 3] | 76.2 | 0.0 | 0.0 | 16.1 | 7.7 | 0.0 |
| **Unitary countries** | | | | | | |
| Chile | .. | .. | .. | .. | .. | .. |
| Costa Rica | .. | .. | .. | .. | .. | .. |
| Czech Republic | .. | .. | .. | .. | .. | .. |
| Denmark | .. | .. | .. | .. | .. | .. |
| Estonia | .. | .. | .. | .. | .. | .. |
| Finland | .. | .. | .. | .. | .. | .. |
| France | .. | .. | .. | .. | .. | .. |
| Greece | .. | .. | .. | .. | .. | .. |
| Hungary | .. | .. | .. | .. | .. | .. |
| Iceland | .. | .. | .. | .. | .. | .. |
| Ireland | .. | .. | .. | .. | .. | .. |
| Israel | .. | .. | .. | .. | .. | .. |
| Italy | .. | .. | .. | .. | .. | .. |
| Japan | .. | .. | .. | .. | .. | .. |
| Korea | .. | .. | .. | .. | .. | .. |
| Latvia | .. | .. | .. | .. | .. | .. |
| Lithuania | .. | .. | .. | .. | .. | .. |
| Luxembourg | .. | .. | .. | .. | .. | .. |
| Netherlands | .. | .. | .. | .. | .. | .. |
| New Zealand | .. | .. | .. | .. | .. | .. |
| Norway | .. | .. | .. | .. | .. | .. |
| Poland | .. | .. | .. | .. | .. | .. |
| Portugal | .. | .. | .. | .. | .. | .. |
| Slovak Republic | .. | .. | .. | .. | .. | .. |
| Slovenia | .. | .. | .. | .. | .. | .. |
| Sweden | .. | .. | .. | .. | .. | .. |
| Türkiye | .. | .. | .. | .. | .. | .. |
| United Kingdom | .. | .. | .. | .. | .. | .. |
| *Unweighted average* | .. | .. | .. | .. | .. | .. |

.. Not available
1. The capital transfers were subtracted directly from the specific taxes to which they relate.
2. Payments to the European Union are excluded from these comparisons.
3. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

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## Table 3.18. Main local government taxes as % of total tax revenues of local government, 2020

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods and services | 6000 Others |
|---|---|---|---|---|---|---|
| **Federal countries** | | | | | | |
| Australia | 0.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 |
| Austria[1, 2] | 0.0 | 4.7 | 72.0 | 15.0 | 6.9 | 1.4 |
| Belgium[1, 2] | 36.8 | 0.2 | 0.0 | 56.5 | 6.4 | 0.0 |
| Canada | 0.0 | 0.0 | 0.0 | 97.3 | 1.6 | 1.1 |
| Germany[2] | 77.7 | 0.0 | 0.0 | 12.4 | 9.7 | 0.2 |
| Mexico | 0.0 | 0.0 | 0.0 | 82.4 | 1.0 | 16.6 |
| Switzerland[1] | 80.5 | 0.0 | 0.0 | 17.0 | 0.6 | 2.0 |
| United States | 5.8 | 0.0 | 0.0 | 73.2 | 21.0 | 0.0 |
| *Unweighted average* | 25.1 | 0.6 | 9.0 | 56.7 | 5.9 | 2.7 |
| **Regional countries** | | | | | | |
| Colombia[3] | 0.0 | 0.0 | 0.0 | 36.4 | 44.2 | 19.3 |
| Spain[2, 3] | 18.6 | 0.0 | 0.0 | 44.7 | 36.5 | 0.1 |
| **Unitary countries** | | | | | | |
| Chile | 0.0 | 0.0 | 0.0 | 45.3 | 54.7 | 0.0 |
| Costa Rica | 0.0 | 0.0 | 0.0 | 47.9 | 52.1 | 0.0 |
| Czech Republic[2] | 0.0 | 0.0 | 0.0 | 58.0 | 42.0 | 0.0 |
| Denmark[1, 2] | 89.3 | 0.0 | 0.0 | 10.7 | 0.0 | 0.0 |
| Estonia[2] | 0.0 | 0.0 | 0.0 | 83.1 | 16.9 | 0.0 |
| Finland[2] | 92.1 | 0.0 | 0.0 | 7.9 | 0.0 | 0.0 |
| France[1, 2] | 0.0 | 0.0 | 6.5 | 50.3 | 35.7 | 7.5 |
| Greece[2] | 0.0 | 0.0 | 0.0 | 95.6 | 4.4 | 0.0 |
| Hungary[2] | 0.0 | 0.0 | 0.0 | 19.0 | 81.0 | 0.0 |
| Iceland | 80.4 | 0.0 | 0.0 | 17.6 | 2.0 | 0.0 |
| Ireland[2] | 0.0 | 10.2 | 0.0 | 89.8 | 0.0 | 0.0 |
| Israel | 0.0 | 0.0 | 0.0 | 95.8 | 4.2 | 0.0 |
| Italy[2] | 21.2 | 0.0 | 0.0 | 23.0 | 30.9 | 24.9 |
| Japan | 49.1 | 0.0 | 0.0 | 27.2 | 22.7 | 1.1 |
| Korea | 16.9 | 0.0 | 1.6 | 46.4 | 27.9 | 7.2 |
| Latvia[2] | 86.1 | 0.0 | 0.0 | 13.2 | 0.6 | 0.0 |
| Lithuania[1] | 0.0 | 0.0 | 0.0 | 83.6 | 16.4 | 0.0 |
| Luxembourg[1, 2] | 93.2 | 0.0 | 0.0 | 6.2 | 0.5 | 0.1 |
| Netherlands[2] | 0.0 | 0.0 | 0.0 | 54.1 | 45.9 | 0.0 |
| New Zealand | 0.0 | 0.0 | 0.0 | 88.2 | 11.8 | 0.0 |
| Norway | 86.6 | 0.0 | 0.0 | 12.6 | 0.7 | 0.0 |
| Poland[1, 2] | 65.7 | 0.0 | 0.0 | 29.4 | 3.8 | 1.0 |
| Portugal[2] | 26.5 | 0.0 | 0.0 | 48.0 | 25.3 | 0.2 |
| Slovak Republic[2] | 0.0 | 0.0 | 0.0 | 64.7 | 35.3 | 0.0 |
| Slovenia[1, 2] | 78.1 | 0.0 | 0.0 | 17.2 | 4.6 | 0.0 |
| Sweden[2] | 97.5 | 0.0 | 0.0 | 2.5 | 0.0 | 0.0 |
| Türkiye | 28.4 | 0.0 | 0.0 | 14.4 | 50.9 | 6.3 |
| United Kingdom[2] | 0.0 | 0.0 | 0.0 | 100.0 | 0.0 | 0.0 |
| *Unweighted average* | 32.5 | 0.4 | 0.3 | 44.7 | 20.4 | 1.7 |

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Payments to the European Union are excluded from these comparisons.
3. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

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## Table 3.19. Gross domestic product for tax reporting years at market prices, in billions of national currency

| | | 1965 | 1990 | 2000 | 2007 | 2010 | 2015 | 2018 | 2019 | 2020 | 2021p |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Australia[1] | AUD | 24.4 | 415.0 | 706.4 | 1 178.6 | 1 417.9 | 1 657.7 | 1 946.2 | 1 980.9 | 2 069.2 | 2 296.6 |
| Austria | EUR | 18.5 | 137.5 | 213.6 | 284.0 | 295.9 | 344.3 | 385.4 | 397.5 | 379.3 | 403.1 |
| Belgium | EUR | 20.9 | 170.1 | 256.4 | 343.6 | 363.1 | 416.7 | 460.1 | 478.2 | 456.7 | 507.2 |
| Canada | CAD | 61.3 | 696.1 | 1 125.5 | 1 577.7 | 1 666.0 | 1 990.4 | 2 231.2 | 2 310.7 | 2 206.8 | 2 493.1 |
| Chile | CLP | .. | 10 594.8 | 42 215.0 | 90 159.5 | 110 777.9 | 158 622.9 | 189 434.9 | 195 816.5 | 200 343.7 | 240 633.3 |
| Colombia | COP | .. | 22 731.4 | 195 108.6 | 428 506.0 | 544 060.0 | 804 692.0 | 987 791.0 | 1 060 068.0 | 998 719.0 | 1 176 694.3 |
| Costa Rica[2] | CRC | .. | 525.3 | 4 627.1 | 13 889.1 | 19 802.0 | 30 171.9 | 36 014.7 | 37 832.1 | 36 356.3 | 39 905.6 |
| Czech Republic | CZK | .. | 731.2 | 2 386.3 | 3 859.5 | 3 992.9 | 4 625.4 | 5 410.8 | 5 791.5 | 5 709.1 | 6 108.4 |
| Denmark | DKK | 71.5 | 855.6 | 1 326.9 | 1 738.8 | 1 810.9 | 2 036.4 | 2 253.3 | 2 311.0 | 2 323.9 | 2 504.2 |
| Estonia | EUR | .. | .. | 6.2 | 16.4 | 14.7 | 20.6 | 25.9 | 27.8 | 27.5 | 31.4 |
| Finland | EUR | 4.5 | 91.0 | 136.4 | 187.1 | 188.1 | 211.4 | 233.5 | 239.9 | 238.0 | 251.4 |
| France | EUR | 76.4 | 1 053.5 | 1 478.6 | 1 941.4 | 1 995.3 | 2 198.4 | 2 363.3 | 2 437.6 | 2 310.5 | 2 500.9 |
| Germany | EUR | 234.8 | 1 306.7 | 2 109.1 | 2 499.6 | 2 564.4 | 3 026.2 | 3 365.5 | 3 473.3 | 3 405.4 | 3 601.8 |
| Greece | EUR | 0.7 | 45.5 | 141.2 | 232.7 | 224.1 | 176.4 | 179.6 | 183.3 | 165.3 | 182.8 |
| Hungary | HUF | .. | .. | 13 324.1 | 25 749.4 | 27 496.7 | 34 975.3 | 43 392.4 | 47 530.6 | 48 276.4 | 55 256.7 |
| Iceland | ISK | 0.2 | 377.0 | 709.6 | 1 387.0 | 1 681.0 | 2 310.8 | 2 844.4 | 3 043.8 | 2 937.9 | 3 251.2 |
| Ireland | EUR | 1.3 | 37.9 | 108.5 | 197.1 | 167.4 | 263.0 | 326.6 | 356.7 | 372.8 | 426.3 |
| Israel | ILS | .. | 124.3 | 554.7 | 756.1 | 891.2 | 1 179.3 | 1 352.5 | 1 434.6 | 1 422.6 | 1 578.0 |
| Italy | EUR | 22.4 | 730.9 | 1 241.5 | 1 614.8 | 1 611.3 | 1 655.4 | 1 771.4 | 1 796.6 | 1 657.0 | 1 775.4 |
| Japan[1] | JPY | 35 750.7 | 472 519.8 | 537 616.3 | 538 483.9 | 504 872.1 | 540 739.3 | 556 650.0 | 556 557.6 | 534 730.0 | 541 580.8 |
| Korea[3] | KRW | 831.4 | 200 556.2 | 651 634.4 | 1 089 660.2 | 1 322 611.2 | 1 658 020.4 | 1 898 192.6 | 1 924 498.1 | 1 940 726.2 | 2 071 658.0 |
| Latvia | EUR | .. | .. | 6.9 | 22.7 | 18.1 | 24.6 | 29.2 | 30.6 | 29.5 | 32.9 |
| Lithuania | EUR | .. | .. | 13.4 | 29.0 | 28.0 | 37.3 | 45.5 | 48.9 | 49.5 | 55.4 |
| Luxembourg | EUR | 1.0 | 10.6 | 23.0 | 37.6 | 42.4 | 54.1 | 60.1 | 62.4 | 64.8 | 72.3 |
| Mexico | MXN | .. | 843.6 | 6 693.7 | 11 504.1 | 13 366.4 | 18 572.1 | 23 524.4 | 24 453.3 | 23 357.4 | 26 213.0 |
| Netherlands | EUR | 35.6 | 263.0 | 452.0 | 619.2 | 639.2 | 690.0 | 774.0 | 813.1 | 796.5 | 856.4 |
| New Zealand[1] | NZD | 4.1 | 75.9 | 122.2 | 188.8 | 205.7 | 258.8 | 310.2 | 318.6 | 342.0 | 359.5 |
| Norway | NOK | 57.2 | 749.9 | 1 507.3 | 2 350.2 | 2 591.5 | 3 111.2 | 3 553.9 | 3 563.5 | 3 410.4 | 4 141.9 |
| Poland | PLN | .. | 62.7 | 748.5 | 1 187.5 | 1 446.8 | 1 801.1 | 2 121.6 | 2 293.2 | 2 339.0 | 2 622.2 |
| Portugal | EUR | 0.6 | 56.0 | 128.4 | 175.5 | 179.6 | 179.7 | 205.2 | 214.4 | 200.1 | 211.3 |
| Slovak Republic | EUR | .. | 10.0 | 31.7 | 63.2 | 68.5 | 79.9 | 89.4 | 94.0 | 92.1 | 97.1 |
| Slovenia | EUR | .. | 0.9 | 18.9 | 35.1 | 36.4 | 38.9 | 45.9 | 48.5 | 47.0 | 52.2 |
| Spain | EUR | 8.7 | 328.7 | 647.9 | 1 075.5 | 1 072.7 | 1 077.6 | 1 203.3 | 1 244.4 | 1 121.9 | 1 205.1 |
| Sweden | SEK | 129.3 | 1 549.8 | 2 408.2 | 3 320.3 | 3 573.6 | 4 260.5 | 4 828.3 | 5 049.6 | 5 038.5 | 5 451.8 |
| Switzerland | CHF | 70.1 | 369.5 | 472.6 | 592.4 | 629.3 | 675.7 | 719.3 | 727.2 | 706.2 | 742.8 |
| Türkiye | TRY | 0.0 | 0.5 | 171.5 | 887.7 | 1 167.7 | 2 350.9 | 3 758.8 | 4 311.7 | 5 048.2 | 7 248.8 |
| United Kingdom | GBP | 36.4 | 615.7 | 1 098.5 | 1 552.5 | 1 612.2 | 1 935.2 | 2 174.4 | 2 255.3 | 2 150.4 | 2 317.1 |
| United States | USD | 709.0 | 5 963.1 | 10 251.0 | 14 474.2 | 15 049.0 | 18 206.0 | 20 527.2 | 21 372.6 | 20 893.7 | 22 996.1 |

.. Not available
1. GDP is fiscal year. The year Y is calculated as the sum of: Q2(Y) to Q1(Y+1) for Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.
2. The GDP shown for 1990 in Costa Rica is taken from the IMF (World Economic Outlook Database, accessed in October 2022). The GDP for all other years is taken from the OECD National Accounts.
3. The GDP shown for 2021 in Korea is taken from the OECD National Accounts, accessed in October 2022, and is an estimated value.
Source: OECD National Accounts, accessed in October 2022.

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## Table 3.20. Exchange rates used, national currency per US dollar at market exchange rates

| | | 1965 | 1990 | 2000 | 2007 | 2010 | 2015 | 2018 | 2019 | 2020 | 2021p |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Australia | AUD | 0.9 | 1.3 | 1.8 | 1.2 | 1.0 | 1.3 | 1.4 | 1.4 | 1.4 | 1.3 |
| Austria | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Belgium | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Canada | CAD | 1.1 | 1.2 | 1.5 | 1.1 | 1.0 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 |
| Chile | CLP | 0.0 | 304.9 | 539.4 | 522.2 | 510.0 | 654.3 | 641.9 | 703.3 | 791.7 | 759.8 |
| Colombia | COP | 10.5 | 502.3 | 2 087.6 | 2 077.7 | 1 899.8 | 2 744.5 | 2 956.9 | 3 281.1 | 3 695.6 | 3 744.3 |
| Costa Rica | CRC | 6.6 | 91.6 | 307.4 | 517.2 | 521.9 | 534.6 | 577.2 | 587.0 | 584.7 | 621.4 |
| Czech Republic | CZK | .. | .. | 38.6 | 20.3 | 19.1 | 24.6 | 21.7 | 22.9 | 23.2 | 21.7 |
| Denmark | DKK | 6.9 | 6.2 | 8.1 | 5.4 | 5.6 | 6.7 | 6.3 | 6.7 | 6.5 | 6.3 |
| Estonia | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Finland | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| France | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Germany | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Greece | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Hungary | HUF | .. | 63.2 | 282.3 | 183.6 | 207.8 | 279.2 | 270.2 | 290.6 | 308.0 | 303.2 |
| Iceland | ISK | 0.4 | 58.4 | 78.8 | 64.1 | 122.2 | 131.9 | 108.3 | 122.6 | 135.4 | 127.0 |
| Ireland | EUR | 0.5 | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Israel | ILS | 0.0 | 2.0 | 4.1 | 4.1 | 3.7 | 3.9 | 3.6 | 3.6 | 3.4 | 3.2 |
| Italy | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Japan | JPY | 361.7 | 142.2 | 111.2 | 114.2 | 85.7 | 118.0 | 110.1 | 108.5 | 107.5 | 109.8 |
| Korea | KRW | 266.3 | 708.0 | 1 130.6 | 929.5 | 1 155.4 | 1 131.3 | 1 100.2 | 1 165.3 | 1 180.1 | 1 144.5 |
| Latvia | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Lithuania | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Luxembourg | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Mexico | MXN | 0.0 | 2.8 | 9.5 | 10.9 | 12.6 | 15.9 | 19.2 | 19.2 | 21.4 | 20.2 |
| Netherlands | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| New Zealand | NZD | 0.7 | 1.7 | 2.3 | 1.4 | 1.3 | 1.4 | 1.5 | 1.5 | 1.5 | 1.4 |
| Norway | NOK | 7.2 | 6.3 | 8.8 | 5.9 | 6.0 | 8.1 | 8.1 | 8.8 | 9.4 | 8.6 |
| Poland | PLN | 0.0 | 1.0 | 4.3 | 2.8 | 3.0 | 3.8 | 3.6 | 3.8 | 3.9 | 3.9 |
| Portugal | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Slovak Republic | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Slovenia | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Spain | EUR | .. | 0.8 | 1.1 | 0.7 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 |
| Sweden | SEK | 5.2 | 5.9 | 9.2 | 6.8 | 7.2 | 8.4 | 8.7 | 9.5 | 9.2 | 8.6 |
| Switzerland | CHF | 4.3 | 1.4 | 1.7 | 1.2 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 |
| Türkiye | TRY | 0.0 | 0.0 | 0.6 | 1.3 | 1.5 | 2.7 | 4.8 | 5.7 | 7.0 | 8.9 |
| United Kingdom | GBP | 0.4 | 0.6 | 0.7 | 0.5 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.7 |
| United States | USD | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

.. Not available
Source: OECD Financial indicators data.

StatLink https://stat.link/8xi73y

# 4 Country tables, 1990-2020

Chapter 4 provides a summary of tax revenues by category and by level of government for each OECD country.

## 4.1. Tax revenue and % of GDP by selected tax category and by level of government

In all the following tables, the symbol (..) indicates not available or not applicable. The main series in this chapter cover a selection of years between 1990 and 2020. A complete series is available online. Data for 1955 and 1960 (for nineteen OECD countries) are provided in Part V of the 1998 edition of this Report.

Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries.

### Box 4.1. Treatment of capital transfers

Some tables refer to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted directly from the specific taxes to which they relate, except for France, where the capital transfer has been allocated between tax headings in proportion to their tax revenues at the level of government against which these transfers were recorded.

Countries reporting capital transfers include:

- Austria from 2020
- Belgium from 1995
- Denmark from 1971
- France from 1992
- Lithuania from 1999
- Luxembourg from 2013
- Poland from 1995
- Slovenia from 1995
- Switzerland from 1990

## Table 4.1. Australia, tax revenue and % of GDP by selected tax category

| | Billion AUD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **116.5** | **214.8** | **356.7** | **548.9** | **590.7** | **28.1** | **30.4** | **25.2** | **27.7** | **28.5** |
| **1000 Taxes on income, profits and capital gains** | **66.5** | **124.4** | **202.2** | **324.8** | **348.3** | **16.0** | **17.6** | **14.3** | **16.4** | **16.8** |
| 1100 Of individuals | 50.1 | 81.0 | 138.2 | 230.8 | 236.9 | 12.1 | 11.5 | 9.7 | 11.7 | 11.5 |
| 1200 Corporate | 16.5 | 43.4 | 64.0 | 94.0 | 111.3 | 4.0 | 6.1 | 4.5 | 4.7 | 5.4 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| 2100 Employees | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2200 Employers | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2300 Self-employed or non-employed | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **7.1** | **9.6** | **18.5** | **25.7** | **26.4** | **1.7** | **1.4** | **1.3** | **1.3** | **1.3** |
| **4000 Taxes on property** | **10.4** | **18.8** | **33.5** | **54.0** | **59.5** | **2.5** | **2.7** | **2.4** | **2.7** | **2.9** |
| 4100 Recurrent taxes on immovable property | 6.1 | 9.1 | 19.9 | 33.8 | 34.5 | 1.5 | 1.3 | 1.4 | 1.7 | 1.7 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 4.3 | 9.8 | 13.6 | 20.2 | 25.0 | 1.0 | 1.4 | 1.0 | 1.0 | 1.2 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **32.4** | **61.9** | **102.6** | **144.4** | **156.6** | **7.8** | **8.8** | **7.2** | **7.3** | **7.6** |
| 5100 Taxes on production, sale, transfer, etc | 27.2 | 56.2 | 90.8 | 123.6 | 135.1 | 6.6 | 8.0 | 6.4 | 6.2 | 6.5 |
| 5110 General taxes | 9.4 | 25.8 | 48.1 | 65.7 | 75.3 | 2.3 | 3.7 | 3.4 | 3.3 | 3.6 |
| 5111 Value added taxes | 0.0 | 23.9 | 46.9 | 64.0 | 73.3 | 0.0 | 3.4 | 3.3 | 3.2 | 3.5 |
| 5120 Taxes on specific goods and services | 17.8 | 30.3 | 42.7 | 57.9 | 59.8 | 4.3 | 4.3 | 3.0 | 2.9 | 2.9 |
| 5121 Excises | 12.0 | 19.8 | 26.7 | 24.1 | 25.9 | 2.9 | 2.8 | 1.9 | 1.2 | 1.2 |
| 5200 Taxes on use of goods and perform activities | 5.2 | 5.7 | 11.7 | 20.8 | 21.5 | 1.3 | 0.8 | 0.8 | 1.0 | 1.0 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | 0.2 | 6.7 | 10.6 | 10.1 | .. | 0.0 | 0.5 | 0.5 | 0.5 |
| Transfer component | .. | 0.0 | 4.4 | 6.8 | 6.6 | .. | 0.0 | 0.3 | 0.3 | 0.3 |
| Tax expenditure component | .. | 0.2 | 2.4 | 3.8 | 3.5 | .. | 0.0 | 0.2 | 0.2 | 0.2 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Australian Bureau of Statistics.

StatLink https://stat.link/ulx746

## Table 4.2. Australia, tax revenue and % of GDP by level of government and main taxes

| | Billion AUD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **92.6** | **175.7** | **285.9** | **443.8** | **477.7** | **22.3** | **24.9** | **20.2** | **22.4** | **23.1** |
| 1000 Taxes on income, profits and capital gains | 66.5 | 124.4 | 202.2 | 324.8 | 348.3 | 16.0 | 17.6 | 14.3 | 16.4 | 16.8 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 1.3 | 0.1 | 0.5 | 1.0 | 1.7 | 0.3 | 0.0 | 0.0 | 0.1 | 0.1 |
| 4000 Taxes on property | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 24.5 | 51.1 | 83.2 | 118.0 | 127.7 | 5.9 | 7.2 | 5.9 | 6.0 | 6.2 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **19.7** | **32.7** | **58.4** | **85.5** | **93.0** | **4.7** | **4.6** | **4.1** | **4.3** | **4.5** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 5.8 | 9.5 | 18.0 | 24.7 | 24.7 | 1.4 | 1.3 | 1.3 | 1.2 | 1.2 |
| 4000 Taxes on property | 6.0 | 12.4 | 21.0 | 34.4 | 39.4 | 1.4 | 1.8 | 1.5 | 1.7 | 1.9 |
| 5000 Taxes on goods and services | 7.9 | 10.8 | 19.3 | 26.4 | 28.9 | 1.9 | 1.5 | 1.4 | 1.3 | 1.4 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **4.2** | **6.4** | **12.4** | **19.6** | **20.1** | **1.0** | **0.9** | **0.9** | **1.0** | **1.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 4.2 | 6.4 | 12.4 | 19.6 | 20.1 | 1.0 | 0.9 | 0.9 | 1.0 | 1.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Australian Bureau of Statistics.

StatLink https://stat.link/jwpcy4

## Table 4.3. Austria, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **54.0** | **90.3** | **121.2** | **169.3** | **160.2** | **39.3** | **42.3** | **41.0** | **42.6** | **42.2** |
| **1000 Taxes on income, profits and capital gains** | **13.8** | **25.6** | **34.0** | **49.9** | **44.5** | **10.0** | **12.0** | **11.5** | **12.5** | **11.7** |
| 1100 Of individuals | 11.3 | 19.9 | 27.1 | 38.3 | 35.5 | 8.2 | 9.3 | 9.2 | 9.6 | 9.4 |
| 1200 Corporate | 1.9 | 4.2 | 5.5 | 10.8 | 8.2 | 1.4 | 1.9 | 1.9 | 2.7 | 2.2 |
| 1300 Unallocable between 1100 and 1200 | 0.5 | 1.5 | 1.4 | 0.8 | 0.8 | 0.4 | 0.7 | 0.5 | 0.2 | 0.2 |
| **2000 Social security contributions** | **17.8** | **30.5** | **41.4** | **59.1** | **58.9** | **12.9** | **14.3** | **14.0** | **14.9** | **15.5** |
| 2100 Employees | 7.5 | 12.5 | 16.8 | 23.8 | 23.8 | 5.5 | 5.8 | 5.7 | 6.0 | 6.3 |
| 2200 Employers | 8.8 | 14.7 | 19.4 | 27.8 | 27.7 | 6.4 | 6.9 | 6.6 | 7.0 | 7.3 |
| 2300 Self-employed or non-employed | 1.5 | 3.4 | 5.2 | 7.5 | 7.5 | 1.1 | 1.6 | 1.7 | 1.9 | 2.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **3.3** | **5.8** | **8.4** | **10.8** | **10.4** | **2.4** | **2.7** | **2.8** | **2.7** | **2.8** |
| **4000 Taxes on property** | **1.5** | **1.2** | **1.6** | **2.2** | **2.2** | **1.1** | **0.6** | **0.5** | **0.5** | **0.6** |
| 4100 Recurrent taxes on immovable property | 0.4 | 0.5 | 0.7 | 0.8 | 0.9 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |
| 4200 Recurrent taxes on net wealth | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.4 | 0.6 | 0.8 | 1.3 | 1.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **17.0** | **26.5** | **34.7** | **46.5** | **43.4** | **12.4** | **12.4** | **11.7** | **11.7** | **11.5** |
| 5100 Taxes on production, sale, transfer, etc | 16.2 | 24.6 | 32.1 | 42.5 | 39.4 | 11.8 | 11.5 | 10.9 | 10.7 | 10.4 |
| 5110 General taxes | 11.2 | 16.9 | 22.7 | 30.4 | 28.2 | 8.2 | 7.9 | 7.7 | 7.7 | 7.4 |
| 5111 Value added taxes | 11.2 | 16.9 | 22.7 | 30.4 | 28.2 | 8.2 | 7.9 | 7.7 | 7.7 | 7.4 |
| 5120 Taxes on specific goods and services | 4.9 | 7.7 | 9.4 | 12.1 | 11.2 | 3.5 | 3.6 | 3.2 | 3.0 | 2.9 |
| 5121 Excises | 3.3 | 5.5 | 6.9 | 8.2 | 7.2 | 2.4 | 2.6 | 2.3 | 2.1 | 1.9 |
| 5200 Taxes on use of goods and perform activities | 0.9 | 1.9 | 2.6 | 4.0 | 4.1 | 0.6 | 0.9 | 0.9 | 1.0 | 1.1 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.7** | **0.8** | **1.1** | **0.8** | **0.7** | **0.5** | **0.4** | **0.4** | **0.2** | **0.2** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | 0.7 | 0.7 | 0.3 | 0.3 | .. | 0.3 | 0.2 | 0.1 | 0.1 |
| Transfer component | .. | 0.1 | 0.2 | 0.1 | 0.1 | .. | 0.0 | 0.1 | 0.0 | 0.0 |
| Tax expenditure component | .. | 0.6 | 0.4 | 0.2 | 0.2 | .. | 0.3 | 0.1 | 0.1 | 0.1 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | 0.4 | 0.3 | 0.7 | 0.7 | .. | 0.2 | 0.1 | 0.2 | 0.2 |
| Customs duties | .. | 0.4 | 0.3 | 0.5 | 0.5 | .. | 0.2 | 0.1 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 0.2 | 0.2 | .. | .. | .. | 0.0 | 0.1 |

.. Not available

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Statistics Austria.

StatLink https://stat.link/5mfbo0

## Table 4.4. Austria, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **27.2** | **60.5** | **80.7** | **109.9** | **101.2** | **19.8** | **28.3** | **27.3** | **27.7** | **26.7** |
| 1000 Taxes on income, profits and capital gains | 8.6 | 24.9 | 33.1 | 48.6 | 43.2 | 6.2 | 11.7 | 11.2 | 12.2 | 11.4 |
| 2000 Social security contributions | 2.4 | 5.1 | 6.3 | 8.5 | 8.4 | 1.7 | 2.4 | 2.1 | 2.1 | 2.2 |
| 3000 Taxes on payroll and workforce | 2.6 | 3.9 | 5.8 | 5.8 | 5.7 | 1.9 | 1.8 | 1.9 | 1.5 | 1.5 |
| 4000 Taxes on property | 0.9 | 0.7 | 0.9 | 1.4 | 1.4 | 0.6 | 0.3 | 0.3 | 0.3 | 0.4 |
| 5000 Taxes on goods and services | 12.3 | 25.3 | 33.7 | 45.0 | 41.9 | 8.9 | 11.8 | 11.4 | 11.3 | 11.1 |
| 6000 Other taxes | 0.5 | 0.6 | 0.9 | 0.6 | 0.5 | 0.4 | 0.3 | 0.3 | 0.1 | 0.1 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **5.8** | **1.4** | **2.0** | **3.5** | **3.3** | **4.2** | **0.7** | **0.7** | **0.9** | **0.9** |
| 1000 Taxes on income, profits and capital gains | 2.8 | 0.6 | 0.9 | 1.3 | 1.3 | 2.0 | 0.3 | 0.3 | 0.3 | 0.3 |
| 2000 Social security contributions | 0.2 | 0.4 | 0.5 | 0.5 | 0.4 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.1 | 0.2 | 1.1 | 1.1 | 0.0 | 0.1 | 0.1 | 0.3 | 0.3 |
| 4000 Taxes on property | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 2.7 | 0.2 | 0.3 | 0.5 | 0.4 | 2.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| 6000 Other taxes | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **6.1** | **3.2** | **3.8** | **5.3** | **5.1** | **4.4** | **1.5** | **1.3** | **1.3** | **1.3** |
| 1000 Taxes on income, profits and capital gains | 2.4 | 0.0 | 0.0 | 0.0 | 0.0 | 1.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 3000 Taxes on payroll and workforce | 0.7 | 1.8 | 2.4 | 3.8 | 3.7 | 0.5 | 0.8 | 0.8 | 1.0 | 1.0 |
| 4000 Taxes on property | 0.5 | 0.5 | 0.6 | 0.7 | 0.8 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | 2.1 | 0.6 | 0.4 | 0.4 | 0.4 | 1.5 | 0.3 | 0.1 | 0.1 | 0.1 |
| 6000 Other taxes | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **15.0** | **24.8** | **34.4** | **49.8** | **49.9** | **10.9** | **11.6** | **11.6** | **12.5** | **13.1** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 15.0 | 24.8 | 34.4 | 49.8 | 49.9 | 10.9 | 11.6 | 11.6 | 12.5 | 13.1 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Austria.

StatLink https://stat.link/e69db2

## Table 4.5. Belgium, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **70.4** | **112.4** | **155.7** | **202.8** | **194.1** | **41.4** | **43.8** | **42.9** | **42.4** | **42.5** |
| **1000 Taxes on income, profits and capital gains** | **26.0** | **43.4** | **53.2** | **71.8** | **69.0** | **15.3** | **16.9** | **14.7** | **15.0** | **15.1** |
| 1100 Of individuals | 22.5 | 35.3 | 44.0 | 54.0 | 54.0 | 13.2 | 13.8 | 12.1 | 11.3 | 11.8 |
| 1200 Corporate | 3.4 | 8.1 | 9.2 | 17.7 | 14.9 | 2.0 | 3.1 | 2.5 | 3.7 | 3.3 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **23.4** | **34.6** | **50.5** | **63.1** | **62.1** | **13.7** | **13.5** | **13.9** | **13.2** | **13.6** |
| 2100 Employees | 7.2 | 10.9 | 15.0 | 19.1 | 18.8 | 4.2 | 4.3 | 4.1 | 4.0 | 4.1 |
| 2200 Employers | 14.7 | 20.8 | 30.9 | 37.8 | 37.1 | 8.6 | 8.1 | 8.5 | 7.9 | 8.1 |
| 2300 Self-employed or non-employed | 1.5 | 2.9 | 4.6 | 6.2 | 6.1 | 0.9 | 1.1 | 1.3 | 1.3 | 1.3 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **2.7** | **5.3** | **11.3** | **16.4** | **15.6** | **1.6** | **2.1** | **3.1** | **3.4** | **3.4** |
| 4100 Recurrent taxes on immovable property | 0.6 | 1.2 | 4.6 | 6.1 | 6.1 | 0.4 | 0.5 | 1.3 | 1.3 | 1.3 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.1 | 0.2 | 0.9 | 1.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.2 |
| 4300 Estate, inheritance and gift taxes | 0.5 | 1.1 | 2.3 | 2.9 | 3.0 | 0.3 | 0.4 | 0.6 | 0.6 | 0.6 |
| 4400 Taxes on financial and capital transactions | 1.5 | 2.7 | 3.5 | 5.4 | 5.0 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 |
| 4500 Non-recurrent taxes | 0.0 | 0.1 | 0.3 | 0.5 | 0.3 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 |
| 4600 Other recurrent taxes on property | 0.1 | 0.2 | 0.3 | 0.5 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| **5000 Taxes on goods and services** | **18.4** | **29.1** | **40.7** | **51.6** | **47.3** | **10.8** | **11.3** | **11.2** | **10.8** | **10.4** |
| 5100 Taxes on production, sale, transfer, etc | 17.4 | 27.0 | 38.3 | 48.7 | 44.6 | 10.2 | 10.5 | 10.5 | 10.2 | 9.8 |
| 5110 General taxes | 11.6 | 18.2 | 25.5 | 32.1 | 29.3 | 6.8 | 7.1 | 7.0 | 6.7 | 6.4 |
| 5111 Value added taxes | 11.5 | 18.1 | 25.3 | 31.7 | 29.1 | 6.8 | 7.1 | 7.0 | 6.6 | 6.4 |
| 5120 Taxes on specific goods and services | 5.8 | 8.7 | 12.8 | 16.6 | 15.3 | 3.4 | 3.4 | 3.5 | 3.5 | 3.3 |
| 5121 Excises | 3.5 | 5.7 | 7.8 | 10.0 | 9.0 | 2.0 | 2.2 | 2.1 | 2.1 | 2.0 |
| 5200 Taxes on use of goods and perform activities | 1.0 | 2.1 | 2.4 | 2.9 | 2.7 | 0.6 | 0.8 | 0.7 | 0.6 | 0.6 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 1.0 | 1.1 | 1.1 | .. | .. | 0.3 | 0.2 | 0.2 |
| Transfer component | .. | .. | 0.4 | 0.3 | 0.3 | .. | .. | 0.1 | 0.1 | 0.1 |
| Tax expenditure component | .. | .. | 0.6 | 0.9 | 0.9 | .. | .. | 0.2 | 0.2 | 0.2 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 0.9 | 1.0 | 1.3 | 2.0 | 1.7 | 0.6 | 0.4 | 0.4 | 0.4 | 0.4 |
| Customs duties | .. | 1.0 | 1.2 | 1.7 | 1.4 | .. | 0.4 | 0.3 | 0.4 | 0.3 |
| SRF contributions | .. | .. | .. | 0.3 | 0.3 | .. | .. | .. | 0.1 | 0.1 |

.. Not available

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Institute for National Accounts; Federal Ministry of Finance.

StatLink https://stat.link/p0fi5t

## Table 4.6. Belgium, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **42.5** | **69.4** | **87.8** | **103.3** | **96.1** | **25.0** | **27.1** | **24.2** | **21.6** | **21.0** |
| 1000 Taxes on income, profits and capital gains | 23.9 | 39.6 | 49.3 | 57.0 | 53.6 | 14.0 | 15.4 | 13.6 | 11.9 | 11.7 |
| 2000 Social security contributions | 0.9 | 1.3 | 2.5 | 0.1 | 0.1 | 0.5 | 0.5 | 0.7 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 1.1 | 2.3 | 0.9 | 2.2 | 2.1 | 0.6 | 0.9 | 0.3 | 0.5 | 0.5 |
| 5000 Taxes on goods and services | 16.7 | 26.3 | 35.0 | 44.0 | 40.4 | 9.8 | 10.2 | 9.7 | 9.2 | 8.8 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **1.2** | **2.4** | **8.1** | **21.5** | **21.5** | **0.7** | **1.0** | **2.2** | **4.5** | **4.7** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.1 | 0.0 | 10.0 | 10.6 | 0.0 | 0.0 | 0.0 | 2.1 | 2.3 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.9 | 1.9 | 5.6 | 8.1 | 7.6 | 0.5 | 0.7 | 1.5 | 1.7 | 1.7 |
| 5000 Taxes on goods and services | 0.2 | 0.5 | 2.4 | 3.2 | 3.0 | 0.1 | 0.2 | 0.7 | 0.7 | 0.7 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **3.1** | **4.6** | **7.9** | **10.0** | **9.9** | **1.8** | **1.8** | **2.2** | **2.1** | **2.2** |
| 1000 Taxes on income, profits and capital gains | 2.1 | 3.1 | 2.9 | 3.5 | 3.7 | 1.2 | 1.2 | 0.8 | 0.7 | 0.8 |
| 2000 Social security contributions | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.6 | 1.0 | 4.4 | 5.7 | 5.6 | 0.3 | 0.4 | 1.2 | 1.2 | 1.2 |
| 5000 Taxes on goods and services | 0.3 | 0.4 | 0.6 | 0.7 | 0.6 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **22.7** | **34.9** | **50.7** | **66.1** | **64.9** | **13.4** | **13.6** | **14.0** | **13.8** | **14.2** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.6 | 1.0 | 1.3 | 1.2 | 0.0 | 0.2 | 0.3 | 0.3 | 0.3 |
| 2000 Social security contributions | 22.4 | 33.3 | 48.0 | 62.8 | 61.7 | 13.2 | 13.0 | 13.2 | 13.1 | 13.5 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 5000 Taxes on goods and services | 0.2 | 0.8 | 1.3 | 1.7 | 1.6 | 0.1 | 0.3 | 0.4 | 0.4 | 0.4 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Institute for National Accounts; Federal Ministry of Finance.

StatLink https://stat.link/ca5te6

## Table 4.7. Canada, tax revenue and % of GDP by selected tax category

| | Billion CAD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **244.2** | **390.2** | **516.6** | **764.4** | **756.0** | **35.1** | **34.7** | **31.0** | **33.1** | **34.3** |
| **1000 Taxes on income, profits and capital gains** | **118.6** | **195.3** | **241.0** | **372.2** | **376.5** | **17.0** | **17.4** | **14.5** | **16.1** | **17.1** |
| 1100 Of individuals | 99.7 | 143.7 | 180.9 | 275.6 | 278.9 | 14.3 | 12.8 | 10.9 | 11.9 | 12.6 |
| 1200 Corporate | 17.2 | 47.6 | 54.1 | 86.6 | 89.5 | 2.5 | 4.2 | 3.2 | 3.7 | 4.1 |
| 1300 Unallocable between 1100 and 1200 | 1.7 | 4.0 | 6.0 | 10.0 | 8.2 | 0.2 | 0.4 | 0.4 | 0.4 | 0.4 |
| **2000 Social security contributions** | **29.7** | **53.1** | **76.8** | **108.4** | **107.9** | **4.3** | **4.7** | **4.6** | **4.7** | **4.9** |
| 2100 Employees | 10.6 | 21.4 | 30.6 | 44.2 | 44.5 | 1.5 | 1.9 | 1.8 | 1.9 | 2.0 |
| 2200 Employers | 18.4 | 30.3 | 43.5 | 60.2 | 59.4 | 2.7 | 2.7 | 2.6 | 2.6 | 2.7 |
| 2300 Self-employed or non-employed | 0.6 | 1.4 | 2.6 | 3.9 | 4.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **5.5** | **8.0** | **10.8** | **17.4** | **17.4** | **0.8** | **0.7** | **0.6** | **0.8** | **0.8** |
| **4000 Taxes on property** | **24.5** | **37.2** | **63.7** | **88.8** | **90.6** | **3.5** | **3.3** | **3.8** | **3.8** | **4.1** |
| 4100 Recurrent taxes on immovable property | 20.2 | 30.2 | 51.7 | 70.8 | 72.2 | 2.9 | 2.7 | 3.1 | 3.1 | 3.3 |
| 4200 Recurrent taxes on net wealth | 1.9 | 4.2 | 1.5 | 0.5 | 0.5 | 0.3 | 0.4 | 0.1 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.0 | 0.2 | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.0 | 0.0 | 3.1 | 6.7 | 7.9 | 0.0 | 0.0 | 0.2 | 0.3 | 0.4 |
| 4500 Non-recurrent taxes | 2.4 | 2.7 | 7.3 | 10.5 | 9.7 | 0.3 | 0.2 | 0.4 | 0.5 | 0.4 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **63.1** | **94.5** | **123.8** | **176.6** | **162.8** | **9.1** | **8.4** | **7.4** | **7.6** | **7.4** |
| 5100 Taxes on production, sale, transfer, etc | 59.6 | 88.9 | 116.2 | 165.7 | 152.4 | 8.6 | 7.9 | 7.0 | 7.2 | 6.9 |
| 5110 General taxes | 34.5 | 55.3 | 72.1 | 108.8 | 102.7 | 5.0 | 4.9 | 4.3 | 4.7 | 4.7 |
| 5111 Value added taxes | 0.0 | 35.9 | 70.7 | 103.4 | 99.7 | 0.0 | 3.2 | 4.2 | 4.5 | 4.5 |
| 5120 Taxes on specific goods and services | 25.2 | 33.6 | 44.0 | 56.9 | 49.6 | 3.6 | 3.0 | 2.6 | 2.5 | 2.2 |
| 5121 Excises | 14.5 | 18.4 | 23.3 | 28.9 | 27.9 | 2.1 | 1.6 | 1.4 | 1.2 | 1.3 |
| 5200 Taxes on use of goods and perform activities | 3.5 | 5.6 | 7.6 | 10.9 | 10.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **2.9** | **2.2** | **0.6** | **1.0** | **0.9** | **0.4** | **0.2** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | 3.4 | 11.1 | 18.3 | 18.3 | .. | 0.3 | 0.7 | 0.8 | 0.8 |
| Transfer component | .. | 3.1 | 10.2 | 14.4 | 13.6 | .. | 0.3 | 0.6 | 0.6 | 0.6 |
| Tax expenditure component | .. | 0.3 | 0.9 | 4.0 | 4.7 | .. | 0.0 | 0.1 | 0.2 | 0.2 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Canada.

StatLink https://stat.link/kyienm

## Table 4.8. Canada, tax revenue and % of GDP by level of government and main taxes

| | Billion CAD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **101.7** | **184.4** | **212.8** | **314.2** | **310.8** | **14.6** | **16.4** | **12.8** | **13.6** | **14.1** |
| 1000 Taxes on income, profits and capital gains | 73.6 | 126.3 | 148.7 | 227.5 | 228.3 | 10.6 | 11.2 | 8.9 | 9.8 | 10.3 |
| 2000 Social security contributions | 0.0 | 18.8 | 17.9 | 23.4 | 22.6 | 0.0 | 1.7 | 1.1 | 1.0 | 1.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 28.1 | 39.4 | 46.2 | 63.3 | 60.0 | 4.0 | 3.5 | 2.8 | 2.7 | 2.7 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **89.3** | **148.2** | **201.1** | **303.6** | **296.2** | **12.8** | **13.2** | **12.1** | **13.1** | **13.4** |
| 1000 Taxes on income, profits and capital gains | 44.9 | 69.0 | 92.2 | 144.7 | 148.2 | 6.5 | 6.1 | 5.5 | 6.3 | 6.7 |
| 2000 Social security contributions | 0.0 | 8.3 | 11.7 | 14.6 | 13.7 | 0.0 | 0.7 | 0.7 | 0.6 | 0.6 |
| 3000 Taxes on payroll and workforce | 5.5 | 8.0 | 10.8 | 17.4 | 17.4 | 0.8 | 0.7 | 0.6 | 0.8 | 0.8 |
| 4000 Taxes on property | 4.2 | 8.4 | 9.8 | 14.9 | 15.4 | 0.6 | 0.7 | 0.6 | 0.6 | 0.7 |
| 5000 Taxes on goods and services | 34.6 | 54.5 | 76.7 | 112.0 | 101.6 | 5.0 | 4.8 | 4.6 | 4.8 | 4.6 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **23.5** | **31.5** | **55.4** | **76.2** | **77.3** | **3.4** | **2.8** | **3.3** | **3.3** | **3.5** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 20.3 | 28.8 | 53.9 | 73.9 | 75.2 | 2.9 | 2.6 | 3.2 | 3.2 | 3.4 |
| 5000 Taxes on goods and services | 0.4 | 0.6 | 0.9 | 1.4 | 1.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 6000 Other taxes | 2.9 | 2.2 | 0.6 | 1.0 | 0.9 | 0.4 | 0.2 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **29.7** | **26.0** | **47.2** | **70.4** | **71.6** | **4.3** | **2.3** | **2.8** | **3.0** | **3.2** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 29.7 | 26.0 | 47.2 | 70.4 | 71.6 | 4.3 | 2.3 | 2.8 | 3.0 | 3.2 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Canada.

StatLink https://stat.link/8n7xsd

## Table 4.9. Chile, tax revenue and % of GDP by selected tax category

| | Billion CLP | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **1 777.2** | **7 902.0** | **21 845.7** | **41 025.5** | **38 817.2** | **16.8** | **18.7** | **19.7** | **21.0** | **19.4** |
| **1000 Taxes on income, profits and capital gains** | **413.0** | **1 841.6** | **8 329.1** | **14 283.2** | **12 540.3** | **3.9** | **4.4** | **7.5** | **7.3** | **6.3** |
| 1100 Of individuals | 99.2 | 604.1 | 1 492.8 | 2 937.5 | 3 976.0 | 0.9 | 1.4 | 1.3 | 1.5 | 2.0 |
| 1200 Corporate | 219.6 | 882.9 | 4 448.7 | 9 597.5 | 9 429.8 | 2.1 | 2.1 | 4.0 | 4.9 | 4.7 |
| 1300 Unallocable between 1100 and 1200 | 94.2 | 354.6 | 2 387.5 | 1 748.2 | -865.5 | 0.9 | 0.8 | 2.2 | 0.9 | -0.4 |
| **2000 Social security contributions** | **159.6** | **576.8** | **1 494.0** | **2 994.9** | **3 104.9** | **1.5** | **1.4** | **1.3** | **1.5** | **1.5** |
| 2100 Employees | 154.0 | 553.9 | 1 433.2 | 2 894.7 | 2 994.0 | 1.5 | 1.3 | 1.3 | 1.5 | 1.5 |
| 2200 Employers | 5.5 | 22.8 | 60.8 | 100.2 | 110.8 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 2300 Self-employed or non-employed | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **109.3** | **554.0** | **898.6** | **2 242.6** | **2 071.9** | **1.0** | **1.3** | **0.8** | **1.1** | **1.0** |
| 4100 Recurrent taxes on immovable property | 60.0 | 302.2 | 662.4 | 1 507.2 | 1 562.3 | 0.6 | 0.7 | 0.6 | 0.8 | 0.8 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 3.4 | 10.9 | 39.3 | 62.8 | 155.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| 4400 Taxes on financial and capital transactions | 45.9 | 240.9 | 196.9 | 672.6 | 354.2 | 0.4 | 0.6 | 0.2 | 0.3 | 0.2 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **1 118.7** | **5 041.8** | **11 185.2** | **21 755.4** | **21 275.1** | **10.6** | **11.9** | **10.1** | **11.1** | **10.6** |
| 5100 Taxes on production, sale, transfer, etc | 1 074.0 | 4 789.8 | 10 532.9 | 20 167.0 | 19 614.2 | 10.1 | 11.3 | 9.5 | 10.3 | 9.8 |
| 5110 General taxes | 664.4 | 3 306.4 | 8 399.9 | 16 348.9 | 15 963.0 | 6.3 | 7.8 | 7.6 | 8.3 | 8.0 |
| 5111 Value added taxes | 664.4 | 3 306.4 | 8 399.9 | 16 348.9 | 15 963.0 | 6.3 | 7.8 | 7.6 | 8.3 | 8.0 |
| 5120 Taxes on specific goods and services | 409.6 | 1 483.5 | 2 133.0 | 3 818.1 | 3 651.2 | 3.9 | 3.5 | 1.9 | 1.9 | 1.8 |
| 5121 Excises | 166.0 | 816.2 | 1 561.2 | 2 862.3 | 2 900.2 | 1.6 | 1.9 | 1.4 | 1.5 | 1.4 |
| 5200 Taxes on use of goods and perform activities | 44.7 | 251.9 | 652.3 | 1 588.4 | 1 660.9 | 0.4 | 0.6 | 0.6 | 0.8 | 0.8 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **-23.4** | **-112.2** | **-61.1** | **-250.5** | **-175.0** | **-0.2** | **-0.3** | **-0.1** | **-0.1** | **-0.1** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | 0.0 | 0.0 | 0.0 | 278.8 | 298.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Transfer component | .. | .. | .. | 200.6 | 223.0 | .. | .. | .. | 0.1 | 0.1 |
| Tax expenditure component | .. | .. | .. | 78.2 | 74.9 | .. | .. | .. | 0.0 | 0.0 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: *Servicio de Impuestos internos* (Chile's Tax Service).

StatLink https://stat.link/cp9i57

## Table 4.10. Chile, tax revenue and % of GDP by level of government and main taxes

| | Billion CLP | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **1 579.7** | **6 936.8** | **19 214.8** | **35 124.7** | **32 833.3** | **14.9** | **16.4** | **17.3** | **17.9** | **16.4** |
| 1000 Taxes on income, profits and capital gains | 413.0 | 1 841.6 | 8 329.1 | 14 283.2 | 12 540.3 | 3.9 | 4.4 | 7.5 | 7.3 | 6.3 |
| 2000 Social security contributions | 66.7 | 232.7 | 371.4 | 495.1 | 510.8 | 0.6 | 0.6 | 0.3 | 0.3 | 0.3 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 59.7 | 255.4 | 245.0 | 759.3 | 535.0 | 0.6 | 0.6 | 0.2 | 0.4 | 0.3 |
| 5000 Taxes on goods and services | 1 063.7 | 4 719.3 | 10 330.4 | 19 837.6 | 19 422.1 | 10.0 | 11.2 | 9.3 | 10.1 | 9.7 |
| 6000 Other taxes | -23.4 | -112.2 | -61.1 | -250.5 | -175.0 | -0.2 | -0.3 | -0.1 | -0.1 | -0.1 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **104.7** | **621.2** | **1 508.3** | **3 401.0** | **3 389.9** | **1.0** | **1.5** | **1.4** | **1.7** | **1.7** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 49.6 | 298.7 | 653.6 | 1 483.3 | 1 537.0 | 0.5 | 0.7 | 0.6 | 0.8 | 0.8 |
| 5000 Taxes on goods and services | 55.0 | 322.5 | 854.8 | 1 917.8 | 1 853.0 | 0.5 | 0.8 | 0.8 | 1.0 | 0.9 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **92.8** | **344.0** | **1 122.6** | **2 499.8** | **2 594.0** | **0.9** | **0.8** | **1.0** | **1.3** | **1.3** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 92.8 | 344.0 | 1 122.6 | 2 499.8 | 2 594.0 | 0.9 | 0.8 | 1.0 | 1.3 | 1.3 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: *Servicio de Impuestos internos* (Chile's Tax Service).

StatLink https://stat.link/opxgcd

## Table 4.11. Colombia, tax revenue and % of GDP by selected tax category

| | Billion COP | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **2 579.4** | **30 598.6** | **98 455.3** | **209 071.3** | **187 664.6** | **11.3** | **15.7** | **18.1** | **19.7** | **18.8** |
| **1000 Taxes on income, profits and capital gains** | **771.7** | **7 103.5** | **26 218.9** | **67 519.6** | **61 812.5** | **3.4** | **3.6** | **4.8** | **6.4** | **6.2** |
| 1100 Of individuals | 47.2 | 1 499.3 | 5 192.4 | 14 233.7 | 14 469.9 | 0.2 | 0.8 | 1.0 | 1.3 | 1.4 |
| 1200 Corporate | 359.8 | 5 119.8 | 20 405.2 | 50 287.1 | 43 240.2 | 1.6 | 2.6 | 3.8 | 4.7 | 4.3 |
| 1300 Unallocable between 1100 and 1200 | 364.7 | 484.4 | 621.3 | 2 998.8 | 4 102.5 | 1.6 | 0.2 | 0.1 | 0.3 | 0.4 |
| **2000 Social security contributions** | **203.6** | **4 989.0** | **11 478.1** | **19 875.4** | **18 615.4** | **0.9** | **2.6** | **2.1** | **1.9** | **1.9** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 203.6 | 4 989.0 | 11 478.1 | 19 875.4 | 18 615.4 | 0.9 | 2.6 | 2.1 | 1.9 | 1.9 |
| **3000 Taxes on payroll and workforce** | **0.0** | **1 286.8** | **4 022.5** | **3 604.1** | **3 670.5** | **0.0** | **0.7** | **0.7** | **0.3** | **0.4** |
| **4000 Taxes on property** | **56.2** | **2 027.7** | **8 535.2** | **18 984.4** | **18 167.4** | **0.2** | **1.0** | **1.6** | **1.8** | **1.8** |
| 4100 Recurrent taxes on immovable property | 56.2 | 991.1 | 3 338.9 | 8 743.1 | 9 109.6 | 0.2 | 0.5 | 0.6 | 0.8 | 0.9 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 1 970.5 | 923.3 | 957.1 | 0.0 | 0.0 | 0.4 | 0.1 | 0.1 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.0 | 1 036.6 | 3 225.8 | 8 190.5 | 7 476.3 | 0.0 | 0.5 | 0.6 | 0.8 | 0.7 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 1 127.5 | 624.3 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **1 388.7** | **14 180.5** | **44 411.6** | **89 797.9** | **77 752.5** | **6.1** | **7.3** | **8.2** | **8.5** | **7.8** |
| 5100 Taxes on production, sale, transfer, etc | 1 388.7 | 14 048.7 | 44 038.1 | 88 064.1 | 75 960.4 | 6.1 | 7.2 | 8.1 | 8.3 | 7.6 |
| 5110 General taxes | 672.4 | 9 585.9 | 33 333.8 | 71 235.1 | 62 866.7 | 3.0 | 4.9 | 6.1 | 6.7 | 6.3 |
| 5111 Value added taxes | 583.1 | 8 445.8 | 28 811.7 | 61 936.3 | 53 912.6 | 2.6 | 4.3 | 5.3 | 5.8 | 5.4 |
| 5120 Taxes on specific goods and services | 716.3 | 4 462.8 | 10 704.3 | 16 828.9 | 13 093.7 | 3.2 | 2.3 | 2.0 | 1.6 | 1.3 |
| 5121 Excises | 404.7 | 2 718.7 | 6 052.3 | 12 996.0 | 10 159.9 | 1.8 | 1.4 | 1.1 | 1.2 | 1.0 |
| 5200 Taxes on use of goods and perform activities | 0.0 | 131.8 | 373.6 | 1 733.8 | 1 792.2 | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **159.3** | **1 011.2** | **3 789.0** | **9 289.9** | **7 646.3** | **0.7** | **0.5** | **0.7** | **0.9** | **0.8** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia.
(National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink https://stat.link/0he4qx

## Table 4.12. Colombia, tax revenue and % of GDP by level of government and main taxes

| | Billion COP | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **1 885.9** | **21 016.3** | **71 304.3** | **152 621.7** | **134 938.4** | **8.3** | **10.8** | **13.1** | **14.4** | **13.5** |
| 1000 Taxes on income, profits and capital gains | 771.7 | 7 103.5 | 26 218.9 | 67 519.6 | 61 812.5 | 3.4 | 3.6 | 4.8 | 6.4 | 6.2 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 1 286.8 | 4 022.5 | 3 604.1 | 3 670.5 | 0.0 | 0.7 | 0.7 | 0.3 | 0.4 |
| 4000 Taxes on property | 0.0 | 1 036.6 | 5 196.3 | 10 241.3 | 9 057.8 | 0.0 | 0.5 | 1.0 | 1.0 | 0.9 |
| 5000 Taxes on goods and services | 1 035.9 | 11 108.6 | 35 382.9 | 70 637.1 | 60 110.7 | 4.6 | 5.7 | 6.5 | 6.7 | 6.0 |
| 6000 Other taxes | 78.3 | 480.8 | 483.8 | 619.7 | 286.9 | 0.3 | 0.2 | 0.1 | 0.1 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **263.4** | **1 723.2** | **4 781.3** | **10 472.5** | **9 095.0** | **1.2** | **0.9** | **0.9** | **1.0** | **0.9** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 263.4 | 1 481.7 | 3 406.3 | 7 496.6 | 6 575.4 | 1.2 | 0.8 | 0.6 | 0.7 | 0.7 |
| 6000 Other taxes | 0.0 | 241.5 | 1 375.0 | 2 975.9 | 2 519.6 | 0.0 | 0.1 | 0.3 | 0.3 | 0.3 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **226.5** | **2 870.1** | **10 891.7** | **26 101.8** | **25 015.8** | **1.0** | **1.5** | **2.0** | **2.5** | **2.5** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 56.2 | 991.1 | 3 338.9 | 8 743.1 | 9 109.6 | 0.2 | 0.5 | 0.6 | 0.8 | 0.9 |
| 5000 Taxes on goods and services | 89.3 | 1 590.1 | 5 622.5 | 11 664.3 | 11 066.4 | 0.4 | 0.8 | 1.0 | 1.1 | 1.1 |
| 6000 Other taxes | 81.0 | 288.9 | 1 930.3 | 5 694.4 | 4 839.8 | 0.4 | 0.1 | 0.4 | 0.5 | 0.5 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **203.6** | **4 989.0** | **11 478.1** | **19 875.4** | **18 615.4** | **0.9** | **2.6** | **2.1** | **1.9** | **1.9** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 203.6 | 4 989.0 | 11 478.1 | 19 875.4 | 18 615.4 | 0.9 | 2.6 | 2.1 | 1.9 | 1.9 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia.
(National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink https://stat.link/f497he

## Table 4.13. Costa Rica, tax revenue and % of GDP by selected tax category

| | Billion CRC | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **117.7** | **978.1** | **4 382.4** | **8 855.9** | **8 235.5** | **22.4** | **21.1** | **22.1** | **23.4** | **22.7** |
| **1000 Taxes on income, profits and capital gains** | **11.8** | **128.8** | **748.1** | **1 854.9** | **1 651.2** | **2.3** | **2.8** | **3.8** | **4.9** | **4.5** |
| 1100 Of individuals | .. | .. | 202.8 | 541.0 | 556.1 | .. | .. | 1.0 | 1.4 | 1.5 |
| 1200 Corporate | .. | .. | 450.3 | 1 058.1 | 692.6 | .. | .. | 2.3 | 2.8 | 1.9 |
| 1300 Unallocable between 1100 and 1200 | 11.8 | 128.8 | 94.9 | 255.8 | 402.6 | 2.3 | 2.8 | 0.5 | 0.7 | 1.1 |
| **2000 Social security contributions** | **34.0** | **297.1** | **1 450.5** | **3 026.7** | **2 971.6** | **6.5** | **6.4** | **7.3** | **8.0** | **8.2** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 3.4 | 37.3 | 207.2 | 381.9 | 387.8 | 0.7 | 0.8 | 1.0 | 1.0 | 1.1 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 30.5 | 259.8 | 1 243.3 | 2 644.8 | 2 583.7 | 5.8 | 5.6 | 6.3 | 7.0 | 7.1 |
| **3000 Taxes on payroll and workforce** | **7.6** | **61.8** | **260.7** | **522.5** | **537.7** | **1.4** | **1.3** | **1.3** | **1.4** | **1.5** |
| **4000 Taxes on property** | **1.6** | **8.4** | **63.7** | **168.0** | **162.9** | **0.3** | **0.2** | **0.3** | **0.4** | **0.4** |
| 4100 Recurrent taxes on immovable property | 1.2 | 5.4 | 49.0 | 125.4 | 127.6 | 0.2 | 0.1 | 0.2 | 0.3 | 0.4 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.4 | 3.0 | 14.7 | 42.6 | 35.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **53.5** | **456.9** | **1 766.9** | **3 081.9** | **2 745.1** | **10.2** | **9.9** | **8.9** | **8.1** | **7.6** |
| 5100 Taxes on production, sale, transfer, etc | 49.9 | 425.7 | 1 600.3 | 2 756.8 | 2 500.5 | 9.5 | 9.2 | 8.1 | 7.3 | 6.9 |
| 5110 General taxes | 21.3 | 222.8 | 920.3 | 1 662.5 | 1 649.5 | 4.1 | 4.8 | 4.6 | 4.4 | 4.5 |
| 5111 Value added taxes | 21.3 | 222.8 | 920.3 | 1 635.0 | 1 623.7 | 4.1 | 4.8 | 4.6 | 4.3 | 4.5 |
| 5120 Taxes on specific goods and services | 28.5 | 202.9 | 680.0 | 1 094.3 | 851.0 | 5.4 | 4.4 | 3.4 | 2.9 | 2.3 |
| 5121 Excises | 11.1 | 157.2 | 523.6 | 865.0 | 688.8 | 2.1 | 3.4 | 2.6 | 2.3 | 1.9 |
| 5200 Taxes on use of goods and perform activities | 3.6 | 31.1 | 166.6 | 325.2 | 244.6 | 0.7 | 0.7 | 0.8 | 0.9 | 0.7 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **9.3** | **25.2** | **92.5** | **201.9** | **167.0** | **1.8** | **0.5** | **0.5** | **0.5** | **0.5** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: *Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República* (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

StatLink https://stat.link/bm0h1y

## Table 4.14. Costa Rica, tax revenue and % of GDP by level of government and main taxes

| | Billion CRC | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **75.0** | **619.3** | **2 616.6** | **5 121.6** | **4 549.0** | **14.3** | **13.4** | **13.2** | **13.5** | **12.5** |
| 1000 Taxes on income, profits and capital gains | 11.8 | 128.8 | 748.1 | 1 854.9 | 1 651.2 | 2.3 | 2.8 | 3.8 | 4.9 | 4.5 |
| 2000 Social security contributions | 1.3 | 18.7 | 61.2 | 77.5 | 79.4 | 0.3 | 0.4 | 0.3 | 0.2 | 0.2 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.4 | 3.0 | 18.3 | 47.3 | 40.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 5000 Taxes on goods and services | 52.2 | 444.9 | 1 696.6 | 2 940.1 | 2 611.5 | 9.9 | 9.6 | 8.6 | 7.8 | 7.2 |
| 6000 Other taxes | 9.3 | 24.0 | 92.5 | 201.8 | 166.9 | 1.8 | 0.5 | 0.5 | 0.5 | 0.5 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **2.5** | **18.6** | **115.8** | **262.6** | **256.7** | **0.5** | **0.4** | **0.6** | **0.7** | **0.7** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 1.2 | 5.4 | 45.4 | 120.7 | 123.0 | 0.2 | 0.1 | 0.2 | 0.3 | 0.3 |
| 5000 Taxes on goods and services | 1.3 | 12.0 | 70.3 | 141.8 | 133.6 | 0.2 | 0.3 | 0.4 | 0.4 | 0.4 |
| 6000 Other taxes | 0.0 | 1.2 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **40.2** | **340.2** | **1 650.0** | **3 471.7** | **3 429.8** | **7.7** | **7.4** | **8.3** | **9.2** | **9.4** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 32.6 | 278.4 | 1 389.3 | 2 949.2 | 2 892.2 | 6.2 | 6.0 | 7.0 | 7.8 | 8.0 |
| 3000 Taxes on payroll and workforce | 7.6 | 61.8 | 260.7 | 522.5 | 537.7 | 1.4 | 1.3 | 1.3 | 1.4 | 1.5 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.

Source: *Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República* (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

StatLink https://stat.link/rc32pb

## Table 4.15. Czech Republic, tax revenue and % of GDP by selected tax category

| | Billion CZK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **771.6** | **1 286.9** | **2 014.2** | **1 982.6** | **..** | **32.3** | **32.2** | **34.8** | **34.7** |
| **1000 Taxes on income, profits and capital gains** | **..** | **175.8** | **259.9** | **458.8** | **453.2** | **..** | **7.4** | **6.5** | **7.9** | **7.9** |
| 1100 Of individuals | .. | 99.7 | 131.7 | 255.7 | 266.6 | .. | 4.2 | 3.3 | 4.4 | 4.7 |
| 1200 Corporate | .. | 76.2 | 128.2 | 203.1 | 186.6 | .. | 3.2 | 3.2 | 3.5 | 3.3 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **..** | **341.5** | **576.0** | **889.2** | **901.7** | **..** | **14.3** | **14.4** | **15.4** | **15.8** |
| 2100 Employees | .. | 77.3 | 116.8 | 184.6 | 187.7 | .. | 3.2 | 2.9 | 3.2 | 3.3 |
| 2200 Employers | .. | 220.2 | 363.1 | 569.5 | 573.8 | .. | 9.2 | 9.1 | 9.8 | 10.0 |
| 2300 Self-employed or non-employed | .. | 44.1 | 96.1 | 135.2 | 140.2 | .. | 1.8 | 2.4 | 2.3 | 2.5 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **..** | **10.9** | **16.4** | **24.1** | **11.6** | **..** | **0.5** | **0.4** | **0.4** | **0.2** |
| 4100 Recurrent taxes on immovable property | .. | 4.5 | 8.8 | 11.0 | 11.6 | .. | 0.2 | 0.2 | 0.2 | 0.2 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.6 | 0.2 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 5.8 | 7.4 | 13.1 | 0.0 | .. | 0.2 | 0.2 | 0.2 | 0.0 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **243.0** | **434.4** | **641.9** | **615.9** | **..** | **10.2** | **10.9** | **11.1** | **10.8** |
| 5100 Taxes on production, sale, transfer, etc | .. | 226.4 | 408.6 | 613.0 | 588.3 | .. | 9.5 | 10.2 | 10.6 | 10.3 |
| 5110 General taxes | .. | 141.2 | 263.5 | 435.5 | 422.5 | .. | 5.9 | 6.6 | 7.5 | 7.4 |
| 5111 Value added taxes | .. | 141.2 | 263.5 | 435.5 | 422.5 | .. | 5.9 | 6.6 | 7.5 | 7.4 |
| 5120 Taxes on specific goods and services | .. | 85.1 | 145.2 | 177.5 | 165.9 | .. | 3.6 | 3.6 | 3.1 | 2.9 |
| 5121 Excises | .. | 71.4 | 138.4 | 168.2 | 157.4 | .. | 3.0 | 3.5 | 2.9 | 2.8 |
| 5200 Taxes on use of goods and perform activities | .. | 16.6 | 25.7 | 28.9 | 27.5 | .. | 0.7 | 0.6 | 0.5 | 0.5 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **0.4** | **0.1** | **0.2** | **0.2** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | 0.0 | 25.7 | 39.9 | 38.9 | .. | 0.0 | 0.6 | 0.7 | 0.7 |
| Transfer component | .. | .. | 7.8 | 8.3 | 7.9 | .. | .. | 0.2 | 0.1 | 0.1 |
| Tax expenditure component | .. | .. | 17.9 | 31.6 | 31.1 | .. | .. | 0.4 | 0.5 | 0.5 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 6.6 | 8.8 | 8.1 | .. | .. | 0.2 | 0.2 | 0.1 |
| Customs duties | .. | .. | 6.6 | 8.8 | 8.1 | .. | .. | 0.2 | 0.2 | 0.1 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Tax Analyses Department.

StatLink https://stat.link/1vlp60

## Table 4.16. Czech Republic, tax revenue and % of GDP by level of government and main taxes

| | Billion CZK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **423.4** | **687.3** | **1 096.7** | **1 052.9** | **..** | **17.7** | **17.2** | **18.9** | **18.4** |
| 1000 Taxes on income, profits and capital gains | .. | 175.8 | 259.9 | 458.8 | 453.2 | .. | 7.4 | 6.5 | 7.9 | 7.9 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 6.4 | 7.6 | 13.1 | 0.0 | .. | 0.3 | 0.2 | 0.2 | 0.0 |
| 5000 Taxes on goods and services | .. | 241.0 | 419.6 | 624.5 | 599.4 | .. | 10.1 | 10.5 | 10.8 | 10.5 |
| 6000 Other taxes | .. | 0.1 | 0.1 | 0.2 | 0.2 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **6.7** | **17.0** | **19.5** | **19.9** | **..** | **0.3** | **0.4** | **0.3** | **0.3** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 4.5 | 8.7 | 10.9 | 11.6 | .. | 0.2 | 0.2 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | .. | 2.0 | 8.2 | 8.6 | 8.4 | .. | 0.1 | 0.2 | 0.1 | 0.1 |
| 6000 Other taxes | .. | 0.3 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **341.5** | **576.0** | **889.2** | **901.7** | **..** | **14.3** | **14.4** | **15.4** | **15.8** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 341.5 | 576.0 | 889.2 | 901.7 | .. | 14.3 | 14.4 | 15.4 | 15.8 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Tax Analyses Department.

StatLink https://stat.link/4qw07e

## Table 4.17. Denmark, tax revenue and % of GDP by selected tax category

| | Billion DKK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **379.8** | **622.0** | **810.5** | **1 083.7** | **1 094.8** | **44.4** | **46.9** | **44.8** | **46.9** | **47.1** |
| **1000 Taxes on income, profits and capital gains** | **232.3** | **382.0** | **498.8** | **701.8** | **708.0** | **27.2** | **28.8** | **27.5** | **30.4** | **30.5** |
| 1100 Of individuals | 205.1 | 327.3 | 421.3 | 565.6 | 593.2 | 24.0 | 24.7 | 23.3 | 24.5 | 25.5 |
| 1200 Corporate | 14.7 | 42.3 | 41.1 | 72.8 | 66.6 | 1.7 | 3.2 | 2.3 | 3.2 | 2.9 |
| 1300 Unallocable between 1100 and 1200 | 12.6 | 12.4 | 36.5 | 63.4 | 48.2 | 1.5 | 0.9 | 2.0 | 2.7 | 2.1 |
| **2000 Social security contributions** | **0.1** | **8.5** | **1.8** | **1.0** | **1.4** | **0.0** | **0.6** | **0.1** | **0.0** | **0.1** |
| 2100 Employees | 0.1 | 8.2 | 0.9 | 0.7 | 0.8 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 |
| 2200 Employers | 0.0 | 0.2 | 0.9 | 0.3 | 0.6 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| 2300 Self-employed or non-employed | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **2.5** | **2.3** | **4.2** | **6.5** | **4.2** | **0.3** | **0.2** | **0.2** | **0.3** | **0.2** |
| **4000 Taxes on property** | **16.3** | **20.7** | **33.5** | **46.3** | **45.6** | **1.9** | **1.6** | **1.9** | **2.0** | **2.0** |
| 4100 Recurrent taxes on immovable property | 8.9 | 13.6 | 24.2 | 30.6 | 31.6 | 1.0 | 1.0 | 1.3 | 1.3 | 1.4 |
| 4200 Recurrent taxes on net wealth | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 2.2 | 2.9 | 3.6 | 8.5 | 6.7 | 0.3 | 0.2 | 0.2 | 0.4 | 0.3 |
| 4400 Taxes on financial and capital transactions | 4.2 | 4.2 | 5.7 | 7.2 | 7.4 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 |
| 4500 Non-recurrent taxes | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **128.7** | **208.1** | **271.9** | **327.8** | **335.4** | **15.0** | **15.7** | **15.0** | **14.2** | **14.4** |
| 5100 Taxes on production, sale, transfer, etc | 122.7 | 197.3 | 252.3 | 302.3 | 310.8 | 14.3 | 14.9 | 13.9 | 13.1 | 13.4 |
| 5110 General taxes | 79.7 | 121.2 | 169.6 | 217.1 | 227.5 | 9.3 | 9.1 | 9.4 | 9.4 | 9.8 |
| 5111 Value added taxes | 71.2 | 121.2 | 169.6 | 217.1 | 227.5 | 8.3 | 9.1 | 9.4 | 9.4 | 9.8 |
| 5120 Taxes on specific goods and services | 43.0 | 76.0 | 82.7 | 85.2 | 83.2 | 5.0 | 5.7 | 4.6 | 3.7 | 3.6 |
| 5121 Excises | 38.3 | 69.0 | 74.0 | 76.8 | 75.5 | 4.5 | 5.2 | 4.1 | 3.3 | 3.2 |
| 5200 Taxes on use of goods and perform activities | 4.4 | 7.5 | 14.7 | 16.1 | 15.0 | 0.5 | 0.6 | 0.8 | 0.7 | 0.6 |
| 5300 Unallocable between 5100 and 5200 | 1.6 | 3.4 | 4.9 | 9.3 | 9.6 | 0.2 | 0.3 | 0.3 | 0.4 | 0.4 |
| **6000 Other taxes** | **0.0** | **0.4** | **0.2** | **0.3** | **0.3** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 5.0 | 3.1 | 3.0 | .. | .. | 0.3 | 0.1 | 0.1 |
| Transfer component | .. | .. | 0.2 | 0.2 | 0.2 | .. | .. | 0.0 | 0.0 | 0.0 |
| Tax expenditure component | .. | .. | 4.7 | 2.9 | 2.9 | .. | .. | 0.3 | 0.1 | 0.1 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 2.7 | 2.6 | 3.3 | 3.1 | 3.1 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |
| Customs duties | 1.8 | 2.3 | 3.2 | 3.1 | 3.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

Source: Statistics Denmark.

StatLink https://stat.link/us05q8

## Table 4.18. Denmark, tax revenue and % of GDP by level of government and main taxes

| | Billion DKK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **259.5** | **420.6** | **589.0** | **802.0** | **796.5** | **30.3** | **31.7** | **32.5** | **34.7** | **34.3** |
| 1000 Taxes on income, profits and capital gains | 123.4 | 203.9 | 305.7 | 454.1 | 445.0 | 14.4 | 15.4 | 16.9 | 19.7 | 19.1 |
| 2000 Social security contributions | 0.1 | 1.4 | 0.9 | 0.7 | 0.8 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 2.5 | 2.3 | 4.2 | 6.5 | 4.2 | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 |
| 4000 Taxes on property | 7.6 | 7.2 | 9.4 | 15.8 | 14.1 | 0.9 | 0.5 | 0.5 | 0.7 | 0.6 |
| 5000 Taxes on goods and services | 126.0 | 205.5 | 268.7 | 324.6 | 332.3 | 14.7 | 15.5 | 14.8 | 14.0 | 14.3 |
| 6000 Other taxes | 0.0 | 0.4 | 0.2 | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **117.6** | **191.7** | **217.3** | **278.3** | **294.6** | **13.8** | **14.4** | **12.0** | **12.0** | **12.7** |
| 1000 Taxes on income, profits and capital gains | 108.9 | 178.1 | 193.1 | 247.7 | 263.0 | 12.7 | 13.4 | 10.7 | 10.7 | 11.3 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 8.7 | 13.6 | 24.2 | 30.6 | 31.6 | 1.0 | 1.0 | 1.3 | 1.3 | 1.4 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **0.0** | **7.1** | **0.9** | **0.3** | **0.6** | **0.0** | **0.5** | **0.1** | **0.0** | **0.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 7.1 | 0.9 | 0.3 | 0.6 | 0.0 | 0.5 | 0.1 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
Source: Statistics Denmark.

StatLink https://stat.link/t08imp

## Table 4.19. Estonia, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **1.9** | **4.9** | **9.3** | **9.1** | **..** | **31.1** | **33.2** | **33.5** | **33.3** |
| **1000 Taxes on income, profits and capital gains** | **..** | **0.5** | **1.0** | **2.0** | **2.1** | **..** | **7.7** | **6.6** | **7.3** | **7.7** |
| 1100 Of individuals | .. | 0.4 | 0.8 | 1.5 | 1.7 | .. | 6.8 | 5.3 | 5.5 | 6.0 |
| 1200 Corporate | .. | 0.1 | 0.2 | 0.5 | 0.4 | .. | 0.9 | 1.3 | 1.8 | 1.6 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **..** | **0.7** | **1.9** | **3.3** | **3.3** | **..** | **10.9** | **12.7** | **11.7** | **12.1** |
| 2100 Employees | .. | 0.0 | 0.1 | 0.1 | 0.1 | .. | 0.0 | 0.8 | 0.5 | 0.5 |
| 2200 Employers | .. | 0.7 | 1.7 | 3.1 | 3.0 | .. | 10.7 | 11.8 | 11.2 | 10.8 |
| 2300 Self-employed or non-employed | .. | 0.0 | 0.0 | 0.0 | 0.2 | .. | 0.2 | 0.1 | 0.1 | 0.8 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **..** | **0.0** | **0.1** | **0.1** | **0.1** | **..** | **0.4** | **0.3** | **0.2** | **0.2** |
| 4100 Recurrent taxes on immovable property | .. | 0.0 | 0.1 | 0.1 | 0.1 | .. | 0.4 | 0.3 | 0.2 | 0.2 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **0.7** | **2.0** | **3.9** | **3.6** | **..** | **12.1** | **13.5** | **14.2** | **13.3** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0.7 | 1.9 | 3.7 | 3.4 | .. | 11.7 | 13.1 | 13.4 | 12.5 |
| 5110 General taxes | .. | 0.5 | 1.3 | 2.5 | 2.4 | .. | 8.4 | 8.6 | 8.9 | 8.9 |
| 5111 Value added taxes | .. | 0.5 | 1.3 | 2.5 | 2.4 | .. | 8.4 | 8.5 | 8.9 | 8.9 |
| 5120 Taxes on specific goods and services | .. | 0.2 | 0.7 | 1.2 | 1.0 | .. | 3.3 | 4.6 | 4.5 | 3.6 |
| 5121 Excises | .. | 0.2 | 0.6 | 1.1 | 0.9 | .. | 3.0 | 4.2 | 4.1 | 3.3 |
| 5200 Taxes on use of goods and perform activities | .. | 0.0 | 0.1 | 0.2 | 0.2 | .. | 0.4 | 0.4 | 0.8 | 0.7 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 0.0 | 0.1 | 0.1 | .. | .. | 0.2 | 0.2 | 0.2 |
| Customs duties | .. | .. | 0.0 | 0.1 | 0.0 | .. | .. | 0.2 | 0.2 | 0.2 |
| SRF contributions | .. | .. | .. | 0.0 | 0.0 | .. | .. | .. | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Estonia.

StatLink https://stat.link/u7x4bi

## Table 4.20. Estonia, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **1.6** | **3.9** | **7.6** | **7.4** | **..** | **26.3** | **26.7** | **27.5** | **27.0** |
| 1000 Taxes on income, profits and capital gains | .. | 0.5 | 1.0 | 2.0 | 2.1 | .. | 7.7 | 6.6 | 7.3 | 7.7 |
| 2000 Social security contributions | .. | 0.4 | 1.0 | 1.7 | 1.7 | .. | 6.6 | 6.8 | 6.2 | 6.4 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.7 | 2.0 | 3.9 | 3.6 | .. | 12.0 | 13.2 | 13.9 | 13.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **0.0** | **0.1** | **0.1** | **0.1** | **..** | **0.5** | **0.5** | **0.3** | **0.3** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.1 | 0.1 | 0.1 | .. | 0.4 | 0.3 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.1 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **0.3** | **0.9** | **1.5** | **1.6** | **..** | **4.3** | **5.9** | **5.5** | **5.8** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.3 | 0.9 | 1.5 | 1.6 | .. | 4.3 | 5.9 | 5.5 | 5.8 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Estonia.

StatLink https://stat.link/6vlqwk

## Table 4.21. Finland, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **39.1** | **62.4** | **76.3** | **101.4** | **99.6** | **42.9** | **45.8** | **40.6** | **42.3** | **41.8** |
| **1000 Taxes on income, profits and capital gains** | **15.3** | **26.9** | **27.1** | **35.5** | **35.0** | **16.8** | **19.7** | **14.4** | **14.8** | **14.7** |
| 1100 Of individuals | 13.6 | 19.1 | 22.5 | 29.4 | 29.9 | 14.9 | 14.0 | 12.0 | 12.3 | 12.5 |
| 1200 Corporate | 1.8 | 7.8 | 4.6 | 6.1 | 5.1 | 1.9 | 5.7 | 2.4 | 2.5 | 2.1 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **10.0** | **15.8** | **22.6** | **28.3** | **27.3** | **11.0** | **11.5** | **12.0** | **11.8** | **11.5** |
| 2100 Employees | 1.2 | 2.9 | 4.7 | 8.5 | 8.6 | 1.3 | 2.1 | 2.5 | 3.6 | 3.6 |
| 2200 Employers | 8.1 | 11.6 | 16.0 | 17.8 | 16.7 | 8.9 | 8.5 | 8.5 | 7.4 | 7.0 |
| 2300 Self-employed or non-employed | 0.7 | 1.3 | 1.9 | 2.0 | 2.1 | 0.8 | 0.9 | 1.0 | 0.8 | 0.9 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **1.0** | **1.5** | **2.1** | **3.5** | **3.6** | **1.1** | **1.1** | **1.1** | **1.4** | **1.5** |
| 4100 Recurrent taxes on immovable property | 0.1 | 0.6 | 1.2 | 1.9 | 2.0 | 0.1 | 0.4 | 0.6 | 0.8 | 0.8 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.1 | 0.4 | 0.4 | 0.7 | 0.8 | 0.2 | 0.3 | 0.2 | 0.3 | 0.3 |
| 4400 Taxes on financial and capital transactions | 0.7 | 0.4 | 0.5 | 0.9 | 0.8 | 0.8 | 0.3 | 0.3 | 0.4 | 0.3 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **12.7** | **18.2** | **24.4** | **34.1** | **33.7** | **14.0** | **13.4** | **13.0** | **14.2** | **14.1** |
| 5100 Taxes on production, sale, transfer, etc | 12.6 | 17.8 | 23.6 | 32.7 | 32.2 | 13.8 | 13.0 | 12.6 | 13.6 | 13.5 |
| 5110 General taxes | 7.5 | 10.9 | 15.5 | 22.0 | 22.0 | 8.3 | 8.0 | 8.3 | 9.2 | 9.2 |
| 5111 Value added taxes | 7.5 | 10.9 | 15.5 | 22.0 | 22.0 | 8.3 | 8.0 | 8.3 | 9.2 | 9.2 |
| 5120 Taxes on specific goods and services | 5.0 | 6.9 | 8.1 | 10.7 | 10.2 | 5.5 | 5.1 | 4.3 | 4.5 | 4.3 |
| 5121 Excises | 3.8 | 5.6 | 6.3 | 8.1 | 8.0 | 4.2 | 4.1 | 3.3 | 3.4 | 3.4 |
| 5200 Taxes on use of goods and perform activities | 0.2 | 0.4 | 0.8 | 1.5 | 1.5 | 0.2 | 0.3 | 0.4 | 0.6 | 0.6 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.1** | **0.0** | **0.1** | **0.1** | **0.1** | **0.1** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | 0.1 | 0.2 | 0.4 | 0.4 | .. | 0.1 | 0.1 | 0.2 | 0.2 |
| Customs duties | .. | 0.1 | 0.2 | 0.2 | 0.2 | .. | 0.1 | 0.1 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 0.2 | 0.2 | .. | .. | .. | 0.1 | 0.1 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Statistics Finland, basing on data from State Treasury, Tax Administration, Finnish Customs, Finnish Transport and Communication Agency, Financial Stability Authority and Financial Supervisory Authority. Supplementary information from unpublished sources.

StatLink https://stat.link/50vnus

## Table 4.22. Finland, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **20.7** | **33.1** | **35.0** | **49.6** | **47.3** | **22.7** | **24.2** | **18.6** | **20.7** | **19.9** |
| 1000 Taxes on income, profits and capital gains | 7.0 | 14.0 | 9.8 | 14.2 | 12.3 | 7.7 | 10.3 | 5.2 | 5.9 | 5.2 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.9 | 0.9 | 0.9 | 1.6 | 1.6 | 1.0 | 0.7 | 0.5 | 0.7 | 0.7 |
| 5000 Taxes on goods and services | 12.7 | 18.1 | 24.3 | 33.7 | 33.3 | 14.0 | 13.2 | 12.9 | 14.1 | 14.0 |
| 6000 Other taxes | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **8.4** | **13.5** | **18.5** | **23.2** | **24.6** | **9.2** | **9.9** | **9.8** | **9.7** | **10.3** |
| 1000 Taxes on income, profits and capital gains | 8.3 | 12.9 | 17.3 | 21.3 | 22.6 | 9.1 | 9.4 | 9.2 | 8.9 | 9.5 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.1 | 0.6 | 1.2 | 1.9 | 2.0 | 0.1 | 0.4 | 0.6 | 0.8 | 0.8 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **10.0** | **15.8** | **22.6** | **28.3** | **27.3** | **11.0** | **11.5** | **12.0** | **11.8** | **11.5** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 10.0 | 15.8 | 22.6 | 28.3 | 27.3 | 11.0 | 11.5 | 12.0 | 11.8 | 11.5 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Finland, basing on data from State Treasury, Tax Administration, Finnish Customs, Finnish Transport and Communication Agency, Financial Stability Authority and Financial Supervisory Authority. Supplementary information from unpublished sources.

StatLink https://stat.link/ti6gm1

## Table 4.23. France, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **433.8** | **642.2** | **840.9** | **1 094.1** | **1 047.6** | **41.2** | **43.4** | **42.1** | **44.9** | **45.3** |
| **1000 Taxes on income, profits and capital gains** | **69.6** | **159.5** | **189.7** | **280.8** | **273.9** | **6.6** | **10.8** | **9.5** | **11.5** | **11.9** |
| 1100 Of individuals | 46.3 | 115.2 | 143.1 | 226.7 | 220.3 | 4.4 | 7.8 | 7.2 | 9.3 | 9.5 |
| 1200 Corporate | 23.1 | 44.3 | 46.6 | 54.2 | 53.6 | 2.2 | 3.0 | 2.3 | 2.2 | 2.3 |
| 1300 Unallocable between 1100 and 1200 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **191.1** | **230.2** | **321.3** | **361.4** | **342.6** | **18.1** | **15.6** | **16.1** | **14.8** | **14.8** |
| 2100 Employees | 57.3 | 57.3 | 77.7 | 87.4 | 82.9 | 5.4 | 3.9 | 3.9 | 3.6 | 3.6 |
| 2200 Employers | 118.1 | 158.3 | 218.0 | 245.8 | 232.9 | 11.2 | 10.7 | 10.9 | 10.1 | 10.1 |
| 2300 Self-employed or non-employed | 15.7 | 14.6 | 25.7 | 28.3 | 26.7 | 1.5 | 1.0 | 1.3 | 1.2 | 1.2 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **8.3** | **14.9** | **26.8** | **43.4** | **43.2** | **0.8** | **1.0** | **1.3** | **1.8** | **1.9** |
| **4000 Taxes on property** | **27.4** | **44.0** | **70.5** | **94.8** | **91.6** | **2.6** | **3.0** | **3.5** | **3.9** | **4.0** |
| 4100 Recurrent taxes on immovable property | 14.8 | 27.3 | 47.6 | 57.6 | 54.8 | 1.4 | 1.8 | 2.4 | 2.4 | 2.4 |
| 4200 Recurrent taxes on net wealth | 2.6 | 2.4 | 4.4 | 2.0 | 2.0 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 |
| 4300 Estate, inheritance and gift taxes | 4.1 | 6.9 | 7.7 | 15.2 | 15.0 | 0.4 | 0.5 | 0.4 | 0.6 | 0.6 |
| 4400 Taxes on financial and capital transactions | 5.9 | 7.4 | 10.8 | 19.9 | 19.8 | 0.6 | 0.5 | 0.5 | 0.8 | 0.9 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **123.2** | **169.5** | **223.3** | **301.5** | **283.7** | **11.7** | **11.5** | **11.2** | **12.4** | **12.3** |
| 5100 Taxes on production, sale, transfer, etc | 119.2 | 162.8 | 214.6 | 289.6 | 272.6 | 11.3 | 11.0 | 10.8 | 11.9 | 11.8 |
| 5110 General taxes | 81.3 | 109.8 | 150.6 | 193.6 | 180.8 | 7.7 | 7.4 | 7.5 | 7.9 | 7.8 |
| 5111 Value added taxes | 80.0 | 107.1 | 135.2 | 174.3 | 161.4 | 7.6 | 7.2 | 6.8 | 7.1 | 7.0 |
| 5120 Taxes on specific goods and services | 37.9 | 53.0 | 64.0 | 96.0 | 91.8 | 3.6 | 3.6 | 3.2 | 3.9 | 4.0 |
| 5121 Excises | 26.8 | 39.7 | 45.6 | 64.6 | 60.9 | 2.5 | 2.7 | 2.3 | 2.7 | 2.6 |
| 5200 Taxes on use of goods and perform activities | 4.0 | 6.7 | 8.8 | 11.9 | 11.1 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **14.1** | **24.1** | **9.2** | **12.2** | **12.5** | **1.3** | **1.6** | **0.5** | **0.5** | **0.5** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | 0.5 | 17.4 | 35.4 | 26.1 | .. | 0.0 | 0.9 | 1.5 | 1.1 |
| Transfer component | .. | .. | 7.9 | 18.5 | 14.3 | .. | .. | 0.4 | 0.8 | 0.6 |
| Tax expenditure component | .. | .. | 9.5 | 16.9 | 11.7 | .. | .. | 0.5 | 0.7 | 0.5 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 2.6 | 1.9 | 2.0 | 4.6 | 5.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 |
| Customs duties | .. | 1.5 | 1.8 | 2.0 | 2.1 | .. | 0.1 | 0.1 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 2.4 | 3.0 | .. | .. | .. | 0.1 | 0.1 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

Source: National accounts for France, Insee.

StatLink https://stat.link/5bdszm

## Table 4.24. France, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **200.1** | **270.3** | **299.6** | **356.6** | **336.3** | **19.0** | **18.3** | **15.0** | **14.6** | **14.6** |
| 1000 Taxes on income, profits and capital gains | 69.6 | 94.4 | 97.0 | 143.7 | 139.6 | 6.6 | 6.4 | 4.9 | 5.9 | 6.0 |
| 2000 Social security contributions | 3.2 | 5.4 | 7.6 | 8.1 | 8.2 | 0.3 | 0.4 | 0.4 | 0.3 | 0.4 |
| 3000 Taxes on payroll and workforce | 6.2 | 10.6 | 4.2 | 11.2 | 12.2 | 0.6 | 0.7 | 0.2 | 0.5 | 0.5 |
| 4000 Taxes on property | 8.6 | 11.4 | 13.4 | 20.5 | 20.3 | 0.8 | 0.8 | 0.7 | 0.8 | 0.9 |
| 5000 Taxes on goods and services | 112.1 | 145.5 | 170.0 | 172.0 | 155.0 | 10.6 | 9.8 | 8.5 | 7.1 | 6.7 |
| 6000 Other taxes | 0.4 | 3.1 | 7.4 | 1.1 | 1.1 | 0.0 | 0.2 | 0.4 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **40.2** | **64.7** | **89.3** | **148.4** | **141.7** | **3.8** | **4.4** | **4.5** | **6.1** | **6.1** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 1.7 | 3.9 | 7.5 | 11.1 | 9.2 | 0.2 | 0.3 | 0.4 | 0.5 | 0.4 |
| 4000 Taxes on property | 18.8 | 32.7 | 57.1 | 74.3 | 71.3 | 1.8 | 2.2 | 2.9 | 3.0 | 3.1 |
| 5000 Taxes on goods and services | 6.0 | 7.3 | 23.0 | 52.5 | 50.6 | 0.6 | 0.5 | 1.2 | 2.2 | 2.2 |
| 6000 Other taxes | 13.7 | 20.9 | 1.6 | 10.5 | 10.6 | 1.3 | 1.4 | 0.1 | 0.4 | 0.5 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **190.9** | **305.3** | **450.1** | **584.5** | **564.5** | **18.1** | **20.6** | **22.6** | **24.0** | **24.4** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 65.0 | 92.7 | 137.1 | 134.3 | 0.0 | 4.4 | 4.6 | 5.6 | 5.8 |
| 2000 Social security contributions | 187.9 | 224.8 | 313.7 | 353.4 | 334.4 | 17.8 | 15.2 | 15.7 | 14.5 | 14.5 |
| 3000 Taxes on payroll and workforce | 0.4 | 0.4 | 15.1 | 21.0 | 21.9 | 0.0 | 0.0 | 0.8 | 0.9 | 0.9 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 2.5 | 14.9 | 28.4 | 72.4 | 73.1 | 0.2 | 1.0 | 1.4 | 3.0 | 3.2 |
| 6000 Other taxes | 0.0 | 0.1 | 0.2 | 0.6 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
Source: National accounts for France, Insee.

StatLink https://stat.link/okhnez

## Table 4.25. Germany, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **454.8** | **767.0** | **911.2** | **1 341.3** | **1 291.0** | **34.8** | **36.4** | **35.5** | **38.6** | **37.9** |
| **1000 Taxes on income, profits and capital gains** | **147.3** | **231.2** | **257.8** | **436.8** | **404.6** | **11.3** | **11.0** | **10.1** | **12.6** | **11.9** |
| 1100 Of individuals | 125.3 | 194.2 | 219.4 | 367.2 | 348.9 | 9.6 | 9.2 | 8.6 | 10.6 | 10.2 |
| 1200 Corporate | 22.0 | 37.1 | 38.4 | 69.5 | 55.6 | 1.7 | 1.8 | 1.5 | 2.0 | 1.6 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **170.4** | **299.4** | **354.3** | **508.1** | **512.1** | **13.0** | **14.2** | **13.8** | **14.6** | **15.0** |
| 2100 Employees | 73.6 | 131.6 | 152.8 | 220.2 | 217.2 | 5.6 | 6.2 | 6.0 | 6.3 | 6.4 |
| 2200 Employers | 86.7 | 147.4 | 165.5 | 238.4 | 244.7 | 6.6 | 7.0 | 6.5 | 6.9 | 7.2 |
| 2300 Self-employed or non-employed | 10.2 | 20.4 | 36.0 | 49.6 | 50.2 | 0.8 | 1.0 | 1.4 | 1.4 | 1.5 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **15.3** | **17.5** | **21.0** | **38.7** | **42.4** | **1.2** | **0.8** | **0.8** | **1.1** | **1.2** |
| 4100 Recurrent taxes on immovable property | 4.5 | 8.8 | 11.3 | 14.4 | 14.7 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 |
| 4200 Recurrent taxes on net wealth | 6.2 | 0.4 | 0.0 | 1.5 | 1.5 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 1.5 | 3.0 | 4.4 | 7.0 | 8.7 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 |
| 4400 Taxes on financial and capital transactions | 3.1 | 5.2 | 5.3 | 15.8 | 17.6 | 0.2 | 0.2 | 0.2 | 0.5 | 0.5 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **121.6** | **218.7** | **277.9** | **357.4** | **331.7** | **9.3** | **10.4** | **10.8** | **10.3** | **9.7** |
| 5100 Taxes on production, sale, transfer, etc | 117.2 | 211.4 | 261.2 | 337.1 | 310.7 | 9.0 | 10.0 | 10.2 | 9.7 | 9.1 |
| 5110 General taxes | 75.5 | 140.9 | 180.5 | 244.4 | 221.9 | 5.8 | 6.7 | 7.0 | 7.0 | 6.5 |
| 5111 Value added taxes | 75.5 | 140.9 | 180.5 | 244.4 | 221.9 | 5.8 | 6.7 | 7.0 | 7.0 | 6.5 |
| 5120 Taxes on specific goods and services | 41.7 | 70.6 | 80.3 | 92.4 | 88.5 | 3.2 | 3.3 | 3.1 | 2.7 | 2.6 |
| 5121 Excises | 31.2 | 57.2 | 63.4 | 66.2 | 63.2 | 2.4 | 2.7 | 2.5 | 1.9 | 1.9 |
| 5200 Taxes on use of goods and perform activities | 4.4 | 7.2 | 16.8 | 20.3 | 21.0 | 0.3 | 0.3 | 0.7 | 0.6 | 0.6 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.2** | **0.2** | **0.1** | **0.3** | **0.2** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | 39.3 | 46.3 | 45.2 | 51.9 | .. | 1.9 | 1.8 | 1.3 | 1.5 |
| Transfer component | .. | .. | 17.7 | 15.9 | 20.3 | .. | .. | 0.7 | 0.5 | 0.6 |
| Tax expenditure component | .. | .. | 28.6 | 29.3 | 31.5 | .. | .. | 1.1 | 0.8 | 0.9 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 4.1 | 3.7 | 4.3 | 7.1 | 6.9 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |
| Customs duties | 3.7 | 3.4 | 4.2 | 5.1 | 4.7 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 2.0 | 2.2 | .. | .. | .. | 0.1 | 0.1 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: *Finanzbericht*, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink https://stat.link/57d8oz

## Table 4.26. Germany, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **143.9** | **234.8** | **283.2** | **393.6** | **355.6** | **11.0** | **11.1** | **11.0** | **11.3** | **10.4** |
| 1000 Taxes on income, profits and capital gains | 58.2 | 97.9 | 104.5 | 179.6 | 168.5 | 4.5 | 4.6 | 4.1 | 5.2 | 4.9 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 1.2 | 0.0 | 0.0 | 1.5 | 1.5 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 84.6 | 136.9 | 178.6 | 212.5 | 185.5 | 6.5 | 6.5 | 7.0 | 6.1 | 5.4 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **97.8** | **172.1** | **198.1** | **319.1** | **309.9** | **7.5** | **8.2** | **7.7** | **9.2** | **9.1** |
| 1000 Taxes on income, profits and capital gains | 58.2 | 88.9 | 97.6 | 166.7 | 153.3 | 4.5 | 4.2 | 3.8 | 4.8 | 4.5 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 7.0 | 8.5 | 9.7 | 24.3 | 27.8 | 0.5 | 0.4 | 0.4 | 0.7 | 0.8 |
| 5000 Taxes on goods and services | 32.6 | 74.6 | 90.8 | 128.1 | 128.9 | 2.5 | 3.5 | 3.5 | 3.7 | 3.8 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **38.4** | **57.0** | **71.4** | **113.4** | **106.5** | **2.9** | **2.7** | **2.8** | **3.3** | **3.1** |
| 1000 Taxes on income, profits and capital gains | 30.9 | 44.4 | 55.7 | 90.5 | 82.8 | 2.4 | 2.1 | 2.2 | 2.6 | 2.4 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 7.2 | 9.0 | 11.3 | 12.9 | 13.2 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 |
| 5000 Taxes on goods and services | 0.3 | 3.4 | 4.3 | 9.7 | 10.3 | 0.0 | 0.2 | 0.2 | 0.3 | 0.3 |
| 6000 Other taxes | 0.2 | 0.1 | 0.1 | 0.3 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **170.4** | **299.4** | **354.3** | **508.1** | **512.1** | **13.0** | **14.2** | **13.8** | **14.6** | **15.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 170.4 | 299.4 | 354.3 | 508.1 | 512.1 | 13.0 | 14.2 | 13.8 | 14.6 | 15.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: *Finanzbericht*, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink https://stat.link/90pr1h

## Table 4.27. Greece, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **11.5** | **47.2** | **72.4** | **72.4** | **64.2** | **25.2** | **33.4** | **32.3** | **39.5** | **38.9** |
| **1000 Taxes on income, profits and capital gains** | **2.3** | **12.7** | **16.0** | **15.6** | **13.1** | **5.0** | **9.0** | **7.1** | **8.5** | **7.9** |
| 1100 Of individuals | 1.6 | 6.1 | 9.0 | 11.0 | 10.4 | 3.6 | 4.3 | 4.0 | 6.0 | 6.3 |
| 1200 Corporate | 0.6 | 5.6 | 5.7 | 4.1 | 2.0 | 1.4 | 4.0 | 2.6 | 2.2 | 1.2 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.9 | 1.2 | 0.6 | 0.7 | 0.1 | 0.6 | 0.5 | 0.3 | 0.4 |
| **2000 Social security contributions** | **3.5** | **14.3** | **24.7** | **22.3** | **21.4** | **7.6** | **10.1** | **11.0** | **12.1** | **12.9** |
| 2100 Employees | 1.7 | 7.6 | 13.3 | 12.1 | 11.6 | 3.8 | 5.4 | 5.9 | 6.6 | 7.0 |
| 2200 Employers | 1.7 | 6.7 | 11.5 | 10.2 | 9.7 | 3.8 | 4.7 | 5.1 | 5.6 | 5.9 |
| 2300 Self-employed or non-employed | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.1** | **0.0** | **0.0** | **0.0** | **0.0** | **0.2** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **0.5** | **3.6** | **3.7** | **5.6** | **5.0** | **1.2** | **2.6** | **1.7** | **3.1** | **3.0** |
| 4100 Recurrent taxes on immovable property | 0.0 | 0.4 | 0.6 | 3.3 | 3.1 | 0.0 | 0.3 | 0.2 | 1.8 | 1.9 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.7 | 1.3 | 1.2 | 1.2 | 0.0 | 0.5 | 0.6 | 0.7 | 0.7 |
| 4300 Estate, inheritance and gift taxes | 0.1 | 0.4 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 |
| 4400 Taxes on financial and capital transactions | 0.4 | 2.0 | 1.1 | 0.9 | 0.6 | 0.8 | 1.4 | 0.5 | 0.5 | 0.4 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.1 | 0.6 | 0.0 | 0.0 | 0.0 | 0.1 | 0.3 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **5.1** | **16.6** | **28.0** | **28.9** | **24.7** | **11.2** | **11.8** | **12.5** | **15.8** | **15.0** |
| 5100 Taxes on production, sale, transfer, etc | 4.9 | 14.8 | 25.5 | 24.9 | 21.1 | 10.7 | 10.5 | 11.4 | 13.6 | 12.8 |
| 5110 General taxes | 3.0 | 9.2 | 16.5 | 15.5 | 13.0 | 6.7 | 6.5 | 7.4 | 8.4 | 7.9 |
| 5111 Value added taxes | 2.8 | 8.9 | 16.0 | 15.4 | 12.9 | 6.2 | 6.3 | 7.1 | 8.4 | 7.8 |
| 5120 Taxes on specific goods and services | 1.8 | 5.5 | 8.9 | 9.4 | 8.1 | 3.9 | 3.9 | 4.0 | 5.1 | 4.9 |
| 5121 Excises | 1.4 | 4.1 | 7.6 | 7.2 | 6.3 | 3.0 | 2.9 | 3.4 | 3.9 | 3.8 |
| 5200 Taxes on use of goods and perform activities | 0.2 | 1.3 | 1.7 | 3.3 | 2.9 | 0.5 | 0.9 | 0.8 | 1.8 | 1.8 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.5 | 0.8 | 0.7 | 0.7 | 0.0 | 0.4 | 0.4 | 0.4 | 0.4 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 0.1 | 0.2 | 0.3 | 0.4 | 0.3 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 |
| Customs duties | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 |
| SRF contributions | .. | .. | .. | 0.1 | 0.1 | .. | .. | .. | 0.0 | 0.1 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, General Accounting Office, Directorate of General Government Budget in collaboration with the National Statistical Authority (ELSTAT).

StatLink https://stat.link/za2qnp

## Table 4.28. Greece, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **7.8** | **31.9** | **46.5** | **47.9** | **40.9** | **17.1** | **22.6** | **20.7** | **26.2** | **24.7** |
| 1000 Taxes on income, profits and capital gains | 2.3 | 12.7 | 15.9 | 15.6 | 13.1 | 5.0 | 9.0 | 7.1 | 8.5 | 7.9 |
| 2000 Social security contributions | 0.0 | 0.7 | 1.3 | 0.1 | 0.1 | 0.1 | 0.5 | 0.6 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.5 | 2.6 | 2.1 | 4.0 | 3.5 | 1.2 | 1.8 | 0.9 | 2.2 | 2.1 |
| 5000 Taxes on goods and services | 4.9 | 16.0 | 27.1 | 28.3 | 24.2 | 10.9 | 11.3 | 12.1 | 15.4 | 14.7 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **0.1** | **1.0** | **1.7** | **1.7** | **1.6** | **0.3** | **0.7** | **0.8** | **1.0** | **1.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.8 | 1.5 | 1.6 | 1.6 | 0.0 | 0.6 | 0.7 | 0.9 | 0.9 |
| 5000 Taxes on goods and services | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **3.4** | **14.1** | **24.0** | **22.3** | **21.4** | **7.5** | **10.0** | **10.7** | **12.2** | **13.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 3.4 | 13.6 | 23.4 | 22.2 | 21.3 | 7.5 | 9.6 | 10.5 | 12.1 | 12.9 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.2 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.3 | 0.4 | 0.1 | 0.1 | 0.0 | 0.2 | 0.2 | 0.1 | 0.1 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, General Accounting Office, Directorate of General Government Budget in collaboration with the National Statistical Authority (ELSTAT).

StatLink https://stat.link/z72pvy

## Table 4.29. Hungary, tax revenue and % of GDP by selected tax category

| | Billion HUF | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **5 132.6** | **10 121.7** | **17 308.7** | **17 425.6** | **..** | **38.5** | **36.8** | **36.4** | **36.1** |
| **1000 Taxes on income, profits and capital gains** | **..** | **1 247.4** | **2 093.8** | **3 045.9** | **3 165.9** | **..** | **9.4** | **7.6** | **6.4** | **6.6** |
| 1100 Of individuals | .. | 954.7 | 1 764.1 | 2 457.6 | 2 543.6 | .. | 7.2 | 6.4 | 5.2 | 5.3 |
| 1200 Corporate | .. | 292.7 | 329.7 | 588.3 | 622.3 | .. | 2.2 | 1.2 | 1.2 | 1.3 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **..** | **1 506.8** | **3 179.5** | **5 545.5** | **5 364.8** | **..** | **11.3** | **11.6** | **11.7** | **11.1** |
| 2100 Employees | .. | 275.3 | 1 112.6 | 2 771.6 | 2 813.8 | .. | 2.1 | 4.0 | 5.8 | 5.8 |
| 2200 Employers | .. | 1 213.2 | 2 043.8 | 2 746.0 | 2 521.7 | .. | 9.1 | 7.4 | 5.8 | 5.2 |
| 2300 Self-employed or non-employed | .. | 0.9 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 17.4 | 23.2 | 28.0 | 29.3 | .. | 0.1 | 0.1 | 0.1 | 0.1 |
| **3000 Taxes on payroll and workforce** | **..** | **183.4** | **113.7** | **494.9** | **501.3** | **..** | **1.4** | **0.4** | **1.0** | **1.0** |
| **4000 Taxes on property** | **..** | **89.0** | **312.1** | **446.5** | **507.4** | **..** | **0.7** | **1.1** | **0.9** | **1.1** |
| 4100 Recurrent taxes on immovable property | .. | 30.8 | 92.5 | 221.4 | 224.6 | .. | 0.2 | 0.3 | 0.5 | 0.5 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 135.7 | 44.9 | 108.1 | .. | 0.0 | 0.5 | 0.1 | 0.2 |
| 4300 Estate, inheritance and gift taxes | .. | 5.5 | 6.3 | 11.4 | 9.5 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 52.8 | 77.6 | 168.7 | 165.2 | .. | 0.4 | 0.3 | 0.4 | 0.3 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **2 081.4** | **4 383.9** | **7 742.1** | **7 863.9** | **..** | **15.6** | **15.9** | **16.3** | **16.3** |
| 5100 Taxes on production, sale, transfer, etc | .. | 2 052.7 | 4 272.3 | 7 524.7 | 7 645.0 | .. | 15.4 | 15.5 | 15.8 | 15.8 |
| 5110 General taxes | .. | 1 340.6 | 3 010.8 | 5 527.5 | 5 632.9 | .. | 10.1 | 10.9 | 11.6 | 11.7 |
| 5111 Value added taxes | .. | 1 153.7 | 2 325.6 | 4 526.8 | 4 717.0 | .. | 8.7 | 8.5 | 9.5 | 9.8 |
| 5120 Taxes on specific goods and services | .. | 712.1 | 1 261.5 | 1 997.3 | 2 012.1 | .. | 5.3 | 4.6 | 4.2 | 4.2 |
| 5121 Excises | .. | 533.5 | 929.9 | 1 303.9 | 1 318.4 | .. | 4.0 | 3.4 | 2.7 | 2.7 |
| 5200 Taxes on use of goods and perform activities | .. | 28.7 | 111.6 | 217.3 | 218.9 | .. | 0.2 | 0.4 | 0.5 | 0.5 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **24.5** | **38.7** | **33.9** | **22.3** | **..** | **0.2** | **0.1** | **0.1** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 25.7 | 64.3 | 63.5 | .. | .. | 0.1 | 0.1 | 0.1 |
| Customs duties | .. | .. | 25.0 | 64.3 | 63.5 | .. | .. | 0.1 | 0.1 | 0.1 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/hex7v6

## Table 4.30. Hungary, tax revenue and % of GDP by level of government and main taxes

| | Billion HUF | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **3 308.0** | **6 379.4** | **10 838.5** | **11 191.8** | **..** | **24.8** | **23.2** | **22.8** | **23.2** |
| 1000 Taxes on income, profits and capital gains | .. | 1 230.8 | 2 064.3 | 3 033.9 | 3 165.6 | .. | 9.2 | 7.5 | 6.4 | 6.6 |
| 2000 Social security contributions | .. | 136.6 | 182.0 | 287.4 | 228.6 | .. | 1.0 | 0.7 | 0.6 | 0.5 |
| 3000 Taxes on payroll and workforce | .. | 15.4 | 103.1 | 484.7 | 491.8 | .. | 0.1 | 0.4 | 1.0 | 1.0 |
| 4000 Taxes on property | .. | 29.1 | 182.8 | 279.5 | 335.3 | .. | 0.2 | 0.7 | 0.6 | 0.7 |
| 5000 Taxes on goods and services | .. | 1 878.6 | 3 808.5 | 6 727.2 | 6 955.6 | .. | 14.1 | 13.9 | 14.2 | 14.4 |
| 6000 Other taxes | .. | 17.5 | 38.7 | 25.8 | 14.9 | .. | 0.1 | 0.1 | 0.1 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **266.0** | **652.2** | **1 006.2** | **906.2** | **..** | **2.0** | **2.4** | **2.1** | **1.9** |
| 1000 Taxes on income, profits and capital gains | .. | 2.2 | 0.1 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 1.2 | 1.2 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 59.9 | 129.3 | 166.9 | 172.1 | .. | 0.4 | 0.5 | 0.4 | 0.4 |
| 5000 Taxes on goods and services | .. | 202.8 | 521.6 | 839.2 | 734.1 | .. | 1.5 | 1.9 | 1.8 | 1.5 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **1 558.6** | **3 064.5** | **5 399.7** | **5 264.1** | **..** | **11.7** | **11.1** | **11.4** | **10.9** |
| 1000 Taxes on income, profits and capital gains | .. | 14.5 | 29.4 | 12.0 | 0.3 | .. | 0.1 | 0.1 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 1 370.2 | 2 997.5 | 5 258.1 | 5 136.1 | .. | 10.3 | 10.9 | 11.1 | 10.6 |
| 3000 Taxes on payroll and workforce | .. | 166.9 | 9.4 | 10.2 | 9.5 | .. | 1.3 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 28.1 | 111.4 | 110.7 | .. | 0.0 | 0.1 | 0.2 | 0.2 |
| 6000 Other taxes | .. | 7.0 | 0.0 | 8.1 | 7.4 | .. | 0.1 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/i29d8z

## Table 4.31. Iceland, tax revenue and % of GDP by selected tax category

| | Billion ISK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **114.9** | **254.6** | **541.6** | **1 062.0** | **1 061.1** | **30.5** | **35.9** | **32.2** | **34.9** | **36.1** |
| **1000 Taxes on income, profits and capital gains** | **34.1** | **101.5** | **239.7** | **530.2** | **542.0** | **9.0** | **14.3** | **14.3** | **17.4** | **18.4** |
| 1100 Of individuals | 30.9 | 88.5 | 197.3 | 435.4 | 457.3 | 8.2 | 12.5 | 11.7 | 14.3 | 15.6 |
| 1200 Corporate | 3.2 | 8.4 | 14.6 | 63.0 | 64.4 | 0.8 | 1.2 | 0.9 | 2.1 | 2.2 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 4.6 | 27.7 | 31.9 | 20.3 | 0.0 | 0.7 | 1.7 | 1.0 | 0.7 |
| **2000 Social security contributions** | **3.6** | **19.7** | **63.6** | **97.4** | **88.4** | **1.0** | **2.8** | **3.8** | **3.2** | **3.0** |
| 2100 Employees | 0.3 | .. | .. | .. | .. | 0.1 | .. | .. | .. | .. |
| 2200 Employers | 3.3 | .. | .. | .. | .. | 0.9 | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0.0 | .. | .. | .. | .. | 0.0 | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 19.7 | 63.6 | 97.4 | 88.4 | 0.0 | 2.8 | 3.8 | 3.2 | 3.0 |
| **3000 Taxes on payroll and workforce** | **4.1** | **0.2** | **2.8** | **9.1** | **9.2** | **1.1** | **0.0** | **0.2** | **0.3** | **0.3** |
| **4000 Taxes on property** | **9.7** | **16.8** | **35.4** | **58.4** | **66.3** | **2.6** | **2.4** | **2.1** | **1.9** | **2.3** |
| 4100 Recurrent taxes on immovable property | 4.1 | 10.1 | 28.5 | 52.5 | 56.0 | 1.1 | 1.4 | 1.7 | 1.7 | 1.9 |
| 4200 Recurrent taxes on net wealth | 2.4 | 5.2 | 3.8 | 0.0 | 0.0 | 0.6 | 0.7 | 0.2 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.2 | 0.8 | 2.6 | 4.7 | 9.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 |
| 4400 Taxes on financial and capital transactions | 2.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4500 Non-recurrent taxes | 0.0 | 0.1 | 0.1 | 0.6 | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.7 | 0.3 | 0.5 | 0.6 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **58.9** | **115.4** | **194.1** | **348.3** | **336.0** | **15.6** | **16.3** | **11.5** | **11.4** | **11.4** |
| 5100 Taxes on production, sale, transfer, etc | 56.6 | 103.8 | 183.0 | 325.8 | 312.8 | 15.0 | 14.6 | 10.9 | 10.7 | 10.6 |
| 5110 General taxes | 37.1 | 75.8 | 126.4 | 248.6 | 239.8 | 9.8 | 10.7 | 7.5 | 8.2 | 8.2 |
| 5111 Value added taxes | 32.7 | 72.7 | 123.7 | 243.3 | 233.7 | 8.7 | 10.2 | 7.4 | 8.0 | 8.0 |
| 5120 Taxes on specific goods and services | 19.5 | 28.0 | 56.6 | 77.2 | 73.0 | 5.2 | 3.9 | 3.4 | 2.5 | 2.5 |
| 5121 Excises | 2.3 | 23.6 | 46.7 | 66.8 | 64.3 | 0.6 | 3.3 | 2.8 | 2.2 | 2.2 |
| 5200 Taxes on use of goods and perform activities | 2.4 | 11.6 | 11.1 | 22.5 | 23.1 | 0.6 | 1.6 | 0.7 | 0.7 | 0.8 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **4.5** | **1.0** | **6.0** | **18.6** | **19.2** | **1.2** | **0.1** | **0.4** | **0.6** | **0.7** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | 3.6 | 4.4 | .. | .. | .. | 0.1 | 0.1 |
| Transfer component | .. | .. | .. | 3.0 | 4.4 | .. | .. | .. | 0.1 | 0.1 |
| Tax expenditure component | .. | .. | .. | 0.6 | 0.8 | .. | .. | .. | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Iceland.

StatLink https://stat.link/pwzj9e

## Table 4.32. Iceland, tax revenue and % of GDP by level of government and main taxes

| | Billion ISK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **91.6** | **195.1** | **403.6** | **761.1** | **744.5** | **24.3** | **27.5** | **24.0** | **25.0** | **25.3** |
| 1000 Taxes on income, profits and capital gains | 19.9 | 55.5 | 132.9 | 288.8 | 287.5 | 5.3 | 7.8 | 7.9 | 9.5 | 9.8 |
| 2000 Social security contributions | 3.6 | 19.7 | 63.6 | 97.4 | 88.4 | 1.0 | 2.8 | 3.8 | 3.2 | 3.0 |
| 3000 Taxes on payroll and workforce | 4.1 | 0.2 | 2.8 | 9.1 | 9.2 | 1.1 | 0.0 | 0.2 | 0.3 | 0.3 |
| 4000 Taxes on property | 6.0 | 6.7 | 7.0 | 6.1 | 10.5 | 1.6 | 0.9 | 0.4 | 0.2 | 0.4 |
| 5000 Taxes on goods and services | 57.7 | 112.0 | 191.3 | 341.1 | 329.8 | 15.3 | 15.8 | 11.4 | 11.2 | 11.2 |
| 6000 Other taxes | 0.4 | 1.0 | 6.0 | 18.6 | 19.2 | 0.1 | 0.1 | 0.4 | 0.6 | 0.7 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **23.3** | **59.4** | **138.0** | **300.9** | **316.5** | **6.2** | **8.4** | **8.2** | **9.9** | **10.8** |
| 1000 Taxes on income, profits and capital gains | 14.2 | 46.0 | 106.8 | 241.4 | 254.6 | 3.8 | 6.5 | 6.4 | 7.9 | 8.7 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 3.7 | 10.1 | 28.4 | 52.3 | 55.8 | 1.0 | 1.4 | 1.7 | 1.7 | 1.9 |
| 5000 Taxes on goods and services | 1.2 | 3.3 | 2.8 | 7.2 | 6.2 | 0.3 | 0.5 | 0.2 | 0.2 | 0.2 |
| 6000 Other taxes | 4.1 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Iceland.

StatLink https://stat.link/3a47ie

## Table 4.33. Ireland, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **12.3** | **33.4** | **46.4** | **78.0** | **74.0** | **32.4** | **30.8** | **27.7** | **21.9** | **19.9** |
| **1000 Taxes on income, profits and capital gains** | **4.7** | **14.6** | **18.6** | **35.6** | **36.3** | **12.3** | **13.4** | **11.1** | **10.0** | **9.7** |
| 1100 Of individuals | 4.1 | 10.6 | 14.7 | 24.7 | 24.4 | 10.7 | 9.8 | 8.8 | 6.9 | 6.5 |
| 1200 Corporate | 0.6 | 3.9 | 3.9 | 10.9 | 12.0 | 1.6 | 3.6 | 2.4 | 3.1 | 3.2 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **1.7** | **4.0** | **8.5** | **13.1** | **12.3** | **4.6** | **3.7** | **5.1** | **3.7** | **3.3** |
| 2100 Employees | 0.6 | 1.0 | 3.2 | 4.0 | 3.8 | 1.5 | 0.9 | 1.9 | 1.1 | 1.0 |
| 2200 Employers | 1.1 | 2.8 | 4.9 | 8.5 | 7.9 | 2.9 | 2.6 | 2.9 | 2.4 | 2.1 |
| 2300 Self-employed or non-employed | 0.1 | 0.2 | 0.3 | 0.6 | 0.6 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.2** | **0.0** | **0.3** | **0.8** | **0.7** | **0.4** | **0.0** | **0.2** | **0.2** | **0.2** |
| **4000 Taxes on property** | **0.6** | **1.9** | **2.4** | **4.4** | **3.7** | **1.5** | **1.8** | **1.4** | **1.2** | **1.0** |
| 4100 Recurrent taxes on immovable property | 0.3 | 0.6 | 1.3 | 1.9 | 1.2 | 0.8 | 0.5 | 0.8 | 0.5 | 0.3 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.2 | 0.2 | 0.5 | 0.5 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 |
| 4400 Taxes on financial and capital transactions | 0.2 | 1.1 | 0.8 | 2.0 | 2.0 | 0.6 | 1.0 | 0.5 | 0.6 | 0.5 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **5.1** | **12.9** | **16.6** | **24.1** | **21.0** | **13.6** | **11.9** | **9.9** | **6.8** | **5.6** |
| 5100 Taxes on production, sale, transfer, etc | 4.9 | 12.4 | 15.3 | 22.3 | 19.2 | 13.0 | 11.4 | 9.2 | 6.2 | 5.1 |
| 5110 General taxes | 2.5 | 7.6 | 10.1 | 15.3 | 12.8 | 6.6 | 7.0 | 6.0 | 4.3 | 3.4 |
| 5111 Value added taxes | 2.5 | 7.6 | 10.1 | 15.3 | 12.8 | 6.6 | 7.0 | 6.0 | 4.3 | 3.4 |
| 5120 Taxes on specific goods and services | 2.4 | 4.7 | 5.3 | 7.0 | 6.4 | 6.4 | 4.4 | 3.1 | 2.0 | 1.7 |
| 5121 Excises | 2.1 | 4.4 | 4.9 | 6.0 | 5.5 | 5.5 | 4.1 | 2.9 | 1.7 | 1.5 |
| 5200 Taxes on use of goods and perform activities | 0.2 | 0.6 | 1.3 | 1.8 | 1.8 | 0.5 | 0.5 | 0.8 | 0.5 | 0.5 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 1.1 | 0.4 | 0.4 | .. | .. | 0.6 | 0.1 | 0.1 |
| Transfer component | .. | .. | 0.0 | 0.0 | 0.0 | .. | .. | 0.0 | 0.0 | 0.0 |
| Tax expenditure component | .. | .. | 1.1 | 0.4 | 0.4 | .. | .. | 0.6 | 0.1 | 0.1 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 0.2 | 0.2 | 0.2 | 0.5 | 0.4 | 0.5 | 0.2 | 0.1 | 0.1 | 0.1 |
| Customs duties | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 | 0.2 | 0.1 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 0.1 | 0.1 | .. | .. | .. | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink https://stat.link/4av3mq

## Table 4.34. Ireland, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **10.1** | **28.7** | **37.9** | **64.3** | **62.0** | **26.7** | **26.5** | **22.7** | **18.0** | **16.6** |
| 1000 Taxes on income, profits and capital gains | 4.7 | 14.6 | 18.6 | 35.6 | 36.3 | 12.3 | 13.4 | 11.1 | 10.0 | 9.7 |
| 2000 Social security contributions | 0.1 | 0.1 | 1.5 | 1.4 | 1.4 | 0.2 | 0.1 | 0.9 | 0.4 | 0.4 |
| 3000 Taxes on payroll and workforce | 0.2 | 0.0 | 0.3 | 0.8 | 0.7 | 0.4 | 0.0 | 0.2 | 0.2 | 0.2 |
| 4000 Taxes on property | 0.3 | 1.3 | 1.1 | 3.0 | 3.0 | 0.7 | 1.2 | 0.6 | 0.8 | 0.8 |
| 5000 Taxes on goods and services | 5.0 | 12.7 | 16.4 | 23.6 | 20.6 | 13.1 | 11.7 | 9.8 | 6.6 | 5.5 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **0.3** | **0.7** | **1.5** | **1.5** | **0.8** | **0.9** | **0.6** | **0.9** | **0.4** | **0.2** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.3 | 0.6 | 1.3 | 1.5 | 0.7 | 0.8 | 0.5 | 0.8 | 0.4 | 0.2 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **1.6** | **3.8** | **6.7** | **11.7** | **10.8** | **4.3** | **3.5** | **4.0** | **3.3** | **2.9** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 1.6 | 3.8 | 6.7 | 11.7 | 10.8 | 4.3 | 3.5 | 4.0 | 3.3 | 2.9 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink https://stat.link/xa5gz2

## Table 4.35. Israel, tax revenue and % of GDP by selected tax category

| | Billion ILS | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **189.3** | **269.7** | **430.5** | **420.6** | **..** | **34.1** | **30.3** | **30.0** | **29.6** |
| **1000 Taxes on income, profits and capital gains** | **..** | **74.6** | **78.3** | **140.5** | **139.3** | **..** | **13.4** | **8.8** | **9.8** | **9.8** |
| 1100 Of individuals | .. | 54.8 | 48.2 | 89.5 | 91.9 | .. | 9.9 | 5.4 | 6.2 | 6.5 |
| 1200 Corporate | .. | 18.0 | 23.1 | 43.3 | 38.8 | .. | 3.2 | 2.6 | 3.0 | 2.7 |
| 1300 Unallocable between 1100 and 1200 | .. | 1.8 | 6.9 | 7.7 | 8.6 | .. | 0.3 | 0.8 | 0.5 | 0.6 |
| **2000 Social security contributions** | **..** | **27.6** | **45.3** | **74.4** | **73.0** | **..** | **5.0** | **5.1** | **5.2** | **5.1** |
| 2100 Employees | .. | 15.8 | 27.8 | 41.9 | 40.8 | .. | 2.8 | 3.1 | 2.9 | 2.9 |
| 2200 Employers | .. | 8.2 | 11.4 | 23.1 | 22.6 | .. | 1.5 | 1.3 | 1.6 | 1.6 |
| 2300 Self-employed or non-employed | .. | 3.6 | 6.1 | 9.5 | 9.7 | .. | 0.7 | 0.7 | 0.7 | 0.7 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **6.8** | **10.3** | **16.2** | **16.2** | **..** | **1.2** | **1.2** | **1.1** | **1.1** |
| **4000 Taxes on property** | **..** | **18.0** | **30.0** | **45.8** | **43.4** | **..** | **3.2** | **3.4** | **3.2** | **3.1** |
| 4100 Recurrent taxes on immovable property | .. | 11.3 | 18.8 | 27.1 | 25.0 | .. | 2.0 | 2.1 | 1.9 | 1.8 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 3.2 | 4.1 | 6.9 | 6.9 | .. | 0.6 | 0.5 | 0.5 | 0.5 |
| 4500 Non-recurrent taxes | .. | 3.5 | 7.2 | 11.8 | 11.5 | .. | 0.6 | 0.8 | 0.8 | 0.8 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **62.3** | **105.8** | **153.6** | **148.6** | **..** | **11.2** | **11.9** | **10.7** | **10.4** |
| 5100 Taxes on production, sale, transfer, etc | .. | 57.9 | 98.1 | 143.1 | 138.7 | .. | 10.4 | 11.0 | 10.0 | 9.8 |
| 5110 General taxes | .. | 49.9 | 79.9 | 120.5 | 118.9 | .. | 9.0 | 9.0 | 8.4 | 8.4 |
| 5111 Value added taxes | .. | 39.8 | 65.5 | 102.5 | 100.4 | .. | 7.2 | 7.4 | 7.1 | 7.1 |
| 5120 Taxes on specific goods and services | .. | 8.0 | 18.1 | 22.5 | 19.9 | .. | 1.4 | 2.0 | 1.6 | 1.4 |
| 5121 Excises | .. | 6.6 | 15.5 | 19.5 | 17.0 | .. | 1.2 | 1.7 | 1.4 | 1.2 |
| 5200 Taxes on use of goods and perform activities | .. | 4.5 | 7.7 | 10.6 | 9.9 | .. | 0.8 | 0.9 | 0.7 | 0.7 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 0.1 | 1.3 | 1.3 | .. | .. | 0.0 | 0.1 | 0.1 |
| Transfer component | .. | .. | 0.0 | 0.0 | 0.0 | .. | .. | 0.0 | 0.0 | 0.0 |
| Tax expenditure component | .. | .. | 0.1 | 1.3 | 1.3 | .. | .. | 0.0 | 0.1 | 0.1 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink https://stat.link/2w8vci

## Table 4.36. Israel, tax revenue and % of GDP by level of government and main taxes

| | Billion ILS | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **148.0** | **199.9** | **320.2** | **314.2** | **..** | **26.7** | **22.4** | **22.3** | **22.1** |
| 1000 Taxes on income, profits and capital gains | .. | 74.6 | 78.3 | 140.5 | 139.3 | .. | 13.4 | 8.8 | 9.8 | 9.8 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 6.8 | 10.3 | 16.2 | 16.2 | .. | 1.2 | 1.2 | 1.1 | 1.1 |
| 4000 Taxes on property | .. | 4.8 | 6.6 | 11.4 | 11.4 | .. | 0.9 | 0.7 | 0.8 | 0.8 |
| 5000 Taxes on goods and services | .. | 61.8 | 104.7 | 152.1 | 147.2 | .. | 11.1 | 11.8 | 10.6 | 10.3 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **13.7** | **24.5** | **35.9** | **33.4** | **..** | **2.5** | **2.7** | **2.5** | **2.3** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 13.2 | 23.5 | 34.4 | 32.0 | .. | 2.4 | 2.6 | 2.4 | 2.2 |
| 5000 Taxes on goods and services | .. | 0.6 | 1.0 | 1.5 | 1.4 | .. | 0.1 | 0.1 | 0.1 | 0.1 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **27.6** | **45.3** | **74.4** | **73.0** | **..** | **5.0** | **5.1** | **5.2** | **5.1** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 27.6 | 45.3 | 74.4 | 73.0 | .. | 5.0 | 5.1 | 5.2 | 5.1 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink https://stat.link/rlhft7

## Table 4.37. Italy, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **265.1** | **503.1** | **671.9** | **759.4** | **706.7** | **36.3** | **40.5** | **41.7** | **42.3** | **42.7** |
| **1000 Taxes on income, profits and capital gains** | **96.7** | **166.9** | **219.5** | **239.9** | **231.9** | **13.2** | **13.4** | **13.6** | **13.4** | **14.0** |
| 1100 Of individuals | 69.7 | 124.9 | 180.5 | 196.3 | 189.2 | 9.5 | 10.1 | 11.2 | 10.9 | 11.4 |
| 1200 Corporate | 26.6 | 34.7 | 36.7 | 35.2 | 34.2 | 3.6 | 2.8 | 2.3 | 2.0 | 2.1 |
| 1300 Unallocable between 1100 and 1200 | 0.4 | 7.3 | 2.3 | 8.4 | 8.5 | 0.1 | 0.6 | 0.1 | 0.5 | 0.5 |
| **2000 Social security contributions** | **87.3** | **143.6** | **209.1** | **237.3** | **224.8** | **11.9** | **11.6** | **13.0** | **13.2** | **13.6** |
| 2100 Employees | 16.8 | 27.3 | 37.6 | 44.5 | 41.4 | 2.3 | 2.2 | 2.3 | 2.5 | 2.5 |
| 2200 Employers | 62.5 | 99.9 | 144.3 | 158.6 | 149.8 | 8.6 | 8.0 | 9.0 | 8.8 | 9.0 |
| 2300 Self-employed or non-employed | 8.0 | 16.4 | 27.2 | 34.2 | 33.6 | 1.1 | 1.3 | 1.7 | 1.9 | 2.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.9** | **0.0** | **0.0** | **0.0** | **0.0** | **0.1** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **6.0** | **23.4** | **32.4** | **43.2** | **40.4** | **0.8** | **1.9** | **2.0** | **2.4** | **2.4** |
| 4100 Recurrent taxes on immovable property | 0.0 | 9.4 | 9.7 | 22.0 | 21.3 | 0.0 | 0.8 | 0.6 | 1.2 | 1.3 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 2.1 | 0.2 | 0.4 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.4 | 1.0 | 0.5 | 0.8 | 0.4 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 5.6 | 12.3 | 17.4 | 18.8 | 17.3 | 0.8 | 1.0 | 1.1 | 1.0 | 1.0 |
| 4500 Non-recurrent taxes | 0.0 | 0.1 | 0.9 | 0.2 | 0.1 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.6 | 1.9 | 1.2 | 1.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 |
| **5000 Taxes on goods and services** | **74.3** | **141.9** | **178.9** | **214.8** | **190.2** | **10.2** | **11.4** | **11.1** | **12.0** | **11.5** |
| 5100 Taxes on production, sale, transfer, etc | 67.1 | 127.3 | 160.8 | 187.7 | 164.8 | 9.2 | 10.3 | 10.0 | 10.4 | 9.9 |
| 5110 General taxes | 38.9 | 77.5 | 97.6 | 111.5 | 99.9 | 5.3 | 6.2 | 6.1 | 6.2 | 6.0 |
| 5111 Value added taxes | 38.9 | 77.5 | 97.6 | 111.5 | 99.7 | 5.3 | 6.2 | 6.1 | 6.2 | 6.0 |
| 5120 Taxes on specific goods and services | 28.0 | 49.8 | 63.2 | 76.2 | 64.9 | 3.8 | 4.0 | 3.9 | 4.2 | 3.9 |
| 5121 Excises | 20.3 | 31.5 | 36.4 | 47.1 | 40.1 | 2.8 | 2.5 | 2.3 | 2.6 | 2.4 |
| 5200 Taxes on use of goods and perform activities | 4.5 | 8.5 | 10.5 | 14.0 | 12.8 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 |
| 5300 Unallocable between 5100 and 5200 | 2.7 | 6.1 | 7.6 | 13.1 | 12.7 | 0.4 | 0.5 | 0.5 | 0.7 | 0.8 |
| **6000 Other taxes** | **0.0** | **27.3** | **31.9** | **24.3** | **19.4** | **0.0** | **2.2** | **2.0** | **1.4** | **1.2** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 0.0 | 10.4 | 12.1 | .. | .. | 0.0 | 0.6 | 0.7 |
| Transfer component | .. | .. | 0.1 | 1.5 | 1.8 | .. | .. | 0.0 | 0.1 | 0.1 |
| Tax expenditure component | .. | .. | -0.1 | 8.9 | 10.4 | .. | .. | 0.0 | 0.5 | 0.6 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 1.3 | 1.5 | 2.2 | 3.2 | 3.0 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 |
| Customs duties | 0.8 | 1.5 | 2.2 | 2.3 | 2.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 0.8 | 1.0 | .. | .. | .. | 0.0 | 0.1 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: *Ministero dell'economia e delle finanze; Istituto nazionale di statistica*.

StatLink https://stat.link/kyaep3

## Table 4.38. Italy, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **168.9** | **280.8** | **357.3** | **432.6** | **400.9** | **23.1** | **22.6** | **22.2** | **24.1** | **24.2** |
| 1000 Taxes on income, profits and capital gains | 92.7 | 154.2 | 193.9 | 223.0 | 215.3 | 12.7 | 12.4 | 12.0 | 12.4 | 13.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 6.0 | 12.9 | 21.0 | 24.5 | 22.5 | 0.8 | 1.0 | 1.3 | 1.4 | 1.4 |
| 5000 Taxes on goods and services | 69.3 | 113.6 | 142.5 | 185.1 | 163.2 | 9.5 | 9.2 | 8.8 | 10.3 | 9.8 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **7.7** | **77.2** | **103.2** | **86.4** | **78.1** | **1.1** | **6.2** | **6.4** | **4.8** | **4.7** |
| 1000 Taxes on income, profits and capital gains | 4.0 | 12.7 | 25.6 | 16.8 | 16.5 | 0.6 | 1.0 | 1.6 | 0.9 | 1.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 10.5 | 11.5 | 18.7 | 18.0 | 0.0 | 0.8 | 0.7 | 1.0 | 1.1 |
| 5000 Taxes on goods and services | 3.7 | 26.7 | 34.2 | 26.5 | 24.1 | 0.5 | 2.1 | 2.1 | 1.5 | 1.5 |
| 6000 Other taxes | 0.0 | 27.3 | 31.9 | 24.3 | 19.4 | 0.0 | 2.2 | 2.0 | 1.4 | 1.2 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **87.3** | **143.6** | **209.1** | **237.3** | **224.8** | **11.9** | **11.6** | **13.0** | **13.2** | **13.6** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 87.3 | 143.6 | 209.1 | 237.3 | 224.8 | 11.9 | 11.6 | 13.0 | 13.2 | 13.6 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: *Ministero dell'economia e delle finanze; Istituto nazionale di statistica*.

StatLink https://stat.link/8zfm04

## Table 4.39. Japan, tax revenue and % of GDP by selected tax category

| | Billion JPY | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **130 842.7** | **136 235.8** | **132 484.3** | **175 379.7** | **177 308.3** | **27.7** | **25.3** | **26.2** | **31.5** | **33.2** |
| **1000 Taxes on income, profits and capital gains** | **65 681.6** | **47 398.2** | **40 034.3** | **53 993.6** | **53 933.8** | **13.9** | **8.8** | **7.9** | **9.7** | **10.1** |
| 1100 Of individuals | 36 393.6 | 28 677.3 | 24 662.7 | 32 947.2 | 33 188.6 | 7.7 | 5.3 | 4.9 | 5.9 | 6.2 |
| 1200 Corporate | 29 288.0 | 18 720.9 | 15 371.6 | 21 046.4 | 20 745.2 | 6.2 | 3.5 | 3.0 | 3.8 | 3.9 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **34 612.6** | **47 968.3** | **54 460.6** | **71 993.4** | **71 549.5** | **7.3** | **8.9** | **10.8** | **12.9** | **13.4** |
| 2100 Employees | 13 895.0 | 19 829.9 | 23 592.6 | 31 954.0 | 31 839.3 | 2.9 | 3.7 | 4.7 | 5.7 | 6.0 |
| 2200 Employers | 16 648.8 | 22 455.5 | 24 674.2 | 33 487.9 | 33 244.8 | 3.5 | 4.2 | 4.9 | 6.0 | 6.2 |
| 2300 Self-employed or non-employed | 4 068.8 | 5 682.9 | 6 193.8 | 6 551.5 | 6 465.4 | 0.9 | 1.1 | 1.2 | 1.2 | 1.2 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **12 296.3** | **14 294.4** | **12 878.3** | **14 339.8** | **14 327.5** | **2.6** | **2.7** | **2.6** | **2.6** | **2.7** |
| 4100 Recurrent taxes on immovable property | 7 098.5 | 10 413.7 | 10 225.0 | 10 611.9 | 10 719.2 | 1.5 | 1.9 | 2.0 | 1.9 | 2.0 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 1 918.0 | 1 782.2 | 1 250.4 | 2 300.5 | 2 314.5 | 0.4 | 0.3 | 0.2 | 0.4 | 0.4 |
| 4400 Taxes on financial and capital transactions | 3 279.8 | 2 098.5 | 1 402.9 | 1 427.4 | 1 293.8 | 0.7 | 0.4 | 0.3 | 0.3 | 0.2 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **17 916.8** | **26 227.2** | **24 730.2** | **34 598.6** | **37 053.1** | **3.8** | **4.9** | **4.9** | **6.2** | **6.9** |
| 5100 Taxes on production, sale, transfer, etc | 15 646.5 | 23 180.2 | 22 160.4 | 32 045.9 | 34 433.1 | 3.3 | 4.3 | 4.4 | 5.8 | 6.4 |
| 5110 General taxes | 5 778.3 | 12 350.3 | 12 675.2 | 23 148.2 | 26 395.2 | 1.2 | 2.3 | 2.5 | 4.2 | 4.9 |
| 5111 Value added taxes | 5 778.3 | 12 350.3 | 12 675.2 | 23 148.2 | 26 395.2 | 1.2 | 2.3 | 2.5 | 4.2 | 4.9 |
| 5120 Taxes on specific goods and services | 9 868.2 | 10 829.9 | 9 485.2 | 8 897.7 | 8 037.9 | 2.1 | 2.0 | 1.9 | 1.6 | 1.5 |
| 5121 Excises | 8 637.2 | 9 837.0 | 8 622.4 | 7 890.9 | 7 166.6 | 1.8 | 1.8 | 1.7 | 1.4 | 1.3 |
| 5200 Taxes on use of goods and perform activities | 2 270.3 | 3 047.0 | 2 569.8 | 2 552.7 | 2 620.0 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **335.4** | **347.7** | **381.1** | **454.3** | **444.4** | **0.1** | **0.1** | **0.1** | **0.1** | **0.1** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Tax Bureau, Ministry of Finance.

StatLink https://stat.link/y0ax8u

## Table 4.40. Japan, tax revenue and % of GDP by level of government and main taxes

| | Billion JPY | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **62 779.7** | **52 720.8** | **43 707.4** | **62 175.1** | **64 933.1** | **13.3** | **9.8** | **8.7** | **11.2** | **12.1** |
| 1000 Taxes on income, profits and capital gains | 44 379.1 | 30 536.2 | 23 372.1 | 33 015.7 | 33 893.7 | 9.4 | 5.7 | 4.6 | 5.9 | 6.3 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 4 601.6 | 3 314.9 | 2 274.5 | 3 323.7 | 3 234.0 | 1.0 | 0.6 | 0.5 | 0.6 | 0.6 |
| 5000 Taxes on goods and services | 13 799.0 | 18 869.7 | 18 060.9 | 25 835.1 | 27 805.2 | 2.9 | 3.5 | 3.6 | 4.6 | 5.2 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.6 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **33 450.4** | **35 546.7** | **34 316.3** | **41 211.2** | **40 825.7** | **7.1** | **6.6** | **6.8** | **7.4** | **7.6** |
| 1000 Taxes on income, profits and capital gains | 21 302.5 | 16 862.0 | 16 662.2 | 20 977.9 | 20 040.1 | 4.5 | 3.1 | 3.3 | 3.8 | 3.7 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 7 694.7 | 10 979.5 | 10 603.8 | 11 016.1 | 11 093.5 | 1.6 | 2.0 | 2.1 | 2.0 | 2.1 |
| 5000 Taxes on goods and services | 4 117.8 | 7 357.5 | 6 669.3 | 8 763.5 | 9 247.9 | 0.9 | 1.4 | 1.3 | 1.6 | 1.7 |
| 6000 Other taxes | 335.4 | 347.7 | 381.1 | 453.7 | 444.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **34 612.6** | **47 968.3** | **54 460.6** | **71 993.4** | **71 549.5** | **7.3** | **8.9** | **10.8** | **12.9** | **13.4** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 34 612.6 | 47 968.3 | 54 460.6 | 71 993.4 | 71 549.5 | 7.3 | 8.9 | 10.8 | 12.9 | 13.4 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Tax Bureau, Ministry of Finance.

StatLink https://stat.link/jnbyot

## Table 4.41. Korea, tax revenue and % of GDP by selected tax category

| | Billion KRW | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **37 261.7** | **136 295.0** | **295 968.0** | **523 985.0** | **538 450.0** | **18.6** | **20.9** | **22.4** | **27.2** | **27.7** |
| **1000 Taxes on income, profits and capital gains** | **12 203.5** | **39 254.0** | **82 905.0** | **174 040.0** | **166 564.0** | **6.1** | **6.0** | **6.3** | **9.0** | **8.6** |
| 1100 Of individuals | 7 440.4 | 19 950.0 | 42 098.0 | 91 714.0 | 101 286.0 | 3.7 | 3.1 | 3.2 | 4.8 | 5.2 |
| 1200 Corporate | 4 756.6 | 19 271.0 | 40 807.0 | 82 326.0 | 65 278.0 | 2.4 | 3.0 | 3.1 | 4.3 | 3.4 |
| 1300 Unallocable between 1100 and 1200 | 6.5 | 33.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **3 760.0** | **22 759.0** | **69 090.0** | **140 071.0** | **150 854.0** | **1.9** | **3.5** | **5.2** | **7.3** | **7.8** |
| 2100 Employees | 1 464.0 | 8 578.0 | 28 213.0 | 60 682.0 | 65 384.0 | 0.7 | 1.3 | 2.1 | 3.2 | 3.4 |
| 2200 Employers | 1 694.0 | 9 409.0 | 30 856.0 | 63 780.0 | 67 676.0 | 0.8 | 1.4 | 2.3 | 3.3 | 3.5 |
| 2300 Self-employed or non-employed | 602.0 | 4 772.0 | 10 021.0 | 15 609.0 | 17 794.0 | 0.3 | 0.7 | 0.8 | 0.8 | 0.9 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **152.8** | **258.0** | **714.0** | **1 597.0** | **1 607.0** | **0.1** | **0.0** | **0.1** | **0.1** | **0.1** |
| **4000 Taxes on property** | **4 388.9** | **16 846.0** | **33 516.0** | **59 732.0** | **76 512.0** | **2.2** | **2.6** | **2.5** | **3.1** | **3.9** |
| 4100 Recurrent taxes on immovable property | 980.0 | 3 385.0 | 9 270.0 | 17 750.0 | 20 044.0 | 0.5 | 0.5 | 0.7 | 0.9 | 1.0 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 353.9 | 989.0 | 3 076.0 | 8 329.0 | 10 375.0 | 0.2 | 0.2 | 0.2 | 0.4 | 0.5 |
| 4400 Taxes on financial and capital transactions | 2 959.7 | 11 935.0 | 21 170.0 | 33 653.0 | 46 093.0 | 1.5 | 1.8 | 1.6 | 1.7 | 2.4 |
| 4500 Non-recurrent taxes | 95.3 | 537.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **16 497.5** | **52 271.0** | **99 769.0** | **135 276.0** | **131 353.0** | **8.2** | **8.0** | **7.5** | **7.0** | **6.8** |
| 5100 Taxes on production, sale, transfer, etc | 16 023.5 | 50 023.0 | 96 573.0 | 127 551.0 | 123 219.0 | 8.0 | 7.7 | 7.3 | 6.6 | 6.3 |
| 5110 General taxes | 6 964.4 | 23 212.0 | 51 800.0 | 82 174.0 | 81 452.0 | 3.5 | 3.6 | 3.9 | 4.3 | 4.2 |
| 5111 Value added taxes | 6 964.4 | 23 212.0 | 51 800.0 | 82 174.0 | 81 452.0 | 3.5 | 3.6 | 3.9 | 4.3 | 4.2 |
| 5120 Taxes on specific goods and services | 9 059.1 | 26 811.0 | 44 773.0 | 45 377.0 | 41 767.0 | 4.5 | 4.1 | 3.4 | 2.4 | 2.2 |
| 5121 Excises | 4 923.7 | 18 155.0 | 31 340.0 | 34 691.0 | 33 013.0 | 2.5 | 2.8 | 2.4 | 1.8 | 1.7 |
| 5200 Taxes on use of goods and perform activities | 473.9 | 2 248.0 | 3 196.0 | 7 725.0 | 8 134.0 | 0.2 | 0.3 | 0.2 | 0.4 | 0.4 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **259.1** | **4 907.0** | **9 974.0** | **13 269.0** | **11 560.0** | **0.1** | **0.8** | **0.8** | **0.7** | **0.6** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink https://stat.link/2u7301

## Table 4.42. Korea, tax revenue and % of GDP by level of government and main taxes

| | Billion KRW | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **27 140.8** | **92 935.0** | **177 718.0** | **293 454.0** | **285 547.0** | **13.5** | **14.3** | **13.4** | **15.2** | **14.7** |
| 1000 Taxes on income, profits and capital gains | 11 655.2 | 35 824.0 | 75 352.0 | 156 298.0 | 149 319.0 | 5.8 | 5.5 | 5.7 | 8.1 | 7.7 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 29.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 866.3 | 5 866.0 | 11 288.0 | 19 406.0 | 29 160.0 | 0.4 | 0.9 | 0.9 | 1.0 | 1.5 |
| 5000 Taxes on goods and services | 14 377.5 | 46 812.0 | 86 629.0 | 111 877.0 | 102 903.0 | 7.2 | 7.2 | 6.5 | 5.8 | 5.3 |
| 6000 Other taxes | 212.5 | 4 433.0 | 4 449.0 | 5 873.0 | 4 165.0 | 0.1 | 0.7 | 0.3 | 0.3 | 0.2 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **6 360.9** | **20 601.0** | **49 160.0** | **90 460.0** | **102 049.0** | **3.2** | **3.2** | **3.7** | **4.7** | **5.3** |
| 1000 Taxes on income, profits and capital gains | 548.3 | 3 430.0 | 7 553.0 | 17 742.0 | 17 245.0 | 0.3 | 0.5 | 0.6 | 0.9 | 0.9 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 123.5 | 258.0 | 714.0 | 1 597.0 | 1 607.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |
| 4000 Taxes on property | 3 522.6 | 10 980.0 | 22 228.0 | 40 326.0 | 47 352.0 | 1.8 | 1.7 | 1.7 | 2.1 | 2.4 |
| 5000 Taxes on goods and services | 2 120.0 | 5 459.0 | 13 140.0 | 23 399.0 | 28 450.0 | 1.1 | 0.8 | 1.0 | 1.2 | 1.5 |
| 6000 Other taxes | 46.6 | 474.0 | 5 525.0 | 7 396.0 | 7 395.0 | 0.0 | 0.1 | 0.4 | 0.4 | 0.4 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **3 760.0** | **22 759.0** | **69 090.0** | **140 071.0** | **150 854.0** | **1.9** | **3.5** | **5.2** | **7.3** | **7.8** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 3 760.0 | 22 759.0 | 69 090.0 | 140 071.0 | 150 854.0 | 1.9 | 3.5 | 5.2 | 7.3 | 7.8 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink https://stat.link/6whdx7

## Table 4.43. Latvia, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **2.0** | **5.2** | **9.5** | **9.4** | **..** | **29.0** | **28.5** | **30.9** | **31.8** |
| **1000 Taxes on income, profits and capital gains** | **..** | **0.5** | **1.3** | **2.0** | **2.0** | **..** | **7.0** | **7.1** | **6.6** | **6.9** |
| 1100 Of individuals | .. | 0.4 | 1.1 | 2.0 | 1.8 | .. | 5.5 | 6.2 | 6.5 | 6.1 |
| 1200 Corporate | .. | 0.1 | 0.2 | 0.0 | 0.2 | .. | 1.5 | 1.0 | 0.2 | 0.7 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **..** | **0.7** | **1.6** | **2.9** | **2.9** | **..** | **9.7** | **8.6** | **9.5** | **10.0** |
| 2100 Employees | .. | 0.2 | 0.4 | 0.8 | 0.8 | .. | 2.4 | 2.2 | 2.8 | 2.9 |
| 2200 Employers | .. | 0.5 | 1.2 | 2.0 | 2.1 | .. | 7.3 | 6.4 | 6.6 | 7.0 |
| 2300 Self-employed or non-employed | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.1 | 0.1 | 0.1 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **..** | **0.1** | **0.2** | **0.3** | **0.3** | **..** | **1.1** | **0.9** | **0.9** | **1.0** |
| 4100 Recurrent taxes on immovable property | .. | 0.1 | 0.1 | 0.2 | 0.2 | .. | 0.9 | 0.7 | 0.7 | 0.8 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.2 | 0.1 | 0.1 | 0.1 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **0.8** | **2.2** | **4.3** | **4.1** | **..** | **11.2** | **11.9** | **13.9** | **14.0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0.7 | 2.0 | 4.0 | 3.9 | .. | 10.8 | 11.2 | 13.0 | 13.2 |
| 5110 General taxes | .. | 0.5 | 1.3 | 2.8 | 2.7 | .. | 6.9 | 7.2 | 9.1 | 9.2 |
| 5111 Value added taxes | .. | 0.5 | 1.2 | 2.6 | 2.6 | .. | 6.9 | 6.6 | 8.6 | 8.7 |
| 5120 Taxes on specific goods and services | .. | 0.3 | 0.7 | 1.2 | 1.2 | .. | 3.8 | 4.0 | 3.9 | 4.0 |
| 5121 Excises | .. | 0.2 | 0.6 | 1.1 | 1.1 | .. | 3.4 | 3.6 | 3.5 | 3.6 |
| 5200 Taxes on use of goods and perform activities | .. | 0.0 | 0.1 | 0.3 | 0.2 | .. | 0.5 | 0.7 | 0.9 | 0.7 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 0.0 | 0.1 | 0.1 | .. | .. | 0.1 | 0.2 | 0.2 |
| Customs duties | .. | .. | 0.0 | 0.0 | 0.0 | .. | .. | 0.1 | 0.2 | 0.2 |
| SRF contributions | .. | .. | .. | 0.0 | 0.0 | .. | .. | .. | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink https://stat.link/k5t8vw

## Table 4.44. Latvia, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **1.0** | **2.5** | **4.8** | **4.8** | **..** | **14.4** | **14.1** | **15.6** | **16.2** |
| 1000 Taxes on income, profits and capital gains | .. | 0.2 | 0.4 | 0.4 | 0.6 | .. | 3.1 | 2.2 | 1.4 | 2.0 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.1 | 0.1 | .. | 0.0 | 0.0 | 0.3 | 0.3 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.1 | 0.0 | .. | 0.2 | 0.2 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | .. | 0.8 | 2.1 | 4.2 | 4.1 | .. | 11.1 | 11.7 | 13.6 | 13.8 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **0.3** | **1.0** | **1.8** | **1.7** | **..** | **4.9** | **5.7** | **6.0** | **5.7** |
| 1000 Taxes on income, profits and capital gains | .. | 0.3 | 0.9 | 1.6 | 1.4 | .. | 3.9 | 4.9 | 5.2 | 4.9 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.1 | 0.1 | 0.2 | 0.2 | .. | 0.9 | 0.7 | 0.7 | 0.8 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.1 | 0.1 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **0.7** | **1.6** | **2.8** | **2.8** | **..** | **9.7** | **8.6** | **9.2** | **9.7** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.7 | 1.6 | 2.8 | 2.8 | .. | 9.7 | 8.6 | 9.2 | 9.6 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink https://stat.link/e4rl38

## Table 4.45. Lithuania, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **4.1** | **7.9** | **14.8** | **15.3** | **..** | **30.8** | **28.3** | **30.3** | **30.8** |
| **1000 Taxes on income, profits and capital gains** | **..** | **1.1** | **1.3** | **4.3** | **4.3** | **..** | **8.3** | **4.6** | **8.8** | **8.7** |
| 1100 Of individuals | .. | 1.0 | 1.0 | 3.5 | 3.5 | .. | 7.6 | 3.6 | 7.2 | 7.1 |
| 1200 Corporate | .. | 0.1 | 0.3 | 0.8 | 0.8 | .. | 0.7 | 1.0 | 1.6 | 1.6 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **..** | **1.3** | **3.3** | **4.7** | **5.1** | **..** | **9.9** | **11.6** | **9.7** | **10.2** |
| 2100 Employees | .. | 0.1 | 0.6 | 3.6 | 3.9 | .. | 0.8 | 2.3 | 7.4 | 7.8 |
| 2200 Employers | .. | 1.1 | 2.1 | 0.3 | 0.3 | .. | 8.1 | 7.4 | 0.7 | 0.7 |
| 2300 Self-employed or non-employed | .. | 0.1 | 0.5 | 0.8 | 0.9 | .. | 1.0 | 1.9 | 1.6 | 1.8 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **..** | **0.1** | **0.1** | **0.1** | **0.1** | **..** | **0.5** | **0.4** | **0.3** | **0.3** |
| 4100 Recurrent taxes on immovable property | .. | 0.1 | 0.1 | 0.1 | 0.1 | .. | 0.5 | 0.4 | 0.3 | 0.3 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **1.6** | **3.3** | **5.6** | **5.8** | **..** | **12.1** | **11.7** | **11.5** | **11.6** |
| 5100 Taxes on production, sale, transfer, etc | .. | 1.6 | 3.2 | 5.5 | 5.6 | .. | 11.7 | 11.4 | 11.3 | 11.4 |
| 5110 General taxes | .. | 1.1 | 2.2 | 3.9 | 3.9 | .. | 8.1 | 7.8 | 7.9 | 7.9 |
| 5111 Value added taxes | .. | 1.0 | 2.2 | 3.9 | 3.9 | .. | 7.5 | 7.8 | 7.9 | 7.9 |
| 5120 Taxes on specific goods and services | .. | 0.5 | 1.0 | 1.7 | 1.7 | .. | 3.5 | 3.6 | 3.4 | 3.5 |
| 5121 Excises | .. | 0.4 | 0.9 | 1.5 | 1.5 | .. | 3.2 | 3.2 | 3.1 | 3.1 |
| 5200 Taxes on use of goods and perform activities | .. | 0.1 | 0.1 | 0.1 | 0.1 | .. | 0.5 | 0.3 | 0.2 | 0.2 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 0.1 | 0.1 | 0.1 | .. | .. | 0.2 | 0.3 | 0.3 |
| Customs duties | .. | .. | 0.1 | 0.1 | 0.1 | .. | .. | 0.2 | 0.3 | 0.3 |
| SRF contributions | .. | .. | .. | 0.0 | 0.0 | .. | .. | .. | 0.0 | 0.0 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

Source: Ministry of Finance.

StatLink https://stat.link/boe2ug

## Table 4.46. Lithuania, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **2.7** | **4.5** | **9.8** | **9.9** | **..** | **20.3** | **16.0** | **20.0** | **20.0** |
| 1000 Taxes on income, profits and capital gains | .. | 1.1 | 1.3 | 4.3 | 4.3 | .. | 8.3 | 4.6 | 8.8 | 8.7 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 1.6 | 3.2 | 5.5 | 5.6 | .. | 12.0 | 11.4 | 11.2 | 11.3 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **0.1** | **0.1** | **0.2** | **0.2** | **..** | **0.6** | **0.5** | **0.3** | **0.3** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.1 | 0.1 | 0.1 | 0.1 | .. | 0.5 | 0.4 | 0.3 | 0.3 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.1 | 0.1 | 0.1 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **1.3** | **3.3** | **4.7** | **5.1** | **..** | **9.9** | **11.6** | **9.7** | **10.2** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 1.3 | 3.3 | 4.7 | 5.1 | .. | 9.9 | 11.6 | 9.7 | 10.2 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
Source: Ministry of Finance.

StatLink https://stat.link/dnpq8t

## Table 4.47. Luxembourg, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **3.7** | **8.5** | **15.1** | **24.7** | **24.7** | **34.7** | **37.0** | **35.7** | **39.6** | **38.1** |
| **1000 Taxes on income, profits and capital gains** | **1.5** | **3.1** | **5.5** | **9.7** | **9.4** | **13.9** | **13.5** | **12.9** | **15.5** | **14.5** |
| 1100 Of individuals | 0.9 | 1.6 | 3.2 | 5.9 | 6.3 | 8.3 | 6.8 | 7.4 | 9.5 | 9.7 |
| 1200 Corporate | 0.6 | 1.5 | 2.3 | 3.8 | 3.1 | 5.6 | 6.7 | 5.4 | 6.0 | 4.8 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **1.0** | **2.2** | **4.4** | **6.9** | **7.2** | **9.6** | **9.7** | **10.3** | **11.0** | **11.1** |
| 2100 Employees | 0.4 | 1.0 | 2.0 | 3.2 | 3.3 | 3.7 | 4.3 | 4.8 | 5.1 | 5.2 |
| 2200 Employers | 0.5 | 1.0 | 1.9 | 2.8 | 2.9 | 4.7 | 4.2 | 4.5 | 4.6 | 4.5 |
| 2300 Self-employed or non-employed | 0.1 | 0.3 | 0.5 | 0.8 | 0.9 | 1.2 | 1.2 | 1.1 | 1.4 | 1.4 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **0.3** | **0.9** | **1.1** | **2.4** | **2.5** | **2.9** | **4.0** | **2.5** | **3.9** | **3.8** |
| 4100 Recurrent taxes on immovable property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 4200 Recurrent taxes on net wealth | 0.2 | 0.6 | 0.8 | 1.8 | 1.9 | 1.6 | 2.8 | 2.0 | 3.0 | 2.9 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| 4400 Taxes on financial and capital transactions | 0.1 | 0.2 | 0.2 | 0.4 | 0.5 | 1.1 | 1.0 | 0.4 | 0.7 | 0.8 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **0.9** | **2.3** | **4.2** | **5.7** | **5.6** | **8.2** | **9.8** | **9.9** | **9.2** | **8.7** |
| 5100 Taxes on production, sale, transfer, etc | 0.8 | 2.2 | 4.1 | 5.6 | 5.5 | 8.0 | 9.7 | 9.7 | 9.0 | 8.5 |
| 5110 General taxes | 0.4 | 1.1 | 2.6 | 3.6 | 3.7 | 4.2 | 4.9 | 6.2 | 5.8 | 5.7 |
| 5111 Value added taxes | 0.4 | 1.1 | 2.6 | 3.6 | 3.7 | 4.2 | 4.9 | 6.2 | 5.8 | 5.7 |
| 5120 Taxes on specific goods and services | 0.4 | 1.1 | 1.5 | 2.0 | 1.9 | 3.8 | 4.8 | 3.5 | 3.2 | 2.9 |
| 5121 Excises | 0.4 | 1.0 | 1.4 | 1.7 | 1.5 | 3.4 | 4.5 | 3.3 | 2.7 | 2.3 |
| 5200 Taxes on use of goods and perform activities | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.1** | **0.0** | **0.1** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | 0.2 | 0.2 | .. | .. | .. | 0.3 | 0.3 |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.2 | 0.1 | 0.0 | 0.3 | 0.3 |
| Customs duties | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| SRF contributions | .. | .. | .. | 0.1 | 0.2 | .. | .. | .. | 0.2 | 0.3 |

.. Not available

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: General account of the State.

StatLink https://stat.link/ye2z5u

## Table 4.48. Luxembourg, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **2.4** | **5.8** | **10.2** | **16.7** | **16.4** | **22.9** | **25.4** | **24.0** | **26.7** | **25.4** |
| 1000 Taxes on income, profits and capital gains | 1.3 | 2.6 | 4.9 | 8.6 | 8.4 | 12.0 | 11.5 | 11.5 | 13.7 | 13.0 |
| 2000 Social security contributions | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.3 | 0.9 | 1.0 | 2.4 | 2.4 | 2.7 | 3.8 | 2.4 | 3.8 | 3.7 |
| 5000 Taxes on goods and services | 0.8 | 2.2 | 4.2 | 5.5 | 5.4 | 8.0 | 9.7 | 9.8 | 8.9 | 8.4 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **0.2** | **0.5** | **0.7** | **1.2** | **1.0** | **2.2** | **2.2** | **1.5** | **1.9** | **1.6** |
| 1000 Taxes on income, profits and capital gains | 0.2 | 0.5 | 0.6 | 1.1 | 1.0 | 2.0 | 2.0 | 1.4 | 1.8 | 1.5 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **1.0** | **2.2** | **4.3** | **6.7** | **7.0** | **9.4** | **9.4** | **10.1** | **10.7** | **10.8** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 1.0 | 2.2 | 4.3 | 6.7 | 7.0 | 9.4 | 9.4 | 10.1 | 10.7 | 10.8 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: General account of the State.

StatLink https://stat.link/g6lzhy

## Table 4.49. Mexico, tax revenue and % of GDP by selected tax category

| | Billion MXN | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **102.0** | **767.2** | **1 716.2** | **3 995.7** | **4 148.7** | **12.1** | **11.5** | **12.8** | **16.3** | **17.8** |
| **1000 Taxes on income, profits and capital gains** | **34.7** | **276.5** | **683.6** | **1 694.1** | **1 768.2** | **4.1** | **4.1** | **5.1** | **6.9** | **7.6** |
| 1100 Of individuals | .. | .. | 313.5 | 829.5 | 872.6 | .. | .. | 2.3 | 3.4 | 3.7 |
| 1200 Corporate | .. | .. | 246.7 | 803.6 | 832.1 | .. | .. | 1.8 | 3.3 | 3.6 |
| 1300 Unallocable between 1100 and 1200 | 34.7 | 276.5 | 123.4 | 61.0 | 63.4 | 4.1 | 4.1 | 0.9 | 0.2 | 0.3 |
| **2000 Social security contributions** | **17.2** | **138.2** | **277.5** | **552.1** | **576.0** | **2.0** | **2.1** | **2.1** | **2.3** | **2.5** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 17.2 | 138.2 | 277.5 | 552.1 | 576.0 | 2.0 | 2.1 | 2.1 | 2.3 | 2.5 |
| **3000 Taxes on payroll and workforce** | **1.8** | **11.2** | **36.9** | **101.3** | **105.5** | **0.2** | **0.2** | **0.3** | **0.4** | **0.5** |
| **4000 Taxes on property** | **1.9** | **14.0** | **39.0** | **79.3** | **79.2** | **0.2** | **0.2** | **0.3** | **0.3** | **0.3** |
| 4100 Recurrent taxes on immovable property | 1.0 | 9.9 | 25.7 | 50.5 | 52.7 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.9 | 4.0 | 13.2 | 28.7 | 26.5 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **44.8** | **319.6** | **651.9** | **1 504.3** | **1 544.2** | **5.3** | **4.8** | **4.9** | **6.2** | **6.6** |
| 5100 Taxes on production, sale, transfer, etc | 44.2 | 310.3 | 630.1 | 1 486.8 | 1 527.7 | 5.2 | 4.6 | 4.7 | 6.1 | 6.5 |
| 5110 General taxes | 26.6 | 189.6 | 504.5 | 933.3 | 987.5 | 3.2 | 2.8 | 3.8 | 3.8 | 4.2 |
| 5111 Value added taxes | 26.6 | 189.6 | 504.5 | 933.3 | 987.5 | 3.2 | 2.8 | 3.8 | 3.8 | 4.2 |
| 5120 Taxes on specific goods and services | 17.5 | 120.7 | 125.6 | 553.4 | 540.1 | 2.1 | 1.8 | 0.9 | 2.3 | 2.3 |
| 5121 Excises | 10.1 | 86.2 | 86.1 | 471.0 | 469.0 | 1.2 | 1.3 | 0.6 | 1.9 | 2.0 |
| 5200 Taxes on use of goods and perform activities | 0.7 | 9.3 | 21.8 | 17.5 | 16.5 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **1.6** | **7.7** | **27.4** | **64.7** | **75.7** | **0.2** | **0.1** | **0.2** | **0.3** | **0.3** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 40.3 | 50.6 | 50.5 | .. | .. | 0.3 | 0.2 | 0.2 |
| Transfer component | .. | .. | 9.7 | 1.3 | 0.5 | .. | .. | 0.1 | 0.0 | 0.0 |
| Tax expenditure component | .. | .. | 30.6 | 49.4 | 50.0 | .. | .. | 0.2 | 0.2 | 0.2 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/j38m2r

## Table 4.50. Mexico, tax revenue and % of GDP by level of government and main taxes

| | Billion MXN | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **81.4** | **600.5** | **1 351.5** | **3 213.2** | **3 347.5** | **9.7** | **9.0** | **10.1** | **13.1** | **14.3** |
| 1000 Taxes on income, profits and capital gains | 34.7 | 276.5 | 683.6 | 1 694.1 | 1 768.2 | 4.1 | 4.1 | 5.1 | 6.9 | 7.6 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 44.6 | 318.1 | 645.6 | 1 477.9 | 1 522.3 | 5.3 | 4.8 | 4.8 | 6.0 | 6.5 |
| 6000 Other taxes | 1.3 | 5.9 | 22.2 | 41.1 | 57.0 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **2.2** | **20.5** | **58.3** | **163.7** | **161.2** | **0.3** | **0.3** | **0.4** | **0.7** | **0.7** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 1.0 | 11.2 | 36.8 | 101.3 | 105.5 | 0.1 | 0.2 | 0.3 | 0.4 | 0.5 |
| 4000 Taxes on property | 0.9 | 7.0 | 13.1 | 29.2 | 26.4 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 5000 Taxes on goods and services | 0.1 | 1.3 | 5.8 | 25.2 | 21.2 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| 6000 Other taxes | 0.2 | 0.9 | 2.5 | 8.1 | 8.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **1.3** | **8.0** | **29.0** | **66.7** | **64.1** | **0.1** | **0.1** | **0.2** | **0.3** | **0.3** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 1.0 | 6.9 | 25.8 | 50.1 | 52.8 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | 0.1 | 0.2 | 0.5 | 1.2 | 0.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.1 | 0.9 | 2.6 | 15.5 | 10.6 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **17.2** | **138.2** | **277.5** | **552.1** | **576.0** | **2.0** | **2.1** | **2.1** | **2.3** | **2.5** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 17.2 | 138.2 | 277.5 | 552.1 | 576.0 | 2.0 | 2.1 | 2.1 | 2.3 | 2.5 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/qmabf6

## Table 4.51. Netherlands, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **104.4** | **166.8** | **227.9** | **319.2** | **318.6** | **39.7** | **36.9** | **35.7** | **39.3** | **40.0** |
| **1000 Taxes on income, profits and capital gains** | **33.7** | **43.3** | **63.6** | **99.0** | **97.8** | **12.8** | **9.6** | **9.9** | **12.2** | **12.3** |
| 1100 Of individuals | 25.8 | 25.1 | 49.0 | 69.0 | 73.1 | 9.8 | 5.6 | 7.7 | 8.5 | 9.2 |
| 1200 Corporate | 7.9 | 18.1 | 14.6 | 30.0 | 24.7 | 3.0 | 4.0 | 2.3 | 3.7 | 3.1 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **39.1** | **64.5** | **82.7** | **109.3** | **108.7** | **14.9** | **14.3** | **12.9** | **13.4** | **13.6** |
| 2100 Employees | 24.1 | 35.3 | 41.6 | 40.7 | 40.3 | 9.2 | 7.8 | 6.5 | 5.0 | 5.1 |
| 2200 Employers | 7.8 | 18.7 | 29.4 | 43.7 | 44.1 | 3.0 | 4.1 | 4.6 | 5.4 | 5.5 |
| 2300 Self-employed or non-employed | 7.1 | 10.5 | 11.7 | 24.9 | 24.3 | 2.7 | 2.3 | 1.8 | 3.1 | 3.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **3.8** | **8.8** | **8.8** | **12.2** | **13.5** | **1.5** | **1.9** | **1.4** | **1.5** | **1.7** |
| 4100 Recurrent taxes on immovable property | 1.7 | 3.1 | 4.2 | 7.4 | 7.9 | 0.7 | 0.7 | 0.7 | 0.9 | 1.0 |
| 4200 Recurrent taxes on net wealth | 0.6 | 0.8 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.5 | 1.5 | 1.7 | 1.8 | 2.1 | 0.2 | 0.3 | 0.3 | 0.2 | 0.3 |
| 4400 Taxes on financial and capital transactions | 1.0 | 3.4 | 2.8 | 3.0 | 3.6 | 0.4 | 0.8 | 0.4 | 0.4 | 0.4 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **27.6** | **49.5** | **71.9** | **98.0** | **97.0** | **10.5** | **10.9** | **11.2** | **12.1** | **12.2** |
| 5100 Taxes on production, sale, transfer, etc | 25.1 | 44.9 | 64.2 | 88.5 | 87.5 | 9.5 | 9.9 | 10.1 | 10.9 | 11.0 |
| 5110 General taxes | 17.2 | 28.9 | 42.7 | 58.2 | 59.0 | 6.5 | 6.4 | 6.7 | 7.2 | 7.4 |
| 5111 Value added taxes | 17.2 | 28.8 | 42.7 | 58.1 | 59.0 | 6.5 | 6.4 | 6.7 | 7.1 | 7.4 |
| 5120 Taxes on specific goods and services | 7.9 | 16.0 | 21.6 | 30.3 | 28.5 | 3.0 | 3.5 | 3.4 | 3.7 | 3.6 |
| 5121 Excises | 6.0 | 13.8 | 18.4 | 22.0 | 20.4 | 2.3 | 3.0 | 2.9 | 2.7 | 2.6 |
| 5200 Taxes on use of goods and perform activities | 2.5 | 4.6 | 7.6 | 9.5 | 9.5 | 1.0 | 1.0 | 1.2 | 1.2 | 1.2 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.3** | **0.8** | **1.0** | **0.8** | **1.5** | **0.1** | **0.2** | **0.2** | **0.1** | **0.2** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 1.5 | 1.6 | 2.0 | 3.6 | 3.5 | 0.6 | 0.4 | 0.3 | 0.4 | 0.4 |
| Customs duties | .. | 1.3 | 1.7 | 2.7 | 2.5 | .. | 0.3 | 0.3 | 0.3 | 0.3 |
| SRF contributions | .. | .. | .. | 0.6 | 0.7 | .. | .. | .. | 0.1 | 0.1 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink https://stat.link/fy8wgq

## Table 4.52. Netherlands, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **61.4** | **95.1** | **135.1** | **195.5** | **195.3** | **23.3** | **21.0** | **21.1** | **24.0** | **24.5** |
| 1000 Taxes on income, profits and capital gains | 33.7 | 43.3 | 63.6 | 99.0 | 97.8 | 12.8 | 9.6 | 9.9 | 12.2 | 12.3 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 2.1 | 5.7 | 4.6 | 6.5 | 7.5 | 0.8 | 1.3 | 0.7 | 0.8 | 0.9 |
| 5000 Taxes on goods and services | 25.3 | 45.4 | 66.2 | 89.2 | 88.4 | 9.6 | 10.0 | 10.3 | 11.0 | 11.1 |
| 6000 Other taxes | 0.3 | 0.8 | 0.8 | 0.8 | 1.5 | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **2.5** | **5.6** | **8.1** | **10.9** | **11.1** | **0.9** | **1.2** | **1.3** | **1.3** | **1.4** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 1.7 | 3.1 | 4.2 | 5.7 | 6.0 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 |
| 5000 Taxes on goods and services | 0.8 | 2.5 | 3.7 | 5.2 | 5.1 | 0.3 | 0.6 | 0.6 | 0.6 | 0.6 |
| 6000 Other taxes | 0.0 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **39.1** | **64.5** | **82.7** | **109.3** | **108.7** | **14.9** | **14.3** | **12.9** | **13.4** | **13.6** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 39.1 | 64.5 | 82.7 | 109.3 | 108.7 | 14.9 | 14.3 | 12.9 | 13.4 | 13.6 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink https://stat.link/s43v90

## Table 4.53. New Zealand, tax revenue and % of GDP by selected tax category

| | Billion NZD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **27.5** | **39.8** | **62.3** | **99.6** | **115.6** | **36.2** | **32.5** | **30.3** | **31.3** | **33.8** |
| **1000 Taxes on income, profits and capital gains** | **16.4** | **23.9** | **33.5** | **54.9** | **65.3** | **21.6** | **19.5** | **16.3** | **17.2** | **19.1** |
| 1100 Of individuals | 13.2 | 17.1 | 23.5 | 39.6 | 44.5 | 17.4 | 14.0 | 11.4 | 12.4 | 13.0 |
| 1200 Corporate | 1.8 | 4.9 | 7.6 | 12.4 | 17.8 | 2.3 | 4.0 | 3.7 | 3.9 | 5.2 |
| 1300 Unallocable between 1100 and 1200 | 1.4 | 1.8 | 2.4 | 2.9 | 3.0 | 1.9 | 1.5 | 1.2 | 0.9 | 0.9 |
| **2000 Social security contributions** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| 2100 Employees | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2200 Employers | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2300 Self-employed or non-employed | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **1.9** | **2.1** | **4.1** | **6.1** | **6.4** | **2.5** | **1.7** | **2.0** | **1.9** | **1.9** |
| 4100 Recurrent taxes on immovable property | 1.7 | 2.0 | 4.0 | 6.0 | 6.3 | 2.3 | 1.7 | 2.0 | 1.9 | 1.8 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **9.2** | **13.8** | **24.7** | **38.6** | **43.9** | **12.1** | **11.3** | **12.0** | **12.1** | **12.8** |
| 5100 Taxes on production, sale, transfer, etc | 8.7 | 12.9 | 23.1 | 36.0 | 41.1 | 11.4 | 10.5 | 11.2 | 11.3 | 12.0 |
| 5110 General taxes | 6.2 | 9.9 | 19.1 | 30.3 | 35.4 | 8.1 | 8.1 | 9.3 | 9.5 | 10.4 |
| 5111 Value added taxes | 6.2 | 9.9 | 19.1 | 30.3 | 35.4 | 8.1 | 8.1 | 9.3 | 9.5 | 10.4 |
| 5120 Taxes on specific goods and services | 2.5 | 3.0 | 4.0 | 5.7 | 5.7 | 3.3 | 2.5 | 1.9 | 1.8 | 1.7 |
| 5121 Excises | 1.9 | 2.1 | 1.8 | 2.5 | 2.1 | 2.5 | 1.8 | 0.9 | 0.8 | 0.6 |
| 5200 Taxes on use of goods and perform activities | 0.5 | 0.9 | 1.6 | 2.6 | 2.8 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | 1.1 | 2.8 | 3.0 | 3.0 | .. | 0.9 | 1.4 | 0.9 | 0.9 |
| Transfer component | .. | 0.7 | 1.8 | 1.5 | 1.4 | .. | 0.6 | 0.9 | 0.5 | 0.4 |
| Tax expenditure component | .. | 0.3 | 1.0 | 1.5 | 1.5 | .. | 0.3 | 0.5 | 0.5 | 0.4 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics New Zealand.

StatLink https://stat.link/pq0k2a

## Table 4.54. New Zealand, tax revenue and % of GDP by level of government and main taxes

| | Billion NZD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **25.8** | **37.5** | **57.9** | **92.8** | **108.5** | **34.0** | **30.7** | **28.1** | **29.1** | **31.7** |
| 1000 Taxes on income, profits and capital gains | 16.4 | 23.9 | 33.5 | 54.9 | 65.3 | 21.6 | 19.5 | 16.3 | 17.2 | 19.1 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.4 | 0.1 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 9.1 | 13.6 | 24.3 | 37.8 | 43.1 | 12.0 | 11.1 | 11.8 | 11.9 | 12.6 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **1.7** | **2.3** | **4.5** | **6.8** | **7.1** | **2.2** | **1.9** | **2.2** | **2.1** | **2.1** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 1.6 | 2.0 | 4.0 | 6.0 | 6.3 | 2.0 | 1.7 | 2.0 | 1.9 | 1.8 |
| 5000 Taxes on goods and services | 0.1 | 0.2 | 0.4 | 0.8 | 0.8 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics New Zealand.

StatLink https://stat.link/s0prkq

## Table 4.55. Norway, tax revenue and % of GDP by selected tax category

| | Billion NOK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **301.8** | **628.0** | **1 083.3** | **1 427.8** | **1 323.1** | **40.2** | **41.7** | **41.8** | **40.1** | **38.8** |
| **1000 Taxes on income, profits and capital gains** | **106.3** | **284.2** | **512.2** | **583.6** | **470.5** | **14.2** | **18.9** | **19.8** | **16.4** | **13.8** |
| 1100 Of individuals | 79.1 | 152.0 | 256.5 | 369.8 | 389.1 | 10.5 | 10.1 | 9.9 | 10.4 | 11.4 |
| 1200 Corporate | 27.2 | 132.2 | 255.7 | 213.8 | 81.4 | 3.6 | 8.8 | 9.9 | 6.0 | 2.4 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **79.4** | **132.2** | **243.0** | **377.1** | **381.8** | **10.6** | **8.8** | **9.4** | **10.6** | **11.2** |
| 2100 Employees | 25.3 | 45.2 | 81.0 | 130.9 | 134.5 | 3.4 | 3.0 | 3.1 | 3.7 | 3.9 |
| 2200 Employers | 50.1 | 79.2 | 148.0 | 221.0 | 222.2 | 6.7 | 5.3 | 5.7 | 6.2 | 6.5 |
| 2300 Self-employed or non-employed | 3.9 | 7.8 | 13.9 | 25.2 | 25.2 | 0.5 | 0.5 | 0.5 | 0.7 | 0.7 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **2.0** | **2.1** | **0.0** | **0.0** | **0.0** | **0.1** | **0.1** |
| **4000 Taxes on property** | **8.9** | **14.4** | **28.5** | **46.3** | **44.7** | **1.2** | **1.0** | **1.1** | **1.3** | **1.3** |
| 4100 Recurrent taxes on immovable property | 2.2 | 2.7 | 7.1 | 14.7 | 14.8 | 0.3 | 0.2 | 0.3 | 0.4 | 0.4 |
| 4200 Recurrent taxes on net wealth | 5.1 | 7.7 | 13.2 | 21.2 | 18.5 | 0.7 | 0.5 | 0.5 | 0.6 | 0.5 |
| 4300 Estate, inheritance and gift taxes | 0.4 | 1.3 | 2.4 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 1.1 | 2.7 | 5.9 | 10.3 | 11.4 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **107.3** | **197.2** | **299.5** | **418.8** | **424.0** | **14.3** | **13.1** | **11.6** | **11.8** | **12.4** |
| 5100 Taxes on production, sale, transfer, etc | 102.9 | 185.9 | 284.6 | 398.9 | 403.9 | 13.7 | 12.3 | 11.0 | 11.2 | 11.8 |
| 5110 General taxes | 56.7 | 125.0 | 201.8 | 308.3 | 312.9 | 7.6 | 8.3 | 7.8 | 8.7 | 9.2 |
| 5111 Value added taxes | 56.7 | 124.2 | 201.2 | 307.0 | 311.6 | 7.6 | 8.2 | 7.8 | 8.6 | 9.1 |
| 5120 Taxes on specific goods and services | 46.2 | 60.9 | 82.8 | 90.7 | 91.0 | 6.2 | 4.0 | 3.2 | 2.5 | 2.7 |
| 5121 Excises | 37.5 | 54.9 | 76.3 | 79.7 | 81.7 | 5.0 | 3.6 | 2.9 | 2.2 | 2.4 |
| 5200 Taxes on use of goods and perform activities | 4.4 | 11.3 | 14.9 | 19.9 | 20.1 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 1.2 | 4.2 | 4.0 | .. | .. | 0.0 | 0.1 | 0.1 |
| Transfer component | .. | .. | 1.2 | 3.4 | 3.2 | .. | .. | 0.0 | 0.1 | 0.1 |
| Tax expenditure component | .. | .. | 0.1 | 0.8 | 0.8 | .. | .. | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Norway; National Accounts.

StatLink https://stat.link/kyo4pv

## Table 4.56. Norway, tax revenue and % of GDP by level of government and main taxes

| | Billion NOK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **165.4** | **532.5** | **935.7** | **1 208.0** | **1 100.1** | **22.1** | **35.3** | **36.1** | **33.9** | **32.3** |
| 1000 Taxes on income, profits and capital gains | 50.6 | 198.4 | 381.0 | 393.9 | 277.3 | 6.8 | 13.2 | 14.7 | 11.1 | 8.1 |
| 2000 Social security contributions | 4.7 | 132.2 | 243.0 | 377.1 | 381.8 | 0.6 | 8.8 | 9.4 | 10.6 | 11.2 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 2.0 | 2.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| 4000 Taxes on property | 3.4 | 6.8 | 13.7 | 17.9 | 16.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| 5000 Taxes on goods and services | 106.7 | 195.1 | 298.0 | 417.2 | 422.4 | 14.2 | 12.9 | 11.5 | 11.7 | 12.4 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **61.6** | **95.5** | **147.7** | **219.8** | **223.0** | **8.2** | **6.3** | **5.7** | **6.2** | **6.5** |
| 1000 Taxes on income, profits and capital gains | 55.7 | 85.8 | 131.2 | 189.8 | 193.2 | 7.4 | 5.7 | 5.1 | 5.3 | 5.7 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 5.5 | 7.6 | 14.9 | 28.4 | 28.2 | 0.7 | 0.5 | 0.6 | 0.8 | 0.8 |
| 5000 Taxes on goods and services | 0.4 | 2.1 | 1.6 | 1.6 | 1.6 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **74.8** | **0.0** | **0.0** | **0.0** | **0.0** | **10.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 74.6 | 0.0 | 0.0 | 0.0 | 0.0 | 10.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Statistics Norway; National Accounts.

StatLink https://stat.link/0td2m5

## Table 4.57. Poland, tax revenue and % of GDP by selected tax category

| | Billion PLN | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **246.0** | **453.3** | **805.0** | **831.3** | **..** | **32.9** | **31.3** | **35.1** | **35.5** |
| **1000 Taxes on income, profits and capital gains** | **..** | **50.3** | **91.0** | **172.5** | **175.8** | **..** | **6.7** | **6.3** | **7.5** | **7.5** |
| 1100 Of individuals | .. | 32.4 | 62.9 | 121.9 | 123.0 | .. | 4.3 | 4.3 | 5.3 | 5.3 |
| 1200 Corporate | .. | 17.9 | 28.1 | 50.6 | 52.9 | .. | 2.4 | 1.9 | 2.2 | 2.3 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **..** | **96.4** | **156.0** | **302.3** | **315.4** | **..** | **12.9** | **10.8** | **13.2** | **13.5** |
| 2100 Employees | .. | 42.2 | 59.7 | 127.5 | 131.6 | .. | 5.6 | 4.1 | 5.6 | 5.6 |
| 2200 Employers | .. | 41.4 | 66.1 | 115.7 | 119.9 | .. | 5.5 | 4.6 | 5.0 | 5.1 |
| 2300 Self-employed or non-employed | .. | 12.8 | 30.2 | 59.1 | 63.9 | .. | 1.7 | 2.1 | 2.6 | 2.7 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **1.6** | **3.7** | **5.9** | **7.7** | **..** | **0.2** | **0.3** | **0.3** | **0.3** |
| **4000 Taxes on property** | **..** | **10.6** | **19.1** | **29.0** | **30.3** | **..** | **1.4** | **1.3** | **1.3** | **1.3** |
| 4100 Recurrent taxes on immovable property | .. | 8.4 | 16.4 | 25.2 | 26.5 | .. | 1.1 | 1.1 | 1.1 | 1.1 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.2 | 0.3 | 0.3 | 0.3 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 2.0 | 2.4 | 3.5 | 3.5 | .. | 0.3 | 0.2 | 0.2 | 0.2 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **86.9** | **182.8** | **294.1** | **301.0** | **..** | **11.6** | **12.6** | **12.8** | **12.9** |
| 5100 Taxes on production, sale, transfer, etc | .. | 84.9 | 176.0 | 281.8 | 283.8 | .. | 11.3 | 12.2 | 12.3 | 12.1 |
| 5110 General taxes | .. | 51.6 | 109.7 | 182.1 | 186.0 | .. | 6.9 | 7.6 | 7.9 | 8.0 |
| 5111 Value added taxes | .. | 51.6 | 109.7 | 182.1 | 186.0 | .. | 6.9 | 7.6 | 7.9 | 8.0 |
| 5120 Taxes on specific goods and services | .. | 33.3 | 66.3 | 99.6 | 97.9 | .. | 4.4 | 4.6 | 4.3 | 4.2 |
| 5121 Excises | .. | 27.2 | 62.0 | 83.9 | 81.8 | .. | 3.6 | 4.3 | 3.7 | 3.5 |
| 5200 Taxes on use of goods and perform activities | .. | 2.0 | 6.8 | 12.4 | 17.2 | .. | 0.3 | 0.5 | 0.5 | 0.7 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **0.3** | **0.6** | **1.1** | **1.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 1.7 | 4.5 | 4.4 | .. | .. | 0.1 | 0.2 | 0.2 |
| Customs duties | .. | .. | 1.6 | 4.5 | 4.4 | .. | .. | 0.1 | 0.2 | 0.2 |

.. Not available

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/gonptw

## Table 4.58. Poland, tax revenue and % of GDP by level of government and main taxes

| | Billion PLN | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **126.9** | **238.4** | **396.7** | **408.6** | **..** | **17.0** | **16.5** | **17.3** | **17.5** |
| 1000 Taxes on income, profits and capital gains | .. | 40.0 | 57.7 | 105.1 | 108.2 | .. | 5.3 | 4.0 | 4.6 | 4.6 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 1.6 | 3.7 | 5.9 | 7.7 | .. | 0.2 | 0.3 | 0.3 | 0.3 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 85.3 | 177.0 | 285.7 | 292.7 | .. | 11.4 | 12.2 | 12.5 | 12.5 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **22.7** | **57.1** | **101.5** | **102.9** | **..** | **3.0** | **3.9** | **4.4** | **4.4** |
| 1000 Taxes on income, profits and capital gains | .. | 10.3 | 33.3 | 67.4 | 67.6 | .. | 1.4 | 2.3 | 2.9 | 2.9 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 10.6 | 19.1 | 29.0 | 30.3 | .. | 1.4 | 1.3 | 1.3 | 1.3 |
| 5000 Taxes on goods and services | .. | 1.5 | 4.1 | 4.0 | 4.0 | .. | 0.2 | 0.3 | 0.2 | 0.2 |
| 6000 Other taxes | .. | 0.3 | 0.6 | 1.1 | 1.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **96.4** | **156.0** | **302.3** | **315.4** | **..** | **12.9** | **10.8** | **13.2** | **13.5** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 96.4 | 156.0 | 302.3 | 315.4 | .. | 12.9 | 10.8 | 13.2 | 13.5 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/mxqdi5

## Table 4.59. Portugal, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **14.8** | **39.7** | **54.5** | **74.0** | **70.5** | **26.5** | **30.9** | **30.4** | **34.5** | **35.3** |
| **1000 Taxes on income, profits and capital gains** | **3.8** | **11.7** | **14.6** | **20.3** | **19.5** | **6.8** | **9.1** | **8.1** | **9.5** | **9.8** |
| 1100 Of individuals | 2.4 | 6.8 | 9.6 | 13.6 | 14.0 | 4.2 | 5.3 | 5.4 | 6.3 | 7.0 |
| 1200 Corporate | 1.2 | 4.7 | 4.9 | 6.7 | 5.5 | 2.1 | 3.7 | 2.7 | 3.1 | 2.8 |
| 1300 Unallocable between 1100 and 1200 | 0.3 | 0.2 | 0.0 | 0.0 | 0.0 | 0.5 | 0.1 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **4.0** | **10.2** | **15.5** | **20.6** | **20.9** | **7.2** | **7.9** | **8.6** | **9.6** | **10.5** |
| 2100 Employees | 1.5 | 4.3 | 6.7 | 8.2 | 8.3 | 2.6 | 3.3 | 3.7 | 3.8 | 4.1 |
| 2200 Employers | 2.4 | 5.9 | 8.8 | 12.4 | 12.6 | 4.3 | 4.6 | 4.9 | 5.8 | 6.3 |
| 2300 Self-employed or non-employed | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **0.4** | **1.5** | **2.0** | **3.1** | **2.9** | **0.7** | **1.1** | **1.1** | **1.4** | **1.5** |
| 4100 Recurrent taxes on immovable property | 0.1 | 0.5 | 1.1 | 1.7 | 1.6 | 0.2 | 0.4 | 0.6 | 0.8 | 0.8 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.2 | 0.9 | 0.8 | 1.4 | 1.3 | 0.3 | 0.7 | 0.5 | 0.6 | 0.6 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **6.6** | **16.2** | **22.0** | **29.4** | **26.5** | **11.7** | **12.6** | **12.3** | **13.7** | **13.2** |
| 5100 Taxes on production, sale, transfer, etc | 6.4 | 15.8 | 21.4 | 28.1 | 25.2 | 11.5 | 12.3 | 11.9 | 13.1 | 12.6 |
| 5110 General taxes | 2.9 | 9.7 | 13.5 | 18.8 | 16.8 | 5.2 | 7.6 | 7.5 | 8.8 | 8.4 |
| 5111 Value added taxes | 2.9 | 9.7 | 13.5 | 18.8 | 16.8 | 5.2 | 7.6 | 7.5 | 8.8 | 8.4 |
| 5120 Taxes on specific goods and services | 3.5 | 6.1 | 7.9 | 9.3 | 8.4 | 6.3 | 4.8 | 4.4 | 4.3 | 4.2 |
| 5121 Excises | 2.1 | 4.5 | 5.7 | 6.2 | 5.5 | 3.7 | 3.5 | 3.1 | 2.9 | 2.7 |
| 5200 Taxes on use of goods and perform activities | 0.1 | 0.3 | 0.6 | 1.3 | 1.3 | 0.2 | 0.2 | 0.3 | 0.6 | 0.6 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.2** | **0.4** | **0.6** | **0.7** | **0.1** | **0.2** | **0.2** | **0.3** | **0.3** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 0.2 | 0.2 | 0.2 | 0.4 | 0.3 | 0.3 | 0.2 | 0.1 | 0.2 | 0.2 |
| Customs duties | .. | 0.2 | 0.2 | 0.2 | 0.2 | .. | 0.1 | 0.1 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 0.1 | 0.1 | .. | .. | .. | 0.1 | 0.1 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Instituto Nacional de Estatística.

StatLink https://stat.link/d2gpy1

## Table 4.60. Portugal, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **9.8** | **27.6** | **36.4** | **48.6** | **45.2** | **17.6** | **21.5** | **20.2** | **22.7** | **22.6** |
| 1000 Taxes on income, profits and capital gains | 3.6 | 11.1 | 13.5 | 18.9 | 18.2 | 6.4 | 8.7 | 7.5 | 8.8 | 9.1 |
| 2000 Social security contributions | 0.0 | 1.3 | 1.9 | 2.1 | 2.1 | 0.0 | 1.0 | 1.1 | 1.0 | 1.1 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.1 | 0.3 | 0.3 | 0.5 | 0.5 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | 6.1 | 14.7 | 20.2 | 26.5 | 23.7 | 10.9 | 11.4 | 11.2 | 12.4 | 11.9 |
| 6000 Other taxes | 0.0 | 0.2 | 0.4 | 0.6 | 0.7 | 0.1 | 0.2 | 0.2 | 0.3 | 0.3 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **0.8** | **2.5** | **3.6** | **5.4** | **5.1** | **1.5** | **2.0** | **2.0** | **2.5** | **2.5** |
| 1000 Taxes on income, profits and capital gains | 0.2 | 0.6 | 1.1 | 1.4 | 1.4 | 0.4 | 0.4 | 0.6 | 0.6 | 0.7 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.3 | 1.2 | 1.7 | 2.6 | 2.4 | 0.6 | 0.9 | 1.0 | 1.2 | 1.2 |
| 5000 Taxes on goods and services | 0.3 | 0.7 | 0.8 | 1.4 | 1.3 | 0.5 | 0.6 | 0.4 | 0.7 | 0.6 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **4.0** | **9.4** | **14.4** | **19.6** | **19.9** | **7.2** | **7.3** | **8.0** | **9.1** | **9.9** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 4.0 | 8.8 | 13.5 | 18.5 | 18.8 | 7.2 | 6.9 | 7.5 | 8.6 | 9.4 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.5 | 0.8 | 1.1 | 1.1 | 0.0 | 0.4 | 0.5 | 0.5 | 0.5 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Instituto Nacional de Estatística.

StatLink https://stat.link/7dil1t

## Table 4.61. Slovak Republic, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **10.6** | **19.2** | **32.5** | **32.4** | **..** | **33.6** | **28.0** | **34.6** | **35.2** |
| **1000 Taxes on income, profits and capital gains** | **..** | **2.2** | **3.6** | **6.7** | **6.5** | **..** | **6.9** | **5.3** | **7.1** | **7.1** |
| 1100 Of individuals | .. | 1.1 | 1.8 | 3.5 | 3.5 | .. | 3.3 | 2.6 | 3.8 | 3.8 |
| 1200 Corporate | .. | 0.8 | 1.7 | 2.9 | 2.8 | .. | 2.6 | 2.4 | 3.1 | 3.0 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.3 | 0.2 | 0.2 | 0.2 | .. | 1.0 | 0.2 | 0.3 | 0.3 |
| **2000 Social security contributions** | **..** | **4.4** | **8.2** | **14.1** | **14.2** | **..** | **13.9** | **11.9** | **15.0** | **15.5** |
| 2100 Employees | .. | 0.9 | 2.1 | 3.4 | 3.5 | .. | 2.8 | 3.0 | 3.7 | 3.8 |
| 2200 Employers | .. | 2.9 | 4.6 | 8.5 | 8.7 | .. | 9.0 | 6.7 | 9.1 | 9.4 |
| 2300 Self-employed or non-employed | .. | 0.7 | 1.5 | 2.1 | 2.1 | .. | 2.1 | 2.2 | 2.2 | 2.3 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **..** | **0.2** | **0.3** | **0.4** | **0.4** | **..** | **0.6** | **0.4** | **0.4** | **0.5** |
| 4100 Recurrent taxes on immovable property | .. | 0.1 | 0.3 | 0.4 | 0.4 | .. | 0.5 | 0.4 | 0.4 | 0.5 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.0 | 0.0 | 0.0 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **3.9** | **7.1** | **11.4** | **11.2** | **..** | **12.2** | **10.4** | **12.1** | **12.2** |
| 5100 Taxes on production, sale, transfer, etc | .. | 3.6 | 6.6 | 10.5 | 10.4 | .. | 11.5 | 9.6 | 11.2 | 11.3 |
| 5110 General taxes | .. | 2.2 | 4.2 | 6.8 | 6.8 | .. | 6.8 | 6.1 | 7.3 | 7.4 |
| 5111 Value added taxes | .. | 2.2 | 4.2 | 6.8 | 6.8 | .. | 6.8 | 6.1 | 7.3 | 7.4 |
| 5120 Taxes on specific goods and services | .. | 1.5 | 2.4 | 3.7 | 3.6 | .. | 4.6 | 3.5 | 3.9 | 3.9 |
| 5121 Excises | .. | 1.0 | 2.1 | 2.8 | 2.8 | .. | 3.1 | 3.0 | 3.0 | 3.0 |
| 5200 Taxes on use of goods and perform activities | .. | 0.2 | 0.4 | 0.7 | 0.6 | .. | 0.7 | 0.6 | 0.7 | 0.7 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.1 | 0.2 | 0.2 | .. | 0.0 | 0.2 | 0.2 | 0.2 |
| **6000 Other taxes** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 0.3 | 0.3 | 0.4 | .. | .. | 0.4 | 0.4 | 0.4 |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 0.1 | 0.1 | 0.1 | .. | .. | 0.2 | 0.2 | 0.2 |
| Customs duties | .. | .. | 0.1 | 0.1 | 0.1 | .. | .. | 0.2 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 0.0 | 0.0 | .. | .. | .. | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink https://stat.link/thsb8y

## Table 4.62. Slovak Republic, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **6.2** | **10.5** | **18.0** | **17.8** | **..** | **19.5** | **15.4** | **19.2** | **19.3** |
| 1000 Taxes on income, profits and capital gains | .. | 2.2 | 3.6 | 6.7 | 6.5 | .. | 6.9 | 5.3 | 7.1 | 7.1 |
| 2000 Social security contributions | .. | 0.1 | 0.2 | 0.4 | 0.4 | .. | 0.3 | 0.3 | 0.4 | 0.5 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.1 | 0.0 | 0.0 | 0.0 | .. | 0.2 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 3.9 | 6.7 | 11.0 | 10.8 | .. | 12.2 | 9.8 | 11.7 | 11.7 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **0.1** | **0.5** | **0.6** | **0.7** | **..** | **0.5** | **0.8** | **0.6** | **0.7** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.1 | 0.3 | 0.4 | 0.4 | .. | 0.4 | 0.4 | 0.4 | 0.5 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.3 | 0.2 | 0.2 | .. | 0.0 | 0.4 | 0.2 | 0.3 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **4.3** | **7.9** | **13.7** | **13.8** | **..** | **13.6** | **11.6** | **14.6** | **15.0** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 4.3 | 7.9 | 13.7 | 13.8 | .. | 13.6 | 11.6 | 14.6 | 15.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink https://stat.link/w204id

## Table 4.63. Slovenia, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **..** | **7.1** | **13.7** | **18.0** | **17.5** | **..** | **37.7** | **37.8** | **37.0** | **37.2** |
| **1000 Taxes on income, profits and capital gains** | **..** | **1.3** | **2.7** | **3.5** | **3.4** | **..** | **6.8** | **7.4** | **7.2** | **7.2** |
| 1100 Of individuals | .. | 1.0 | 2.0 | 2.5 | 2.5 | .. | 5.5 | 5.6 | 5.3 | 5.2 |
| 1200 Corporate | .. | 0.2 | 0.7 | 1.0 | 0.9 | .. | 1.1 | 1.8 | 2.0 | 1.9 |
| 1300 Unallocable between 1100 and 1200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **..** | **2.8** | **5.7** | **7.6** | **7.9** | **..** | **14.9** | **15.8** | **15.6** | **16.8** |
| 2100 Employees | .. | 1.4 | 2.8 | 4.2 | 3.9 | .. | 7.7 | 7.7 | 8.6 | 8.3 |
| 2200 Employers | .. | 1.0 | 2.1 | 2.8 | 2.9 | .. | 5.3 | 5.7 | 5.7 | 6.1 |
| 2300 Self-employed or non-employed | .. | 0.4 | 0.9 | 0.6 | 1.1 | .. | 1.9 | 2.5 | 1.3 | 2.4 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **..** | **0.3** | **0.0** | **0.0** | **0.0** | **..** | **1.5** | **0.1** | **0.0** | **0.0** |
| **4000 Taxes on property** | **..** | **0.1** | **0.2** | **0.3** | **0.3** | **..** | **0.6** | **0.6** | **0.6** | **0.6** |
| 4100 Recurrent taxes on immovable property | .. | 0.1 | 0.2 | 0.2 | 0.2 | .. | 0.4 | 0.5 | 0.5 | 0.5 |
| 4200 Recurrent taxes on net wealth | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.1 | 0.1 | 0.1 |
| 4500 Non-recurrent taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **..** | **2.6** | **5.1** | **6.6** | **5.9** | **..** | **13.8** | **13.9** | **13.5** | **12.5** |
| 5100 Taxes on production, sale, transfer, etc | .. | 2.5 | 4.8 | 6.1 | 5.4 | .. | 13.2 | 13.3 | 12.6 | 11.6 |
| 5110 General taxes | .. | 1.6 | 2.9 | 3.9 | 3.5 | .. | 8.7 | 8.1 | 8.0 | 7.5 |
| 5111 Value added taxes | .. | 1.6 | 2.9 | 3.9 | 3.5 | .. | 8.5 | 8.1 | 8.0 | 7.5 |
| 5120 Taxes on specific goods and services | .. | 0.8 | 1.9 | 2.2 | 1.9 | .. | 4.5 | 5.3 | 4.6 | 4.1 |
| 5121 Excises | .. | 0.6 | 1.6 | 1.7 | 1.4 | .. | 3.1 | 4.3 | 3.4 | 3.0 |
| 5200 Taxes on use of goods and perform activities | .. | 0.1 | 0.2 | 0.5 | 0.4 | .. | 0.6 | 0.6 | 0.9 | 0.9 |
| 5300 Unallocable between 5100 and 5200 | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **..** | **0.0** | **0.0** | **0.0** | **0.0** | **..** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | .. | 0.1 | 0.1 | 0.1 | .. | .. | 0.2 | 0.1 | 0.2 |
| Customs duties | .. | .. | 0.1 | 0.1 | 0.1 | .. | .. | 0.2 | 0.1 | 0.1 |
| SRF contributions | .. | .. | .. | 0.0 | 0.0 | .. | .. | .. | 0.0 | 0.0 |

.. Not available

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Statistical Office of the Republic of Slovenia.

StatLink https://stat.link/bfg54s

## Table 4.64. Slovenia, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **3.8** | **6.5** | **8.8** | **7.9** | **..** | **20.2** | **18.0** | **18.1** | **16.8** |
| 1000 Taxes on income, profits and capital gains | .. | 0.9 | 1.6 | 2.3 | 2.1 | .. | 4.8 | 4.3 | 4.7 | 4.4 |
| 2000 Social security contributions | .. | 0.0 | 0.1 | 0.1 | 0.1 | .. | 0.1 | 0.2 | 0.2 | 0.2 |
| 3000 Taxes on payroll and workforce | .. | 0.3 | 0.0 | 0.0 | 0.0 | .. | 1.5 | 0.1 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.1 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 2.6 | 4.9 | 6.4 | 5.7 | .. | 13.7 | 13.5 | 13.2 | 12.2 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **..** | **0.5** | **1.5** | **1.6** | **1.7** | **..** | **2.7** | **4.0** | **3.3** | **3.6** |
| 1000 Taxes on income, profits and capital gains | .. | 0.4 | 1.1 | 1.2 | 1.3 | .. | 2.0 | 3.1 | 2.5 | 2.8 |
| 2000 Social security contributions | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.1 | 0.2 | 0.3 | 0.3 | .. | 0.6 | 0.6 | 0.6 | 0.6 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.1 | 0.1 | 0.1 | .. | 0.1 | 0.3 | 0.2 | 0.2 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **..** | **2.8** | **5.7** | **7.5** | **7.8** | **..** | **14.8** | **15.6** | **15.5** | **16.6** |
| 1000 Taxes on income, profits and capital gains | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | .. | 2.8 | 5.7 | 7.5 | 7.8 | .. | 14.8 | 15.6 | 15.5 | 16.6 |
| 3000 Taxes on payroll and workforce | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | .. | 0.0 | 0.0 | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available

Note: The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".

More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Statistical Office of the Republic of Slovenia.

StatLink https://stat.link/dwg5rf

## Table 4.65. Spain, tax revenue and % of GDP by selected tax category

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **103.7** | **214.1** | **335.6** | **431.7** | **412.0** | **31.5** | **33.0** | **31.3** | **34.7** | **36.7** |
| **1000 Taxes on income, profits and capital gains** | **31.8** | **60.1** | **93.8** | **123.6** | **119.8** | **9.7** | **9.3** | **8.7** | **9.9** | **10.7** |
| 1100 Of individuals | 22.5 | 41.2 | 74.1 | 98.0 | 97.8 | 6.9 | 6.4 | 6.9 | 7.9 | 8.7 |
| 1200 Corporate | 9.1 | 18.9 | 19.7 | 25.7 | 22.0 | 2.8 | 2.9 | 1.8 | 2.1 | 2.0 |
| 1300 Unallocable between 1100 and 1200 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **36.7** | **74.7** | **127.2** | **152.5** | **154.3** | **11.2** | **11.5** | **11.9** | **12.3** | **13.8** |
| 2100 Employees | 6.0 | 11.7 | 19.4 | 23.3 | 22.2 | 1.8 | 1.8 | 1.8 | 1.9 | 2.0 |
| 2200 Employers | 26.4 | 54.2 | 89.7 | 112.3 | 112.4 | 8.0 | 8.4 | 8.4 | 9.0 | 10.0 |
| 2300 Self-employed or non-employed | 4.4 | 8.7 | 18.1 | 17.0 | 19.7 | 1.3 | 1.4 | 1.7 | 1.4 | 1.8 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **5.7** | **13.8** | **22.2** | **30.6** | **27.6** | **1.7** | **2.1** | **2.1** | **2.5** | **2.5** |
| 4100 Recurrent taxes on immovable property | 1.5 | 4.0 | 9.7 | 13.5 | 13.2 | 0.4 | 0.6 | 0.9 | 1.1 | 1.2 |
| 4200 Recurrent taxes on net wealth | 0.6 | 1.4 | 0.7 | 2.2 | 2.3 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 |
| 4300 Estate, inheritance and gift taxes | 0.4 | 1.4 | 2.4 | 2.5 | 2.5 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| 4400 Taxes on financial and capital transactions | 2.5 | 5.9 | 7.6 | 9.3 | 7.5 | 0.8 | 0.9 | 0.7 | 0.7 | 0.7 |
| 4500 Non-recurrent taxes | 0.6 | 1.1 | 1.8 | 3.0 | 2.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **29.4** | **65.5** | **92.3** | **124.9** | **110.2** | **9.0** | **10.1** | **8.6** | **10.0** | **9.8** |
| 5100 Taxes on production, sale, transfer, etc | 26.7 | 59.4 | 85.0 | 115.1 | 100.9 | 8.1 | 9.2 | 7.9 | 9.3 | 9.0 |
| 5110 General taxes | 16.6 | 37.8 | 55.6 | 81.1 | 70.8 | 5.1 | 5.8 | 5.2 | 6.5 | 6.3 |
| 5111 Value added taxes | 16.3 | 37.8 | 55.3 | 80.9 | 70.6 | 5.0 | 5.8 | 5.2 | 6.5 | 6.3 |
| 5120 Taxes on specific goods and services | 10.1 | 21.6 | 29.4 | 34.0 | 30.1 | 3.1 | 3.3 | 2.7 | 2.7 | 2.7 |
| 5121 Excises | 6.0 | 18.0 | 24.4 | 26.3 | 23.2 | 1.8 | 2.8 | 2.3 | 2.1 | 2.1 |
| 5200 Taxes on use of goods and perform activities | 2.6 | 6.1 | 7.4 | 9.7 | 9.3 | 0.8 | 0.9 | 0.7 | 0.8 | 0.8 |
| 5300 Unallocable between 5100 and 5200 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.2** | **0.1** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | 1.9 | 2.5 | 3.0 | .. | .. | 0.2 | 0.2 | 0.3 |
| Transfer component | .. | .. | 1.2 | 1.4 | 1.7 | .. | .. | 0.1 | 0.1 | 0.2 |
| Tax expenditure component | .. | .. | 0.7 | 1.1 | 1.2 | .. | .. | 0.1 | 0.1 | 0.1 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 0.5 | 1.0 | 1.5 | 2.7 | 2.5 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 |
| Customs duties | .. | 1.0 | 1.5 | 2.0 | 1.7 | .. | 0.1 | 0.1 | 0.2 | 0.1 |
| SRF contributions | .. | .. | .. | 0.7 | 0.8 | .. | .. | .. | 0.1 | 0.1 |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: Information from the Ministry of Finance for taxes and from Social Security System for social security contributions up to 1994. Since 1995 (accrual basis), national account data (IGAE-Ministry of Finance).

StatLink https://stat.link/n7e5ms

## Table 4.66. Spain, tax revenue and % of GDP by level of government and main taxes

| | Billion EUR | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **53.7** | **104.7** | **135.9** | **173.6** | **154.0** | **16.3** | **16.2** | **12.7** | **14.0** | **13.7** |
| 1000 Taxes on income, profits and capital gains | 29.5 | 51.0 | 60.6 | 69.6 | 61.0 | 9.0 | 7.9 | 5.6 | 5.6 | 5.4 |
| 2000 Social security contributions | 0.4 | 2.3 | 3.5 | 3.5 | 3.4 | 0.1 | 0.4 | 0.3 | 0.3 | 0.3 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.4 | 0.4 | 0.1 | 0.3 | 0.4 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 23.4 | 51.1 | 71.7 | 100.2 | 89.1 | 7.1 | 7.9 | 6.7 | 8.0 | 7.9 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **5.0** | **16.9** | **44.1** | **66.7** | **68.4** | **1.5** | **2.6** | **4.1** | **5.4** | **6.1** |
| 1000 Taxes on income, profits and capital gains | 0.4 | 5.6 | 28.1 | 47.0 | 52.1 | 0.1 | 0.9 | 2.6 | 3.8 | 4.6 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 3.0 | 7.7 | 9.7 | 12.8 | 11.0 | 0.9 | 1.2 | 0.9 | 1.0 | 1.0 |
| 5000 Taxes on goods and services | 1.6 | 3.6 | 6.3 | 6.9 | 5.3 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **8.1** | **19.0** | **30.3** | **39.7** | **36.3** | **2.5** | **2.9** | **2.8** | **3.2** | **3.2** |
| 1000 Taxes on income, profits and capital gains | 1.9 | 3.5 | 5.2 | 7.1 | 6.8 | 0.6 | 0.5 | 0.5 | 0.6 | 0.6 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 2.3 | 5.8 | 12.4 | 17.5 | 16.2 | 0.7 | 0.9 | 1.2 | 1.4 | 1.4 |
| 5000 Taxes on goods and services | 3.9 | 9.7 | 12.8 | 15.1 | 13.3 | 1.2 | 1.5 | 1.2 | 1.2 | 1.2 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **36.4** | **72.4** | **123.7** | **149.0** | **150.8** | **11.1** | **11.2** | **11.5** | **12.0** | **13.4** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 36.4 | 72.4 | 123.7 | 149.0 | 150.8 | 11.1 | 11.2 | 11.5 | 12.0 | 13.4 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Information from the Ministry of Finance for taxes and from Social Security System for social security contributions up to 1994. Since 1995 (accrual basis), national account data (IGAE-Ministry of Finance).

StatLink https://stat.link/sfcjpr

## Table 4.67. Sweden, tax revenue and % of GDP by selected tax category

| | Billion SEK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **756.0** | **1 204.8** | **1 532.3** | **2 162.9** | **2 132.4** | **48.8** | **50.0** | **42.9** | **42.8** | **42.3** |
| **1000 Taxes on income, profits and capital gains** | **314.8** | **514.7** | **546.7** | **772.1** | **762.7** | **20.3** | **21.4** | **15.3** | **15.3** | **15.1** |
| 1100 Of individuals | 291.1 | 427.0 | 430.9 | 620.2 | 613.9 | 18.8 | 17.7 | 12.1 | 12.3 | 12.2 |
| 1200 Corporate | 23.7 | 87.8 | 115.8 | 152.0 | 148.8 | 1.5 | 3.6 | 3.2 | 3.0 | 3.0 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **205.9** | **307.0** | **384.7** | **462.9** | **455.4** | **13.3** | **12.7** | **10.8** | **9.2** | **9.0** |
| 2100 Employees | 0.8 | 63.1 | 89.2 | 128.2 | 131.0 | 0.1 | 2.6 | 2.5 | 2.5 | 2.6 |
| 2200 Employers | 196.9 | 237.6 | 288.3 | 331.1 | 321.6 | 12.7 | 9.9 | 8.1 | 6.6 | 6.4 |
| 2300 Self-employed or non-employed | 8.1 | 5.6 | 7.6 | 4.3 | 4.1 | 0.5 | 0.2 | 0.2 | 0.1 | 0.1 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.8 | -0.4 | -0.7 | -1.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **18.7** | **50.1** | **107.5** | **268.8** | **255.9** | **1.2** | **2.1** | **3.0** | **5.3** | **5.1** |
| **4000 Taxes on property** | **26.6** | **39.9** | **36.5** | **47.3** | **47.9** | **1.7** | **1.7** | **1.0** | **0.9** | **1.0** |
| 4100 Recurrent taxes on immovable property | 8.9 | 23.3 | 26.4 | 34.4 | 34.6 | 0.6 | 1.0 | 0.7 | 0.7 | 0.7 |
| 4200 Recurrent taxes on net wealth | 3.2 | 8.2 | 0.0 | 0.0 | 0.0 | 0.2 | 0.3 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 1.4 | 2.5 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 13.1 | 5.8 | 10.1 | 12.9 | 13.3 | 0.8 | 0.2 | 0.3 | 0.3 | 0.3 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **188.7** | **291.6** | **455.4** | **610.2** | **608.2** | **12.2** | **12.1** | **12.7** | **12.1** | **12.1** |
| 5100 Taxes on production, sale, transfer, etc | 181.6 | 284.2 | 439.1 | 589.5 | 586.6 | 11.7 | 11.8 | 12.3 | 11.7 | 11.6 |
| 5110 General taxes | 112.4 | 199.6 | 326.7 | 459.8 | 461.3 | 7.3 | 8.3 | 9.1 | 9.1 | 9.2 |
| 5111 Value added taxes | 112.4 | 197.5 | 322.6 | 459.7 | 461.1 | 7.3 | 8.2 | 9.0 | 9.1 | 9.2 |
| 5120 Taxes on specific goods and services | 69.2 | 84.6 | 112.4 | 129.7 | 125.3 | 4.5 | 3.5 | 3.1 | 2.6 | 2.5 |
| 5121 Excises | 55.3 | 70.3 | 91.5 | 104.5 | 105.1 | 3.6 | 2.9 | 2.6 | 2.1 | 2.1 |
| 5200 Taxes on use of goods and perform activities | 7.1 | 7.4 | 16.4 | 20.7 | 21.6 | 0.5 | 0.3 | 0.5 | 0.4 | 0.4 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **1.3** | **1.5** | **1.4** | **1.7** | **2.4** | **0.1** | **0.1** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | .. | 3.8 | 5.7 | 6.9 | 6.2 | .. | 0.2 | 0.2 | 0.1 | 0.1 |
| Customs duties | .. | 3.4 | 5.4 | 6.9 | 6.2 | .. | 0.1 | 0.2 | 0.1 | 0.1 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: National Financial Management Authority, Stockholm.

StatLink https://stat.link/kr98jm

## Table 4.68. Sweden, tax revenue and % of GDP by level of government and main taxes

| | Billion SEK | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **383.9** | **737.9** | **806.2** | **1 122.7** | **1 071.7** | **24.8** | **30.6** | **22.6** | **22.2** | **21.3** |
| 1000 Taxes on income, profits and capital gains | 94.7 | 178.4 | 23.8 | 23.9 | -3.4 | 6.1 | 7.4 | 0.7 | 0.5 | -0.1 |
| 2000 Social security contributions | 54.8 | 180.2 | 201.2 | 196.3 | 186.3 | 3.5 | 7.5 | 5.6 | 3.9 | 3.7 |
| 3000 Taxes on payroll and workforce | 18.7 | 50.1 | 107.5 | 268.8 | 255.9 | 1.2 | 2.1 | 3.0 | 5.3 | 5.1 |
| 4000 Taxes on property | 26.6 | 39.9 | 22.5 | 28.6 | 28.6 | 1.7 | 1.7 | 0.6 | 0.6 | 0.6 |
| 5000 Taxes on goods and services | 187.8 | 287.8 | 449.8 | 603.3 | 602.0 | 12.1 | 12.0 | 12.6 | 11.9 | 11.9 |
| 6000 Other taxes | 1.3 | 1.5 | 1.4 | 1.7 | 2.4 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **221.0** | **336.3** | **536.9** | **766.8** | **785.4** | **14.3** | **14.0** | **15.0** | **15.2** | **15.6** |
| 1000 Taxes on income, profits and capital gains | 220.1 | 336.3 | 522.9 | 748.2 | 766.1 | 14.2 | 14.0 | 14.6 | 14.8 | 15.2 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 14.0 | 18.6 | 19.3 | 0.0 | 0.0 | 0.4 | 0.4 | 0.4 |
| 5000 Taxes on goods and services | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **151.1** | **126.8** | **183.5** | **266.5** | **269.1** | **9.7** | **5.3** | **5.1** | **5.3** | **5.3** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 151.1 | 126.8 | 183.5 | 266.5 | 269.1 | 9.7 | 5.3 | 5.1 | 5.3 | 5.3 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: National Financial Management Authority, Stockholm.

StatLink https://stat.link/mt4rka

## Table 4.69. Switzerland, tax revenue and % of GDP by selected tax category

| | Billion CHF | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **85.5** | **127.5** | **161.2** | **198.3** | **194.4** | **23.1** | **27.0** | **25.6** | **27.3** | **27.5** |
| **1000 Taxes on income, profits and capital gains** | **40.0** | **55.8** | **73.6** | **95.5** | **89.9** | **10.8** | **11.8** | **11.7** | **13.1** | **12.7** |
| 1100 Of individuals | 27.7 | 37.5 | 51.2 | 60.8 | 62.4 | 7.5 | 7.9 | 8.1 | 8.4 | 8.8 |
| 1200 Corporate | 6.3 | 11.2 | 16.2 | 22.2 | 21.4 | 1.7 | 2.4 | 2.6 | 3.1 | 3.0 |
| 1300 Unallocable between 1100 and 1200 | 6.1 | 7.1 | 6.2 | 12.5 | 6.1 | 1.6 | 1.5 | 1.0 | 1.7 | 0.9 |
| **2000 Social security contributions** | **19.9** | **30.8** | **38.3** | **47.1** | **48.9** | **5.4** | **6.5** | **6.1** | **6.5** | **6.9** |
| 2100 Employees | 9.3 | 14.5 | 17.5 | 22.0 | 23.7 | 2.5 | 3.1 | 2.8 | 3.0 | 3.4 |
| 2200 Employers | 9.3 | 14.5 | 17.6 | 22.0 | 22.0 | 2.5 | 3.1 | 2.8 | 3.0 | 3.1 |
| 2300 Self-employed or non-employed | 1.2 | 1.9 | 3.2 | 3.1 | 3.2 | 0.3 | 0.4 | 0.5 | 0.4 | 0.5 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **7.6** | **12.3** | **12.4** | **15.2** | **15.7** | **2.1** | **2.6** | **2.0** | **2.1** | **2.2** |
| 4100 Recurrent taxes on immovable property | 0.4 | 0.7 | 1.0 | 1.3 | 1.3 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| 4200 Recurrent taxes on net wealth | 3.4 | 5.3 | 7.1 | 9.9 | 10.0 | 0.9 | 1.1 | 1.1 | 1.4 | 1.4 |
| 4300 Estate, inheritance and gift taxes | 0.9 | 1.2 | 1.0 | 1.2 | 1.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 |
| 4400 Taxes on financial and capital transactions | 2.2 | 4.3 | 2.4 | 1.7 | 2.0 | 0.6 | 0.9 | 0.4 | 0.2 | 0.3 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.6 | 0.8 | 0.9 | 1.1 | 1.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 |
| **5000 Taxes on goods and services** | **17.9** | **28.3** | **36.4** | **39.5** | **38.9** | **4.8** | **6.0** | **5.8** | **5.4** | **5.5** |
| 5100 Taxes on production, sale, transfer, etc | 16.0 | 25.3 | 32.1 | 34.2 | 33.5 | 4.3 | 5.4 | 5.1 | 4.7 | 4.7 |
| 5110 General taxes | 9.9 | 16.9 | 20.9 | 22.7 | 22.4 | 2.7 | 3.6 | 3.3 | 3.1 | 3.2 |
| 5111 Value added taxes | 9.9 | 16.6 | 20.5 | 22.3 | 22.0 | 2.7 | 3.5 | 3.3 | 3.1 | 3.1 |
| 5120 Taxes on specific goods and services | 6.1 | 8.3 | 11.2 | 11.3 | 11.0 | 1.6 | 1.8 | 1.8 | 1.6 | 1.6 |
| 5121 Excises | 4.6 | 6.8 | 8.3 | 8.4 | 8.0 | 1.2 | 1.4 | 1.3 | 1.1 | 1.1 |
| 5200 Taxes on use of goods and perform activities | 1.9 | 3.0 | 4.2 | 5.3 | 5.4 | 0.5 | 0.6 | 0.7 | 0.7 | 0.8 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.1** | **0.2** | **0.6** | **1.0** | **1.0** | **0.0** | **0.0** | **0.1** | **0.1** | **0.1** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

Source: Financial Statistics, Federal Finance Administration.

StatLink https://stat.link/jsfulb

## Table 4.70. Switzerland, tax revenue and % of GDP by level of government and main taxes

| | Billion CHF | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **29.4** | **47.3** | **58.5** | **71.0** | **65.1** | **7.9** | **10.0** | **9.3** | **9.8** | **9.2** |
| 1000 Taxes on income, profits and capital gains | 10.9 | 17.0 | 22.7 | 33.3 | 27.6 | 2.9 | 3.6 | 3.6 | 4.6 | 3.9 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 2.1 | 4.1 | 2.2 | 1.4 | 1.7 | 0.6 | 0.9 | 0.3 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | 16.4 | 26.1 | 33.5 | 36.3 | 35.7 | 4.4 | 5.5 | 5.3 | 5.0 | 5.1 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **21.3** | **28.9** | **39.9** | **49.6** | **49.8** | **5.8** | **6.1** | **6.3** | **6.8** | **7.1** |
| 1000 Taxes on income, profits and capital gains | 16.4 | 21.7 | 30.8 | 37.6 | 37.6 | 4.4 | 4.6 | 4.9 | 5.2 | 5.3 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 3.5 | 5.1 | 6.4 | 8.7 | 8.8 | 0.9 | 1.1 | 1.0 | 1.2 | 1.3 |
| 5000 Taxes on goods and services | 1.4 | 2.1 | 2.7 | 3.0 | 3.0 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.3 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **14.9** | **20.5** | **24.6** | **30.6** | **30.6** | **4.0** | **4.3** | **3.9** | **4.2** | **4.3** |
| 1000 Taxes on income, profits and capital gains | 12.7 | 17.1 | 20.1 | 24.6 | 24.6 | 3.4 | 3.6 | 3.2 | 3.4 | 3.5 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 2.0 | 3.1 | 3.8 | 5.1 | 5.2 | 0.5 | 0.7 | 0.6 | 0.7 | 0.7 |
| 5000 Taxes on goods and services | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.1 | 0.2 | 0.6 | 0.6 | 0.6 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **19.9** | **30.8** | **38.3** | **47.1** | **48.9** | **5.4** | **6.5** | **6.1** | **6.5** | **6.9** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 19.9 | 30.8 | 38.3 | 47.1 | 48.9 | 5.4 | 6.5 | 6.1 | 6.5 | 6.9 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".
Source: Financial Statistics, Federal Finance Administration.

StatLink https://stat.link/smc8za

## Table 4.71. Türkiye, tax revenue and % of GDP by selected tax category

| | Billion TRY | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **0.1** | **40.3** | **287.9** | **997.6** | **1 204.6** | **14.5** | **23.5** | **24.7** | **23.1** | **23.9** |
| **1000 Taxes on income, profits and capital gains** | **0.0** | **11.9** | **61.3** | **241.5** | **263.9** | **4.9** | **6.9** | **5.3** | **5.6** | **5.2** |
| 1100 Of individuals | 0.0 | 9.0 | 40.4 | 162.7 | 158.8 | 3.9 | 5.2 | 3.5 | 3.8 | 3.1 |
| 1200 Corporate | 0.0 | 2.9 | 20.9 | 78.8 | 105.1 | 1.0 | 1.7 | 1.8 | 1.8 | 2.1 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **0.0** | **7.5** | **71.7** | **312.8** | **357.7** | **2.9** | **4.4** | **6.1** | **7.3** | **7.1** |
| 2100 Employees | 0.0 | 2.7 | 26.9 | 120.1 | 137.7 | 1.1 | 1.6 | 2.3 | 2.8 | 2.7 |
| 2200 Employers | 0.0 | 3.6 | 39.4 | 178.3 | 204.0 | 1.6 | 2.1 | 3.4 | 4.1 | 4.0 |
| 2300 Self-employed or non-employed | 0.0 | 1.2 | 5.4 | 14.4 | 15.9 | 0.2 | 0.7 | 0.5 | 0.3 | 0.3 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **0.0** | **1.3** | **11.7** | **41.7** | **53.5** | **0.3** | **0.7** | **1.0** | **1.0** | **1.1** |
| 4100 Recurrent taxes on immovable property | 0.0 | 0.2 | 2.7 | 9.7 | 11.2 | 0.0 | 0.1 | 0.2 | 0.2 | 0.2 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 0.0 | 0.0 | 0.2 | 1.1 | 1.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4400 Taxes on financial and capital transactions | 0.0 | 1.1 | 8.8 | 30.9 | 41.0 | 0.3 | 0.6 | 0.8 | 0.7 | 0.8 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **0.0** | **16.9** | **137.3** | **389.1** | **517.3** | **4.1** | **9.9** | **11.8** | **9.0** | **10.2** |
| 5100 Taxes on production, sale, transfer, etc | 0.0 | 16.3 | 131.9 | 373.7 | 500.4 | 4.0 | 9.5 | 11.3 | 8.7 | 9.9 |
| 5110 General taxes | 0.0 | 9.7 | 62.5 | 180.7 | 230.8 | 2.9 | 5.7 | 5.4 | 4.2 | 4.6 |
| 5111 Value added taxes | 0.0 | 9.7 | 62.5 | 180.7 | 230.8 | 2.7 | 5.7 | 5.4 | 4.2 | 4.6 |
| 5120 Taxes on specific goods and services | 0.0 | 6.6 | 69.3 | 193.0 | 269.6 | 1.1 | 3.8 | 5.9 | 4.5 | 5.3 |
| 5121 Excises | 0.0 | 4.7 | 57.3 | 147.1 | 207.3 | 0.1 | 2.8 | 4.9 | 3.4 | 4.1 |
| 5200 Taxes on use of goods and perform activities | 0.0 | 0.6 | 5.4 | 15.4 | 16.9 | 0.1 | 0.3 | 0.5 | 0.4 | 0.3 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **2.7** | **5.9** | **12.4** | **12.2** | **2.4** | **1.6** | **0.5** | **0.3** | **0.2** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink https://stat.link/mj9gr0

## Table 4.72. Türkiye, tax revenue and % of GDP by level of government and main taxes

| | Billion TRY | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **0.1** | **29.1** | **189.4** | **593.1** | **733.6** | **10.4** | **17.0** | **16.2** | **13.8** | **14.5** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 10.5 | 54.6 | 212.3 | 231.8 | 4.3 | 6.1 | 4.7 | 4.9 | 4.6 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.9 | 8.1 | 28.3 | 37.2 | 0.3 | 0.5 | 0.7 | 0.7 | 0.7 |
| 5000 Taxes on goods and services | 0.0 | 15.2 | 124.0 | 346.1 | 459.6 | 3.6 | 8.9 | 10.6 | 8.0 | 9.1 |
| 6000 Other taxes | 0.0 | 2.5 | 2.7 | 6.4 | 5.1 | 2.2 | 1.4 | 0.2 | 0.1 | 0.1 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **0.0** | **3.6** | **26.8** | **91.7** | **113.3** | **1.3** | **2.1** | **2.3** | **2.1** | **2.2** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 1.4 | 6.7 | 29.2 | 32.1 | 0.6 | 0.8 | 0.6 | 0.7 | 0.6 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.3 | 3.6 | 13.4 | 16.4 | 0.0 | 0.2 | 0.3 | 0.3 | 0.3 |
| 5000 Taxes on goods and services | 0.0 | 1.7 | 13.3 | 43.0 | 57.7 | 0.5 | 1.0 | 1.1 | 1.0 | 1.1 |
| 6000 Other taxes | 0.0 | 0.2 | 3.2 | 6.0 | 7.1 | 0.2 | 0.1 | 0.3 | 0.1 | 0.1 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **0.0** | **7.5** | **71.7** | **312.8** | **357.7** | **2.9** | **4.4** | **6.1** | **7.3** | **7.1** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 7.5 | 71.7 | 312.8 | 357.7 | 2.9 | 4.4 | 6.1 | 7.3 | 7.1 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink https://stat.link/8uo51z

## Table 4.73. United Kingdom, tax revenue and % of GDP by selected tax category

| | Billion GBP | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **202.4** | **359.7** | **515.3** | **726.7** | **690.5** | **32.9** | **32.7** | **32.0** | **32.2** | **32.1** |
| **1000 Taxes on income, profits and capital gains** | **79.6** | **142.2** | **192.8** | **251.7** | **247.3** | **12.9** | **12.9** | **12.0** | **11.2** | **11.5** |
| 1100 Of individuals | 59.5 | 104.1 | 147.0 | 200.5 | 197.2 | 9.7 | 9.5 | 9.1 | 8.9 | 9.2 |
| 1200 Corporate | 20.1 | 38.1 | 45.8 | 51.3 | 50.1 | 3.3 | 3.5 | 2.8 | 2.3 | 2.3 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **34.5** | **60.3** | **97.3** | **143.3** | **145.0** | **5.6** | **5.5** | **6.0** | **6.4** | **6.7** |
| 2100 Employees | 13.3 | 24.2 | 38.7 | 56.2 | 56.8 | 2.2 | 2.2 | 2.4 | 2.5 | 2.6 |
| 2200 Employers | 20.0 | 34.0 | 55.9 | 82.7 | 84.0 | 3.2 | 3.1 | 3.5 | 3.7 | 3.9 |
| 2300 Self-employed or non-employed | 1.2 | 2.0 | 2.8 | 4.4 | 4.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **0.0** | **2.8** | **2.9** | **0.0** | **0.0** | **0.0** | **0.1** | **0.1** |
| **4000 Taxes on property** | **16.5** | **41.1** | **61.8** | **90.3** | **80.1** | **2.7** | **3.7** | **3.8** | **4.0** | **3.7** |
| 4100 Recurrent taxes on immovable property | 13.5 | 30.6 | 50.0 | 68.8 | 61.3 | 2.2 | 2.8 | 3.1 | 3.0 | 2.9 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 1.3 | 2.2 | 2.6 | 5.2 | 5.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 4400 Taxes on financial and capital transactions | 1.8 | 8.4 | 9.1 | 16.0 | 13.2 | 0.3 | 0.8 | 0.6 | 0.7 | 0.6 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.5 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **5000 Taxes on goods and services** | **62.8** | **116.1** | **163.4** | **238.6** | **215.1** | **10.2** | **10.6** | **10.1** | **10.6** | **10.0** |
| 5100 Taxes on production, sale, transfer, etc | 59.4 | 110.8 | 155.5 | 229.6 | 206.1 | 9.6 | 10.1 | 9.6 | 10.2 | 9.6 |
| 5110 General taxes | 34.1 | 65.0 | 97.6 | 155.0 | 139.5 | 5.5 | 5.9 | 6.1 | 6.9 | 6.5 |
| 5111 Value added taxes | 34.1 | 65.0 | 97.6 | 155.0 | 139.5 | 5.5 | 5.9 | 6.1 | 6.9 | 6.5 |
| 5120 Taxes on specific goods and services | 25.2 | 45.8 | 57.8 | 74.6 | 66.6 | 4.1 | 4.2 | 3.6 | 3.3 | 3.1 |
| 5121 Excises | 19.7 | 37.3 | 45.5 | 49.3 | 44.9 | 3.2 | 3.4 | 2.8 | 2.2 | 2.1 |
| 5200 Taxes on use of goods and perform activities | 3.4 | 5.3 | 7.9 | 9.0 | 9.1 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **9.0** | **0.0** | **0.0** | **0.0** | **0.0** | **1.5** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | 7.5 | 4.7 | 30.2 | 25.3 | 23.9 | 1.2 | 0.4 | 1.9 | 1.1 | 1.1 |
| Transfer component | 0.5 | 3.4 | 23.7 | 21.4 | 19.9 | 0.1 | 0.3 | 1.5 | 0.9 | 0.9 |
| Tax expenditure component | 7.0 | 1.2 | 6.5 | 3.9 | 4.0 | 1.1 | 0.1 | 0.4 | 0.2 | 0.2 |
| **Revenues collected on behalf of the EU** | | | | | | | | | | |
| Revenues collected on behalf of the EU, total | 1.8 | 2.1 | 2.9 | 3.3 | 2.9 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |
| Customs duties | .. | 1.8 | 2.9 | 3.3 | 2.9 | .. | 0.2 | 0.2 | 0.1 | 0.1 |

.. Not available

Note: Please note that the non-wastable tax credit data for the United Kingdom is on a cash basis and includes estimates in some years. Please see the footnotes in the table for the United Kingdom in Chapter 5 for more information.

Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of His Majesty's Revenue and Customs.

StatLink https://stat.link/7oez01

## Table 4.74. United Kingdom, tax revenue and % of GDP by level of government and main taxes

| | Billion GBP | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **151.9** | **283.1** | **388.7** | **542.5** | **503.9** | **24.7** | **25.8** | **24.1** | **24.1** | **23.4** |
| 1000 Taxes on income, profits and capital gains | 79.6 | 142.2 | 192.8 | 251.7 | 247.3 | 12.9 | 12.9 | 12.0 | 11.2 | 11.5 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 2.8 | 2.9 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| 4000 Taxes on property | 11.4 | 26.9 | 35.5 | 52.7 | 41.4 | 1.9 | 2.5 | 2.2 | 2.3 | 1.9 |
| 5000 Taxes on goods and services | 60.9 | 114.0 | 160.4 | 235.2 | 212.2 | 9.9 | 10.4 | 10.0 | 10.4 | 9.9 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4000 Taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6000 Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **14.1** | **14.2** | **26.2** | **37.6** | **38.7** | **2.3** | **1.3** | **1.6** | **1.7** | **1.8** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 5.1 | 14.2 | 26.2 | 37.6 | 38.7 | 0.8 | 1.3 | 1.6 | 1.7 | 1.8 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 9.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **34.5** | **60.3** | **97.3** | **143.3** | **145.0** | **5.6** | **5.5** | **6.0** | **6.4** | **6.7** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 34.5 | 60.3 | 97.3 | 143.3 | 145.0 | 5.6 | 5.5 | 6.0 | 6.4 | 6.7 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

.. Not available
Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: National Income and Expenditure; Central Statistical Office; Annual reports of His Majesty's Revenue and Customs.

StatLink https://stat.link/ork9f7

## Table 4.75. United States, tax revenue and % of GDP by selected tax category

| | Billion USD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Total tax revenue** | **1 552.4** | **2 900.5** | **3 517.1** | **5 385.0** | **5 380.2** | **26.0** | **28.3** | **23.4** | **25.2** | **25.8** |
| **1000 Taxes on income, profits and capital gains** | **701.7** | **1 453.9** | **1 488.7** | **2 482.9** | **2 446.9** | **11.8** | **14.2** | **9.9** | **11.6** | **11.7** |
| 1100 Of individuals | 584.7 | 1 224.5 | 1 223.2 | 2 193.0 | 2 183.2 | 9.8 | 11.9 | 8.1 | 10.3 | 10.4 |
| 1200 Corporate | 117.0 | 229.3 | 265.5 | 289.9 | 263.8 | 2.0 | 2.2 | 1.8 | 1.4 | 1.3 |
| 1300 Unallocable between 1100 and 1200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **2000 Social security contributions** | **397.0** | **683.1** | **917.4** | **1 308.7** | **1 334.0** | **6.7** | **6.7** | **6.1** | **6.1** | **6.4** |
| 2100 Employees | 173.9 | 305.6 | 406.4 | 597.6 | 607.3 | 2.9 | 3.0 | 2.7 | 2.8 | 2.9 |
| 2200 Employers | 204.1 | 343.2 | 461.7 | 642.8 | 656.6 | 3.4 | 3.3 | 3.1 | 3.0 | 3.1 |
| 2300 Self-employed or non-employed | 19.0 | 34.4 | 49.3 | 68.3 | 70.1 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **3000 Taxes on payroll and workforce** | **0.0** | **0.0** | **2.3** | **2.3** | **3.4** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **4000 Taxes on property** | **182.4** | **299.5** | **473.4** | **649.5** | **669.2** | **3.1** | **2.9** | **3.1** | **3.0** | **3.2** |
| 4100 Recurrent taxes on immovable property | 161.5 | 254.7 | 438.6 | 599.6 | 615.3 | 2.7 | 2.5 | 2.9 | 2.8 | 2.9 |
| 4200 Recurrent taxes on net wealth | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4300 Estate, inheritance and gift taxes | 15.8 | 35.6 | 19.7 | 21.7 | 24.8 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 |
| 4400 Taxes on financial and capital transactions | 2.1 | 4.4 | 7.5 | 17.5 | 18.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| 4500 Non-recurrent taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4600 Other recurrent taxes on property | 3.0 | 4.8 | 7.7 | 10.6 | 10.9 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 |
| **5000 Taxes on goods and services** | **271.3** | **464.0** | **635.3** | **941.7** | **926.7** | **4.5** | **4.5** | **4.2** | **4.4** | **4.4** |
| 5100 Taxes on production, sale, transfer, etc | 235.2 | 404.1 | 546.7 | 823.8 | 809.5 | 3.9 | 3.9 | 3.6 | 3.9 | 3.9 |
| 5110 General taxes | 125.6 | 221.4 | 295.1 | 443.9 | 448.9 | 2.1 | 2.2 | 2.0 | 2.1 | 2.1 |
| 5111 Value added taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5120 Taxes on specific goods and services | 109.7 | 182.7 | 251.6 | 379.9 | 360.7 | 1.8 | 1.8 | 1.7 | 1.8 | 1.7 |
| 5121 Excises | 65.0 | 108.6 | 146.6 | 165.9 | 162.0 | 1.1 | 1.1 | 1.0 | 0.8 | 0.8 |
| 5200 Taxes on use of goods and perform activities | 36.1 | 59.9 | 88.6 | 117.9 | 117.2 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 |
| 5300 Unallocable between 5100 and 5200 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **6000 Other taxes** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | 6.2 | 36.5 | 171.9 | 256.0 | 526.6 | 0.1 | 0.4 | 1.1 | 1.2 | 2.5 |
| Transfer component | 4.4 | 26.9 | 101.8 | 153.0 | 433.7 | 0.1 | 0.3 | 0.7 | 0.7 | 2.1 |
| Tax expenditure component | 1.8 | 9.6 | 70.1 | 103.0 | 93.0 | 0.0 | 0.1 | 0.5 | 0.5 | 0.4 |

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

StatLink https://stat.link/eohyqz

## Table 4.76. United States, tax revenue and % of GDP by level of government and main taxes

| | Billion USD | | | | | % of GDP | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | 1990 | 2000 | 2010 | 2019 | 2020 |
| **Federal or Central government** | | | | | | | | | | |
| **Total tax revenue** | **632.2** | **1 316.6** | **1 288.7** | **2 143.8** | **2 076.9** | **10.6** | **12.8** | **8.6** | **10.0** | **9.9** |
| 1000 Taxes on income, profits and capital gains | 569.7 | 1 201.3 | 1 176.8 | 1 952.9 | 1 899.8 | 9.6 | 11.7 | 7.8 | 9.1 | 9.1 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 11.6 | 28.1 | 15.1 | 16.2 | 19.1 | 0.2 | 0.3 | 0.1 | 0.1 | 0.1 |
| 5000 Taxes on goods and services | 50.9 | 87.3 | 96.8 | 174.7 | 158.0 | 0.9 | 0.9 | 0.6 | 0.8 | 0.8 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **State/Regional** | | | | | | | | | | |
| **Total tax revenue** | **309.7** | **547.6** | **723.9** | **1 118.2** | **1 133.1** | **5.2** | **5.3** | **4.8** | **5.2** | **5.4** |
| 1000 Taxes on income, profits and capital gains | 120.2 | 231.0 | 279.4 | 483.9 | 498.7 | 2.0 | 2.3 | 1.9 | 2.3 | 2.4 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 2.3 | 2.3 | 3.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 12.2 | 21.9 | 23.1 | 36.5 | 37.6 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 5000 Taxes on goods and services | 177.3 | 294.7 | 419.1 | 595.5 | 593.5 | 3.0 | 2.9 | 2.8 | 2.8 | 2.8 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Local government** | | | | | | | | | | |
| **Total tax revenue** | **213.6** | **353.2** | **587.2** | **814.3** | **836.2** | **3.6** | **3.4** | **3.9** | **3.8** | **4.0** |
| 1000 Taxes on income, profits and capital gains | 11.9 | 21.6 | 32.5 | 46.0 | 48.5 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 2000 Social security contributions | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 158.6 | 249.5 | 435.3 | 596.8 | 612.5 | 2.7 | 2.4 | 2.9 | 2.8 | 2.9 |
| 5000 Taxes on goods and services | 43.1 | 82.0 | 119.4 | 171.5 | 175.2 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Social Security Funds** | | | | | | | | | | |
| **Total tax revenue** | **397.0** | **683.1** | **917.4** | **1 308.7** | **1 334.0** | **6.7** | **6.7** | **6.1** | **6.1** | **6.4** |
| 1000 Taxes on income, profits and capital gains | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2000 Social security contributions | 397.0 | 683.1 | 917.4 | 1 308.7 | 1 334.0 | 6.7 | 6.7 | 6.1 | 6.1 | 6.4 |
| 3000 Taxes on payroll and workforce | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 4000 Taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 5000 Taxes on goods and services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 6000 Other taxes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at http://oe.cd/full-time-series.
Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

StatLink https://stat.link/fdtek5

## 4.2. Memorandum tables

Table 4.77 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 4.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 4.78 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion it was decided that the data shown in this publication should continue to include taxes paid by government (see §7 of the Interpretative Guide in Annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector) it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in §40 to §46, §47 and §3 to §4 of the Interpretative Guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

## Table 4.77. Financing of social security benefits

As % of GDP

| | Total | | | | | 2020 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | Social security contributions | Other taxes | Voluntary contributions to government | Compulsory contributions to private sector | Total |
| Australia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. | .. | .. | .. | 0.0 |
| Austria | 13.0 | 14.4 | 14.1 | 14.9 | 15.6 | 15.5 | 0.0 | 0.1 | 0.0 | 15.6 |
| Belgium | 14.2 | 15.6 | 18.5 | 17.2 | 18.0 | 13.6 | 4.4 | 0.0 | 0.0 | 18.0 |
| Canada | 4.3 | 4.7 | 4.6 | 4.7 | 4.9 | 4.9 | 0.0 | 0.0 | 0.0 | 4.9 |
| Chile | 4.6 | 6.2 | 6.2 | 7.6 | 7.6 | 1.5 | 0.0 | 0.0 | 6.1 | 7.6 |
| Colombia | 0.9 | 2.6 | 7.1 | 6.0 | 6.0 | 1.9 | 0.0 | 0.0 | 4.1 | 6.0 |
| Costa Rica | 6.5 | 6.4 | 7.3 | 8.0 | 8.2 | 8.2 | .. | .. | .. | 8.2 |
| Czech Republic | .. | 14.5 | 14.6 | 15.5 | 16.0 | 15.8 | 0.0 | 0.0 | 0.2 | 16.0 |
| Denmark | 1.1 | 2.0 | 1.3 | 0.8 | 0.8 | 0.1 | 0.0 | 0.6 | 0.1 | 0.8 |
| Estonia | .. | 10.9 | 13.0 | 12.8 | 13.3 | 12.1 | 0.0 | 0.0 | 1.1 | 13.3 |
| Finland | 12.2 | 12.4 | 12.5 | 12.2 | 11.8 | 11.5 | 0.0 | 0.1 | 0.3 | 11.8 |
| France | 18.4 | 21.0 | 23.0 | 24.4 | 25.0 | 14.8 | 10.1 | 0.0 | 0.0 | 25.0 |
| Germany | 14.2 | 15.6 | 14.4 | 15.2 | 15.7 | 15.0 | 0.0 | 0.2 | 0.4 | 15.7 |
| Greece | 7.6 | 10.1 | 11.0 | 12.1 | 12.9 | 12.9 | 0.0 | 0.0 | 0.0 | 12.9 |
| Hungary | .. | 13.2 | 12.9 | 12.0 | 11.4 | 11.1 | 0.3 | 0.0 | 0.0 | 11.4 |
| Iceland | 10.0 | 13.4 | 14.1 | 15.5 | 18.8 | 3.0 | 9.2 | 0.0 | 6.6 | 18.8 |
| Ireland | 4.6 | 3.7 | 5.1 | 3.7 | 3.3 | 3.3 | 0.0 | 0.0 | 0.0 | 3.3 |
| Israel | .. | 5.0 | 6.1 | 7.8 | 7.9 | 5.1 | 0.0 | 0.0 | 2.8 | 7.9 |
| Italy | 11.9 | 11.6 | 13.0 | 13.3 | 13.6 | 13.6 | 0.0 | 0.0 | 0.0 | 13.6 |
| Japan | 7.3 | 8.9 | 10.8 | 12.9 | 13.4 | 13.4 | 0.0 | 0.0 | 0.0 | 13.4 |
| Korea | 1.9 | 3.5 | 5.2 | 7.3 | 7.8 | 7.8 | 0.0 | 0.0 | 0.0 | 7.8 |
| Latvia | .. | 9.9 | 8.8 | 10.0 | 10.4 | 10.0 | 0.4 | 0.0 | 0.0 | 10.4 |
| Lithuania | .. | 9.9 | 12.0 | 9.7 | 10.2 | 10.2 | 0.0 | 0.0 | 0.0 | 10.2 |
| Luxembourg | 9.6 | 9.8 | 10.4 | 11.1 | 11.2 | 11.1 | 0.0 | 0.1 | 0.0 | 11.2 |
| Mexico | 2.5 | 3.1 | 3.2 | 3.5 | 3.9 | 2.5 | 0.0 | 0.0 | 1.4 | 3.9 |
| Netherlands | 17.1 | 22.5 | 12.9 | 13.4 | 13.6 | 13.6 | 0.0 | 0.0 | .. | 13.6 |
| New Zealand | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. | .. | .. | .. | 0.0 |
| Norway | 10.6 | 8.8 | 9.4 | 10.6 | 11.2 | 11.2 | 0.0 | 0.0 | 0.0 | 11.2 |
| Poland | .. | 12.9 | 10.8 | 13.2 | 13.5 | 13.5 | 0.0 | 0.0 | 0.0 | 13.5 |
| Portugal | 7.2 | 8.3 | 9.0 | 10.0 | 10.9 | 10.5 | 0.4 | 0.0 | 0.0 | 10.9 |
| Slovak Republic | .. | 13.9 | 13.0 | 15.7 | 16.3 | 15.5 | 0.0 | 0.0 | 0.8 | 16.3 |
| Slovenia | .. | 14.9 | 15.8 | 15.6 | 16.8 | 16.8 | 0.0 | 0.0 | 0.0 | 16.8 |
| Spain | 11.2 | 11.6 | 12.0 | 12.3 | 13.8 | 13.8 | 0.0 | 0.1 | 0.0 | 13.8 |
| Sweden | 13.3 | 13.1 | 11.1 | 9.7 | 9.5 | 9.0 | 0.0 | 0.5 | 0.0 | 9.5 |
| Switzerland | 11.3 | 13.7 | 14.4 | 15.5 | 15.9 | 6.9 | 0.5 | 0.0 | 8.5 | 15.9 |
| Türkiye | 2.9 | 4.4 | 6.1 | 7.3 | 7.1 | 7.1 | 0.0 | 0.0 | 0.0 | 7.1 |
| United Kingdom | 7.4 | 7.0 | 8.0 | 7.8 | 8.5 | 6.7 | 0.0 | 1.8 | 0.0 | 8.5 |
| United States | 6.9 | 6.9 | 6.5 | 6.6 | 7.0 | 6.4 | 0.0 | 0.6 | 0.0 | 7.0 |

.. Not available

StatLink https://stat.link/lai2ze

## Table 4.78. Social security contributions and payroll taxes paid by government, totals

As % of GDP

| | Total | | | | | 2020 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1990 | 2000 | 2010 | 2019 | 2020 | Federal or Central government | State/Regional | Local government | Social security Funds | Total |
| Australia[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Austria | 1.0 | 1.4 | 1.9 | 1.9 | 2.1 | 0.8 | 0.6 | 0.6 | 0.1 | 2.1 |
| Belgium | 1.0 | 1.2 | 1.5 | 1.8 | 1.9 | 0.2 | 0.6 | 1.0 | 0.1 | 1.9 |
| Canada | .. | 0.6 | 0.6 | 0.6 | 0.7 | 0.1 | 0.3 | 0.2 | 0.0 | 0.7 |
| Chile | .. | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | .. | 0.1 | 0.0 | 0.2 |
| Colombia | .. | .. | .. | 0.2 | 0.3 | 0.1 | 0.0 | 0.0 | 0.2 | 0.3 |
| Costa Rica | 0.7 | 0.9 | 1.1 | 1.1 | 1.1 | 1.1 | 0.0 | 0.1 | 0.0 | 1.1 |
| Czech Republic | .. | 1.4 | 1.4 | 2.0 | 2.2 | 1.0 | .. | 1.2 | 0.0 | 2.2 |
| Denmark | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. | .. | .. | .. | 0.0 |
| Estonia | .. | 2.6 | 2.9 | 2.9 | 3.2 | 1.9 | .. | 1.3 | 0.0 | 3.2 |
| Finland | 2.1 | 2.8 | 3.0 | 2.3 | 2.3 | 0.5 | .. | 1.8 | 0.0 | 2.3 |
| France | 2.2 | 2.5 | 2.7 | 2.6 | 2.8 | 0.7 | .. | 1.0 | 1.0 | 2.8 |
| Germany | 1.0 | 0.8 | 0.8 | 0.8 | 0.9 | 0.1 | 0.3 | 0.4 | 0.1 | 0.9 |
| Greece | 0.3 | 0.5 | 0.8 | 1.3 | 1.6 | 1.4 | .. | 0.2 | 0.0 | 1.6 |
| Hungary | .. | 2.8 | 2.4 | 1.5 | 1.4 | 1.1 | .. | 0.3 | 0.0 | 1.4 |
| Iceland | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Ireland | 0.4 | 0.4 | 0.7 | 0.5 | 0.5 | 0.2 | .. | 0.3 | 0.0 | 0.5 |
| Israel | .. | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | .. | 0.2 | 0.0 | 0.8 |
| Italy | .. | 3.0 | 3.1 | 2.9 | 3.2 | 0.0 | .. | 0.0 | 3.2 | 3.2 |
| Japan | 0.4 | 0.5 | 0.6 | 0.6 | 0.7 | 0.2 | 0.0 | 0.5 | 0.0 | 0.7 |
| Korea | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Latvia | .. | 0.6 | 1.0 | 1.2 | 1.1 | .. | .. | .. | .. | 1.1 |
| Lithuania | .. | 2.7 | 2.5 | 0.2 | 0.2 | 0.1 | .. | 0.1 | 0.0 | 0.2 |
| Luxembourg | 2.5 | 1.3 | 1.2 | 1.3 | 1.3 | 1.3 | .. | 0.0 | 0.0 | 1.3 |
| Mexico | 0.3 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.0 | 0.0 | 0.0 | 0.8 |
| Netherlands | 0.1 | 0.4 | 0.0 | 0.0 | 0.0 | .. | .. | .. | .. | 0.0 |
| New Zealand | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. | .. | .. | .. | 0.0 |
| Norway | 2.4 | 2.4 | 2.9 | 3.5 | 3.6 | 1.6 | .. | 2.0 | 0.0 | 3.6 |
| Poland | .. | 1.5 | 1.3 | 1.4 | 1.5 | 0.6 | .. | 0.9 | 0.0 | 1.5 |
| Portugal | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 | .. | .. | .. | .. | 0.0 |
| Slovak Republic | .. | 2.0 | 2.0 | 2.5 | 2.7 | 1.5 | .. | 1.1 | 0.1 | 2.7 |
| Slovenia | .. | 1.9 | 1.7 | 1.5 | 1.8 | 1.2 | .. | 0.6 | 0.0 | 1.8 |
| Spain | 1.2 | 1.5 | 1.7 | 1.8 | 2.1 | 0.3 | 1.3 | 0.5 | 0.0 | 2.1 |
| Sweden | 4.5 | 4.2 | 3.8 | 4.0 | 3.9 | 0.9 | .. | 3.0 | 0.0 | 3.9 |
| Switzerland | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.1 | 0.3 | 0.1 | 0.0 | 0.5 |
| Türkiye | 1.6 | 2.1 | 3.4 | 4.1 | 4.0 | 4.0 | .. | 0.0 | 0.0 | 4.0 |
| United Kingdom | 0.7 | 0.6 | 0.7 | 0.7 | 0.8 | 0.5 | .. | 0.2 | 0.0 | 0.8 |
| United States | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.1 | 0.3 | 0.0 | 0.0 | 0.4 |

.. Not available

1. For Australia, the total differs from the sum of the four levels of government. The difference is due to a multi-jurisdictional (University) sector specific to this country. This sector contains units where jurisdiction is shared between two or more governments, or where classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.

StatLink https://stat.link/qgom7f

# 5 Detailed country tables, 1965-2020

Chapter 5 provides detailed country information on tax revenues for each OECD country.

## 5.1. Tax revenues

In all the following tables, the symbol (..) indicates not available or not applicable. The main series in this chapter cover a selection of years between 1965 and 2020. A complete series is available online. Data for 1955 and 1960 (for nineteen OECD countries) are provided in Part V of the 1998 edition of this Report.

## Table 5.1. Australia: Details of tax revenue, 1965-2020

Million AUD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **5 024** | **39 878** | **116 500** | **214 753** | **346 772** | **356 747** | **431 200** | **460 729** | **548 914** | **590 730** |
| **1000 Taxes on income, profits and capital gains** | **2 547** | **22 383** | **66 542** | **124 427** | **206 134** | **202 184** | **246 073** | **261 345** | **324 826** | **348 274** |
| 1100 Of individuals | 1 729 | 17 532 | 50 062 | 80 991 | 127 587 | 138 163 | 169 972 | 191 720 | 230 798 | 236 926 |
| 1110 On income and profits | 1 729 | 17 532 | 49 888 | 80 991 | 127 587 | 138 163 | 169 972 | 191 720 | 230 798 | 236 926 |
| 1120 On capital gains | 0 | 0 | 174 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 818 | 4 851 | 16 480 | 43 436 | 78 547 | 64 021 | 76 101 | 69 625 | 94 028 | 111 348 |
| 1210 On profits | 818 | 4 851 | 16 315 | 43 436 | 78 547 | 64 021 | 76 101 | 69 625 | 94 028 | 111 348 |
| Income tax on companies | 791 | 4 574 | 15 220 | 42 221 | 76 655 | 62 549 | 74 535 | 67 794 | 91 918 | 109 819 |
| Dividend and interest taxes | 17 | 161 | 899 | 846 | 1 892 | 1 472 | 1 566 | 1 831 | 2 110 | 1 529 |
| Other withholding taxes | 0 | 116 | 196 | 369 | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | 0 | 0 | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **157** | **1 988** | **7 115** | **9 624** | **16 407** | **18 492** | **22 210** | **23 354** | **25 701** | **26 383** |
| **4000 Taxes on property** | **576** | **3 105** | **10 427** | **18 825** | **31 130** | **33 498** | **40 929** | **49 168** | **53 982** | **59 509** |
| 4100 Recurrent taxes on immovable property | 341 | 1 886 | 6 148 | 9 067 | 15 615 | 19 907 | 23 603 | 26 649 | 33 803 | 34 471 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 137 | 175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | 131 | 174 | .. | .. | .. | .. | .. | .. | .. | .. |
| Estate duty central government | 36 | 17 | .. | .. | .. | .. | .. | .. | .. | .. |
| St. and loc. estate probate and succession | 95 | 157 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 7 | 1 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 98 | 1 044 | 4 279 | 9 758 | 15 515 | 13 591 | 17 326 | 22 519 | 20 179 | 25 038 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **1 744** | **12 402** | **32 416** | **61 877** | **93 101** | **102 573** | **121 988** | **126 862** | **144 405** | **156 564** |
| 5100 Taxes on production, sale, transfer, etc. | 1 508 | 11 097 | 27 213 | 56 179 | 84 104 | 90 824 | 101 312 | 109 050 | 123 639 | 135 100 |
| 5110 General taxes | 370 | 2 102 | 9 365 | 25 830 | 44 739 | 48 146 | 54 711 | 60 680 | 65 720 | 75 298 |
| 5111 Value added taxes | 0 | 0 | 0 | 23 854 | 43 634 | 46 910 | 53 409 | 59 177 | 64 048 | 73 297 |
| 5112 Sales tax | 370 | 2 102 | 9 365 | 1 976 | 1 105 | 1 236 | 1 302 | 1 503 | 1 672 | 2 001 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 1 138 | 8 995 | 17 848 | 30 349 | 39 365 | 42 678 | 46 601 | 48 370 | 57 919 | 59 802 |
| 5121 Excise duties | 781 | 6 183 | 11 975 | 19 768 | 24 357 | 26 689 | 26 472 | 22 541 | 24 065 | 25 856 |
| Excises central government | 752 | 5 834 | 10 359 | 19 019 | 23 526 | 25 803 | 25 648 | 21 625 | 23 116 | 24 503 |
| Statutory corporate payments | 0 | 83 | 378 | 295 | 231 | 452 | 343 | 405 | 480 | 819 |
| Primary production charges | 29 | 266 | 1 238 | 454 | 600 | 434 | 481 | 511 | 469 | 534 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 271 | 1 799 | 3 319 | 4 606 | 6 070 | 5 828 | 9 280 | 14 046 | 19 507 | 18 123 |
| Customs duties central government | 271 | 1 799 | 3 319 | 4 606 | 6 070 | 5 828 | 9 280 | 14 046 | 19 507 | 18 123 |
| 5124 Taxes on exports | 1 | 117 | 57 | 0 | 10 | 11 | 10 | 11 | 0 | 0 |
| Customs duties on coal exports | 0 | 85 | 54 | .. | 0 | 0 | 0 | 0 | .. | .. |
| Other | 1 | 32 | 3 | .. | 10 | 11 | 10 | 11 | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 85 | 896 | 2 497 | 5 975 | 8 928 | 10 150 | 10 839 | 11 772 | 14 347 | 15 823 |
| Taxes race meetings | 31 | 240 | 651 | 301 | 359 | 373 | 326 | 265 | 596 | 795 |
| Poker machines | 16 | 140 | 295 | 2 074 | 3 009 | 3 125 | 3 238 | 3 684 | 3 202 | 3 935 |
| Lotteries | 7 | 122 | 325 | 890 | 1 118 | 1 141 | 1 250 | 1 362 | 1 676 | 1 813 |
| Levies on fire insurance companies | 16 | 157 | 363 | 574 | 937 | 1 232 | 740 | 786 | 932 | 1 115 |
| Other | 15 | 237 | 863 | 2 136 | 3 505 | 4 279 | 5 285 | 5 675 | 7 941 | 8 165 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 236 | 1 305 | 5 203 | 5 698 | 8 997 | 11 749 | 20 676 | 17 812 | 20 766 | 21 464 |
| 5210 Recurrent taxes | 197 | 1 260 | 5 109 | 5 698 | 8 997 | 11 749 | 20 676 | 15 898 | 18 609 | 19 831 |
| 5211 Paid by households: motor vehicles | 65 | 448 | 1 373 | 2 748 | 4 381 | 5 064 | 6 533 | 7 253 | 8 128 | 8 479 |
| 5212 Paid by others: motor vehicles | 65 | 351 | 937 | 1 285 | 2 005 | 2 397 | 2 357 | 2 649 | 3 174 | 3 653 |
| Fees on motor vehicle registry | 46 | 312 | 794 | 778 | 1 165 | 1 499 | 1 338 | 1 530 | 1 975 | 2 201 |
| Drivers licences | 12 | 30 | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duty on vehicle registry | 6 | 9 | 32 | 506 | 839 | 898 | 1 019 | 1 119 | 1 199 | 1 452 |
| 5213 Paid in respect of other goods | 67 | 461 | 2 799 | 1 665 | 2 611 | 4 288 | 11 786 | 5 996 | 7 307 | 7 699 |
| Broadcasting tv licences | 37 | 21 | 125 | 210 | 288 | 150 | 157 | 128 | 37 | 14 |
| Business franchise lic. tobac. fuel | 0 | 221 | 2 016 | 227 | 0 | 0 | 2 | 1 | 0 | 0 |
| Other taxes | 2 | 12 | 33 | 1 129 | 2 321 | 4 136 | 11 603 | 5 846 | 7 265 | 7 675 |
| Liquor taxes | 28 | 206 | 603 | 97 | 2 | 1 | 24 | 22 | 5 | 10 |
| Dog licenses | 0 | 1 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 39 | 45 | 94 | 0 | 0 | 0 | 0 | 1 914 | 2 157 | 1 633 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 195 | 2 585 | 991 | 323 | 460 | 414 | 363 |
| Tax expenditure component | .. | .. | .. | 175 | 178 | 110 | 215 | 334 | 292 | 252 |
| Transfer component | .. | .. | .. | 20 | 2 407 | 881 | 108 | 126 | 122 | 111 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 0 | 4 564 | 5 726 | 7 914 | 8 951 | 10 190 | 9 727 |
| Tax expenditure component | .. | .. | .. | .. | 1 922 | 2 253 | 2 147 | 3 438 | 3 471 | 3 258 |
| Transfer component | .. | .. | .. | .. | 2 642 | 3 473 | 5 767 | 5 513 | 6 719 | 6 469 |
| **Total tax revenue on cash basis** | **5 024** | **39 878** | **116 500** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **214 753** | **346 772** | **356 747** | **431 200** | **460 729** | **548 914** | **590 730** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 175 | 2 100 | 2 363 | 2 362 | 3 772 | 3 763 | 3 510 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 214 928 | 348 872 | 359 110 | 433 562 | 464 501 | 552 677 | 594 240 |
| Imputed social contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 214 928 | 348 872 | 359 110 | 433 562 | 464 501 | 552 677 | 594 240 |

.. Not available

Note: Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

StatLink https://stat.link/uk1ipy

## Table 5.2. Austria: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **6 210** | **29 759** | **54 040** | **90 324** | **115 146** | **121 192** | **138 099** | **148 469** | **169 250** | **160 711** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **54 040** | **89 897** | **114 728** | **120 843** | **137 741** | **147 841** | **168 564** | **159 995** |
| **1000 Taxes on income, profits and capital gains** | **1 584** | **7 959** | **13 797** | **25 553** | **34 319** | **34 021** | **39 792** | **44 796** | **49 888** | **44 597** |
| 1100 Of individuals | 1 240 | 6 899 | 11 326 | 19 890 | 25 741 | 27 098 | 31 474 | 35 841 | 38 262 | 35 595 |
| 1110 On income and profits | 1 240 | 6 899 | 11 326 | 19 890 | 25 741 | 27 098 | 31 474 | 35 841 | 38 262 | 35 595 |
| Income tax | 415 | 1 576 | 2 501 | 3 202 | 3 253 | 3 358 | 3 737 | 4 274 | 5 592 | 4 210 |
| Special income tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wage tax | 417 | 4 626 | 7 823 | 15 630 | 20 607 | 21 783 | 25 669 | 28 429 | 29 631 | 28 686 |
| Tax on industry and trade | 196 | 402 | 454 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on capital yields | 2 | 14 | 46 | 354 | 970 | 938 | 981 | 1 979 | 1 683 | 1 342 |
| Contribution to chambers | 60 | 279 | 501 | 697 | 910 | 1 018 | 1 087 | 1 159 | 1 355 | 1 358 |
| Water supply fund | 151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution emergency fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 334 | 1 049 | 1 930 | 4 157 | 6 622 | 5 519 | 6 963 | 7 659 | 10 795 | 8 182 |
| 1210 On profits | 334 | 1 049 | 1 930 | 4 157 | 6 622 | 5 519 | 6 963 | 7 659 | 10 795 | 8 182 |
| Corporation tax | 195 | 698 | 998 | 3 865 | 6 094 | 4 978 | 6 377 | 6 752 | 9 995 | 7 526 |
| Tax on industry and trade | 83 | 254 | 624 | 10 | 0 | 1 | 0 | 0 | 0 | 0 |
| Special tax on income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on capital yields | 5 | 33 | 108 | 118 | 346 | 347 | 370 | 684 | 561 | 447 |
| Water supply fund | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution emergency fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to chambers | 14 | 58 | 200 | 164 | 182 | 193 | 216 | 224 | 240 | 210 |
| Directors tax | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 10 | 12 | 540 | 1 506 | 1 956 | 1 405 | 1 354 | 1 295 | 830 | 819 |
| Fines related to tax offences | 10 | 12 | 18 | 33 | 77 | 99 | 73 | 70 | 85 | 28 |
| Tax on interest | 0 | 0 | 522 | 1 473 | 1 879 | 1 305 | 1 282 | 1 225 | 746 | 791 |
| **2000 Social security contributions** | **1 548** | **9 200** | **17 763** | **30 510** | **38 453** | **41 423** | **46 845** | **49 867** | **59 083** | **59 094** |
| 2100 Employees | 686 | 3 792 | 7 512 | 12 477 | 15 612 | 16 846 | 18 931 | 20 115 | 23 778 | 23 857 |
| 2110 On a payroll basis | .. | .. | .. | 12 477 | 15 612 | 16 846 | 18 931 | 20 115 | 23 778 | 23 857 |
| Health insurance contributions | .. | .. | .. | 2 606 | 3 326 | 3 675 | 4 082 | 4 347 | 5 206 | 5 249 |
| Pension insurance contributions | .. | .. | .. | 6 410 | 8 274 | 8 986 | 10 183 | 10 896 | 13 216 | 13 350 |
| Pension contributions, civil servants | .. | .. | .. | 1 489 | 1 579 | 1 625 | 1 672 | 1 629 | 1 553 | 1 504 |
| Unemployment insurance contributions | .. | .. | .. | 1 854 | 2 284 | 2 385 | 2 803 | 3 040 | 3 567 | 3 504 |
| Health insurance contributions, local government employees | .. | .. | .. | 100 | 130 | 156 | 169 | 181 | 206 | 222 |
| Special unemployment insurance contributions | .. | .. | .. | 17 | 19 | 20 | 22 | 23 | 29 | 29 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 721 | 4 563 | 8 768 | 14 651 | 18 091 | 19 421 | 21 922 | 23 281 | 27 826 | 27 733 |
| 2210 On a payroll basis | .. | .. | .. | 14 651 | 18 091 | 19 421 | 21 922 | 23 281 | 27 826 | 27 733 |
| Health insurance contributions | .. | .. | .. | 2 667 | 3 395 | 3 669 | 4 075 | 4 339 | 5 197 | 5 240 |
| Pension insurance contributions | .. | .. | .. | 7 888 | 10 214 | 11 145 | 12 642 | 13 549 | 16 475 | 16 648 |
| Pension contributions, civil servants | .. | .. | .. | 438 | 376 | 361 | 297 | 298 | 261 | 244 |
| Accident insurance contributions | .. | .. | .. | 952 | 1 157 | 1 254 | 1 409 | 1 394 | 1 527 | 1 459 |
| Unemployment insurance contributions | .. | .. | .. | 1 854 | 2 284 | 2 385 | 2 803 | 3 040 | 3 567 | 3 504 |
| Health insurance contributions, local government employees | .. | .. | .. | 101 | 141 | 157 | 170 | 181 | 207 | 222 |
| Contributions to sickness benefit fund | .. | .. | .. | 341 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special pension contributions, nightshift workers | .. | .. | .. | 11 | 18 | 15 | 31 | 38 | 44 | 46 |
| Contributions to insolvency fund | .. | .. | .. | 381 | 488 | 416 | 473 | 419 | 394 | 234 |
| Special unemployment insurance contributions construction workers | .. | .. | .. | 17 | 19 | 20 | 22 | 23 | 154 | 136 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 141 | 845 | 1 482 | 3 382 | 4 750 | 5 155 | 5 993 | 6 470 | 7 479 | 7 504 |
| 2310 On a payroll basis | .. | .. | .. | 3 382 | 4 750 | 5 155 | 5 993 | 6 470 | 7 479 | 7 504 |
| Health insurance contributions | .. | .. | .. | 1 971 | 2 724 | 3 090 | 3 441 | 3 664 | 4 142 | 4 219 |
| Pension insurance contributions | .. | .. | .. | 1 117 | 1 527 | 1 524 | 1 973 | 2 210 | 2 712 | 2 574 |
| Pension contributions, civil servants (retired) | .. | .. | .. | 116 | 274 | 297 | 315 | 317 | 308 | 311 |
| Accident insurance contributions | .. | .. | .. | 77 | 85 | 88 | 95 | 98 | 110 | 178 |
| Health insurance contributions, local government employees | .. | .. | .. | 101 | 140 | 156 | 169 | 181 | 206 | 222 |
| 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 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **3000 Taxes on payroll and workforce** | **472** | **2 097** | **3 259** | **5 788** | **7 266** | **8 359** | **9 489** | **10 040** | **10 775** | **10 447** |
| Emplr. contr. equaliz. of family.burdens | 318 | 1 397 | 2 147 | 3 140 | 3 915 | 4 762 | 5 319 | 5 623 | 5 548 | 5 389 |
| Tax on sum of wages | 82 | 375 | 669 | 1 735 | 2 238 | 2 402 | 2 742 | 2 911 | 3 471 | 3 326 |
| Promotion residential buildings | 44 | 217 | 389 | 595 | 754 | 811 | 915 | 965 | 1 157 | 1 149 |
| Tax on employment (Vienna undergr.) | 0 | 20 | 21 | 21 | 22 | 22 | 67 | 65 | 70 | 69 |
| Special levy for households allowances | 26 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disabled persons equalization levy | 2 | 8 | 34 | 54 | 83 | 91 | 138 | 148 | 160 | 163 |
| Contributions to chambers | 0 | 0 | 0 | 242 | 253 | 271 | 308 | 327 | 369 | 352 |
| **4000 Taxes on property** | **246** | **858** | **1 473** | **1 206** | **1 572** | **1 555** | **2 341** | **1 965** | **2 158** | **2 195** |
| 4100 Recurrent taxes on immovable property | 92 | 231 | 355 | 526 | 626 | 682 | 736 | 761 | 829 | 861 |
| 4110 Households | 47 | 66 | 84 | 87 | 92 | 93 | 105 | 107 | 133 | 142 |
| Duty on farms | 9 | 15 | 20 | 20 | 20 | 20 | 29 | 30 | 40 | 32 |
| Farm contr. equaliz. of family burdens | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 8 | 30 |
| Farm contribution to chambers | 14 | 23 | 32 | 32 | 39 | 40 | 43 | 44 | 51 | 49 |
| Contr. residential buildings reconstruction | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land tax A | 16 | 22 | 25 | 28 | 26 | 26 | 26 | 26 | 34 | 31 |
| 4120 Others | 45 | 165 | 271 | 440 | 534 | 589 | 631 | 654 | 696 | 719 |
| Tax on vacant plots | 1 | 4 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 5 |
| Land tax B | 44 | 161 | 266 | 435 | 529 | 583 | 625 | 649 | 690 | 714 |
| 4200 Recurrent taxes on net wealth | 103 | 401 | 642 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 37 | 140 | 189 | 1 | .. | .. | .. | .. | .. | .. |
| Capital tax | 25 | 109 | 189 | 1 | .. | .. | .. | .. | .. | .. |
| Contribution emergency fund | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Tax on industry and trade | 10 | 26 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Contribution to chambers | 2 | 6 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 66 | 260 | 453 | 0 | .. | .. | .. | .. | .. | .. |
| Capital tax | 24 | 139 | 322 | 0 | .. | .. | .. | .. | .. | .. |
| Capital death duty | 20 | 53 | 131 | 0 | .. | .. | .. | .. | .. | .. |
| Contribution emergency fund | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Tax on industry and trade | 19 | 56 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Contribution to chambers | 3 | 13 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 16 | 50 | 77 | 111 | 155 | 35 | 19 | 12 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 35 | 176 | 399 | 568 | 791 | 828 | 858 | 1 116 | 1 318 | 1 320 |
| Land transfer tax | 30 | 150 | 251 | 452 | 644 | 727 | 790 | 1 014 | 1 317 | 1 319 |
| Capital transfer tax | 5 | 27 | 148 | 115 | 147 | 102 | 67 | 102 | 1 | 1 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 10 | 728 | 76 | 11 | 14 |
| 4510 On net wealth | .. | .. | .. | .. | .. | 0 | 717 | 4 | 0 | 0 |
| Withholding tax | .. | .. | .. | .. | .. | .. | 717 | 4 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | 10 | 11 | 72 | 11 | 14 |
| Foundation tax | .. | .. | .. | .. | .. | 10 | 11 | 72 | 11 | 14 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **2 321** | **9 379** | **17 034** | **26 497** | **32 609** | **34 740** | **38 701** | **41 064** | **46 533** | **43 690** |
| 5100 Taxes on production, sale, transfer, etc. | 2 275 | 9 006 | 16 169 | 24 616 | 30 180 | 32 114 | 35 721 | 37 633 | 42 488 | 39 625 |
| 5110 General taxes | 1 160 | 5 984 | 11 229 | 16 857 | 20 941 | 22 711 | 24 920 | 26 282 | 30 426 | 28 437 |
| 5111 Value added taxes | 0 | 5 984 | 11 229 | 16 857 | 20 941 | 22 711 | 24 920 | 26 282 | 30 426 | 28 437 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 1 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax | 664 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Additional federal levy-turnover | 332 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Additional lieu invoice stp. | 164 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 115 | 2 996 | 4 873 | 7 721 | 9 236 | 9 400 | 10 800 | 11 348 | 12 057 | 11 186 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | 610 | 2 219 | 3 290 | 5 484 | 6 760 | 6 921 | 7 598 | 7 749 | 8 217 | 7 246 |
| Tax on beer | 39 | 44 | 56 | 161 | 200 | 198 | 193 | 189 | 190 | 194 |
| Tax on wine | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on sparkling wine | 1 | 7 | 25 | 25 | 1 | 1 | 1 | 19 | 24 | 13 |
| Tax on tobacco | 188 | 519 | 820 | 1 197 | 1 446 | 1 502 | 1 664 | 1 782 | 1 891 | 1 983 |
| Tax on mineral oils | 50 | 136 | 1 426 | 2 726 | 3 689 | 3 854 | 4 173 | 4 218 | 4 480 | 3 579 |
| Additional federal levy mineral oils | 202 | 876 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special duty alcoholic drinks | 0 | 142 | 193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special duty vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on starch products | 0 | 4 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beverage tax | 46 | 216 | 364 | 178 | 3 | -1 | -1 | 0 | 0 | 0 |
| Other receipts-Market Organisation Act | 26 | 35 | 9 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Transport equality levy | 0 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Market Organisation Act - milk | 35 | 177 | 192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Market Organisation Act - livestock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Market Organisation Act - grain | 16 | 23 | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty promotion milk distrib. | 0 | 34 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax on mineral oils | 0 | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on vehicles (fuel consumption) | 0 | 0 | 0 | 433 | 457 | 453 | 455 | 395 | 555 | 440 |
| Agricultural fund | 0 | 0 | 0 | 23 | 16 | 18 | 18 | 17 | 17 | 17 |
| Tax on energy | 0 | 0 | 0 | 562 | 764 | 726 | 886 | 931 | 866 | 836 |
| Social contributions to the artists' fund | 0 | 0 | 0 | 0 | 11 | 6 | 7 | 13 | 7 | 8 |
| Duty on exceeding milk-quota | 0 | 0 | 0 | 36 | 24 | 6 | 26 | 11 | 0 | 0 |
| Car registration taxes | 0 | 0 | 0 | 143 | 148 | 158 | 175 | 174 | 188 | 175 |
| 5122 Profits of fiscal monopolies | 37 | 57 | 52 | 130 | 122 | 129 | 324 | 328 | 400 | 380 |
| Duty on spirits | 5 | 14 | 17 | 130 | 122 | 129 | 130 | 120 | 154 | 138 |
| Federal monopolies salt | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal monopolies spirits | 30 | 43 | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal monopolies gambling | 0 | 0 | 0 | 0 | 0 | 0 | 194 | 208 | 246 | 242 |
| 5123 Customs and import duties | 332 | 354 | 677 | 351 | 390 | 340 | 328 | 415 | 488 | 474 |
| Customs duties | 310 | 237 | 418 | 352 | 390 | 339 | 328 | 415 | 488 | 474 |
| Other import duties | 0 | 21 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution promote foreign trade | 10 | 63 | 171 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import equalization duties | 12 | 33 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 8 | 36 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to promote foreign trade | 8 | 36 | 1 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 129 | 297 | 854 | 1 720 | 1 967 | 2 005 | 2 545 | 2 852 | 2 951 | 3 086 |
| Insurance tax | 25 | 135 | 384 | 745 | 993 | 1 017 | 1 056 | 1 122 | 1 215 | 1 240 |
| Transport tax | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on casinos | 2 | 28 | 64 | 105 | 71 | 55 | 45 | 70 | 114 | 80 |
| Fire protection tax | 5 | 24 | 50 | 45 | 54 | 56 | 57 | 61 | 67 | 67 |
| Advertisement tax | 7 | 31 | 65 | 62 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | 2 | 2 | 2 | 5 | 8 | 9 | 21 | 18 | 0 | 0 |
| Tax on tourism | 8 | 43 | 71 | 103 | 142 | 171 | 182 | 186 | 261 | 235 |
| Amusement tax | 13 | 17 | 51 | 73 | 94 | 107 | 84 | 30 | 18 | 9 |
| Announcement tax | 3 | 18 | 40 | 81 | 0 | 1 | 0 | 0 | 0 | 0 |
| Tax on interest yields | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on gambling stakes - licences | 0 | 0 | 116 | 197 | 202 | 221 | 251 | 254 | 273 | 276 |
| Tax on advertisement | 0 | 0 | 0 | 33 | 108 | 110 | 110 | 107 | 106 | 88 |
| Levy on dangerous waste | 0 | 0 | 10 | 71 | 72 | 51 | 53 | 56 | 69 | 100 |
| Duty for airways security | 0 | 0 | 0 | 28 | 56 | 30 | 0 | 0 | 0 | 0 |
| Tax on gambling stakes - gains | 0 | 0 | 0 | 171 | 166 | 176 | 0 | 0 | 0 | 0 |
| Flight Charge | 0 | 0 | 0 | 0 | 0 | 0 | 98 | 109 | 72 | 23 |
| Financial Institutions Stability Fees | 0 | 0 | 0 | 0 | 0 | 0 | 588 | 640 | 558 | 724 |
| SRF Contributions | .. | .. | 0 | 0 | 0 | 0 | 0 | 198 | 198 | 242 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 34 | -3 | 4 | 4 | 4 | 0 | 0 |
| Levy on sugar | .. | .. | .. | 34 | -3 | 4 | 4 | 4 | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 26 | 66 | 38 | 3 | 4 | 2 | 4 | 5 | 2 |
| Fines related to tax offenses | .. | 26 | 66 | 38 | 3 | 4 | 2 | 4 | 5 | 2 |
| 5200 Taxes on use of goods and perform activities | 46 | 373 | 865 | 1 881 | 2 429 | 2 626 | 2 980 | 3 431 | 4 045 | 4 065 |
| 5210 Recurrent taxes | 38 | 335 | 757 | 1 733 | 2 253 | 2 416 | 2 715 | 3 124 | 3 564 | 3 631 |
| 5211 Paid by households: motor vehicles | 22 | 156 | 366 | 811 | 1 173 | 1 293 | 1 482 | 1 814 | 2 106 | 2 172 |
| 5212 Paid by others: motor vehicles | 13 | 41 | 97 | 298 | 370 | 334 | 352 | 421 | 487 | 496 |
| 5213 Paid in respect of other goods | 3 | 138 | 294 | 624 | 710 | 789 | 881 | 890 | 971 | 963 |
| Hunting and fishing duties | 1 | 4 | 7 | 10 | 10 | 10 | 19 | 22 | 25 | 15 |
| Dog tax | 1 | 4 | 6 | 8 | 10 | 11 | 17 | 18 | 21 | 21 |
| Contribution to promotion of arts | 1 | 3 | 8 | 71 | 120 | 132 | 147 | 143 | 163 | 162 |
| Tax on radio and tv - licenses | 0 | 15 | 46 | 450 | 571 | 636 | 698 | 708 | 763 | 765 |
| Road transport duty | 0 | 112 | 226 | 84 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5220 Non-recurrent taxes | 8 | 38 | 108 | 147 | 175 | 210 | 265 | 307 | 481 | 434 |
| Certain user fees; taxes on emission of noxious gases | 8 | 38 | 108 | 147 | 175 | 210 | 265 | 307 | 481 | 434 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **38** | **266** | **714** | **770** | **928** | **1 095** | **931** | **737** | **814** | **688** |
| Tax on financial institutions | 0 | 0 | 123 | -3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administration duties | 4 | 17 | 32 | 278 | 366 | 521 | 517 | 302 | 341 | 352 |
| Stamp fees | 7 | 46 | 76 | 135 | 92 | 84 | 27 | 32 | 35 | 25 |
| Contributions of interested persons | 0 | 0 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking duty | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contrbutions to students' associations | 0 | 0 | 0 | 4 | 8 | 11 | 12 | 11 | 15 | 14 |
| Duty on contribution to political parties | 0 | 0 | 0 | 0 | -1 | 1 | 0 | 0 | 0 | 0 |
| Other fees, taxes on production n.e.c. | 0 | 0 | 0 | 272 | 346 | 353 | 227 | 252 | 264 | 223 |
| Embossing fee | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 |
| Other taxes | 28 | 202 | 347 | 82 | 115 | 124 | 145 | 137 | 153 | 70 |
| Compensation levy according to the Vienna Tree Protection Act | .. | .. | 0 | 1 | 1 | 2 | 1 | 2 | 5 | 3 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 352 | 390 | 339 | 328 | 415 | 488 | 474 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 198 | 198 | 242 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 650 | 650 | 650 | 570 | 540 | 330 | 330 |
| Tax expenditure component | .. | .. | .. | 590 | 450 | 422 | 341 | 295 | 210 | 210 |
| Transfer component | .. | .. | .. | 60 | 200 | 228 | 229 | 245 | 120 | 120 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue on cash basis** | **6 210** | **29 759** | **54 040** | **90 299** | **115 045** | **120 735** | **137 970** | **148 036** | **168 681** | **158 726** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **90 324** | **115 146** | **121 192** | **138 099** | **148 469** | **169 250** | **160 711** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | 590 | 450 | 422 | 341 | 295 | 210 | 210 |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | -517 |
| Voluntary social security contributions | .. | .. | .. | 206 | 256 | 339 | 299 | 321 | 336 | 344 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 91 120 | 115 853 | 121 953 | 138 739 | 149 085 | 169 796 | 160 748 |
| Imputed social contributions | .. | .. | .. | 2 485 | 2 177 | 2 106 | 1 972 | 1 925 | 1 703 | 1 640 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 93 605 | 118 030 | 124 060 | 140 711 | 151 010 | 171 499 | 162 388 |

.. Not available
Note: Year ending 31st December.
From 1995 data are on accrual basis.
The pre-1995 figures are not in all cases comparable with those from the following years (due to the switch to the new System of National Accounts implemented only from 1995 onwards).
Source: Statistics Austria.

StatLink https://stat.link/b0dgvi

## Table 5.3. Belgium: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **6 421** | **37 443** | **70 408** | **112 710** | **147 861** | **156 317** | **177 657** | **184 374** | **203 451** | **195 051** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **..** | **111 675** | **146 411** | **155 042** | **176 479** | **182 758** | **201 498** | **193 310** |
| **1000 Taxes on income, profits and capital gains** | **1 774** | **15 379** | **25 983** | **43 461** | **52 854** | **53 313** | **62 762** | **65 572** | **71 827** | **69 113** |
| 1100 Of individuals | 1 317 | 13 626 | 22 538 | 35 318 | 41 020 | 44 027 | 50 518 | 51 877 | 54 027 | 54 104 |
| 1110 On income and profits | 1 317 | 13 626 | 22 538 | 35 318 | 41 020 | 44 027 | 50 518 | 51 877 | 54 027 | 54 104 |
| Immovable income withholding tax | 148 | 532 | 1 053 | 1 857 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movable income withholding tax | 119 | 1 062 | 3 014 | 1 755 | 2 351 | 2 426 | 4 314 | 4 104 | 3 700 | 3 120 |
| Earned income withholding tax | 740 | 9 119 | 15 422 | 27 778 | 36 022 | 39 829 | 44 686 | 45 658 | 47 635 | 48 443 |
| Advance payments PIT | 125 | 1 776 | 2 144 | 1 959 | 1 747 | 1 611 | 1 508 | 1 547 | 1 586 | 1 474 |
| Non residents tax | 0 | -2 | 4 | 585 | 792 | 810 | 841 | 926 | 1 133 | 1 235 |
| Assessments PIT | 183 | 1 128 | 878 | 774 | -915 | -1 697 | -1 988 | -1 512 | -1 337 | -1 445 |
| Special social contributions | 0 | 0 | 19 | 602 | 957 | 1 032 | 1 117 | 1 106 | 1 267 | 1 223 |
| Other income taxes | 0 | 12 | 2 | 8 | 65 | 17 | 41 | 48 | 42 | 54 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 397 | 1 744 | 3 405 | 8 065 | 11 749 | 9 249 | 12 192 | 13 644 | 17 730 | 14 941 |
| 1210 On profits | 397 | 1 744 | 3 405 | 8 065 | 11 749 | 9 249 | 12 192 | 13 644 | 17 730 | 14 941 |
| Immovable income withholding tax (corporate) | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movable income withholding tax (corporate) | 41 | 367 | 1 206 | 527 | 686 | 315 | 477 | 466 | 354 | 200 |
| Advance payments (corporate) | 262 | 1 273 | 2 735 | 7 112 | 9 733 | 7 691 | 7 930 | 8 539 | 14 622 | 12 426 |
| Assessments (corporate) | 60 | 79 | -553 | 404 | 1 270 | 1 196 | 3 662 | 4 466 | 2 571 | 2 246 |
| Non residents tax (corporate) | 0 | -6 | 18 | 17 | 41 | 43 | 113 | 154 | 191 | 46 |
| Other income taxes (corporate) | 0 | 32 | -2 | 5 | 19 | 4 | 10 | 19 | -7 | 24 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 61 | 9 | 40 | 77 | 85 | 38 | 52 | 51 | 71 | 68 |
| Former income taxes | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Penalties | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 7 | 9 | 40 | 77 | 85 | 38 | 52 | 51 | 71 | 68 |
| **2000 Social security contributions** | **2 018** | **10 798** | **23 386** | **34 865** | **45 929** | **50 674** | **56 527** | **58 812** | **63 203** | **62 276** |
| 2100 Employees | 569 | 3 130 | 7 152 | 10 932 | 13 847 | 14 996 | 16 476 | 17 036 | 19 071 | 18 846 |
| 2110 On a payroll basis | .. | 3 130 | 7 152 | 10 932 | 13 847 | 14 996 | 16 476 | 17 036 | 19 071 | 18 846 |
| On gross wages | .. | 3 130 | 7 062 | 10 932 | 13 847 | 14 996 | 16 476 | 17 036 | 19 071 | 18 846 |
| On social benefits | .. | 0 | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2120 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 1 320 | 6 791 | 14 689 | 21 027 | 28 216 | 31 041 | 34 915 | 36 240 | 37 902 | 37 325 |
| 2210 On a payroll basis | .. | 6 791 | 14 689 | 21 027 | 28 216 | 31 041 | 34 915 | 36 240 | 37 902 | 37 325 |
| Contributions by government | .. | 1 059 | 1 769 | 3 105 | 4 493 | 5 381 | 6 678 | 7 686 | 8 557 | 8 698 |
| Contributions by other sectors | .. | 5 732 | 12 920 | 17 922 | 23 723 | 25 661 | 28 236 | 28 554 | 29 345 | 28 627 |
| 2220 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 129 | 877 | 1 546 | 2 906 | 3 866 | 4 637 | 5 136 | 5 537 | 6 230 | 6 104 |
| Self-employed | .. | 803 | 1 230 | 2 053 | 2 678 | 3 342 | 3 703 | 3 975 | 4 327 | 4 088 |
| Unemployed | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retired | .. | 29 | 198 | 709 | 1 012 | 1 134 | 1 324 | 1 449 | 1 778 | 1 890 |
| Other | .. | 45 | 118 | 144 | 176 | 161 | 109 | 113 | 125 | 127 |
| 2310 On a payroll basis | .. | 877 | 1 546 | 2 906 | 3 866 | 4 637 | 5 136 | 5 537 | 6 230 | 6 104 |
| 2320 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **6** | **7** | **8** | **8** | **9** | **5** |
| Levy on public mandates | .. | .. | .. | .. | 6 | 7 | 8 | 8 | 9 | 5 |
| **4000 Taxes on property** | **240** | **1 161** | **2 679** | **5 282** | **10 550** | **11 252** | **13 805** | **14 408** | **16 358** | **15 615** |
| 4100 Recurrent taxes on immovable property | 2 | 210 | 599 | 1 164 | 4 146 | 4 632 | 5 187 | 5 433 | 6 145 | 6 057 |
| 4110 Households | 0 | 26 | 63 | 102 | 2 779 | 3 115 | 3 478 | 3 651 | 4 174 | 4 127 |
| 4120 Others | 2 | 184 | 536 | 1 063 | 1 367 | 1 517 | 1 710 | 1 782 | 1 971 | 1 930 |
| Tax on non profit institutions | 2 | 7 | 17 | 41 | 32 | 33 | 38 | 41 | 47 | 50 |
| Immovable income withholding tax (corporate) | 0 | 177 | 519 | 929 | 1 269 | 1 416 | 1 584 | 1 651 | 1 830 | 1 794 |
| Regional tax (Brussels) | 0 | 0 | 0 | 94 | 66 | 68 | 88 | 90 | 94 | 86 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 92 | 253 | 237 | 451 | 661 | 922 | 984 |
| 4210 Individual | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4220 Corporate | .. | .. | .. | 92 | 253 | 237 | 451 | 661 | 922 | 984 |
| 4300 Estate, inheritance and gift taxes | 75 | 309 | 504 | 1 101 | 2 053 | 2 269 | 3 096 | 2 996 | 2 936 | 2 967 |
| 4310 Estate and inheritance taxes | 69 | 281 | 475 | 1 042 | 1 702 | 1 939 | 2 634 | 2 504 | 2 400 | 2 411 |
| 4320 Gift taxes | 6 | 29 | 29 | 59 | 351 | 330 | 463 | 492 | 536 | 556 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4400 Taxes on financial and capital transactions | 163 | 633 | 1 478 | 2 669 | 3 704 | 3 493 | 3 886 | 4 358 | 5 379 | 4 961 |
| Registration duties | 153 | 527 | 1 213 | 1 967 | 3 325 | 3 210 | 3 542 | 3 899 | 4 911 | 4 403 |
| Mortgage duties | 2 | 10 | 29 | 37 | 76 | 75 | 72 | 93 | 95 | 84 |
| Court duties | 2 | 8 | 29 | 38 | 31 | 34 | 37 | 41 | 32 | 19 |
| Economic expansion fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on stock exchange transactions | 4 | 31 | 92 | 386 | 234 | 134 | 193 | 287 | 298 | 413 |
| Tax on stock exchange listings | 2 | 4 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on bearer securities | 0 | 0 | 0 | 79 | 3 | 0 | 6 | 0 | 0 | 0 |
| Stamp duties | 0 | 53 | 94 | 161 | 35 | 40 | 36 | 38 | 42 | 42 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 74 | 163 | 327 | 877 | 643 | 456 | 321 |
| 4510 On net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 74 | 163 | 327 | 877 | 643 | 456 | 321 |
| Tax on long term savings | .. | .. | .. | 74 | 163 | 194 | 207 | 413 | 342 | 203 |
| Voluntary disclosure tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary disclosure tax (Diamond) | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary disclosure tax (bis) | .. | .. | .. | 0 | 0 | 133 | 614 | 152 | 28 | 26 |
| Voluntary disclosure tax (ter) | .. | .. | .. | 0 | 0 | 0 | 54 | 78 | 85 | 92 |
| Special contribution on credit associations | .. | .. | .. | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 8 | 99 | 182 | 232 | 294 | 309 | 318 | 522 | 325 |
| Levy for fighting the non-use of an electric power production site by a producer | .. | .. | .. | 0 | -16 | 0 | 0 | 0 | 0 | 0 |
| Transfer to the Fund for Industrial Accidents of recognized private insurance corporations | .. | .. | .. | 182 | 249 | 294 | 309 | 318 | 305 | 297 |
| Tax on securities accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 217 | 27 |
| **5000 Taxes on goods and services** | **2 386** | **10 105** | **18 360** | **29 103** | **38 462** | **41 035** | **44 509** | **45 535** | **52 054** | **48 043** |
| 5100 Taxes on production, sale, transfer, etc. | 2 187 | 9 606 | 17 387 | 27 000 | 36 091 | 38 646 | 42 079 | 43 043 | 49 165 | 45 293 |
| 5110 General taxes | 1 355 | 6 321 | 11 570 | 18 258 | 24 411 | 25 882 | 27 979 | 28 170 | 32 563 | 30 008 |
| 5111 Value added taxes | 0 | 6 321 | 11 547 | 18 132 | 24 140 | 25 628 | 27 738 | 27 952 | 32 181 | 29 761 |
| VAT | .. | 6 293 | 11 491 | 18 132 | 24 140 | 25 628 | 27 738 | 27 952 | 32 181 | 29 761 |
| Vehicle immatriculation tax | .. | 28 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 0 | 0 | 23 | 126 | 271 | 253 | 241 | 219 | 381 | 247 |
| 5113 Other | 1 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes assimilated to stamp duties | 1 355 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 832 | 3 285 | 5 818 | 8 742 | 11 680 | 12 764 | 14 100 | 14 873 | 16 602 | 15 285 |
| 5121 Excise duties | 531 | 1 997 | 3 478 | 5 690 | 7 367 | 7 783 | 8 036 | 8 649 | 9 990 | 9 031 |
| Mineral oil | 278 | 1 109 | 2 017 | 3 392 | 3 891 | 4 148 | 4 072 | 4 556 | 5 426 | 4 401 |
| Liquified gases and benzol | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco | 132 | 501 | 868 | 1 342 | 1 821 | 1 885 | 2 197 | 2 262 | 2 404 | 2 451 |
| Spirits | 23 | 123 | 191 | 206 | 225 | 235 | 272 | 318 | 311 | 344 |
| Consumption tax on alcohol and spirits | 26 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fermented sparkling beverages | 1 | 7 | 11 | 24 | 39 | 57 | 77 | 92 | 104 | 90 |
| Fermented fruit beverages | 18 | 57 | 88 | 101 | 115 | 116 | 132 | 148 | 174 | 186 |
| Beer | 38 | 93 | 170 | 208 | 191 | 188 | 183 | 194 | 200 | 180 |
| Non-alcoholic beverages | 10 | 44 | 113 | 148 | 49 | 54 | 58 | 56 | 183 | 186 |
| Coffee, sugar and syrup | 5 | 5 | 22 | 13 | 12 | 13 | 15 | 14 | 15 | 15 |
| Levy on energy | 0 | 0 | 0 | 193 | 341 | 383 | 337 | 343 | 340 | 321 |
| Intermediate alcoholic products | 0 | 0 | 0 | 32 | 28 | 26 | 26 | 26 | 25 | 26 |
| Inspection fee on domestic fuel oil | 0 | 0 | 0 | 29 | 43 | 51 | 41 | 36 | 30 | 32 |
| Ecotax | 0 | 0 | 0 | 2 | 1 | 0 | 1 | 0 | 0 | 0 |
| Levy on packaging | 0 | 0 | 0 | 0 | 296 | 320 | 332 | 336 | 349 | 372 |
| Federal contribution on electricity and natural gas | 0 | 0 | 0 | 0 | 311 | 292 | 281 | 269 | 430 | 430 |
| Environmental charge | 0 | 0 | 0 | 0 | 5 | 15 | 14 | 1 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 272 | 627 | 809 | 960 | 1 388 | 1 234 | 1 185 | 1 373 | 1 683 | 1 440 |
| Import duties | 206 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies on agricultural products | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ECSC levies | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EU levies, import duties | 0 | 383 | 716 | 932 | 1 365 | 1 210 | 1 149 | 1 368 | 1 683 | 1 440 |
| EU levies on agricultural products | 0 | 244 | 93 | 28 | 23 | 23 | 36 | 5 | 0 | 0 |
| 5124 Taxes on exports | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 29 | 452 | 937 | 1 365 | 2 044 | 2 454 | 3 136 | 3 210 | 3 320 | 3 398 |
| Gambling and betting tax | 9 | 47 | 51 | 45 | 64 | 77 | 73 | 80 | 107 | 93 |
| Insurance levy | 19 | 404 | 885 | 1 282 | 1 930 | 2 123 | 2 285 | 2 307 | 2 512 | 2 566 |
| Bill-posting tax | 0 | 0 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| Deposit insurance | 0 | 0 | 0 | 36 | 48 | 252 | 609 | 441 | 428 | 435 |
| Resolution fund | .. | .. | .. | 0 | 0 | 0 | 167 | 380 | 270 | 301 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 208 | 593 | 726 | 881 | 1 294 | 1 743 | 1 640 | 1 609 | 1 416 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 199 | 496 | 966 | 2 096 | 2 363 | 2 384 | 2 420 | 2 482 | 2 877 | 2 738 |
| 5210 Recurrent taxes | 199 | 496 | 966 | 1 887 | 2 032 | 2 005 | 2 023 | 2 032 | 1 973 | 1 934 |
| Traffic tax | 100 | 368 | 712 | 1 413 | 1 693 | 1 702 | 1 830 | 1 851 | 1 897 | 1 880 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5211 Paid by households: motor vehicles | 0 | 204 | 458 | 889 | 1 051 | 1 054 | 1 148 | 1 163 | 1 270 | 1 260 |
| 5212 Paid by others: motor vehicles | 0 | 164 | 254 | 525 | 642 | 648 | 683 | 689 | 626 | 620 |
| 5213 Paid in respect of other goods | 99 | 127 | 254 | 474 | 338 | 303 | 193 | 181 | 76 | 54 |
| Tax on entertainment devices | 6 | 20 | 20 | 71 | 56 | 58 | 74 | 56 | 53 | 30 |
| Tax on pubs | 1 | 5 | 24 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hunting tax | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local taxes | 90 | 15 | 19 | 38 | 99 | 112 | 10 | 22 | 23 | 24 |
| Radio and television licence fees | 0 | 87 | 191 | 347 | 184 | 133 | 108 | 103 | 0 | 0 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 209 | 332 | 379 | 397 | 451 | 904 | 804 |
| Vehicle registration tax | .. | .. | .. | 209 | 332 | 379 | 360 | 349 | 497 | 455 |
| Vehicle registration tax (households) | .. | .. | .. | 139 | 221 | 252 | 240 | 233 | 331 | 303 |
| Vehicle registration tax (others) | .. | .. | .. | 70 | 111 | 126 | 120 | 116 | 166 | 152 |
| Emission permits | .. | .. | .. | 0 | 0 | 0 | 36 | 101 | 407 | 349 |
| 5300 Unallocable between 5100 and 5200 | 0 | 3 | 7 | 7 | 7 | 6 | 10 | 9 | 13 | 12 |
| **6000 Other taxes** | **2** | **0** | **0** | **0** | **61** | **36** | **46** | **40** | **0** | **0** |
| 6100 Paid solely by business | 0 | .. | .. | .. | 0 | 0 | 0 | 0 | .. | .. |
| 6200 Other | 2 | .. | .. | .. | 61 | 36 | 46 | 40 | .. | .. |
| Fines and interest | 2 | .. | .. | .. | 0 | 0 | 0 | 0 | .. | .. |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 960 | 1 388 | 1 234 | 1 185 | 1 373 | 1 683 | 1 440 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | 167 | 380 | 270 | 301 |
| Other taxes collected on behalf of the EU | .. | .. | .. | 75 | 62 | 42 | -7 | 9 | .. | .. |
| Taxes and compulsory social security contributions paid by EU civil servants | .. | .. | .. | 310 | 521 | 685 | 665 | 731 | 879 | 939 |
| Taxes paid by EU civil servants: income taxes | .. | .. | .. | 174 | 270 | 345 | 336 | 370 | 446 | 477 |
| Taxes paid by EU civil servants: compulsory social security contributions | .. | .. | .. | 136 | 250 | 340 | 330 | 360 | 433 | 462 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | 348 | 1 037 | 1 492 | 830 | 1 113 | 1 126 |
| Tax expenditure component | .. | .. | .. | .. | 78 | 588 | 1 077 | 537 | 863 | 868 |
| Transfer component | .. | .. | .. | .. | 270 | 449 | 415 | 293 | 250 | 258 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue on cash basis** | **6 421** | **37 438** | **70 268** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **37 443** | **70 408** | **112 710** | **147 861** | **156 317** | **177 657** | **184 374** | **203 451** | **195 051** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | 107 | 447 | 1 300 | 1 740 | 2 458 | 3 362 | 3 670 | 4 898 | 5 219 |
| National lottery profits | .. | 107 | 262 | 279 | 225 | 243 | 215 | 206 | 185 | 185 |
| Water levies | .. | 0 | 66 | 378 | 119 | 137 | 122 | 104 | 142 | 135 |
| Sanitel levy | .. | 0 | 0 | 14 | 13 | 15 | 14 | 6 | 8 | 12 |
| Levy on industrial waste | .. | 0 | 27 | 74 | 68 | 54 | 46 | 55 | 81 | 76 |
| Levy on manure | .. | 0 | 0 | 11 | 11 | 5 | 5 | 1 | 2 | 4 |
| Levy on household waste | .. | 0 | 0 | 20 | .. | .. | .. | .. | .. | .. |
| Earned income withholding tax (EU) | .. | 0 | 93 | 174 | 270 | 345 | 336 | 370 | 446 | 477 |
| Social contributions (EU) | .. | 0 | 0 | 136 | 250 | 340 | 330 | 360 | 433 | 462 |
| Imputed social contributions (EU) | .. | 0 | 0 | 213 | 431 | 508 | 511 | 554 | 663 | 703 |
| Green certificates | .. | .. | .. | .. | 354 | 812 | 1 777 | 1 959 | 2 333 | 2 433 |
| Contracts art. 81 (Managed Entry Agreements) | .. | .. | .. | .. | .. | .. | 8 | 55 | 605 | 733 |
| Taxes excluded from National Accounts | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deposit insurance | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | 0 | .. | .. | 78 | 588 | 1 077 | 537 | 863 | 868 |
| Capital transfer for uncollected revenue | .. | 0 | 0 | -291 | -381 | -597 | -730 | -547 | -632 | -970 |
| VAT on products assessed but unlikely to be collected | .. | .. | .. | -18 | -276 | -367 | -488 | -357 | -479 | -700 |
| Earned income withholding tax assessed but unlikely to be collected | .. | .. | .. | -40 | -53 | -71 | -47 | -49 | -45 | -70 |
| Employers' actual social contributions assessed but unlikely to be collected | .. | .. | .. | -233 | -52 | -159 | -194 | -141 | -107 | -200 |
| Voluntary social security contributions | .. | 41 | 52 | 58 | 57 | 59 | 77 | 70 | 84 | 82 |
| Miscellaneous differences | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reallocation national levels of government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Reallocation EU | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | 37 590 | 70 907 | 113 564 | 148 924 | 158 318 | 180 932 | 187 550 | 208 001 | 199 547 |
| Imputed social contributions | .. | 1 497 | 2 886 | 5 377 | 7 568 | 8 713 | 10 071 | 9 812 | 11 051 | 11 416 |
| National Accounts: Taxes and all social contributions | .. | 39 087 | 73 793 | 118 940 | 156 492 | 167 031 | 191 003 | 197 362 | 219 052 | 210 962 |

.. Not available
Note: Year ending 31st December. From 1970, data are on accrual basis
Source: Institute for National Accounts; Federal Ministry of Finance.

StatLink https://stat.link/uovpxr

## Table 5.4. Canada: Details of tax revenue, 1965-2020

Million CAD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **15 318** | **101 015** | **244 152** | **390 234** | **512 663** | **516 591** | **592 206** | **653 269** | **764 366** | **755 994** |
| **1000 Taxes on income, profits and capital gains** | **5 910** | **47 064** | **118 566** | **195 320** | **251 198** | **240 961** | **281 787** | **314 841** | **372 233** | **376 509** |
| 1100 Of individuals | 3 464 | 34 451 | 99 722 | 143 652 | 190 025 | 180 894 | 214 054 | 240 304 | 275 584 | 278 855 |
| 1110 On income and profits | 3 464 | 34 451 | 99 722 | 143 652 | 190 025 | 180 894 | 214 054 | 240 304 | 275 584 | 278 855 |
| Taxes federal government | 2 635 | 21 231 | 60 252 | 90 694 | 116 395 | 109 341 | 127 655 | 143 315 | 164 485 | 164 902 |
| Taxes on individuals - province | 829 | 13 220 | 39 470 | 52 958 | 73 630 | 71 553 | 86 399 | 96 989 | 111 099 | 113 953 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 2 276 | 11 741 | 17 190 | 47 643 | 54 272 | 54 101 | 62 359 | 67 894 | 86 615 | 89 503 |
| 1210 On profits | 2 276 | 11 741 | 17 190 | 47 643 | 54 272 | 54 101 | 62 359 | 67 894 | 86 615 | 89 503 |
| Taxes federal government | 1 752 | 8 110 | 11 726 | 31 570 | 37 093 | 33 419 | 38 142 | 41 726 | 52 996 | 55 216 |
| Taxes on corporations - province | 524 | 3 631 | 5 464 | 16 073 | 17 179 | 20 682 | 24 217 | 26 168 | 33 619 | 34 287 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 170 | 872 | 1 654 | 4 025 | 6 901 | 5 966 | 5 374 | 6 643 | 10 034 | 8 151 |
| Non-resident withhold taxes - federal | 170 | 872 | 1 654 | 4 025 | 6 901 | 5 966 | 5 374 | 6 643 | 10 034 | 8 151 |
| **2000 Social security contributions** | **854** | **10 649** | **29 653** | **53 109** | **73 722** | **76 787** | **90 394** | **96 371** | **108 366** | **107 866** |
| 2100 Employees | 318 | 3 756 | 10 634 | 21 361 | 29 361 | 30 626 | 36 057 | 38 685 | 44 228 | 44 461 |
| Canada pension plan | 47 | 1 265 | 3 745 | 9 401 | 16 194 | 16 852 | 20 021 | 21 491 | 25 257 | 25 699 |
| Quebec pension plan | 15 | 431 | 1 108 | 2 897 | 4 124 | 5 450 | 5 815 | 6 293 | 7 963 | 8 105 |
| Employment insurance | 164 | 1 393 | 5 284 | 7 782 | 7 084 | 7 388 | 9 198 | 9 772 | 9 680 | 9 331 |
| Hospital insurance premiums | 92 | 667 | 496 | 1 281 | 1 959 | 937 | 1 023 | 1 128 | 1 327 | 1 325 |
| 2110 On a payroll basis | .. | .. | 10 634 | 20 976 | 28 654 | 29 689 | 35 034 | 37 557 | 42 901 | 43 136 |
| 2120 On an income tax basis | .. | .. | 0 | 385 | 707 | 937 | 1 023 | 1 128 | 1 327 | 1 325 |
| 2200 Employers | 536 | 6 697 | 18 449 | 30 307 | 41 922 | 43 525 | 51 261 | 54 380 | 60 205 | 59 403 |
| Canada pension plan | 48 | 1 266 | 3 745 | 9 401 | 16 194 | 16 852 | 20 021 | 21 491 | 25 257 | 25 699 |
| Quebec pension plan | 15 | 432 | 1 108 | 2 897 | 4 124 | 5 450 | 5 815 | 6 293 | 7 963 | 8 105 |
| Employment insurance | 164 | 2 006 | 7 398 | 10 894 | 9 917 | 10 343 | 12 877 | 13 681 | 13 553 | 13 064 |
| Hospital insurance premiums | 92 | 1 270 | 496 | 897 | 1 252 | 0 | 0 | 0 | 0 | 0 |
| Social insurance levies | 217 | 1 723 | 5 702 | 6 218 | 10 434 | 10 881 | 12 548 | 12 914 | 13 432 | 12 535 |
| 2210 On a payroll basis | .. | .. | 18 449 | 30 307 | 41 922 | 43 525 | 51 261 | 54 380 | 60 205 | 59 403 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 196 | 570 | 1 442 | 2 440 | 2 636 | 3 076 | 3 307 | 3 933 | 4 002 |
| Canada pension plan | .. | 153 | 478 | 1 200 | 2 096 | 2 181 | 2 591 | 2 781 | 3 268 | 3 326 |
| Quebec pension plan | .. | 43 | 92 | 242 | 344 | 455 | 486 | 525 | 665 | 677 |
| 2310 On a payroll basis | .. | 196 | 570 | 1 442 | 2 440 | 2 636 | 3 076 | 3 307 | 3 933 | 4 002 |
| 2320 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **5 499** | **8 013** | **10 038** | **10 760** | **12 482** | **13 256** | **17 390** | **17 360** |
| **4000 Taxes on property** | **2 186** | **9 195** | **24 467** | **37 157** | **54 507** | **63 735** | **70 451** | **77 778** | **88 812** | **90 611** |
| 4100 Recurrent taxes on immovable property | 1 830 | 8 315 | 20 189 | 30 242 | 44 567 | 51 702 | 57 769 | 62 651 | 70 781 | 72 198 |
| On property provincial government | 11 | 133 | 1 645 | 3 078 | 3 164 | 4 476 | 4 946 | 5 410 | 6 932 | 6 674 |
| Personal property local government | 17 | 0 | 18 544 | 27 165 | 41 403 | 47 226 | 52 823 | 57 241 | 63 849 | 65 524 |
| Real property local government | 1 802 | 8 182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 25 | 512 | 1 911 | 4 171 | 2 970 | 1 523 | 414 | 372 | 459 | 460 |
| 4210 Individual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4220 Corporate | 25 | 512 | 1 911 | 4 171 | 2 970 | 1 523 | 414 | 372 | 459 | 460 |
| 4300 Estate, inheritance and gift taxes | 223 | 75 | 3 | 2 | 0 | 178 | 221 | 268 | 344 | 339 |
| 4310 Estate and inheritance taxes | 216 | 75 | 3 | 2 | .. | 178 | 221 | 268 | 344 | 339 |
| On inheritances federal government | 108 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 | 0 |
| Succession duties provincial government | 108 | 75 | 3 | 2 | .. | 178 | 221 | 268 | 344 | 339 |
| 4320 Gift taxes | 7 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 | 0 |
| On gifts federal government | 7 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 2 868 | 3 077 | 3 646 | 4 975 | 6 689 | 7 938 |
| 4500 Non-recurrent taxes | 108 | 293 | 2 365 | 2 742 | 4 102 | 7 254 | 8 401 | 9 512 | 10 539 | 9 676 |
| 4510 On net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | 108 | 293 | 2 365 | 2 742 | 4 102 | 7 254 | 8 401 | 9 512 | 10 539 | 9 676 |
| Special assessments and charges local govt. | 108 | 293 | 2 365 | 2 742 | 4 102 | 7 254 | 8 401 | 9 512 | 10 539 | 9 676 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **6 202** | **32 909** | **63 092** | **94 468** | **122 855** | **123 752** | **136 396** | **150 275** | **176 608** | **162 781** |
| 5100 Taxes on production, sale, transfer, etc. | 5 310 | 24 808 | 59 627 | 88 879 | 114 701 | 116 160 | 128 554 | 140 750 | 165 674 | 152 375 |
| 5110 General taxes | 2 730 | 11 658 | 34 475 | 55 313 | 71 242 | 72 130 | 81 452 | 90 598 | 108 758 | 102 728 |
| 5111 Value added taxes | 0 | 0 | 0 | 35 884 | 46 072 | 70 712 | 78 292 | 86 694 | 103 412 | 99 705 |
| 5112 Sales tax | 2 730 | 11 658 | 34 475 | 19 429 | 25 170 | 1 418 | 3 160 | 3 904 | 5 346 | 3 023 |
| Sales taxes federal government | 813 | 5 429 | 16 866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales taxes provincial, local govt. | 1 917 | 6 229 | 17 609 | 19 429 | 25 170 | 1 418 | 3 160 | 3 904 | 5 346 | 3 023 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5120 Taxes on specific goods and services | 2 580 | 13 150 | 25 153 | 33 565 | 43 459 | 44 030 | 47 102 | 50 152 | 56 916 | 49 647 |
| 5121 Excise duties | 1 499 | 6 805 | 14 473 | 18 417 | 22 759 | 23 281 | 24 470 | 25 284 | 28 859 | 27 901 |
| Excises federal government | 740 | 3 850 | 6 405 | 8 377 | 9 249 | 10 244 | 10 261 | 10 372 | 13 194 | 14 328 |
| Liquor | .. | .. | 926 | 1 103 | 1 224 | 1 554 | 1 488 | 1 521 | 1 881 | 2 023 |
| Tobacco | .. | .. | 2 247 | 2 176 | 2 466 | 3 025 | 3 019 | 2 875 | 3 024 | 3 024 |
| Gasoline and motive fuel | .. | .. | 2 472 | 4 807 | 5 272 | 5 306 | 5 460 | 5 678 | 5 795 | 5 055 |
| Remitted gaming profits | .. | .. | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous consumption taxes | .. | .. | 715 | 291 | 287 | 358 | 294 | 297 | 2 494 | 4 226 |
| Excises provincial government | 759 | 2 955 | 8 067 | 10 039 | 13 510 | 13 037 | 14 209 | 14 912 | 15 665 | 13 573 |
| Motor fuel | 680 | 1 863 | 4 674 | 7 031 | 8 065 | 8 198 | 9 094 | 9 727 | 10 200 | 8 404 |
| Tobacco | 53 | 772 | 2 776 | 2 279 | 4 181 | 4 620 | 4 879 | 5 108 | 4 667 | 4 554 |
| Other | 26 | 320 | 617 | 730 | 1 264 | 219 | 236 | 77 | 798 | 615 |
| 5122 Profits of fiscal monopolies | 294 | 1 406 | 3 758 | 8 756 | 11 565 | 11 565 | 12 059 | 13 016 | 14 316 | 10 562 |
| Own enterprises contributions | 294 | 1 406 | 3 758 | 8 756 | 11 565 | 11 565 | 12 059 | 13 016 | 14 316 | 10 562 |
| 5123 Customs and import duties | 686 | 3 199 | 4 021 | 2 824 | 3 829 | 3 441 | 4 193 | 5 181 | 5 492 | 4 024 |
| Customs and import duties federal govt. | 686 | 3 199 | 4 021 | 2 824 | 3 829 | 3 441 | 4 193 | 5 181 | 5 492 | 4 024 |
| 5124 Taxes on exports | 0 | 842 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 84 | 575 | 2 385 | 2 524 | 4 088 | 4 489 | 5 087 | 5 213 | 6 613 | 5 927 |
| Tax on insurance premiums, provincial govt. | 45 | 261 | 1 141 | 1 740 | 2 796 | 3 305 | 3 901 | 3 962 | 5 118 | 5 399 |
| Tax on insurance premiums, federal govt. | 0 | 1 | 1 | 1 | 11 | 28 | 13 | 10 | 9 | 13 |
| Amusement and admission taxes | 4 | 25 | 126 | 538 | 537 | 322 | 280 | 291 | 314 | 86 |
| Air transportation taxes | 0 | 166 | 488 | 0 | 403 | 600 | 662 | 722 | 800 | 264 |
| Racetrack betting | 35 | 122 | 155 | 55 | 36 | 36 | 32 | 33 | 23 | 19 |
| Tax on meals and hotels | 0 | 0 | 473 | 191 | 305 | 198 | 199 | 195 | 349 | 146 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 17 | 323 | 517 | 1 045 | 1 217 | 1 255 | 1 292 | 1 458 | 1 636 | 1 233 |
| Other taxes federal government | 0 | 98 | 272 | 758 | 762 | 557 | 439 | 544 | 499 | 349 |
| Other taxes provincial government | 17 | 225 | 245 | 287 | 455 | 698 | 853 | 914 | 1 137 | 884 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 892 | 8 101 | 3 465 | 5 589 | 8 154 | 7 592 | 7 842 | 9 525 | 10 934 | 10 406 |
| 5210 Recurrent taxes | 306 | 1 500 | 2 393 | 3 644 | 4 368 | 4 452 | 5 017 | 5 589 | 6 288 | 6 203 |
| 5211 Paid by households: motor vehicles | 103 | 666 | 1 056 | 1 696 | 2 241 | 1 986 | 2 237 | 2 478 | 2 980 | 2 926 |
| 5212 Paid by others: motor vehicles | 141 | 509 | 697 | 1 039 | 1 242 | 1 153 | 1 343 | 1 552 | 1 740 | 1 705 |
| 5213 Paid in respect of other goods | 62 | 325 | 640 | 909 | 885 | 1 313 | 1 437 | 1 559 | 1 568 | 1 572 |
| 5220 Non-recurrent taxes | 586 | 6 601 | 1 072 | 1 945 | 3 786 | 3 140 | 2 825 | 3 936 | 4 646 | 4 203 |
| Licences and permits local govt. | 36 | 132 | 317 | 499 | 889 | 807 | 952 | 1 023 | 1 143 | 1 094 |
| Licences and permits provincial govt. | 550 | 6 469 | 755 | 1 446 | 2 897 | 2 333 | 1 873 | 2 913 | 3 503 | 3 109 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **166** | **1 198** | **2 875** | **2 167** | **342** | **596** | **696** | **748** | **957** | **867** |
| 6100 Paid solely by business | 139 | 943 | 2 386 | 1 280 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 27 | 255 | 489 | 887 | 342 | 596 | 696 | 748 | 957 | 867 |
| Poll tax local government | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous local government | 11 | 358 | 489 | 887 | 342 | 596 | 696 | 748 | 957 | 867 |
| Other federal government | 11 | -103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 1 633 | 5 550 | 6 415 | 7 326 | 7 510 | 13 910 | 13 958 |
| Tax expenditure component | .. | .. | .. | 276 | 824 | 875 | 965 | 968 | 3 943 | 4 681 |
| Transfer component | .. | .. | .. | 1 357 | 4 726 | 5 540 | 6 361 | 6 542 | 9 967 | 9 277 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 1 758 | 3 445 | 4 726 | 3 754 | 3 768 | 4 431 | 4 374 |
| Tax expenditure component | .. | .. | .. | 20 | 12 | 19 | 17 | 15 | 25 | 23 |
| Transfer component | .. | .. | .. | 1 738 | 3 433 | 4 707 | 3 737 | 3 753 | 4 406 | 4 351 |
| **Total tax revenue on cash basis** | **15 318** | **101 015** | **244 152** | **388 833** | **527 734** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **390 234** | **512 663** | **516 591** | **592 206** | **653 269** | **764 366** | **755 994** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 296 | 836 | 894 | 982 | 983 | 3 967 | 4 704 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 390 234 | 513 499 | 517 485 | 593 188 | 654 252 | 768 333 | 760 698 |
| Imputed social contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 390 234 | 513 499 | 517 485 | 593 188 | 654 252 | 768 333 | 760 698 |

.. Not available

Note: From 2001, all data are for the year ending 31st December. For 2000 and earlier years, data for the Federal, Provincial and Territorial governments and Social security funds are on a fiscal year basis commencing 1st April. Data for local government are on a fiscal year basis commencing 1st January.
From 1999 data are on accrual basis.
There are some minor differences between the data for the years 1965 to 1978 and those for subsequent years. These mostly relate to the inclusion of fines and penalities or late payment of taxes and deductions for the child tax credits in the data for the years 1979 to 1983.
Heading 1210 - Taxes federal government: Federal corporate taxes include capital taxes.
Heading 2000: Includes receipts from the Canadian Pension Plan, Quebec Pension Plan, Unemployment Insurance Fund and Provincial Health Insurance. Premiums, Medicare Premiums and Social Insurance levies but excludes that part of the taxes on income and sales taxes earmarked for old age security. The practice of earmarking these taxes was discontinued in June 1975.
Heading 4400: From 2002 onward includes land transfer taxes of the provincial, territorial and local governments. Prior to 2002 land transfer taxes of the local government were included in line 6000 and those provincial and territorial governments were included in line 4520.
Heading 5121: The large increase in this heading between 1980 and 1981 is due to the introduction of a 'special petroleum compensation charge', a 'Canadian ownership special charge' and to an increase in the natural gas tax of C$ 2399 millions.
Heading 5122: From 1988, profits on fiscal monopolies include lottery profits.
Heading 5128: From 1988, other taxes of Federal Government does not include the annual fees for managing the spectrum (airwaves) allocation to the cellular industry.
Heading 5211: Some Québec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-89 to 1997-98. From 1998-99 onward, these fees are included under other taxes - motor vehicle licences.
Source: Statistics Canada.

StatLink https://stat.link/iha1zo

## Table 5.5. Chile: Details of tax revenue, 1965-2020

Million CLP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | **1 777 218** | **7 901 998** | **20 598 963** | **21 845 693** | **27 381 686** | **32 533 542** | **41 025 508** | **38 817 226** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | **412 974** | **1 841 630** | **9 412 056** | **8 329 060** | **9 520 709** | **11 840 521** | **14 283 183** | **12 540 342** |
| 1100 Of individuals | .. | .. | 99 154 | 604 100 | 989 348 | 1 492 837 | 1 964 172 | 3 199 876 | 2 937 532 | 3 976 009 |
| Second category tax | .. | .. | 65 552 | 490 980 | 993 129 | 1 449 099 | 1 981 699 | 2 350 120 | 3 015 794 | 3 051 177 |
| Global complementary tax | .. | .. | 33 603 | 113 120 | -3 781 | 43 738 | -17 527 | -36 757 | -78 261 | 132 551 |
| Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 886 513 | 0 | 792 281 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 219 586 | 882 896 | 6 054 487 | 4 448 745 | 6 041 089 | 6 839 133 | 9 597 472 | 9 429 787 |
| First category tax | .. | .. | 200 891 | 815 747 | 5 084 996 | 3 913 870 | 5 473 355 | 6 183 830 | 8 880 080 | 8 745 612 |
| Surtax on state owned enterprises | .. | .. | 16 074 | 47 634 | 113 334 | 194 203 | 124 220 | 132 352 | 122 054 | 203 416 |
| Mining tax | .. | .. | 0 | 0 | 835 452 | 298 558 | 324 577 | 323 507 | 277 861 | 267 544 |
| Other | .. | .. | 2 621 | 19 516 | 20 705 | 42 114 | 118 937 | 199 444 | 317 477 | 213 216 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 94 233 | 354 634 | 2 368 221 | 2 387 478 | 1 515 449 | 1 801 512 | 1 748 179 | -865 454 |
| Additional tax | .. | .. | 59 082 | 350 301 | 1 462 715 | 1 414 057 | 1 337 721 | 1 429 758 | 1 902 585 | 2 063 149 |
| Other | .. | .. | 35 151 | 4 332 | 905 507 | 973 421 | 177 727 | 371 755 | -154 406 | -2 928 603 |
| **2000 Social security contributions** | .. | .. | **159 559** | **576 758** | **1 148 647** | **1 493 987** | **1 968 973** | **2 252 490** | **2 994 906** | **3 104 866** |
| 2100 Employees | .. | .. | 154 021 | 553 937 | 1 098 620 | 1 433 159 | 1 906 340 | 2 188 576 | 2 894 725 | 2 994 036 |
| 2110 On a payroll basis | .. | .. | 154 021 | 553 937 | 1 098 620 | 1 433 159 | 1 906 340 | 2 188 576 | 2 894 725 | 2 994 036 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | 5 538 | 22 821 | 50 027 | 60 828 | 62 633 | 63 914 | 100 181 | 110 830 |
| 2210 On a payroll basis | .. | .. | 5 538 | 22 821 | 50 027 | 60 828 | 62 633 | 63 914 | 100 181 | 110 830 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 0 | 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** | **0** |
| **4000 Taxes on property** | .. | .. | **109 319** | **554 037** | **1 013 571** | **898 607** | **1 133 765** | **1 421 274** | **2 242 561** | **2 071 921** |
| 4100 Recurrent taxes on immovable property | .. | .. | 59 968 | 302 244 | 496 311 | 662 368 | 840 842 | 1 056 920 | 1 507 182 | 1 562 317 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | 3 444 | 10 906 | 28 501 | 39 338 | 45 550 | 92 236 | 62 824 | 155 433 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 45 907 | 240 886 | 488 759 | 196 901 | 247 373 | 272 118 | 672 555 | 354 171 |
| 4500 Non-recurrent taxes | .. | .. | 0 | 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 | 0 |
| **5000 Taxes on goods and services** | .. | .. | **1 118 722** | **5 041 769** | **9 023 666** | **11 185 156** | **14 779 915** | **17 598 561** | **21 755 381** | **21 275 113** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | 1 074 009 | 4 789 827 | 8 578 636 | 10 532 904 | 13 869 529 | 16 516 668 | 20 167 012 | 19 614 250 |
| 5110 General taxes | .. | .. | 664 421 | 3 306 350 | 6 781 501 | 8 399 926 | 11 170 794 | 13 273 958 | 16 348 944 | 15 963 032 |
| 5111 Value added taxes | .. | .. | 664 421 | 3 306 350 | 6 781 501 | 8 399 926 | 11 170 794 | 13 273 958 | 16 348 944 | 15 963 032 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 409 588 | 1 483 477 | 1 797 135 | 2 132 978 | 2 698 735 | 3 242 710 | 3 818 068 | 3 651 218 |
| 5121 Excise duties | .. | .. | 166 050 | 816 160 | 1 299 844 | 1 561 205 | 1 987 475 | 2 413 957 | 2 862 327 | 2 900 245 |
| Cigarettes and tobacco | .. | .. | 60 604 | 283 275 | 455 595 | 647 637 | 815 991 | 982 609 | 973 335 | 1 021 917 |
| Gasolene and diesel | .. | .. | 105 445 | 532 885 | 844 249 | 913 568 | 1 171 483 | 1 388 218 | 1 811 132 | 1 799 846 |
| Oil stabilisation fund | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fisheries Law Extraction Rights | .. | .. | 0 | 0 | 0 | 0 | 0 | 8 558 | 17 662 | 33 104 |
| Additional tax on new motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 34 571 | 60 197 | 45 379 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 222 486 | 548 571 | 300 416 | 267 331 | 303 393 | 343 491 | 331 846 | 294 204 |
| 5124 Taxes on exports | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 21 052 | 118 746 | 196 875 | 304 442 | 407 867 | 485 263 | 623 895 | 456 768 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | 44 714 | 251 942 | 445 030 | 652 252 | 910 386 | 1 081 893 | 1 588 369 | 1 660 863 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5210 Recurrent taxes | .. | .. | 44 714 | 251 942 | 445 030 | 652 252 | 910 386 | 1 081 893 | 1 461 686 | 1 503 269 |
| Motor vehicles | .. | .. | 24 469 | 93 880 | 155 158 | 218 219 | 330 754 | 397 608 | 592 327 | 585 116 |
| 5211 Paid by households: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | 20 245 | 158 062 | 289 872 | 434 033 | 579 632 | 684 285 | 869 359 | 918 153 |
| Municipal permits | .. | .. | 18 401 | 136 138 | 263 996 | 396 944 | 527 955 | 630 943 | 813 159 | 862 199 |
| Mining patents | .. | .. | 3 374 | 34 730 | 25 184 | 36 213 | 50 094 | 51 767 | 54 696 | 54 932 |
| Other | .. | .. | -1 530 | -12 806 | 692 | 876 | 1 583 | 1 575 | 1 504 | 1 023 |
| 5220 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 126 683 | 157 594 |
| Tax on Polluting Fixed Sources | .. | .. | .. | .. | .. | .. | .. | .. | 126 683 | 157 594 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **-23 356** | **-112 195** | **1 023** | **-61 117** | **-21 676** | **-579 303** | **-250 523** | **-175 017** |
| 6100 Paid solely by business | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | -23 356 | -112 195 | 1 023 | -61 117 | -21 676 | -579 303 | -250 523 | -175 017 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Non-wastable tax credits against 1210 | .. | .. | 0 | 0 | 0 | 0 | 0 | 175 468 | 278 792 | 297 981 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | 45 774 | 78 226 | 74 949 |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | 129 694 | 200 566 | 223 032 |
| **Total tax revenue on cash basis** | **..** | **..** | **1 777 218** | **7 901 998** | **20 598 963** | **21 845 693** | **27 381 686** | **32 533 542** | **41 025 508** | **38 817 226** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Source: *Servicio de Impuestos internos* (Chile's Tax Service).

StatLink https://stat.link/56gvsc

## Table 5.6. Colombia: Details of tax revenue, 1965-2020

Million COP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | **2 579 426** | **30 598 630** | **82 697 457** | **98 455 335** | **142 976 023** | **160 157 693** | **209 071 314** | **187 664 589** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | **771 694** | **7 103 525** | **24 010 404** | **26 218 852** | **47 743 096** | **52 656 876** | **67 519 599** | **61 812 525** |
| 1100 Of individuals | .. | .. | 47 210 | 1 499 345 | 4 751 580 | 5 192 384 | 7 797 962 | 9 219 350 | 14 233 704 | 14 469 873 |
| 1110 On income and profits | .. | .. | 47 210 | 1 499 345 | 4 751 580 | 5 192 384 | 7 797 962 | 9 219 350 | 14 233 704 | 14 469 873 |
| Income tax | .. | .. | 47 210 | 1 499 345 | 4 751 580 | 5 192 384 | 7 797 962 | 9 219 350 | 14 227 156 | 14 434 275 |
| Simple tax regime | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 6 549 | 35 598 |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 359 758 | 5 119 828 | 18 427 899 | 20 405 209 | 38 889 291 | 41 409 107 | 50 287 051 | 43 240 197 |
| 1210 On profits | .. | .. | 359 758 | 5 119 828 | 18 427 899 | 20 405 209 | 38 889 291 | 41 409 107 | 50 287 051 | 43 240 197 |
| Income tax | .. | .. | 359 758 | 5 119 828 | 18 427 899 | 20 405 209 | 35 949 712 | 27 482 938 | 50 171 185 | 43 113 857 |
| Pro Equity Income Tax - CREE | .. | .. | 0 | 0 | 0 | 0 | 2 939 579 | 13 926 169 | 99 798 | 39 871 |
| Simple tax regime | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 16 068 | 86 469 |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 364 726 | 484 352 | 830 925 | 621 258 | 1 055 842 | 2 028 420 | 2 998 844 | 4 102 455 |
| Income tax | .. | .. | 364 726 | 484 352 | 830 925 | 621 258 | 1 055 842 | 2 028 420 | 2 998 844 | 4 102 455 |
| Pro Equity Income Tax - CREE | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | .. | **203 596** | **4 989 000** | **9 694 000** | **11 478 085** | **16 644 445** | **13 585 138** | **19 875 398** | **18 615 408** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 203 596 | 4 989 000 | 9 694 000 | 11 478 085 | 16 644 445 | 13 585 138 | 19 875 398 | 18 615 408 |
| 2410 On a payroll basis | .. | .. | 203 596 | 4 989 000 | 9 694 000 | 11 478 085 | 16 644 445 | 13 585 138 | 19 875 398 | 18 615 408 |
| 2420 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | .. | .. | **0** | **1 286 803** | **2 798 906** | **4 022 503** | **3 527 459** | **2 797 308** | **3 604 071** | **3 670 490** |
| **4000 Taxes on property** | .. | .. | **56 160** | **2 027 654** | **6 459 259** | **8 535 238** | **14 907 909** | **18 156 105** | **18 984 414** | **18 167 358** |
| 4100 Recurrent taxes on immovable property | .. | .. | 56 160 | 991 070 | 2 298 829 | 3 338 935 | 4 735 321 | 6 061 965 | 8 743 115 | 9 109 598 |
| 4110 Households | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | .. | 56 160 | 991 070 | 2 298 829 | 3 338 935 | 4 735 321 | 6 061 965 | 8 743 115 | 9 109 598 |
| 4200 Recurrent taxes on net wealth | .. | .. | 0 | 0 | 1 170 908 | 1 970 530 | 4 274 832 | 5 352 940 | 923 255 | 957 137 |
| 4210 Individual | .. | .. | .. | .. | 1 170 908 | 1 970 530 | 4 274 832 | 5 352 940 | 923 255 | 957 137 |
| 4220 Corporate | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 0 | 1 036 584 | 2 989 522 | 3 225 773 | 5 897 755 | 6 741 200 | 8 190 516 | 7 476 295 |
| 4500 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 127 528 | 624 327 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | 1 127 528 | 624 327 |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | .. | .. | **1 388 653** | **14 180 450** | **36 766 741** | **44 411 642** | **55 285 569** | **65 716 566** | **89 797 927** | **77 752 543** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | 1 388 653 | 14 048 655 | 36 447 297 | 44 038 074 | 54 326 006 | 64 688 081 | 88 064 087 | 75 960 351 |
| 5110 General taxes | .. | .. | 672 368 | 9 585 866 | 26 910 512 | 33 333 802 | 40 479 366 | 48 684 900 | 71 235 138 | 62 866 653 |
| 5111 Value added taxes | .. | .. | 583 078 | 8 445 776 | 23 377 821 | 28 811 682 | 34 642 822 | 41 659 696 | 61 936 282 | 53 912 648 |
| 5112 Sales tax | .. | .. | 89 290 | 1 140 090 | 3 532 691 | 4 522 121 | 5 836 544 | 7 025 204 | 9 298 856 | 8 954 004 |
| Industry and commerce tax (State) | .. | .. | 89 290 | 1 140 090 | 3 532 691 | 4 522 121 | 5 836 544 | 7 025 204 | 9 298 856 | 8 954 004 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 716 285 | 4 462 789 | 9 536 785 | 10 704 271 | 13 846 640 | 16 003 181 | 16 828 948 | 13 093 698 |
| 5121 Excise duties | .. | .. | 404 699 | 2 718 692 | 5 276 999 | 6 052 273 | 9 949 457 | 11 412 250 | 12 995 955 | 10 159 930 |
| Petrol | .. | .. | 141 270 | 833 004 | 1 211 511 | 1 418 766 | 2 883 410 | 3 297 392 | 1 585 141 | 1 205 806 |
| Tobacco (State) | .. | .. | 52 898 | 213 412 | 330 016 | 390 472 | 496 513 | 524 357 | 1 278 561 | 1 239 269 |
| Beer (State) | .. | .. | 85 722 | 471 135 | 1 203 838 | 1 432 453 | 2 031 349 | 2 305 895 | 2 611 466 | 2 243 811 |
| Liquors (State) | .. | .. | 124 808 | 520 394 | 834 390 | 929 328 | 1 292 743 | 1 253 466 | 2 146 818 | 1 675 472 |
| Restaurant service, vehicle sale and mobile telephone service | .. | .. | 0 | 0 | 0 | 0 | 1 181 998 | 1 684 179 | 2 208 669 | 1 226 863 |
| Carbon | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 436 914 | 281 911 |
| Plastic bags | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 37 331 | 43 777 |
| Medicinal cannabis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 145 | 972 |
| Diesel surcharge | .. | .. | 0 | 85 716 | 388 091 | 500 405 | 572 022 | 598 993 | 599 600 | 505 000 |
| Petrol surcharge | .. | .. | 0 | 595 031 | 1 309 154 | 1 380 848 | 1 491 423 | 1 747 969 | 2 091 310 | 1 737 050 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 311 586 | 1 744 097 | 4 259 786 | 4 651 999 | 3 897 184 | 4 590 931 | 3 832 994 | 2 933 768 |
| Custom duties | .. | .. | 180 989 | 1 744 097 | 4 259 786 | 4 651 999 | 3 897 184 | 4 590 931 | 3 832 994 | 2 933 768 |
| Imports surcharge | .. | .. | 130 597 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5124 Taxes on exports | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | 0 | 131 795 | 319 444 | 373 568 | 959 563 | 1 028 485 | 1 733 840 | 1 792 192 |
| 5210 Recurrent taxes | .. | .. | .. | 131 795 | 319 444 | 373 568 | 959 563 | 1 028 485 | 1 733 840 | 1 792 192 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 131 795 | 319 444 | 373 568 | 959 563 | 1 028 485 | 1 733 840 | 1 792 192 |
| Tax on motor vehicle ownership | .. | .. | .. | 131 795 | 319 444 | 373 568 | 959 563 | 1 028 485 | 1 733 840 | 1 792 192 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **159 323** | **1 011 197** | **2 968 147** | **3 789 014** | **4 867 545** | **7 245 701** | **9 289 906** | **7 646 264** |
| 6100 Paid solely by business | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | 159 323 | 1 011 197 | 2 968 147 | 3 789 014 | 4 867 545 | 7 245 701 | 9 289 906 | 7 646 264 |
| Stamp tax | .. | .. | 0 | 401 497 | 759 787 | 357 160 | 58 378 | 101 668 | 85 799 | 41 373 |
| Other | .. | .. | 78 306 | 79 287 | 86 297 | 126 602 | 200 465 | 318 271 | 533 852 | 245 541 |
| Other (sub-national) | .. | .. | 81 017 | 530 413 | 2 122 062 | 3 305 252 | 4 608 702 | 6 825 762 | 8 670 255 | 7 359 350 |
| **Total tax revenue on cash basis** | **..** | **..** | **2 579 426** | **30 598 630** | **82 697 457** | **98 455 335** | **142 976 023** | **160 157 693** | **209 071 314** | **187 664 589** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: Year ending 31st December.
Data on an cash basis.
Includes the reported consolidated revenues of the territorial entities (departments and municipalities).
Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social security sector as “other incomes”.
From 2013 onwards, all of the health contributions entering FOSYGA are classified as social security contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers – EPS - is not part of the fiscal accounts.
Headings 1100 and 1200: The data are estimated.
Source: *Dirección de Impuestos y Aduanas Nacionales de Colombia*, *Ministerio de Hacienda y Crédito Público y Banco Central de Colombia*.
(National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink https://stat.link/r5qxmo

## Table 5.7. Costa Rica: Details of tax revenue, 1965-2020

Million CRC

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | **117 711** | **978 114** | **3 213 401** | **4 382 367** | **5 851 096** | **6 923 575** | **8 855 885** | **8 235 528** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | **11 820** | **128 805** | **531 552** | **748 093** | **1 014 440** | **1 247 308** | **1 854 866** | **1 651 249** |
| 1100 Of individuals | .. | .. | .. | .. | 123 194 | 202 849 | 316 894 | 386 241 | 540 954 | 556 084 |
| 1110 On income and profits | .. | .. | .. | .. | 123 194 | 202 849 | 316 894 | 386 241 | 535 412 | 554 486 |
| 1120 On capital gains | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 5 542 | 1 598 |
| 1200 Corporate | .. | .. | .. | .. | 348 826 | 450 312 | 545 183 | 659 951 | 1 058 086 | 692 551 |
| 1210 On profits | .. | .. | .. | .. | 348 826 | 450 312 | 545 183 | 659 951 | 955 908 | 685 470 |
| 1220 On capital gains | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 102 177 | 7 081 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 11 820 | 128 805 | 59 531 | 94 932 | 152 363 | 201 116 | 255 827 | 402 613 |
| **2000 Social security contributions** | .. | .. | **33 990** | **297 069** | **885 053** | **1 450 531** | **1 928 082** | **2 305 133** | **3 026 691** | **2 971 589** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | 3 447 | 37 313 | 107 398 | 207 206 | 272 706 | 318 652 | 381 940 | 387 840 |
| Government contributions | .. | .. | 3 447 | 37 313 | 107 398 | 207 206 | 272 706 | 318 652 | 381 940 | 387 840 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 30 543 | 259 756 | 777 654 | 1 243 325 | 1 655 376 | 1 986 481 | 2 644 751 | 2 583 749 |
| Contributions by employees and non-government employers | .. | .. | 30 543 | 249 182 | 727 844 | 1 139 265 | 1 511 383 | 1 785 522 | 2 274 644 | 2 212 249 |
| Contributions for the special regimes | .. | .. | 0 | 10 574 | 49 811 | 104 060 | 143 993 | 200 959 | 292 634 | 292 072 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | .. | .. | **7 575** | **61 796** | **170 996** | **260 664** | **352 755** | **423 616** | **522 529** | **537 654** |
| Contributions by non-government employers | .. | .. | 7 484 | 59 129 | 165 677 | 248 259 | 337 696 | 406 296 | 501 734 | 515 624 |
| Contributions by government employers | .. | .. | 91 | 2 666 | 5 320 | 12 405 | 15 059 | 17 321 | 20 795 | 22 030 |
| **4000 Taxes on property** | .. | .. | **1 566** | **8 396** | **42 658** | **63 706** | **99 030** | **123 261** | **167 952** | **162 950** |
| 4100 Recurrent taxes on immovable property | .. | .. | 1 200 | 5 390 | 23 293 | 48 963 | 70 785 | 90 003 | 125 398 | 127 625 |
| Land tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional land tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on sumptuary constructions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Immovable property tax | .. | .. | 0 | 0 | 0 | 3 527 | 3 998 | 4 076 | 4 699 | 4 655 |
| Municipal immovable property tax | .. | .. | 1 200 | 5 390 | 23 293 | 45 436 | 66 787 | 85 927 | 120 698 | 122 970 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 366 | 3 007 | 19 366 | 14 743 | 28 246 | 33 258 | 42 554 | 35 300 |
| 4500 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | 24 |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | .. | .. | **53 509** | **456 851** | **1 505 510** | **1 766 914** | **2 302 986** | **2 661 902** | **3 081 941** | **2 745 118** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | 49 867 | 425 713 | 1 406 100 | 1 600 302 | 2 092 588 | 2 388 900 | 2 756 759 | 2 500 510 |
| 5110 General taxes | .. | .. | 21 326 | 222 775 | 797 850 | 920 298 | 1 212 471 | 1 368 601 | 1 662 503 | 1 649 531 |
| 5111 Value added taxes | .. | .. | 21 326 | 222 775 | 797 850 | 920 298 | 1 176 745 | 1 336 075 | 1 634 986 | 1 623 695 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 35 726 | 32 526 | 27 517 | 25 836 |
| 5120 Taxes on specific goods and services | .. | .. | 28 541 | 202 939 | 608 250 | 680 004 | 880 117 | 1 020 299 | 1 094 256 | 850 979 |
| 5121 Excise duties | .. | .. | 11 096 | 157 204 | 447 168 | 523 617 | 689 528 | 798 412 | 864 985 | 688 784 |
| Fuels and energy | .. | .. | 0 | 0 | 250 577 | 320 638 | 404 210 | 457 827 | 552 017 | 436 384 |
| Alcoholic beverages | .. | .. | 0 | 8 229 | 23 802 | 28 035 | 35 254 | 43 095 | 43 849 | 44 373 |
| Non alcoholic beverages | .. | .. | 0 | 0 | 18 263 | 26 566 | 32 519 | 36 353 | 41 247 | 38 510 |
| Soaps | .. | .. | 0 | 0 | 883 | 1 317 | 1 989 | 2 562 | 3 020 | 3 052 |
| Cement | .. | .. | 0 | 0 | 0 | 227 | 291 | 304 | 216 | 123 |
| Tobaco | .. | .. | 0 | 0 | 0 | 0 | 38 860 | 33 681 | 27 185 | 23 896 |
| Abolished specific taxes on production and consumption | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other specific taxes on consumption | .. | .. | 11 096 | 148 975 | 153 643 | 146 834 | 176 405 | 224 590 | 197 452 | 142 447 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5123 Customs and import duties | .. | .. | 15 052 | 40 485 | 134 576 | 126 134 | 154 576 | 174 568 | 164 224 | 133 733 |
| Import duties | .. | .. | 13 977 | 32 336 | 107 565 | 103 851 | 130 634 | 148 666 | 140 919 | 114 777 |
| Custom duties | .. | .. | 1 075 | 8 149 | 27 011 | 22 284 | 23 942 | 25 902 | 23 305 | 18 956 |
| Import duties on animals | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | .. | .. | 2 113 | 2 238 | 2 432 | 3 973 | 4 877 | 4 468 | 5 412 | 5 471 |
| Export duties | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Export duties Law 133 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Export duties Law 5519 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax on banana exports | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Export tax on ground transportation | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 280 | 2 929 | 23 242 | 24 767 | 28 571 | 38 687 | 54 556 | 18 463 |
| Casinos and gambling | .. | .. | 0 | 225 | 442 | 445 | 1 019 | 1 455 | 1 241 | 378 |
| Port cargo movements | .. | .. | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Overseas departure tax | .. | .. | 0 | 0 | 22 799 | 24 322 | 27 552 | 37 232 | 53 315 | 18 085 |
| 10% on public shows | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pro-national airports stamp tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp tax on the use of borders and ports | .. | .. | 280 | 2 697 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 83 | 832 | 1 513 | 2 565 | 3 093 | 3 841 | 3 304 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 1 071 | 1 238 | 1 225 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | 3 642 | 31 138 | 99 410 | 166 612 | 210 398 | 273 003 | 325 182 | 244 608 |
| 5210 Recurrent taxes | .. | .. | 3 642 | 31 138 | 99 410 | 166 612 | 210 398 | 273 003 | 325 182 | 244 608 |
| 5211 Paid by households: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | 1 425 | 15 374 | 52 511 | 94 102 | 113 727 | 145 894 | 181 198 | 108 198 |
| Property tax on vehicles, aircraft and boats | .. | .. | 1 425 | 15 374 | 52 511 | 94 102 | 113 727 | 145 894 | 181 198 | 108 198 |
| 5213 Paid in respect of other goods | .. | .. | 2 217 | 15 763 | 46 899 | 72 510 | 96 671 | 127 109 | 143 984 | 136 410 |
| Local taxes | .. | .. | 1 262 | 11 898 | 43 874 | 68 808 | 91 163 | 122 248 | 137 979 | 130 332 |
| Hunting and fishing licences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spirits license | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue stamps | .. | .. | 955 | 3 866 | 3 025 | 3 702 | 5 508 | 4 861 | 6 004 | 6 078 |
| Sport stamp tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **9 251** | **25 198** | **77 632** | **92 460** | **153 803** | **162 355** | **201 906** | **166 969** |
| 6100 Paid solely by business | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | 9 251 | 25 198 | 77 632 | 92 460 | 153 803 | 162 355 | 201 906 | 166 969 |
| Transfers of vehicles, aircraft and boats | .. | .. | 497 | 2 530 | 9 937 | 12 311 | 17 177 | 20 999 | 23 223 | 22 593 |
| Tax revenue from decentralised units | .. | .. | 2 764 | 15 048 | 22 257 | 29 969 | 45 700 | 49 334 | 67 968 | 60 054 |
| Other taxes | .. | .. | 5 990 | 7 620 | 45 438 | 50 180 | 90 926 | 92 022 | 110 654 | 84 266 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: Note: Year ending 31st December.
Data on an cash basis.
Heading 2000: The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).
Heading 3000: In Costa Rica and for ECLAC, payments from decentralised institutions are classified under heading 2000.
Heading 5212: In ECLAC data, tax on ownership of vehicles, aircraft and boats is classified in category 4000.
In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.
Source: *Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República*.
(Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

StatLink https://stat.link/synvda

## Table 5.8. Czech Republic: Details of tax revenue, 1965-2020

Million CZK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **771 596** | **1 316 197** | **1 286 861** | **1 396 555** | **1 532 565** | **2 014 190** | **1 982 587** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **771 596** | **1 309 754** | **1 280 288** | **1 390 999** | **1 524 653** | **2 005 418** | **1 974 510** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **175 846** | **327 771** | **259 934** | **290 263** | **329 768** | **458 786** | **453 244** |
| 1100 Of individuals | .. | .. | .. | 99 668 | 155 817 | 131 706 | 149 831 | 164 678 | 255 670 | 266 628 |
| 1110 On income and profits | .. | .. | .. | 99 668 | 155 817 | 131 706 | 149 831 | 164 678 | 255 670 | 266 628 |
| Wages and salaries withholding | .. | .. | .. | 73 474 | 127 524 | 115 755 | 129 793 | 139 888 | 221 720 | 233 421 |
| Of unincorporated individuals | .. | .. | .. | 17 254 | 19 568 | 5 747 | 7 437 | 9 100 | 13 260 | 12 195 |
| Withheld on interest and dividends paid to individuals | .. | .. | .. | 8 940 | 8 725 | 10 204 | 12 602 | 15 691 | 20 690 | 21 012 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 76 178 | 171 954 | 128 228 | 140 432 | 165 090 | 203 116 | 186 617 |
| 1210 On profits | .. | .. | .. | 76 178 | 171 954 | 128 228 | 140 432 | 165 090 | 203 116 | 186 617 |
| Profit tax | .. | .. | .. | 68 945 | 164 016 | 118 248 | 124 820 | 147 157 | 184 705 | 172 720 |
| Withheld on interest and dividends paid to corporations | .. | .. | .. | 7 233 | 7 162 | 9 156 | 7 736 | 9 415 | 7 708 | 4 187 |
| Levy on lottery revenue | .. | .. | .. | 0 | 776 | 824 | 7 876 | 8 518 | 10 703 | 9 709 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | .. | .. | **341 544** | **573 417** | **576 029** | **603 072** | **659 743** | **889 237** | **901 670** |
| 2100 Employees | .. | .. | .. | 77 272 | 127 662 | 116 818 | 123 353 | 133 878 | 184 563 | 187 733 |
| 2110 On a payroll basis | .. | .. | .. | 77 272 | 127 662 | 116 818 | 123 353 | 133 878 | 184 563 | 187 733 |
| Retirement | .. | .. | .. | 40 489 | 66 644 | 69 272 | 71 871 | 78 120 | 108 137 | 107 988 |
| State employment policy | .. | .. | .. | 2 492 | 4 101 | 0 | 0 | 0 | 0 | 0 |
| Sick leave | .. | .. | .. | 6 852 | 11 279 | 0 | 0 | 0 | 0 | 0 |
| Health insurance | .. | .. | .. | 27 439 | 45 638 | 47 546 | 51 482 | 55 758 | 76 426 | 79 745 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 220 207 | 359 493 | 363 074 | 382 498 | 417 778 | 569 522 | 573 753 |
| 2210 On a payroll basis | .. | .. | .. | 220 207 | 359 493 | 363 074 | 382 498 | 417 778 | 569 522 | 573 753 |
| Retirement | .. | .. | .. | 121 547 | 220 591 | 229 450 | 239 248 | 261 786 | 358 382 | 357 887 |
| State employment policy | .. | .. | .. | 19 933 | 12 303 | 12 756 | 13 345 | 14 604 | 19 989 | 19 961 |
| Sick leave | .. | .. | .. | 20 555 | 33 834 | 24 332 | 25 454 | 27 851 | 36 427 | 34 687 |
| Health insurance | .. | .. | .. | 54 879 | 91 275 | 95 095 | 102 964 | 111 517 | 152 853 | 159 493 |
| Penalties | .. | .. | .. | 3 293 | 1 490 | 1 441 | 1 487 | 2 020 | 1 871 | 1 725 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 44 065 | 86 262 | 96 137 | 97 221 | 108 088 | 135 153 | 140 184 |
| 2310 On a payroll basis | .. | .. | .. | 44 065 | 86 262 | 96 137 | 97 221 | 108 088 | 135 153 | 140 184 |
| Retirement | .. | .. | .. | 7 819 | 19 508 | 20 510 | 21 262 | 22 472 | 30 441 | 20 882 |
| State employment policy | .. | .. | .. | 1 082 | 1 114 | 1 173 | 911 | 962 | 1 305 | 896 |
| Sick leave | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health insurance | .. | .. | .. | 34 992 | 65 483 | 74 299 | 74 908 | 84 460 | 103 232 | 118 288 |
| Self-employed | .. | .. | .. | 7 328 | 15 921 | 17 603 | 18 732 | 20 748 | 27 925 | 17 846 |
| Non-employed | .. | .. | .. | 200 | 2 103 | 3 996 | 2 500 | 2 768 | 3 458 | 3 180 |
| Government | .. | .. | .. | 27 464 | 47 459 | 52 700 | 53 676 | 60 944 | 71 849 | 97 262 |
| Penalties | .. | .. | .. | 172 | 157 | 155 | 140 | 193 | 175 | 118 |
| 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** | .. | .. | .. | **10 890** | **15 495** | **16 364** | **19 210** | **21 920** | **24 080** | **11 615** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 4 469 | 5 126 | 8 752 | 9 852 | 10 333 | 10 967 | 11 606 |
| 4110 Households | .. | .. | .. | 1 452 | 2 228 | 4 302 | 5 387 | 5 433 | 5 828 | 6 079 |
| Real property tax | .. | .. | .. | 1 452 | 2 228 | 4 302 | 5 387 | 5 433 | 5 828 | 6 079 |
| 4120 Others | .. | .. | .. | 3 017 | 2 898 | 4 450 | 4 465 | 4 900 | 5 138 | 5 526 |
| Levy collected by Winery Fund | .. | .. | .. | 0 | 2 | 5 | 5 | 20 | 32 | 26 |
| Real property tax | .. | .. | .. | 3 017 | 2 895 | 4 445 | 4 461 | 4 880 | 5 106 | 5 501 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 587 | 460 | 218 | 215 | 20 | 1 | 7 |
| 4310 Estate and inheritance taxes | .. | .. | .. | 112 | 115 | 78 | 76 | 10 | 0 | 8 |
| Inheritance tax | .. | .. | .. | 112 | 115 | 78 | 76 | 10 | 0 | 8 |
| 4320 Gift taxes | .. | .. | .. | 475 | 345 | 140 | 139 | 10 | 0 | -2 |
| Gift tax | .. | .. | .. | 475 | 345 | 140 | 139 | 10 | 0 | -2 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 5 834 | 9 909 | 7 394 | 9 143 | 11 566 | 13 113 | 3 |
| Real property transfer tax | .. | .. | .. | 5 834 | 9 909 | 7 394 | 9 143 | 11 566 | 13 113 | 3 |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **..** | **..** | **..** | **242 960** | **399 484** | **434 386** | **483 943** | **520 747** | **641 867** | **615 888** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 226 354 | 372 441 | 408 645 | 459 419 | 495 291 | 613 003 | 588 343 |
| 5110 General taxes | .. | .. | .. | 141 235 | 232 288 | 263 457 | 303 822 | 333 274 | 435 463 | 422 479 |
| 5111 Value added taxes | .. | .. | .. | 141 235 | 232 288 | 263 457 | 303 822 | 333 274 | 435 463 | 422 479 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous turnover tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | 85 119 | 140 153 | 145 188 | 155 597 | 162 017 | 177 540 | 165 864 |
| 5121 Excise duties | .. | .. | .. | 71 404 | 133 492 | 138 401 | 149 760 | 153 785 | 168 195 | 157 444 |
| On mineral oils | .. | .. | .. | 46 998 | 81 661 | 80 508 | 77 160 | 83 460 | 92 194 | 83 308 |
| On alcohol and liquor | .. | .. | .. | 5 629 | 7 201 | 5 820 | 6 658 | 7 203 | 9 388 | 6 787 |
| On beer | .. | .. | .. | 3 410 | 3 564 | 4 396 | 4 545 | 4 648 | 4 782 | 4 344 |
| On wine | .. | .. | .. | 350 | 342 | 317 | 288 | 332 | 407 | 439 |
| On tobacco products | .. | .. | .. | 14 984 | 40 713 | 44 062 | 52 193 | 53 380 | 55 967 | 57 148 |
| Duty on CFC | .. | .. | .. | 33 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levy collected by Winery Fund | .. | .. | .. | 0 | 11 | 24 | 21 | 0 | 5 | 5 |
| On electricity | .. | .. | .. | 0 | 0 | 1 433 | 1 305 | 1 229 | 1 575 | 1 497 |
| On natural gas | .. | .. | .. | 0 | 0 | 1 347 | 1 256 | 1 146 | 1 360 | 1 434 |
| On solid fuels | .. | .. | .. | 0 | 0 | 495 | 469 | 415 | 353 | 323 |
| Fee on electricity from solar radiation | .. | .. | .. | 0 | 0 | 0 | 5 866 | 1 972 | 2 166 | 2 159 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 13 572 | 6 443 | 6 573 | 5 556 | 7 912 | 8 772 | 8 077 |
| Customs duties | .. | .. | .. | 13 572 | 6 443 | 6 573 | 5 556 | 7 912 | 8 772 | 8 077 |
| Previous import surcharge | .. | .. | .. | 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 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 143 | 218 | 214 | 281 | 320 | 573 | 343 |
| Fees on entry tickets | .. | .. | .. | 65 | 61 | 53 | 56 | 53 | 82 | 19 |
| Fees on recreational units (based on capacity) | .. | .. | .. | 69 | 144 | 147 | 213 | 240 | 297 | 132 |
| Fees on advertising facilities | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restaurant sale alcoh. beverages and tobac.products | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees collected by the cinematography EBF | .. | .. | .. | 9 | 13 | 14 | 12 | 27 | 0 | 0 |
| Fees on advertisement | .. | .. | .. | 0 | 0 | 0 | 126 | 191 | 194 | 191 |
| 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 | .. | .. | .. | 16 606 | 27 043 | 25 740 | 24 523 | 25 456 | 28 864 | 27 545 |
| 5210 Recurrent taxes | .. | .. | .. | 10 788 | 18 100 | 18 461 | 18 176 | 19 023 | 21 627 | 20 999 |
| Highway fee | .. | .. | .. | 1 753 | 2 429 | 3 061 | 3 803 | 4 397 | 5 384 | 4 930 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 5 456 | 5 882 | 5 138 | 5 323 | 5 868 | 6 501 | 5 933 |
| Road tax (commercial) | .. | .. | .. | 5 456 | 5 882 | 5 138 | 5 323 | 5 868 | 6 501 | 5 933 |
| 5213 Paid in respect of other goods | .. | .. | .. | 3 579 | 9 790 | 10 262 | 9 050 | 8 758 | 9 743 | 10 137 |
| Resort and recreation fees on visitors | .. | .. | .. | 232 | 312 | 284 | 301 | 327 | 435 | 322 |
| Dog fees | .. | .. | .. | 191 | 277 | 281 | 281 | 277 | 275 | 287 |
| Motor vehicle entry fees | .. | .. | .. | 32 | 25 | 23 | 14 | 13 | 19 | 14 |
| Water pollution fee | .. | .. | .. | 520 | 404 | 202 | 208 | 173 | 22 | 228 |
| Air pollution fee | .. | .. | .. | 685 | 525 | 399 | 268 | 283 | 457 | 451 |
| Waste deposit fee | .. | .. | .. | 454 | 5 728 | 5 948 | 6 162 | 6 218 | 6 723 | 7 065 |
| Levy on temp. withdrawal of land from agriculture | .. | .. | .. | 94 | 40 | 34 | 52 | 39 | 88 | 68 |
| Radioactive waste fee | .. | .. | .. | 642 | 1 310 | 1 430 | 1 563 | 1 393 | 1 692 | 1 668 |
| Fees on operated gambling machines | .. | .. | .. | 722 | 1 145 | 927 | 131 | 0 | 0 | 0 |
| Fees on registration and recording of packaging | .. | .. | .. | 0 | 17 | 17 | 16 | 18 | 17 | 17 |
| Levy on temp. withdrawal of land from forestry | .. | .. | .. | 7 | 6 | 6 | 6 | 7 | 7 | 11 |
| Other environmental fees | .. | .. | .. | 0 | 0 | 710 | 47 | 11 | 7 | 5 |
| 5220 Non-recurrent taxes | .. | .. | .. | 5 818 | 8 943 | 7 280 | 6 348 | 6 433 | 7 237 | 6 546 |
| Levy on withdrawal of land from agriculture | .. | .. | .. | 532 | 361 | 306 | 469 | 348 | 791 | 609 |
| Levy on withdrawal of land from forestry | .. | .. | .. | 40 | 57 | 57 | 55 | 59 | 63 | 103 |
| Tax on use of public space | .. | .. | .. | 645 | 639 | 626 | 629 | 632 | 739 | 506 |
| Misc. licence and permit fees | .. | .. | .. | 4 601 | 7 881 | 6 279 | 5 187 | 5 382 | 5 631 | 5 293 |
| Land betterment fee | .. | .. | .. | 0 | 4 | 11 | 7 | 11 | 12 | 35 |
| Licence for lorry transport | .. | .. | .. | 0 | 1 | 1 | 0 | 1 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **..** | **356** | **29** | **149** | **67** | **387** | **220** | **170** |
| Unallocated previous taxes and levies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | 356 | 29 | 149 | 67 | 387 | 220 | 170 |
| Other taxes, fees and related payments | .. | .. | .. | 356 | 29 | 149 | 67 | 387 | 220 | 170 |
| **Memorandum item** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | .. | 6 443 | 6 573 | 5 556 | 7 912 | 8 772 | 8 077 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 0 | 13 093 | 25 727 | 28 696 | 31 415 | 39 854 | 38 913 |
| Tax expenditure component | .. | .. | .. | .. | 10 487 | 17 922 | 20 203 | 22 532 | 31 554 | 31 057 |
| Transfer component | .. | .. | .. | .. | 2 606 | 7 805 | 8 493 | 8 883 | 8 301 | 7 856 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **772 272** | **1 310 618** | **1 273 676** | **1 353 469** | **1 478 758** | **1 982 448** | **1 937 606** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **771 596** | **1 316 197** | **1 286 861** | **1 396 555** | **1 532 565** | **2 014 190** | **1 982 587** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 2 837 | 5 757 | 6 094 | 6 424 | 0 | 0 | 0 |
| Compulsory injury insurance | .. | .. | .. | 2 837 | 5 757 | 6 094 | 6 424 | 0 | 0 | 0 |
| Driving licence fees | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | -9 488 | -17 797 | -20 096 | -18 893 | -20 314 | -22 857 | -21 838 |
| Tax on use of public space | .. | .. | .. | -645 | -639 | -632 | -629 | -632 | -739 | -506 |
| Waste deposit fee | .. | .. | .. | -454 | -5 728 | -5 948 | -6 162 | -6 218 | -6 723 | -7 065 |
| Misc. licence and permit fees | .. | .. | .. | -2 301 | -3 940 | -3 139 | -2 593 | -2 691 | -2 816 | -2 646 |
| Radioactive waste fee | .. | .. | .. | -642 | -1 310 | -1 430 | -1 563 | -1 393 | -1 692 | -1 668 |
| Health insurance: non-employed | .. | .. | .. | -200 | -2 103 | -3 996 | -2 500 | -2 768 | -3 458 | -3 180 |
| Health insurance: government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Soc. Security contr. employers: Penalties | .. | .. | .. | -3 293 | -1 490 | -1 441 | -1 487 | -2 020 | -1 871 | -1 725 |
| Soc. Security contr. Self-employed or non-employed: Penalties | .. | .. | .. | -200 | -157 | -155 | -140 | -193 | -175 | -118 |
| Licence for lorry transport | .. | .. | .. | 0 | -1 | -1 | 0 | -1 | 0 | 0 |
| Highway fee | .. | .. | .. | -1 753 | -2 429 | -3 061 | -3 803 | -4 397 | -5 384 | -4 930 |
| Other environmental fees | .. | .. | .. | 0 | 0 | -105 | -14 | 0 | 0 | 0 |
| Levy on loterry revenue | .. | .. | .. | 0 | 0 | -187 | 0 | 0 | 0 | 0 |
| Value added taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | -127 | 451 | -778 | 118 | 272 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 1 099 | 974 | 661 | 337 | 386 | 578 | 537 |
| Miscellaneous differences | .. | .. | .. | 2 162 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 768 206 | 1 305 004 | 1 273 971 | 1 383 645 | 1 512 755 | 1 992 183 | 1 961 286 |
| Imputed social contributions | .. | .. | .. | 423 | 299 | 600 | 934 | 1 027 | 1 867 | 3 179 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 768 629 | 1 305 303 | 1 274 571 | 1 384 579 | 1 513 782 | 1 994 050 | 1 964 465 |

.. Not available
Note: Year ending 31st December.
From 1995 data are on accrual basis.
Source: Ministry of Finance, Tax Analyses Department.

StatLink https://stat.link/6h0wx7

## Table 5.9. Denmark: Details of tax revenue, 1965-2020

Million DKK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **20 821** | **166 358** | **382 232** | **623 911** | **809 988** | **813 972** | **901 001** | **957 281** | **1 094 118** | **1 105 573** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | **379 547** | **621 274** | **806 337** | **810 697** | **898 126** | **953 963** | **1 090 990** | **1 102 484** |
| **1000 Taxes on income, profits and capital gains** | **9 712** | **92 404** | **233 739** | **383 244** | **486 845** | **500 276** | **564 937** | **605 698** | **706 131** | **714 576** |
| 1100 Of individuals | 8 758 | 86 958 | 206 478 | 328 532 | 427 412 | 422 685 | 490 887 | 525 144 | 569 897 | 599 795 |
| 1110 On income and profits | 8 758 | 86 909 | 206 335 | 328 305 | 427 070 | 422 364 | 490 627 | 524 856 | 569 673 | 599 528 |
| Central government income tax | 5 020 | 33 351 | 91 638 | 77 491 | 155 540 | 124 943 | 141 399 | 169 059 | 198 398 | 207 190 |
| County income tax | 0 | 10 742 | 31 361 | 56 135 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipality income tax | 2 948 | 33 555 | 77 571 | 121 975 | 173 114 | 193 111 | 209 303 | 220 815 | 247 730 | 263 001 |
| Seaman's income tax | 66 | 457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Old-age pension fund contributions | 592 | 2 163 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social pension fund contributions | 0 | 3 340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickness benefit fund contributions | 0 | 1 804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pension schemes and annuity insurance | 22 | 355 | 2 627 | 6 923 | 8 948 | 9 842 | 42 974 | 22 842 | 5 555 | 5 705 |
| Special income tax | 101 | 1 054 | 2 810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on canceled pension schemes | 9 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on feed rent increases | 0 | 8 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on employees' remuneration compens. fund releases | 0 | 0 | 325 | 654 | 1 144 | 982 | 1 129 | 11 177 | 2 406 | 2 293 |
| Duty on interest on consumer loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour market contributions | 0 | 0 | 0 | 56 729 | 76 609 | 80 863 | 82 599 | 87 359 | 100 814 | 106 263 |
| Imputed income from owner-occupied dwelling | 0 | 0 | 0 | 8 399 | 11 716 | 12 623 | 13 223 | 13 604 | 14 770 | 15 077 |
| 1120 On capital gains | 0 | 49 | 144 | 226 | 343 | 321 | 260 | 289 | 224 | 267 |
| Tax on winnings from lotteries, pools, etc. | .. | 49 | 144 | 226 | 343 | 321 | 260 | 289 | 224 | 267 |
| 1200 Corporate | 954 | 5 446 | 14 660 | 42 279 | 54 871 | 41 057 | 54 066 | 57 723 | 72 820 | 66 551 |
| 1210 On profits | 954 | 5 446 | 14 660 | 42 279 | 54 871 | 41 057 | 54 066 | 57 723 | 72 820 | 66 551 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 12 601 | 12 434 | 4 562 | 36 535 | 19 984 | 22 832 | 63 414 | 48 230 |
| **2000 Social security contributions** | **690** | **710** | **101** | **8 453** | **1 286** | **1 815** | **1 618** | **1 378** | **991** | **1 359** |
| 2100 Employees | 567 | 1 | 98 | 8 209 | 1 057 | 900 | 879 | 826 | 684 | 751 |
| Sickness benefit fund contributions | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickday benefit contributions, ordinary | 534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickday benefit contributions, special | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to merchant marine's welf. board | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special pension scheme savings | 0 | 0 | 0 | 6 846 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contr. to pension funds from officials in companies | 0 | 0 | 0 | 879 | 555 | 450 | 476 | 438 | 355 | 402 |
| Contr. to pension funds from officials in non-profit institutions | 0 | 0 | 96 | 485 | 502 | 450 | 403 | 388 | 328 | 349 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 123 | 709 | 3 | 244 | 229 | 914 | 739 | 552 | 308 | 609 |
| Unemployment insurance contributions | 41 | 598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disablement insurance contributions | 21 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sickness benefit fund contributions | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contribution to employee's wage guarantee fund | 0 | 50 | 0 | 241 | 227 | 908 | 731 | 542 | 305 | 601 |
| Contribution to merchant marine's welf. board | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shipping owners contr. sickness assist. seamen | 0 | 1 | 2 | 3 | 2 | 6 | 8 | 10 | 3 | 8 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **2 494** | **2 258** | **3 975** | **4 160** | **6 130** | **5 894** | **6 534** | **4 203** |
| **4000 Taxes on property** | **1 691** | **9 806** | **16 269** | **20 738** | **31 556** | **33 533** | **34 995** | **39 169** | **46 352** | **45 629** |
| 4100 Recurrent taxes on immovable property | 1 029 | 5 676 | 8 891 | 13 565 | 18 996 | 24 161 | 26 370 | 28 085 | 30 567 | 31 581 |
| Central government land tax | 130 | 264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County land tax | 169 | 2 315 | 2 915 | 4 070 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal land tax | 408 | 2 257 | 4 123 | 7 049 | 15 601 | 19 645 | 22 580 | 24 707 | 27 433 | 28 440 |
| Centr. Govt. fixed tax on real property | 32 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County fixed tax on real property | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal fixed tax on real property | 190 | 91 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County duty on land (public property) | 4 | 22 | 22 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| County duty on buildings (public property) | 0 | 53 | 88 | 97 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal duty on land (public property) | 26 | 103 | 244 | 383 | 393 | 434 | 359 | 364 | 333 | 332 |
| Municipal duty on buildings (residential) | 0 | 195 | 335 | 381 | 757 | 814 | 641 | 599 | 556 | 567 |
| Municipal duty on buildings (business) | 25 | 366 | 1 165 | 1 560 | 2 244 | 3 269 | 2 789 | 2 416 | 2 245 | 2 242 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 306 | 963 | 934 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 306 | 963 | 934 | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 137 | 738 | 2 197 | 2 863 | 3 896 | 3 646 | 3 940 | 5 177 | 8 571 | 6 676 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 219 | 2 313 | 4 166 | 4 171 | 8 659 | 5 726 | 4 685 | 5 907 | 7 214 | 7 372 |
| Stamp duties | 214 | 2 243 | 2 829 | 4 125 | 8 574 | 5 695 | 4 664 | 5 879 | 7 165 | 7 313 |
| Duty on share capital creation | 0 | 32 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty to land registry office | 5 | 38 | 28 | 46 | 85 | 30 | 21 | 28 | 49 | 59 |
| Duty on transfers of shares | 0 | 0 | 809 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 116 | 81 | 140 | 6 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | 116 | 81 | 140 | 6 | 0 | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **8 727** | **63 437** | **129 630** | **208 826** | **286 136** | **273 982** | **293 170** | **304 823** | **333 822** | **339 547** |
| 5100 Taxes on production, sale, transfer, etc. | 8 239 | 60 545 | 123 645 | 197 991 | 267 325 | 254 303 | 270 493 | 281 109 | 308 401 | 314 865 |
| 5110 General taxes | 2 139 | 37 727 | 80 650 | 121 955 | 174 639 | 171 583 | 181 378 | 191 479 | 223 180 | 231 628 |
| 5111 Value added taxes | 2 139 | 37 727 | 72 120 | 121 955 | 174 639 | 171 583 | 181 378 | 191 479 | 223 180 | 231 628 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 8 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour market contrib. concerning imports | .. | .. | 4 903 | .. | .. | .. | .. | .. | .. | .. |
| Labour market contrib. concerning value added | .. | .. | 3 627 | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 6 100 | 22 817 | 42 995 | 76 036 | 92 686 | 82 720 | 89 116 | 89 630 | 85 221 | 83 237 |
| 5121 Excise duties | 5 466 | 20 473 | 38 339 | 68 977 | 82 861 | 74 032 | 81 894 | 81 893 | 76 758 | 75 482 |
| Duty on petrol | 1 016 | 3 713 | 5 637 | 10 005 | 9 154 | 8 029 | 7 286 | 7 348 | 7 658 | 7 055 |
| Motor vehicle registration duty | 818 | 2 989 | 7 917 | 13 858 | 24 289 | 13 586 | 15 218 | 17 988 | 20 307 | 18 683 |
| Cigarettes and tobacco duties | 1 469 | 4 472 | 6 516 | 7 489 | 7 201 | 8 283 | 8 417 | 7 658 | 7 830 | 8 809 |
| Duties on cigars, cheroots and cigarillos | 234 | 220 | 128 | 80 | 40 | 32 | 47 | 113 | 46 | 51 |
| Sale of revenue labels | 0 | 3 | 10 | 13 | 13 | 5 | 4 | 4 | 0 | 0 |
| Sales duties on chocolate and sugar | 254 | 331 | 801 | 1 205 | 1 289 | 1 470 | 2 020 | 2 156 | 2 191 | 2 285 |
| Raw material duty on chocolate and sugar | 11 | 14 | 54 | 60 | 93 | 144 | 180 | 187 | 94 | 0 |
| Special tax on chocolate and sugar | 0 | 2 | 13 | 76 | 46 | 51 | 68 | 103 | 93 | 121 |
| Duty on ice-cream | 33 | 58 | 135 | 168 | 180 | 201 | 297 | 297 | 356 | 408 |
| Duty on coffee | 5 | 249 | 224 | 266 | 250 | 243 | 271 | 280 | 277 | 274 |
| Duty on mineral water | 68 | 195 | 466 | 505 | 418 | 383 | 374 | 0 | 0 | 0 |
| Duty on beer | 622 | 1 983 | 3 100 | 1 510 | 1 080 | 895 | 977 | 916 | 810 | 781 |
| Duty on wine | 122 | 611 | 1 448 | 1 166 | 1 032 | 1 071 | 1 674 | 1 764 | 1 664 | 1 803 |
| Duty on spirits | 412 | 1 432 | 1 982 | 1 756 | 1 213 | 1 028 | 1 127 | 1 201 | 1 205 | 1 179 |
| Duty on restaurant sales of alcoholic bev. | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on wireless sets | 55 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on television sets | 0 | 93 | -18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on video recorders | 0 | 17 | -15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on major household appliances | 0 | 199 | -10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on grammophone records | 10 | 46 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on playing cards | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on matches | 5 | 3 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on lighters | 1 | 8 | -4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on electric bulbs | 36 | 67 | 152 | 176 | 211 | 117 | 95 | 86 | 42 | 38 |
| Duty on perfumery and toilet articles | 91 | 214 | 506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on almanacs | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on salmon | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on paper and cardboard | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on sugar | 0 | 174 | -8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on tea | 0 | 12 | 10 | 8 | 8 | 8 | 8 | 8 | 0 | 0 |
| Duty on electricity | 0 | 1 222 | 4 317 | 7 430 | 8 665 | 10 195 | 10 013 | 11 501 | 11 178 | 11 203 |
| Duty on certain oil products | 0 | 1 719 | 2 938 | 6 757 | 8 549 | 8 623 | 9 306 | 9 347 | 9 971 | 9 467 |
| Duty on certain retail containers | 0 | 100 | 397 | 594 | 727 | 706 | 715 | 316 | 244 | 132 |
| Duty on gas | 0 | 56 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on extraction and import of raw materials | 0 | 16 | 129 | 172 | 220 | 119 | 132 | 148 | 163 | 183 |
| Duty on disposable tableware | 0 | 0 | 72 | 65 | 126 | 120 | 121 | 138 | 140 | 267 |
| Duty on insecticides, herbicides, etc. | 0 | 0 | 13 | 366 | 449 | 466 | 656 | 598 | 590 | 563 |
| Duty on videotapes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on coal, etc. | 0 | 0 | 849 | 1 217 | 1 450 | 2 587 | 2 991 | 2 255 | 1 766 | 1 600 |
| Other duties on goods and services | 5 | 186 | 20 | 53 | 147 | 189 | -13 | 186 | 178 | 136 |
| Duty on waste | 0 | 0 | 404 | 1 025 | 1 225 | 51 | 167 | 130 | 120 | 158 |
| Duty on CFC | 0 | 0 | 27 | 0 | 53 | 56 | 82 | 65 | 45 | 41 |
| Duty on CO2 | 0 | 0 | 0 | 4 883 | 5 108 | 5 822 | 5 762 | 3 652 | 3 565 | 3 306 |
| Duty on cigarette paper | 0 | 0 | 0 | 68 | 32 | 28 | 36 | 38 | 32 | 30 |
| Duty on rechargeable Ni-Cd batteries | 0 | 0 | 0 | 21 | 17 | 4 | 3 | 2 | 1 | 1 |
| Duty on piped water | 0 | 0 | 0 | 1 357 | 1 371 | 1 334 | 1 584 | 1 688 | 1 673 | 1 687 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Duty on carrier bags made of paper, plastic, etc. | 0 | 0 | 0 | 178 | 210 | 201 | 186 | 208 | 166 | 324 |
| Duty on tires | 0 | 0 | 0 | 29 | 45 | 62 | 50 | 57 | 47 | 56 |
| Duty on sulphur | 0 | 0 | 0 | 165 | 108 | 48 | 51 | 42 | 33 | 35 |
| Duty on chlorinated solvents | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on natural gas | 0 | 0 | 0 | 2 532 | 3 375 | 4 524 | 5 255 | 3 160 | 2 781 | 2 784 |
| Duty on nitrogen | 0 | 0 | 0 | 30 | 27 | 26 | 21 | 17 | 14 | 15 |
| Duty on specific growth stimulants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on PVC-film | 0 | 0 | 0 | 7 | 12 | 11 | 10 | 11 | 0 | 0 |
| Duty on PVC and phathalates | 0 | 0 | 0 | 31 | 42 | 23 | 18 | 19 | 0 | 0 |
| Duty on lead accumulators | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on mineral phosphorus | 0 | 0 | 0 | 0 | 51 | 51 | 49 | 52 | 25 | 0 |
| Surcharge on alcoholic soft drinks | 0 | 0 | 0 | 0 | 17 | 26 | 33 | 33 | 0 | 0 |
| Duty on nitrogen oxides | 0 | 0 | 0 | 0 | 0 | 212 | 870 | 820 | 152 | 155 |
| Duty on saturated fat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on PSO (Public Service Obligations) | 0 | 0 | 0 | 3 641 | 4 319 | 3 004 | 5 734 | 7 302 | 1 301 | 1 853 |
| 5122 Profits of fiscal monopolies | 16 | 183 | 404 | 1 402 | 1 648 | 1 481 | 1 339 | 1 230 | 1 989 | 1 574 |
| 5123 Customs and import duties | 556 | 1 113 | 1 849 | 2 325 | 3 282 | 3 242 | 2 824 | 3 285 | 3 129 | 3 089 |
| Customs duties | 0 | 1 032 | 1 779 | 2 325 | 3 282 | 3 242 | 2 824 | 3 285 | 3 129 | 3 089 |
| Temporary import surcharge | 556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import duties on agricultural produce | 0 | 81 | 70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 62 | 771 | 1 567 | 3 019 | 4 525 | 3 932 | 3 008 | 3 189 | 3 346 | 3 092 |
| Sales tax on gambling stakes races | 17 | 28 | 20 | 12 | 18 | 16 | 15 | 14 | 0 | 0 |
| Tax on football pools | 31 | 152 | 284 | 942 | 1 143 | 1 071 | 0 | 0 | 0 | 0 |
| Tax on cinema tickets | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on motor vehicle compl. insurance | 0 | 470 | 923 | 1 327 | 2 104 | 1 854 | 1 598 | 1 529 | 1 478 | 1 444 |
| Duty on insurance on pleasure boats | 0 | 13 | 57 | 66 | 100 | 122 | 127 | 126 | 93 | 104 |
| Duty on charter flight | 0 | 109 | 283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax on 6-win horse race betting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on casinos | 0 | 0 | 0 | 180 | 261 | 173 | 192 | 200 | 198 | 132 |
| Passenger duty | 0 | 0 | 0 | 477 | 6 | 0 | 0 | 0 | 0 | 0 |
| Duty on the Danish State Lottery | 0 | 0 | 0 | 16 | 35 | 41 | 42 | 44 | 44 | 45 |
| Duty on slot machines | 0 | 0 | 0 | 0 | 858 | 656 | 545 | 618 | 569 | 414 |
| Duty on gambling | 0 | 0 | 0 | 0 | 0 | 0 | 288 | 397 | 490 | 459 |
| Duty on online casinos | 0 | 0 | 0 | 0 | 0 | 0 | 202 | 261 | 475 | 495 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 277 | 837 | 312 | 370 | 33 | 51 | 33 | 0 | 0 |
| Duty paid to ECSC | .. | 4 | 5 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Sugar storing duty | .. | 83 | 113 | 62 | 0 | 0 | 0 | 0 | .. | .. |
| Duty on the production of sugar | .. | 81 | 145 | 249 | -26 | 33 | 51 | 33 | .. | .. |
| Duty on milk co-reponsibility levy | .. | 109 | 255 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Grain co-reponsibility levy | .. | 0 | 319 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Restructuring scheme for EU sugar system | .. | 0 | 0 | 0 | 397 | 0 | 0 | 0 | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 488 | 2 893 | 4 410 | 7 468 | 14 088 | 14 731 | 16 180 | 16 537 | 16 099 | 15 076 |
| 5210 Recurrent taxes | 488 | 2 893 | 4 410 | 7 468 | 14 088 | 14 731 | 15 966 | 16 171 | 14 859 | 13 836 |
| 5211 Paid by households: motor vehicles | 199 | 1 874 | 2 922 | 5 485 | 7 105 | 7 614 | 8 094 | 8 136 | 7 298 | 7 177 |
| Weight duty automobiles | 199 | 1 874 | 2 922 | 5 318 | 6 954 | 7 467 | 7 936 | 7 859 | 7 048 | 6 917 |
| Recycling fee on cars | 0 | 0 | 0 | 167 | 151 | 147 | 158 | 277 | 251 | 259 |
| 5212 Paid by others: motor vehicles | 287 | 1 014 | 1 441 | 1 919 | 3 125 | 2 980 | 3 336 | 3 483 | 3 935 | 3 908 |
| Weight duty automobiles | 287 | 1 014 | 1 441 | 1 612 | 2 652 | 2 611 | 2 952 | 3 088 | 3 416 | 3 352 |
| Road charges | 0 | 0 | 0 | 307 | 473 | 370 | 383 | 395 | 519 | 555 |
| 5213 Paid in respect of other goods | 2 | 5 | 47 | 64 | 3 858 | 4 137 | 4 537 | 4 552 | 3 626 | 2 752 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 214 | 365 | 1 240 | 1 240 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 1 575 | 3 368 | 4 724 | 4 948 | 6 497 | 7 177 | 9 322 | 9 606 |
| **6000 Other taxes** | **0** | **0** | **0** | **391** | **190** | **206** | **152** | **320** | **289** | **258** |
| 6100 Paid solely by business | .. | .. | .. | 391 | 190 | 206 | 152 | 320 | 289 | 258 |
| 6200 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Memorandum item** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | 1 779 | 2 325 | 3 282 | 3 242 | 2 824 | 3 285 | 3 129 | 3 089 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | .. | 4 960 | 5 515 | 4 228 | 3 099 | 3 028 |
| Tax expenditure component | .. | .. | .. | .. | .. | 4 712 | 5 240 | 4 016 | 2 944 | 2 876 |
| Transfer component | .. | .. | .. | .. | .. | 248 | 276 | 211 | 155 | 151 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **20 821** | **166 358** | **382 232** | **623 911** | **809 988** | **813 972** | **901 001** | **957 281** | **1 094 118** | **1 105 573** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | 0 | 0 | 0 | 0 | 0 | 4 712 | 5 240 | 4 016 | 2 944 | 2 876 |
| Capital transfer for uncollected revenue | 0 | -1 374 | -2 387 | -1 917 | -2 726 | -3 475 | -15 512 | -19 396 | -10 370 | -10 754 |
| Voluntary social security contributions | 0 | 1 673 | 8 087 | 16 633 | 17 061 | 17 192 | 14 655 | 14 721 | 14 792 | 14 873 |
| Miscellaneous differences | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | 20 821 | 166 657 | 387 932 | 638 626 | 824 323 | 832 401 | 905 384 | 956 623 | 1 101 485 | 1 112 568 |
| Imputed social contributions | 0 | 5 958 | 4 592 | 6 223 | 5 693 | 5 356 | 4 520 | 4 067 | 3 227 | 3 094 |
| National Accounts: Taxes and all social contributions | 20 821 | 172 615 | 392 525 | 644 849 | 830 017 | 837 758 | 909 904 | 960 690 | 1 104 712 | 1 115 662 |

.. Not available
Note: Year ending 31st December.
The figures are on an accrual basis.
Heading 2300 includes a small amount of voluntary contributions which cannot be isolated.
Source: Statistics Denmark.

StatLink https://stat.link/uczatn

## Table 5.10. Estonia: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **1 919** | **5 082** | **4 894** | **5 988** | **6 874** | **9 298** | **9 134** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **1 919** | **5 047** | **4 870** | **5 960** | **6 840** | **9 239** | **9 084** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **476** | **1 197** | **970** | **1 357** | **1 607** | **2 041** | **2 102** |
| 1100 Of individuals | .. | .. | .. | 421 | 936 | 776 | 1 031 | 1 182 | 1 532 | 1 652 |
| 1110 On income and profits | .. | .. | .. | 421 | 936 | 776 | 1 031 | 1 182 | 1 532 | 1 652 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 55 | 261 | 194 | 327 | 424 | 509 | 450 |
| 1210 On profits | .. | .. | .. | 55 | 65 | 35 | 62 | 38 | 94 | 82 |
| 1220 On capital gains | .. | .. | .. | 0 | 196 | 159 | 265 | 386 | 416 | 368 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | .. | .. | **674** | **1 683** | **1 879** | **2 077** | **2 300** | **3 256** | **3 331** |
| 2100 Employees | .. | .. | .. | 0 | 28 | 116 | 109 | 99 | 136 | 139 |
| 2110 On a payroll basis | .. | .. | .. | .. | 28 | 116 | 109 | 99 | 136 | 139 |
| 2120 On an income tax basis | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 662 | 1 635 | 1 742 | 1 949 | 2 181 | 3 101 | 2 974 |
| 2210 On a payroll basis | .. | .. | .. | 662 | 1 635 | 1 742 | 1 949 | 2 181 | 3 101 | 2 974 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 12 | 21 | 21 | 19 | 20 | 20 | 217 |
| 2310 On a payroll basis | .. | .. | .. | 12 | 21 | 21 | 19 | 20 | 20 | 217 |
| 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** | .. | .. | .. | **24** | **35** | **51** | **57** | **58** | **58** | **58** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 24 | 35 | 51 | 57 | 58 | 58 | 58 |
| Land tax | .. | .. | .. | 24 | 35 | 51 | 57 | 58 | 58 | 58 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 0 | 0 | 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** | .. | .. | .. | **745** | **2 166** | **1 993** | **2 496** | **2 909** | **3 943** | **3 643** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 723 | 2 099 | 1 938 | 2 431 | 2 829 | 3 725 | 3 438 |
| 5110 General taxes | .. | .. | .. | 521 | 1 423 | 1 263 | 1 558 | 1 873 | 2 483 | 2 439 |
| 5111 Value added taxes | .. | .. | .. | 520 | 1 423 | 1 257 | 1 558 | 1 873 | 2 483 | 2 439 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 6 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 202 | 675 | 675 | 873 | 956 | 1 243 | 999 |
| 5121 Excise duties | .. | .. | .. | 183 | 577 | 619 | 796 | 869 | 1 128 | 897 |
| Alcohol | .. | .. | .. | 62 | 153 | 154 | 212 | 207 | 225 | 211 |
| Tobacco | .. | .. | .. | 36 | 134 | 91 | 169 | 183 | 231 | 231 |
| Fuel | .. | .. | .. | 76 | 290 | 343 | 383 | 444 | 638 | 437 |
| Motor vehicle | .. | .. | .. | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| Package | .. | .. | .. | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Fur | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electricity | .. | .. | .. | 0 | 0 | 31 | 33 | 34 | 34 | 18 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 2 | 35 | 24 | 29 | 34 | 52 | 42 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 17 | 64 | 33 | 48 | 53 | 62 | 60 |
| Gambling tax | .. | .. | .. | 7 | 30 | 21 | 22 | 23 | 30 | 28 |
| Advertising tax | .. | .. | .. | 1 | 3 | 2 | 4 | 4 | 6 | 0 |
| Postal service payment | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Liquid fuel stockpiling fee | .. | .. | .. | 0 | 2 | 5 | 6 | 5 | 5 | 4 |
| Contributions to the Guarantee Fund | .. | .. | .. | 9 | 29 | 5 | 17 | 20 | 21 | 23 |
| 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 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 22 | 68 | 55 | 65 | 80 | 217 | 204 |
| 5210 Recurrent taxes | .. | .. | .. | 22 | 68 | 55 | 65 | 73 | 77 | 61 |
| Car registration fee | .. | .. | .. | 2 | 5 | 4 | 7 | 7 | 8 | 6 |
| Heavy vehicle tax | .. | .. | .. | 0 | 4 | 4 | 4 | 5 | 5 | 5 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | 20 | 58 | 47 | 55 | 61 | 64 | 50 |
| Business and professional licenses | .. | .. | .. | 3 | 2 | 1 | 1 | 1 | 4 | 4 |
| Pollution fee | .. | .. | .. | 10 | 44 | 31 | 37 | 44 | 44 | 29 |
| Specific use of water | .. | .. | .. | 4 | 9 | 13 | 14 | 13 | 13 | 14 |
| Fees for closure of roads, streets and squares | .. | .. | .. | 0 | 1 | 1 | 1 | 2 | 2 | 2 |
| Fishing fees | .. | .. | .. | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Tax on motor vehicle | .. | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Boat tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Animal tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 7 | 140 | 143 |
| Revenue from the sale of emission permits | .. | .. | .. | .. | .. | .. | .. | 7 | 140 | 143 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Memorandum item** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | .. | 35 | 24 | 29 | 34 | 52 | 42 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | .. | 7 | 8 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **1 907** | **5 003** | **4 921** | **5 964** | **6 848** | **9 195** | **9 204** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **1 919** | **5 082** | **4 894** | **5 988** | **6 874** | **9 298** | **9 134** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 1 919 | 5 082 | 4 894 | 5 988 | 6 874 | 9 298 | 9 134 |
| Imputed social contributions | .. | .. | .. | 4 | 20 | 30 | 38 | 49 | 73 | 86 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 1 922 | 5 102 | 4 924 | 6 026 | 6 923 | 9 371 | 9 220 |

.. Not available
Note: Year ending 31st December.
Data on an accrual basis.
Source: Statistics Estonia.

StatLink https://stat.link/fx2sq7

## Table 5.11. Finland: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **1 362** | **11 895** | **39 052** | **62 435** | **77 447** | **76 315** | **88 688** | **92 003** | **101 439** | **99 610** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **39 052** | **62 296** | **77 247** | **76 163** | **88 521** | **91 760** | **101 036** | **99 201** |
| **1000 Taxes on income, profits and capital gains** | **564** | **4 654** | **15 323** | **26 910** | **30 358** | **27 104** | **30 797** | **32 371** | **35 470** | **34 962** |
| 1100 Of individuals | 453 | 4 248 | 13 562 | 19 118 | 23 396 | 22 545 | 25 998 | 27 824 | 29 401 | 29 873 |
| 1110 On income and profits | 453 | 4 234 | 13 520 | 19 118 | 23 396 | 22 545 | 25 998 | 27 824 | 29 401 | 29 873 |
| Tax on income | 125 | 1 827 | 5 917 | 9 036 | 9 086 | 6 465 | 7 903 | 9 138 | 9 986 | 9 360 |
| The final withdrawal tax on interest income | 0 | 0 | 0 | 92 | 254 | 205 | 207 | 110 | 39 | 36 |
| Communal tax | 279 | 2 376 | 7 603 | 9 990 | 14 056 | 15 875 | 17 888 | 18 576 | 19 376 | 20 477 |
| Seaman's tax | 3 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National pension contributions | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National health insurance contributions | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 0 | 14 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on lottery prizes | .. | 14 | 42 | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 111 | 405 | 1 761 | 7 792 | 6 962 | 4 559 | 4 799 | 4 547 | 6 069 | 5 089 |
| 1210 On profits | 111 | 405 | 1 761 | 7 792 | 6 962 | 4 559 | 4 799 | 4 547 | 6 069 | 5 089 |
| Tax on income | 72 | 202 | 1 001 | 4 758 | 5 298 | 2 972 | 3 227 | 2 761 | 4 151 | 2 933 |
| Communal tax | 36 | 187 | 699 | 2 900 | 1 541 | 1 471 | 1 456 | 1 668 | 1 918 | 2 156 |
| Church tax | 3 | 16 | 61 | 134 | 123 | 116 | 116 | 118 | 0 | 0 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **93** | **2 776** | **10 012** | **15 756** | **21 384** | **22 648** | **25 632** | **26 639** | **28 295** | **27 326** |
| 2100 Employees | 1 | 394 | 1 152 | 2 926 | 4 050 | 4 710 | 5 811 | 6 364 | 8 546 | 8 553 |
| For employment pension schemes | 1 | 10 | 23 | 2 120 | 2 950 | 3 386 | 4 235 | 4 714 | 6 078 | 6 239 |
| For unemployment schemes | 0 | 0 | 0 | 435 | 369 | 267 | 457 | 489 | 1 379 | 1 072 |
| 2110 On a payroll basis | .. | 10 | 23 | 2 565 | 3 319 | 3 653 | 4 692 | 5 203 | 7 457 | 7 311 |
| 2120 On an income tax basis | .. | 384 | 1 129 | 361 | 731 | 1 057 | 1 119 | 1 161 | 1 089 | 1 242 |
| National pension contributions | .. | 251 | 502 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| National health insurance contributions | .. | 133 | 627 | 359 | 731 | 1 057 | 1 119 | 1 161 | 1 089 | 1 242 |
| 2200 Employers | 93 | 2 230 | 8 127 | 11 571 | 15 715 | 16 041 | 17 888 | 18 232 | 17 778 | 16 704 |
| For national pension schemes | 29 | 685 | 1 502 | 1 566 | 1 331 | 0 | 0 | 0 | 0 | 0 |
| For national health insurance | 10 | 244 | 792 | 839 | 1 142 | 1 590 | 1 612 | 1 662 | 694 | 1 197 |
| For unemployment schemes | 3 | 106 | 206 | 1 143 | 1 346 | 1 377 | 1 775 | 1 676 | 1 260 | 1 006 |
| For employment pension schemes | 50 | 1 195 | 5 627 | 8 023 | 11 896 | 13 074 | 14 501 | 14 894 | 15 824 | 14 501 |
| For accident and group life insurance premiums | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | 2 230 | 8 127 | 11 571 | 15 715 | 16 041 | 17 888 | 18 232 | 17 778 | 16 704 |
| 2220 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 152 | 733 | 1 259 | 1 619 | 1 897 | 1 933 | 2 043 | 1 971 | 2 069 |
| For employment pension schemes | .. | 84 | 394 | 576 | 817 | 932 | 1 187 | 1 269 | 1 245 | 1 241 |
| 2310 On a payroll basis | .. | 84 | 394 | 576 | 817 | 932 | 1 187 | 1 269 | 1 245 | 1 241 |
| 2320 On an income tax basis | .. | 68 | 339 | 683 | 802 | 965 | 746 | 774 | 726 | 828 |
| National pension contributions | .. | 43 | 151 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| National health insurance contributions | .. | 25 | 188 | 678 | 802 | 965 | 746 | 774 | 726 | 828 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **70** | **22** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Soc. Sec. contr. for children allowance | 70 | 22 | .. | .. | .. | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | **54** | **221** | **956** | **1 518** | **2 012** | **2 087** | **2 599** | **3 017** | **3 477** | **3 569** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 76 | 570 | 855 | 1 169 | 1 363 | 1 603 | 1 871 | 1 950 |
| 4110 Households | .. | .. | 46 | 273 | 405 | 576 | 623 | 733 | 860 | 899 |
| 4120 Others | .. | .. | 30 | 297 | 450 | 593 | 740 | 870 | 1 011 | 1 051 |
| 4200 Recurrent taxes on net wealth | 24 | 24 | 27 | 179 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 11 | 23 | 25 | 175 | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 13 | 2 | 2 | 4 | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 3 | 26 | 146 | 368 | 459 | 387 | 646 | 631 | 749 | 797 |
| 4310 Estate and inheritance taxes | 3 | 21 | 121 | 307 | 384 | 324 | 541 | 528 | 612 | 650 |
| 4320 Gift taxes | 1 | 5 | 25 | 61 | 75 | 63 | 105 | 103 | 137 | 147 |
| 4400 Taxes on financial and capital transactions | 27 | 170 | 707 | 401 | 698 | 531 | 590 | 783 | 857 | 822 |
| Stamp duty excluded entertainment | 27 | 170 | 688 | -20 | 0 | 0 | 0 | 0 | 0 | 0 |
| Credit tax | 0 | 0 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer tax | 0 | 0 | 0 | 421 | 698 | 531 | 590 | 783 | 857 | 822 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **578** | **4 202** | **12 711** | **18 221** | **23 624** | **24 407** | **29 596** | **29 895** | **34 146** | **33 680** |
| 5100 Taxes on production, sale, transfer, etc. | 570 | 4 158 | 12 555 | 17 781 | 22 953 | 23 642 | 28 662 | 28 836 | 32 667 | 32 224 |
| 5110 General taxes | 251 | 2 062 | 7 519 | 10 869 | 15 207 | 15 533 | 18 888 | 18 974 | 21 974 | 22 005 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5111 Value added taxes | 251 | 2 062 | 7 519 | 10 869 | 15 207 | 15 533 | 18 888 | 18 974 | 21 974 | 22 005 |
| Value added taxes | 251 | 2 062 | 7 519 | 9 616 | 13 657 | 13 691 | 16 561 | 16 680 | 18 929 | 18 802 |
| VAT repayments of local government | 0 | 0 | 0 | 849 | 1 550 | 1 842 | 2 327 | 2 294 | 3 045 | 3 203 |
| Social Insur. Institutions' part of VAT revenue | 0 | 0 | 0 | 404 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Suppl. sales tax on consumer durables | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 319 | 2 096 | 5 036 | 6 912 | 7 746 | 8 109 | 9 774 | 9 862 | 10 693 | 10 219 |
| 5121 Excise duties | 183 | 1 615 | 3 813 | 5 613 | 6 013 | 6 286 | 7 511 | 7 678 | 8 118 | 8 006 |
| Excise on tobacco products | 52 | 206 | 473 | 561 | 622 | 655 | 852 | 885 | 1 019 | 1 054 |
| Excise on sweetments | 6 | 23 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on medium, strong beer | 3 | 109 | 419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on non-alcoholic beverages | 2 | 17 | 22 | 32 | 35 | 37 | 204 | 250 | 180 | 209 |
| Excise on certain foodstuffs | 3 | 218 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on liquid fuels | 58 | 504 | 986 | 2 583 | 2 907 | 3 167 | 3 925 | 4 054 | 4 294 | 4 253 |
| Excise on motor cars | 28 | 238 | 697 | 1 059 | 1 217 | 941 | 931 | 882 | 886 | 713 |
| Tax on alcoholic beverages | 29 | 353 | 813 | 1 239 | 1 016 | 1 279 | 1 355 | 1 356 | 1 483 | 1 521 |
| Levies on pharmacy | 2 | 16 | 46 | 85 | 113 | 122 | 153 | 165 | 188 | 198 |
| Levies for price reduction on butter | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies for marketing of milk | 0 | 12 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on margarines | 0 | 18 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stock-building levies on liquid fuels | 0 | 15 | 44 | 46 | 50 | 48 | 45 | 43 | 43 | 40 |
| Excise on sugar products | 0 | 18 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on feeding stuffs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on fertilizers | 0 | 21 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on oil-based concentrated feed | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on protein feed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equalization fee agricultural products | 0 | 8 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on albumen | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on electricity | 0 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Oil damage levy | 0 | 0 | 7 | 5 | 8 | 20 | 27 | 24 | 7 | 2 |
| Oil waste levy | 0 | 0 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 0 |
| Price difference compensations | 0 | -231 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| The milk quota charge | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies for marketing of special agric. prod. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on phosphorous fertilizers | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on certain beverage packages | 0 | 0 | 0 | 0 | 41 | 13 | 15 | 15 | 14 | 16 |
| 5122 Profits of fiscal monopolies | 38 | 86 | 202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excess profits on alcohol | 38 | 86 | 202 | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 88 | 235 | 423 | 130 | 199 | 151 | 166 | 166 | 187 | 174 |
| Import duties | 62 | 126 | 232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import levies on agricultural products | 26 | 6 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local import duties (Town dues) | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import levies price stabilisation fund | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural levies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equalization tax | 0 | 100 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Custom duties | .. | .. | 0 | 130 | 199 | 151 | 166 | 166 | 187 | 174 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Export duties | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Levies on export | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Counter-cyclical tax exports | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment tax on buildings | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5126 Taxes on specific services | 9 | 161 | 598 | 1 160 | 1 533 | 1 671 | 2 096 | 2 017 | 2 388 | 2 039 |
| Net revenue of betting | 8 | 94 | 328 | 704 | 807 | 874 | 948 | 967 | 1 099 | 746 |
| Tax on motion pictures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duties on entertainment | 2 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire protection levy | 0 | 3 | 7 | 6 | 8 | 9 | 10 | 11 | 11 | 11 |
| Tax on waste | 0 | 0 | 0 | 33 | 56 | 42 | 56 | 32 | 3 | 7 |
| Rail tax | 0 | 0 | 0 | 0 | 18 | 18 | 19 | 6 | 0 | 0 |
| Tax on insurance premiums | 0 | 58 | 263 | 337 | 509 | 584 | 712 | 777 | 789 | 820 |
| Tax on lottery prizes | 0 | 0 | 0 | 80 | 135 | 144 | 217 | 222 | 217 | 163 |
| Tax on telecommunications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank tax | 0 | 0 | 0 | 0 | 0 | 0 | 134 | -74 | -3 | -2 |
| Contributions to the Resolution Fund | .. | .. | 0 | 0 | 0 | 0 | 0 | 76 | 216 | 235 |
| Contributions to the Deposit Guarantee Fund | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 59 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on charter flights | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | 0 | 9 | 1 | 1 | 1 | 1 | 0 | 0 |
| Sugar levy | .. | .. | .. | 9 | 1 | 1 | 1 | 1 | .. | .. |
| Steel and coal levy | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5200 Taxes on use of goods and perform activities | 8 | 44 | 156 | 440 | 671 | 765 | 934 | 1 059 | 1 479 | 1 456 |
| 5210 Recurrent taxes | 8 | 44 | 156 | 423 | 637 | 725 | 897 | 960 | 1 189 | 1 208 |
| 5211 Paid by households: motor vehicles | 0 | 2 | 5 | 165 | 486 | 541 | 696 | 748 | 949 | 965 |
| 5212 Paid by others: motor vehicles | 7 | 32 | 135 | 235 | 126 | 150 | 170 | 182 | 201 | 203 |
| 5213 Paid in respect of other goods | 1 | 10 | 16 | 23 | 25 | 34 | 31 | 30 | 39 | 40 |
| Dog licenses | 1 | 2 | 4 | 5 | 3 | 2 | 2 | 1 | 0 | 0 |
| Hunting and fishing licenses | 1 | 7 | 12 | 17 | 17 | 24 | 23 | 22 | 27 | 28 |
| Seamens welfare and rescue levy | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Nuclear energy research levy | 0 | 0 | 0 | 0 | 4 | 7 | 5 | 7 | 12 | 12 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 17 | 34 | 40 | 37 | 99 | 290 | 248 |
| Vehicle registration tax | .. | .. | .. | 17 | 34 | 40 | 37 | 36 | 27 | 27 |
| Income from auction of emission allowances | .. | .. | .. | 0 | 0 | 0 | 0 | 63 | 263 | 221 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **2** | **21** | **50** | **30** | **69** | **69** | **64** | **81** | **51** | **73** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 2 | 21 | 50 | 30 | 69 | 69 | 64 | 81 | 51 | 73 |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 130 | 199 | 151 | 166 | 166 | 187 | 174 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 76 | 216 | 235 |
| **Total tax revenue on cash basis** | **1 362** | **11 895** | **39 396** | **61 638** | **77 110** | **76 176** | **88 425** | **91 846** | **101 219** | **98 048** |
| **Total tax revenue on accrual basis** | **..** | **..** | **39 052** | **62 435** | **77 447** | **76 315** | **88 688** | **92 003** | **101 439** | **99 610** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | 262 | 632 | 236 | 228 | 254 | 270 | 303 | 246 | 235 |
| Miscellaneous differences | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | 12 157 | 39 684 | 62 671 | 77 675 | 76 569 | 88 958 | 92 306 | 101 685 | 99 845 |
| Imputed social contributions | .. | 513 | 688 | 30 | 0 | 0 | 0 | 0 | .. | .. |
| National Accounts: Taxes and all social contributions | .. | 12 670 | 40 372 | 62 701 | 77 675 | 76 569 | 88 958 | 92 306 | 101 685 | 99 845 |

.. Not available
Note: Year ending 31st December.
From 1988 data are on accrual basis.
The comparability of the time series to earlier years is slightly lower.
Headings 2120 and 2320: The breakdown of contributions paid by employees and self-employed or non-employed is estimated, except for the healthcare fee of students in higher education included also into 2320 (in effect from 2021).
Headings 4110 and 4120: The breakdown of contributions paid by households and others is estimated.
Heading 4400: Negative values in Stamp duties are due to repayments during transition time from Stamp duties to Transfer tax.
Heading 5121: Negative items in Price difference compensations were due to subsidies under the price compensation scheme, which could be offset against any positive tax liability.
Heading 5126: Negative values are due to repayments temporary bank tax.
Heading 5212: Prior to 1990, a part of the tax was paid by households.
Source: Statistics Finland, basing on data from State Treasury, Tax Administration, Finnish Customs, Finnish Transport and Communication Agency, Financial Stability Authority and Financial Supervisory Authority. Supplementary information from unpublished sources.

StatLink https://stat.link/v5ytwn

## Table 5.12. France: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **25 776** | **178 576** | **433 771** | **645 528** | **831 226** | **846 318** | **966 817** | **1 002 131** | **1 098 902** | **1 058 387** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **..** | **643 655** | **829 411** | **844 346** | **964 743** | **999 064** | **1 094 291** | **1 053 334** |
| **1000 Taxes on income, profits and capital gains** | **4 095** | **30 019** | **69 649** | **160 363** | **197 939** | **191 085** | **235 964** | **234 532** | **282 086** | **276 718** |
| 1100 Of individuals | 2 736 | 20 734 | 46 272 | 115 885 | 141 405 | 144 165 | 179 715 | 188 357 | 227 806 | 222 907 |
| 1110 On income and profits | 2 723 | 20 674 | 46 252 | 115 884 | 141 405 | 144 165 | 179 715 | 188 357 | 227 806 | 222 907 |
| Tax on individual income | .. | 18 207 | 39 237 | 49 548 | 48 597 | 49 575 | 70 098 | 72 750 | 77 681 | 75 556 |
| Tax on non business profits | .. | 51 | 189 | 293 | 559 | 446 | 598 | 927 | 979 | 694 |
| Tax on financial assets | .. | 2 333 | 3 971 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CSG, CRDS, social security contributions for the benefit of the FSV, FNAL and / or the FS | .. | 0 | 0 | 65 953 | 92 204 | 93 972 | 108 247 | 113 065 | 135 098 | 131 852 |
| Flat-rate tax on precious metals | .. | 70 | 58 | 47 | 37 | 52 | 69 | 71 | 104 | 79 |
| Tax on multiple wages | .. | 7 | 20 | 38 | 0 | 0 | 0 | 0 | 0 | 0 |
| Solidarity levy | .. | 0 | 2 207 | 5 | 0 | 82 | 381 | 0 | 10 537 | 10 292 |
| Others | .. | 6 | 571 | 0 | 8 | 38 | 322 | 1 544 | 3 407 | 4 434 |
| 1120 On capital gains | 14 | 59 | 20 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| On capital gains | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Levies on construction profits | .. | 59 | 20 | 1 | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 1 358 | 9 158 | 23 117 | 44 478 | 56 534 | 46 920 | 56 249 | 46 175 | 54 280 | 53 811 |
| 1210 On profits | 1 358 | 9 158 | 23 117 | 44 478 | 56 534 | 46 920 | 56 249 | 46 175 | 54 280 | 53 811 |
| Corporations' tax (excluding tax credits to reduce or remove the taxation) | .. | 8 524 | 20 804 | 39 755 | 51 063 | 39 095 | 46 474 | 39 579 | 48 670 | 49 942 |
| 3% tax on dividends | .. | 0 | 0 | 0 | 0 | 0 | 1 943 | 2 165 | 0 | 0 |
| Tax on financial assets | .. | 487 | 1 333 | 1 460 | 3 492 | 5 952 | 5 894 | 3 325 | 4 339 | 1 575 |
| Precount on distributed profits (exceptional levy of 25% since 2005) | .. | 36 | 247 | 1 135 | 88 | 28 | -6 | 4 | -131 | 0 |
| Exceptional levies on temporary work corporations | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social contribution on corporation profits | .. | 0 | 0 | 589 | 158 | 842 | 1 160 | 971 | 1 240 | 1 171 |
| Annual flat-rate tax | .. | 111 | 658 | 1 484 | 1 656 | 599 | 680 | 4 | 1 | 1 |
| Exceptionnal levies on insurances | .. | 0 | 61 | 55 | 64 | 94 | 104 | 127 | 161 | 1 122 |
| Other | .. | 0 | 14 | 0 | 13 | 310 | 0 | 0 | 0 | 0 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 127 | 260 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **8 804** | **76 235** | **191 141** | **231 875** | **307 663** | **323 816** | **356 934** | **370 375** | **363 817** | **348 335** |
| 2100 Employees | 1 701 | 19 851 | 57 347 | 57 686 | 76 815 | 78 268 | 88 097 | 93 767 | 87 940 | 84 244 |
| Actual cotisations | 0 | 19 851 | 57 347 | 57 686 | 76 815 | 78 268 | 88 097 | 93 767 | 87 940 | 84 244 |
| 2110 On a payroll basis | 0 | 0 | 0 | 57 686 | 76 815 | 78 268 | 88 097 | 93 767 | 87 940 | 84 244 |
| 2120 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 6 525 | 50 742 | 118 079 | 159 476 | 208 688 | 219 687 | 240 672 | 248 173 | 247 437 | 236 893 |
| Actual cotisations | 0 | 50 742 | 118 079 | 159 476 | 208 688 | 219 687 | 240 672 | 248 173 | 247 437 | 236 893 |
| 2210 On a payroll basis | 0 | 0 | 0 | 159 476 | 208 688 | 219 687 | 240 672 | 248 173 | 247 437 | 236 893 |
| 2220 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 578 | 5 642 | 15 714 | 14 713 | 22 160 | 25 861 | 28 165 | 28 435 | 28 440 | 27 198 |
| Actual cotisations | .. | 5 642 | 15 714 | 14 713 | 22 160 | 25 861 | 28 165 | 28 435 | 28 440 | 27 198 |
| 2310 On a payroll basis | 0 | 0 | 0 | 14 713 | 22 160 | 25 861 | 28 165 | 28 435 | 28 440 | 27 198 |
| 2320 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **1 189** | **3 935** | **8 254** | **14 916** | **22 874** | **26 926** | **33 595** | **34 574** | **43 522** | **43 656** |
| Tax on wages | 0 | 2 413 | 5 208 | 7 583 | 10 272 | 11 440 | 13 127 | 13 165 | 13 533 | 14 537 |
| Corporate social contributions | 0 | 0 | 0 | 0 | 0 | 657 | 4 654 | 5 019 | 5 251 | 5 428 |
| Apprenticeship tax | 0 | 172 | 101 | 102 | 964 | 1 130 | 1 317 | 1 436 | 3 758 | 0 |
| Tax benefitting the wage garantee scheme (AGS): royalties for concessions, patents, licenses, trademarks, processes, rights and similar values | 0 | 263 | 379 | 551 | 736 | 1 759 | 1 435 | 1 479 | 841 | 798 |
| Tax on vocational training | 0 | 236 | 30 | 97 | 19 | 13 | 17 | 17 | 5 447 | 8 442 |
| Tax benefitting the FNAL: ACOSS (employer contributions) | 0 | 120 | 754 | 1 506 | 2 412 | 2 465 | 3 123 | 2 929 | 2 855 | 2 978 |
| Tax benefitting the transports union | 0 | 731 | 1 600 | 3 786 | 5 738 | 6 344 | 7 326 | 7 842 | 9 402 | 9 185 |
| Payment benefitting the UNEDIC | 0 | 0 | 23 | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on re-employed pensioners income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Providence contribution | 0 | 0 | 0 | 415 | 773 | 1 120 | 496 | 415 | 331 | 283 |
| Others | 0 | 0 | 159 | 851 | 100 | 81 | 49 | 27 | 26 | 11 |
| Taxes benefitting the national solidarity fund for autonomy (CNSA) | 0 | 0 | 0 | 0 | 1 860 | 1 917 | 2 051 | 1 891 | 2 049 | 1 993 |
| Employers' contribution to the early retirement of asbestos workers regime (FCAATA) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exceptional levy on high wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 354 | 29 | 1 |
| **4000 Taxes on property** | **1 105** | **8 591** | **27 434** | **44 070** | **65 318** | **70 613** | **81 343** | **89 311** | **94 802** | **91 679** |
| 4100 Recurrent taxes on immovable property | 506 | 5 358 | 14 808 | 27 340 | 39 875 | 47 589 | 54 545 | 57 431 | 57 572 | 54 847 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4110 Households | 198 | 4 454 | 11 493 | 20 186 | 30 584 | 36 480 | 41 818 | 43 861 | 42 235 | 39 231 |
| Council tax | 0 | 2 306 | 5 100 | 8 366 | 12 433 | 15 254 | 17 470 | 18 424 | 13 928 | 10 456 |
| Tax on real-estate properties | 0 | 1 034 | 4 040 | 8 460 | 11 983 | 14 403 | 16 539 | 17 557 | 19 936 | 20 309 |
| Waste collection tax | 0 | 534 | 1 219 | 3 103 | 5 117 | 5 699 | 6 552 | 6 567 | 7 027 | 7 155 |
| Tax on non-developped land | 0 | 506 | 979 | 172 | 851 | 919 | 955 | 980 | 998 | 1 001 |
| Chamber of Agriculture tax | 0 | 0 | 0 | 53 | 59 | 61 | 62 | 61 | 56 | 55 |
| Street-cleaning tax | 0 | 0 | 0 | 68 | 74 | 75 | 109 | 109 | 112 | 111 |
| Other taxes | 0 | 74 | 156 | -36 | 67 | 69 | 131 | 163 | 178 | 144 |
| 4120 Others | 308 | 904 | 3 315 | 7 154 | 9 291 | 11 109 | 12 727 | 13 570 | 15 337 | 15 616 |
| Tax on real-estate properties | 0 | 759 | 3 032 | 6 256 | 9 054 | 10 865 | 12 477 | 13 246 | 15 039 | 15 321 |
| Tax on non-developped land | 0 | 127 | 245 | 688 | 0 | 0 | 0 | 0 | 0 | 0 |
| Chamber of Agriculture tax | 0 | 18 | 39 | 210 | 237 | 244 | 250 | 242 | 222 | 219 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82 | 76 | 76 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 2 615 | 2 440 | 4 390 | 4 461 | 4 372 | 5 224 | 2 054 | 1 999 |
| 4210 Individual | .. | .. | 938 | 2 440 | 4 390 | 4 461 | 4 372 | 5 224 | 2 054 | 1 999 |
| 4220 Corporate | .. | .. | 1 677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 145 | 1 010 | 4 124 | 6 907 | 8 910 | 7 738 | 10 456 | 12 317 | 15 252 | 15 039 |
| 4310 Estate and inheritance taxes | 140 | 875 | 3 490 | 5 508 | 7 853 | 6 862 | 9 368 | 10 690 | 12 311 | 12 578 |
| Inheritance taxes | 0 | 861 | 3 453 | 5 428 | 7 794 | 6 806 | 8 433 | 10 540 | 12 208 | 12 527 |
| Various receipts and tax fines | 0 | 14 | 37 | 80 | 59 | 56 | 935 | 150 | 103 | 51 |
| 4320 Gift taxes | 5 | 135 | 634 | 1 399 | 1 057 | 876 | 1 088 | 1 627 | 2 941 | 2 461 |
| Donations | 0 | 113 | 568 | 1 399 | 1 057 | 876 | 1 088 | 1 627 | 2 941 | 2 461 |
| Various receipts and tax fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes | 0 | 22 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 447 | 2 224 | 5 886 | 7 383 | 12 143 | 10 825 | 11 970 | 14 339 | 19 924 | 19 794 |
| Debts, annuities, officies | 0 | 30 | 209 | 279 | 443 | 279 | 359 | 335 | 428 | 322 |
| Business assets | 0 | 253 | 518 | 199 | 268 | 154 | 135 | 132 | 159 | 159 |
| Tangible movable assets | 0 | 14 | 18 | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| Properties and real property rights | 0 | 63 | 4 | 2 | 2 | 3 | 1 | 1 | 0 | 0 |
| Agreements and civil acts between companies | 0 | 95 | 218 | 4 | 5 | 8 | 6 | 7 | 0 | 0 |
| Various receipts and tax fines | 0 | 35 | 60 | 367 | 179 | 253 | 4 | 6 | 15 | 3 |
| Judicial and extra-judicial documents | 0 | 6 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land registration tax | 0 | 781 | 38 | 68 | 130 | 140 | 703 | 770 | 1 034 | 991 |
| Various stamps and fees | 0 | 94 | 242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on stock exchange transactions | 0 | 168 | 525 | 407 | 271 | 0 | 0 | 0 | 0 | 0 |
| Tax on financial transactions | 0 | 0 | 0 | 0 | 0 | 0 | 697 | 917 | 906 | 1 290 |
| Additional registration taxes | 0 | 679 | 4 002 | 5 339 | 10 396 | 9 567 | 9 538 | 11 618 | 16 844 | 16 549 |
| Other taxes and receipts | 0 | 5 | 44 | 718 | 449 | 420 | 527 | 552 | 538 | 480 |
| 4500 Non-recurrent taxes | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **9 902** | **54 317** | **123 235** | **170 220** | **210 205** | **224 637** | **248 337** | **261 968** | **302 425** | **285 486** |
| 5100 Taxes on production, sale, transfer, etc. | 9 676 | 52 719 | 119 201 | 163 520 | 202 109 | 215 844 | 238 774 | 251 793 | 290 464 | 274 374 |
| 5110 General taxes | 5 994 | 37 760 | 81 341 | 110 296 | 142 033 | 151 565 | 163 103 | 169 913 | 194 261 | 182 045 |
| 5111 Value added taxes | 5 173 | 37 282 | 79 972 | 107 511 | 137 137 | 136 129 | 145 264 | 152 550 | 174 894 | 162 577 |
| VAT (general budget) | 0 | 36 895 | 78 902 | 103 054 | 136 927 | 135 578 | 144 490 | 151 680 | 173 953 | 161 537 |
| VAT (BAPSA) | 0 | 62 | 101 | 4 111 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other VAT | 0 | 325 | 969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-compensations of agricultural VAT | 0 | 0 | 0 | 346 | 138 | 330 | 462 | 381 | 406 | 407 |
| Value added taxes on subsidies | 0 | 0 | 0 | 0 | 72 | 221 | 312 | 489 | 535 | 633 |
| 5112 Sales tax | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 477 | 1 369 | 2 784 | 4 896 | 15 436 | 17 839 | 17 363 | 19 367 | 19 468 |
| Social solidarity contribution | .. | 477 | 1 369 | 2 784 | 4 896 | 5 090 | 5 671 | 4 390 | 3 899 | 4 107 |
| Contributions on the value added of the corporations | .. | .. | .. | 0 | 0 | 10 346 | 12 168 | 12 973 | 15 191 | 14 986 |
| Tax on digital services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 277 | 375 |
| 5120 Taxes on specific goods and services | 3 682 | 14 960 | 37 860 | 53 225 | 60 076 | 64 279 | 75 671 | 81 880 | 96 203 | 92 329 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | 2 775 | 11 013 | 26 834 | 39 850 | 44 013 | 45 770 | 52 343 | 56 660 | 64 796 | 61 310 |
| Excise tax on energy products | 0 | 7 136 | 17 476 | 23 493 | 24 318 | 23 577 | 23 693 | 26 238 | 31 438 | 27 018 |
| Exceptional levies on oil product corporations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on wines, ciders and meads | 0 | 97 | 174 | 0 | 121 | 121 | 486 | 501 | 572 | 533 |
| Taxes on alcohol | 0 | 1 238 | 1 593 | 3 025 | 484 | 2 482 | 2 950 | 2 956 | 2 900 | 2 909 |
| Taxes on beer and mineral water | 0 | 58 | 91 | 20 | 409 | 538 | 803 | 931 | 1 114 | 1 048 |
| Other taxes and receipts | 0 | 136 | 38 | 19 | 2 169 | 100 | 90 | 110 | 76 | 61 |
| Taxes on tobaccos and matches | 0 | 1 188 | 2 989 | 7 965 | 9 659 | 11 083 | 12 227 | 12 318 | 13 682 | 15 416 |
| Fines and confiscations | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gold and silver warranty | 0 | 6 | 19 | 29 | 2 | 0 | 0 | 0 | 0 | 0 |
| ANDA taxes | 0 | 84 | 147 | 89 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on health protection and the organisation of meat markets | 0 | 0 | 0 | 48 | 46 | 43 | 41 | 43 | 41 | 41 |
| Tax on cereals | 0 | 147 | 275 | 19 | 19 | 24 | 18 | 14 | 4 | 4 |
| Fees on tobacco stores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees on potash salt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on flour | 0 | 0 | 0 | 38 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees included in fuel price | 0 | 36 | 32 | 453 | 485 | 495 | 499 | 493 | 558 | 499 |
| National Book Fund tax | 0 | 7 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on logging products | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mining fees | 0 | 16 | 59 | 43 | 23 | 25 | 22 | 16 | 19 | 18 |
| Tax on electricity and heating | 0 | 426 | 1 340 | 1 061 | 2 990 | 3 717 | 7 253 | 8 703 | 9 955 | 9 434 |
| Surtax on appetizers | 0 | 12 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pharmaceutical taxes | 0 | 4 | 559 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on beet, sugar and alcohol | 0 | 22 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Solidarity tax on oil seeds | 0 | 8 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on food fats | 0 | 32 | 89 | 99 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Literature Fund tax | 0 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on water consumption | 0 | 34 | 51 | 74 | 5 | 11 | 1 | 2 | 0 | 0 |
| Tax on meat | 0 | 25 | 36 | 0 | 19 | 1 | 1 | 0 | 0 | 0 |
| Tax on pollution, distribution, collection and extraction of water | 0 | 217 | 609 | 1 624 | 1 821 | 1 763 | 2 175 | 2 268 | 2 237 | 2 175 |
| Sugar market fund tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exceptional contribution on pharmacies and laboratories | 0 | 16 | 0 | 522 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local tax | 0 | 5 | 8 | 241 | 247 | 325 | 127 | 126 | 64 | 95 |
| Contribution of low voltage electric energy suppliers | 0 | 0 | 0 | 183 | 322 | 324 | 374 | 375 | 378 | 376 |
| ADEME tax | 0 | 0 | 0 | 80 | 212 | 489 | 499 | 449 | 0 | 0 |
| Dock dues | 0 | 0 | 0 | 449 | 544 | 581 | 386 | 422 | 466 | 467 |
| General tax on polluting activities | 0 | 0 | 0 | 6 | 16 | 16 | 205 | 117 | 331 | 268 |
| Tax on oil products | 0 | 0 | 0 | 0 | 0 | 0 | 367 | 379 | 401 | 384 |
| Other taxes | 0 | 30 | 772 | 78 | 102 | 55 | 126 | 199 | 560 | 564 |
| Tax benefitting the French petrol institute (IFP) | 0 | 0 | 0 | 193 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 471 | 966 | 1 669 | 1 810 | 2 043 | 2 180 | 2 605 | 2 665 | 2 848 | 2 873 |
| Import duties (State) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import duties (UE) | 0 | 873 | 1 623 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dock dues | 0 | 0 | 0 | 267 | 327 | 361 | 627 | 678 | 765 | 768 |
| Other taxes | 0 | 94 | 46 | 30 | 59 | 67 | 136 | 55 | 56 | 40 |
| 5124 Taxes on exports | 0 | 75 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural levies (State part) | .. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Agricultural levies (EU part) | .. | 75 | 15 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5126 Taxes on specific services | 431 | 2 690 | 8 373 | 11 204 | 14 007 | 16 274 | 20 656 | 22 501 | 28 559 | 28 146 |
| Levies on horse-race bets | 0 | 446 | 545 | 502 | 719 | 626 | 434 | 446 | 421 | 362 |
| Levies on gambling casinos | 0 | 0 | 0 | 727 | 1 022 | 748 | 708 | 691 | 803 | 476 |
| Levies on the French national lottery | 0 | 200 | 702 | 1 305 | 1 982 | 1 800 | 1 941 | 2 118 | 2 593 | 2 107 |
| Exceptionnal levies on banks and lending institutions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on insurance policies | 0 | 1 292 | 4 782 | 5 097 | 6 571 | 7 099 | 9 973 | 10 386 | 11 407 | 12 205 |
| Tax on leases | 0 | 264 | 633 | 573 | 29 | -5 | -1 | 0 | 0 | 0 |
| Taxes on funerals | 0 | 11 | 32 | 14 | 11 | 12 | 12 | 12 | 13 | 15 |
| Stamp taxes for transportation contracts | 0 | 9 | 77 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on expertise and technical checks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ANAEM tax | 0 | 0 | 0 | 33 | 58 | 129 | 145 | 146 | 115 | 115 |
| Tax on the use of inland waterways | 0 | 0 | 0 | 104 | 157 | 169 | 192 | 183 | 176 | 167 |
| Other various taxes | 0 | 98 | 272 | 273 | 449 | 1 007 | 547 | 798 | 2 686 | 2 735 |
| Taxes on entertainment | 0 | 75 | 195 | 274 | 372 | 425 | 799 | 785 | 1 238 | 1 053 |
| Insurances contributions to the guarantee funds | 0 | 32 | 135 | 223 | 274 | 323 | 387 | 450 | 766 | 783 |
| Tax on automobile insurance | 0 | 0 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional contribution on insurance contracts to the FNGCA | 0 | 0 | 0 | 261 | 96 | 101 | 120 | 125 | 60 | 60 |
| National fund for housing improvement, 5% levy | 0 | 114 | 258 | 678 | 604 | 604 | 726 | 932 | 992 | 1 000 |
| Movie-making corporations contributions to the CNC | 0 | 52 | 207 | 397 | 144 | 766 | 735 | 695 | 741 | 616 |
| Agricultural insurances fund tax on food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Sports Fund tax | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Annuities and pensions upgrading fund tax | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Annual tax on outstanding loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on advertisement | 0 | 0 | 26 | 52 | 38 | 156 | 219 | 232 | 247 | 173 |
| Levies on mortgage recording officers wages | 0 | 67 | 188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on safety and security | 0 | 0 | 0 | 220 | 353 | 459 | 521 | 574 | 773 | 261 |
| Tax on systemic risk | 0 | 0 | 0 | 0 | 0 | 0 | 899 | 591 | 29 | 28 |
| CMU tax on mutual insurances | 0 | 0 | 0 | 247 | 560 | 1 637 | 1 851 | 1 909 | 2 430 | 2 531 |
| Major natural disasters prevention fund (FPRNM) tax | 0 | 0 | 0 | 0 | 0 | 0 | 197 | 205 | 137 | 137 |
| SRF Contributions collected for the EU | .. | .. | .. | .. | .. | .. | .. | 916 | 2 419 | 2 988 |
| Other taxes | 0 | 10 | 320 | 159 | 568 | 218 | 251 | 307 | 513 | 334 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 5 | 215 | 970 | 360 | 13 | 55 | 67 | 54 | 0 | 0 |
| Co-responsibility tax on milk | 0 | 48 | 119 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Co-responsibility tax on cereals | 0 | 0 | 520 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| European Coal and Steel Community levy | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Collector of customs | 0 | 9 | 24 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Various taxes (local government) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Contributions on sugar | 0 | 68 | 185 | 270 | 0 | 42 | 54 | 41 | .. | .. |
| Sugar market fund tax | 0 | 76 | 120 | 76 | 0 | 0 | 0 | 0 | .. | .. |
| Other taxes | 0 | 0 | 2 | 14 | 13 | 13 | 13 | 13 | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 226 | 1 598 | 4 034 | 6 700 | 8 096 | 8 793 | 9 563 | 10 175 | 11 961 | 11 112 |
| 5210 Recurrent taxes | 178 | 1 226 | 3 024 | 4 909 | 5 264 | 5 338 | 5 715 | 5 681 | 6 177 | 5 677 |
| 5211 Paid by households: motor vehicles | 27 | 545 | 1 236 | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax differential (central and local government) | 0 | 545 | 1 236 | 126 | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | 79 | 545 | 1 086 | 1 280 | 1 559 | 1 269 | 1 181 | 1 028 | 917 | 927 |
| Tax on corporation vehicles | 0 | 197 | 345 | 644 | 891 | 992 | 876 | 753 | 767 | 801 |
| Tax on vehicles (central and local government) | 0 | 348 | 741 | 636 | 668 | 277 | 305 | 275 | 150 | 126 |
| 5213 Paid in respect of other goods | 72 | 136 | 702 | 3 503 | 3 705 | 4 069 | 4 534 | 4 653 | 5 260 | 4 750 |
| Special tax on use of roads | 0 | 0 | 0 | 420 | 526 | 539 | 573 | 574 | 640 | 530 |
| Weighing tax | 0 | 17 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Various taxes (local government) | 0 | 7 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on video recorders | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fee on nuclear power plants monitoring | 0 | 8 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on use of slaughterhouses | 0 | 19 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation contributions on medicines preparation | 0 | 0 | 20 | 238 | 0 | 379 | 213 | 255 | 252 | 269 |
| Tax on electric pylons | 0 | 1 | 66 | 128 | 183 | 213 | 244 | 231 | 272 | 283 |
| Beverage licences | 0 | 8 | 22 | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gallicisation and navigation annual right (DAFN) | 0 | 0 | 0 | 0 | 0 | 39 | 37 | 37 | 38 | 38 |
| Fees on radio frequencies use | 0 | 0 | 0 | 191 | 280 | 275 | 262 | 187 | 270 | 240 |
| Contribution to public broadcasting | .. | .. | .. | 2 099 | 2 255 | 2 472 | 2 866 | 3 012 | 3 147 | 3 048 |
| Other taxes | 0 | 75 | 493 | 404 | 461 | 152 | 339 | 357 | 641 | 342 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5220 Non-recurrent taxes | 47 | 372 | 1 010 | 1 791 | 2 832 | 3 455 | 3 848 | 4 494 | 5 784 | 5 435 |
| Entry into service receipt | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Carbon emission allowances | .. | .. | .. | 0 | 0 | 0 | 48 | 215 | 828 | 727 |
| Beverage taxes and licences | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fee for the right to build | 0 | 79 | 53 | 72 | 0 | 18 | 18 | 0 | 0 | 0 |
| Building permit tax | 0 | 146 | 263 | 305 | 848 | 1 252 | 1 381 | 1 839 | 2 164 | 2 048 |
| Car registration tax | 0 | 0 | 0 | 1 373 | 1 939 | 1 917 | 2 042 | 2 086 | 2 299 | 2 091 |
| Tax on exceeding the density legal ceiling | 0 | 38 | 270 | 38 | 45 | 82 | 82 | 52 | 0 | 0 |
| Additional tax on car registration | 0 | 0 | 0 | 0 | 0 | 186 | 277 | 302 | 493 | 569 |
| Other taxes | 0 | 35 | 423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **681** | **5 480** | **14 060** | **24 084** | **27 227** | **9 241** | **10 644** | **11 371** | **12 250** | **12 513** |
| 6100 Paid solely by business | 678 | 5 480 | 14 060 | 22 398 | 27 219 | 9 235 | 10 638 | 11 365 | 12 227 | 12 491 |
| National Institute of intellectual property (INPI) tax on services | 0 | 43 | 67 | 115 | 156 | 165 | 180 | 193 | 231 | 234 |
| Tax on general charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on the use of fixed assets | 0 | 5 152 | 13 381 | 19 641 | 22 035 | 0 | 0 | 0 | 0 | 0 |
| Tax on union benefits (local government) | 0 | 36 | 197 | 293 | 0 | 0 | 0 | 0 | 0 | 0 |
| Various taxes (central government) | 0 | 0 | 0 | 61 | 236 | 255 | 478 | 649 | 813 | 848 |
| Annual tax on outstanding loans | 0 | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exceptionnal levies on insurance corporations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees of the chambers of commerce and industry | 0 | 36 | 125 | 155 | 203 | 275 | 233 | 253 | 200 | 201 |
| Payments of industrial enterprises to the benefit of the FNE | 0 | 4 | 240 | 204 | 33 | 10 | 3 | 0 | 0 | 0 |
| Other taxes | 0 | 98 | 50 | 1 127 | 3 721 | 1 078 | 727 | 1 269 | 1 046 | 999 |
| (ANDA) and (ADAR) tax | 0 | 0 | 0 | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property contributions of the corporations | .. | .. | .. | 0 | 0 | 10 346 | 12 168 | 12 973 | 15 191 | 14 986 |
| Flat-rate tax on network corporations | 0 | 0 | 0 | 0 | 0 | 1 223 | 1 206 | 1 297 | 1 408 | 1 444 |
| Exit tax on insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees of the chambers of commerce and industry | 0 | 0 | 0 | 770 | 835 | 1 103 | 1 323 | 458 | 655 | 642 |
| Employers' contribution on stock options | 0 | 0 | 0 | 0 | 0 | 185 | 380 | 490 | 567 | 755 |
| Tax on railway companies profit | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 400 | 226 | 226 |
| 6200 Other | 3 | 0 | 0 | 1 686 | 8 | 6 | 6 | 6 | 23 | 22 |
| Other taxes | 0 | .. | .. | 1 686 | 8 | 6 | 6 | 6 | 23 | 22 |
| Sectors accounts differential | 0 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 1 513 | 1 657 | 1 752 | 1 842 | 1 932 | 2 027 | 2 065 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 916 | 2 419 | 2 988 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 0 | 7 663 | 10 761 | 8 214 | 8 041 | 8 473 | 7 848 |
| Tax component | .. | .. | .. | .. | .. | 8 234 | 6 755 | 5 669 | 6 245 | 6 365 |
| Transfer component | .. | .. | .. | .. | .. | 2 527 | 1 459 | 2 372 | 2 228 | 1 483 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 457 | 1 860 | 6 655 | 5 466 | 18 618 | 26 885 | 18 209 |
| Tax component | .. | .. | .. | .. | .. | 1 277 | 3 572 | 10 560 | 10 661 | 5 349 |
| Transfer component | .. | .. | .. | .. | .. | 5 378 | 1 894 | 8 058 | 16 224 | 12 860 |
| Non-wastable tax credits against 3000 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 578 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | 578 | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | 0 | .. |
| **Total tax revenue on cash basis** | **25 776** | **178 576** | **433 771** | **642 156** | **825 954** | **840 905** | **960 513** | **995 462** | **1 100 141** | **1 047 573** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **645 528** | **831 226** | **846 318** | **966 817** | **1 002 131** | **1 098 902** | **1 058 387** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax excluded from national accounts | .. | .. | .. | -3 171 | -5 191 | -5 774 | -6 661 | -6 676 | -7 139 | -7 266 |
| Waste collection tax | .. | .. | .. | -3 103 | -5 117 | -5 699 | -6 552 | -6 567 | -7 027 | -7 155 |
| Tax on electric pylons | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Street-cleaning tax | .. | .. | .. | -68 | -74 | -75 | -109 | -109 | -112 | -111 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 9 511 | 10 327 | 16 229 | 17 484 | 11 714 |
| Capital transfer for uncollected revenue | .. | .. | .. | -3 372 | -5 272 | -5 413 | -6 304 | -6 669 | -4 761 | -10 814 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: taxes and actual social contributions | .. | .. | .. | 638 985 | 820 763 | 844 642 | 964 179 | 1 005 015 | 1 104 486 | 1 052 021 |
| Imputed social contributions | .. | .. | .. | 25 875 | 33 510 | 38 028 | 41 947 | 42 655 | 43 965 | 44 458 |
| National Accounts: taxes and all social contributions | .. | .. | .. | 664 860 | 854 273 | 882 670 | 1 006 126 | 1 047 670 | 1 148 451 | 1 096 479 |

.. Not available
Note: Calendar year ending on December 31st.
From 1992, the data are on an accrual basis.
From 1970, figures were calculated according to the new System of National Accounts and are not, therefore, comparable to those of the previous years.
The section 2000 includes certain voluntary contributions.
Source: National accounts for France, Insee.

StatLink https://stat.link/ud1ein

## Table 5.13. Germany: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **74 359** | **287 373** | **454 764** | **767 045** | **884 216** | **911 161** | **1 038 904** | **1 128 773** | **1 341 320** | **1 291 049** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **450 620** | **763 300** | **880 273** | **906 897** | **1 034 589** | **1 121 962** | **1 334 206** | **1 284 104** |
| **1000 Taxes on income, profits and capital gains** | **25 059** | **100 821** | **147 257** | **231 249** | **273 596** | **257 817** | **319 926** | **351 386** | **436 763** | **404 583** |
| 1100 Of individuals | 19 254 | 85 134 | 125 296 | 194 173 | 218 848 | 219 387 | 270 179 | 299 362 | 367 218 | 348 944 |
| 1110 On income and profits | 19 254 | 85 134 | 125 296 | 194 173 | 218 848 | 219 387 | 270 179 | 299 362 | 367 218 | 348 944 |
| Taxes on wages and salaries | 8 558 | 57 039 | 90 801 | 135 733 | 146 365 | 145 202 | 174 512 | 194 116 | 236 355 | 228 377 |
| Assessed income tax | 7 567 | 18 813 | 18 672 | 12 225 | 25 341 | 31 346 | 42 586 | 48 902 | 63 781 | 59 447 |
| Withholding tax on dividends | 691 | 2 135 | 5 538 | 13 515 | 13 572 | 12 982 | 17 258 | 17 944 | 23 486 | 21 498 |
| Supplementary tax | 0 | 0 | 0 | 10 347 | 10 907 | 10 706 | 13 085 | 14 555 | 17 829 | 17 105 |
| Enterprise tax | 2 438 | 7 147 | 10 285 | 16 486 | 14 630 | 13 709 | 17 305 | 18 553 | 22 193 | 18 112 |
| Stabilisation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on interest | 0 | 0 | 0 | 5 867 | 8 033 | 5 442 | 5 433 | 5 292 | 3 574 | 4 405 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 5 806 | 15 686 | 21 961 | 37 076 | 54 748 | 38 430 | 49 747 | 52 024 | 69 545 | 55 639 |
| 1210 On profits | 5 806 | 15 686 | 21 961 | 37 076 | 54 748 | 38 430 | 49 747 | 52 024 | 69 545 | 55 639 |
| Corporation tax | 4 177 | 10 902 | 15 385 | 23 575 | 23 386 | 12 516 | 19 762 | 20 178 | 32 284 | 24 514 |
| Supplementary tax | 0 | 20 | 1 | 1 494 | 1 550 | 982 | 1 337 | 1 409 | 1 896 | 1 460 |
| Sacrifice for Berlin | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise tax | 1 625 | 4 765 | 6 576 | 10 540 | 25 486 | 22 002 | 25 722 | 27 589 | 33 441 | 27 293 |
| Stabilisation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on interest | 0 | 0 | 0 | 1 467 | 4 326 | 2 930 | 2 926 | 2 848 | 1 924 | 2 372 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **19 876** | **98 659** | **170 449** | **299 440** | **320 750** | **354 320** | **392 378** | **424 841** | **508 124** | **512 122** |
| 2100 Employees | 8 723 | 43 833 | 73 580 | 131 610 | 139 927 | 152 843 | 171 657 | 186 305 | 220 204 | 217 235 |
| Payments by employees total | 8 723 | 43 833 | 73 580 | 131 610 | 139 927 | 152 843 | 171 657 | 186 305 | 220 204 | 217 235 |
| 2110 On a payroll basis | .. | .. | .. | 131 610 | 139 927 | 152 843 | 171 657 | 186 305 | 220 204 | 217 235 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 10 693 | 52 985 | 86 659 | 147 410 | 151 094 | 165 476 | 181 782 | 196 679 | 238 358 | 244 692 |
| Payments by employers total | 10 693 | 52 985 | 86 659 | 147 410 | 151 094 | 165 476 | 181 782 | 196 679 | 238 358 | 244 692 |
| 2210 On a payroll basis | .. | .. | .. | 147 410 | 151 094 | 165 476 | 181 782 | 196 679 | 238 358 | 244 692 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 460 | 1 841 | 10 210 | 20 420 | 29 729 | 36 001 | 38 939 | 41 857 | 49 562 | 50 195 |
| Payments total | 460 | 1 841 | 10 210 | 20 420 | 29 729 | 36 001 | 38 939 | 41 857 | 49 562 | 50 195 |
| 2310 On a payroll basis | .. | .. | .. | 20 420 | 29 729 | 36 001 | 38 939 | 41 857 | 49 562 | 50 195 |
| 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 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **477** | **445** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Payroll tax | 477 | 445 | .. | .. | .. | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | **4 313** | **9 414** | **15 321** | **17 505** | **21 873** | **21 012** | **26 104** | **32 440** | **38 680** | **42 427** |
| 4100 Recurrent taxes on immovable property | 1 079 | 2 968 | 4 461 | 8 849 | 10 713 | 11 315 | 12 377 | 13 215 | 14 439 | 14 675 |
| 4110 Households | 644 | 1 187 | 1 784 | 3 540 | 4 285 | 4 526 | 4 951 | 5 286 | 5 776 | 5 870 |
| 4120 Others | 435 | 1 780 | 2 676 | 5 309 | 6 428 | 6 789 | 7 426 | 7 929 | 8 663 | 8 805 |
| 4200 Recurrent taxes on net wealth | 2 530 | 4 362 | 6 213 | 433 | 5 | 2 | 700 | 1 686 | 1 466 | 1 517 |
| 4210 Individual | 973 | 977 | 1 425 | 191 | 2 | 1 | 0 | -1 | 0 | 0 |
| General wealth tax | 471 | 954 | 1 425 | 191 | 2 | 1 | .. | -1 | .. | .. |
| Equalization of war burden | 502 | 23 | 0 | 0 | 0 | 0 | .. | 0 | .. | .. |
| 4220 Corporate | 1 557 | 3 385 | 4 788 | 242 | 3 | 1 | 700 | 1 687 | 1 466 | 1 517 |
| General wealth tax | 490 | 1 431 | 1 813 | 242 | 3 | 1 | 0 | -1 | 0 | 0 |
| Equalization of war burden | 350 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise tax | 717 | 1 939 | 2 975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank levy | 0 | 0 | 0 | 0 | 0 | 0 | 520 | 0 | 14 | 21 |
| Contribution to Deposit Protection Fund | 0 | 0 | 0 | 0 | 0 | 0 | 180 | 1 688 | 1 452 | 1 496 |
| 4300 Estate, inheritance and gift taxes | 162 | 520 | 1 545 | 2 982 | 4 203 | 4 405 | 4 633 | 6 290 | 6 986 | 8 657 |
| 4310 Estate and inheritance taxes | 134 | 416 | 1 359 | 2 624 | 3 699 | 3 876 | 4 077 | 5 535 | 6 148 | 7 618 |
| 4320 Gift taxes | 28 | 104 | 186 | 358 | 504 | 529 | 556 | 755 | 838 | 1 039 |
| 4400 Taxes on financial and capital transactions | 542 | 1 564 | 3 103 | 5 241 | 6 952 | 5 290 | 8 394 | 11 249 | 15 789 | 17 578 |
| Real property transfer tax | 150 | 521 | 1 999 | 5 081 | 6 952 | 5 290 | 8 394 | 11 249 | 15 789 | 17 578 |
| Additional real property transfer | 198 | 680 | 148 | 160 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer tax | 111 | 200 | 807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bill of exchange tax | 83 | 163 | 149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **24 462** | **77 863** | **121 577** | **218 686** | **267 901** | **277 912** | **300 368** | **319 890** | **357 434** | **331 709** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5100 Taxes on production, sale, transfer, etc. | 23 079 | 74 406 | 117 209 | 211 444 | 251 558 | 261 160 | 281 997 | 301 101 | 337 086 | 310 695 |
| 5110 General taxes | 12 235 | 47 779 | 75 459 | 140 871 | 170 387 | 180 533 | 197 326 | 211 936 | 244 433 | 221 882 |
| 5111 Value added taxes | 0 | 47 779 | 75 459 | 140 871 | 170 387 | 180 533 | 197 326 | 211 936 | 244 433 | 221 882 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 12 235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax old | 11 028 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Old turnover tax on import | 1 208 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 10 844 | 26 627 | 41 750 | 70 573 | 80 819 | 80 287 | 84 383 | 88 873 | 92 365 | 88 525 |
| 5121 Excise duties | 8 213 | 20 566 | 31 158 | 57 224 | 63 780 | 63 438 | 64 623 | 65 332 | 66 187 | 63 192 |
| Duty on mineral oils | 3 798 | 10 917 | 17 701 | 37 826 | 38 877 | 39 601 | 39 260 | 39 605 | 40 837 | 37 703 |
| Duty on power | 0 | 0 | 0 | 3 356 | 6 439 | 6 167 | 6 987 | 6 560 | 6 696 | 6 569 |
| Duty on tobacco | 2 402 | 5 771 | 8 898 | 11 443 | 14 108 | 13 453 | 14 131 | 14 963 | 14 469 | 14 789 |
| Duty on alcohol | 771 | 1 986 | 2 162 | 2 151 | 2 169 | 2 049 | 2 100 | 2 075 | 2 116 | 2 098 |
| Duty on beer | 501 | 645 | 693 | 843 | 750 | 708 | 675 | 679 | 604 | 572 |
| Duty on coffee | 488 | 756 | 986 | 1 087 | 985 | 998 | 1 030 | 1 034 | 1 069 | 1 070 |
| Duty on sugar | 59 | 72 | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on tea | 16 | 32 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on salt | 20 | 20 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on electric lamps | 34 | 63 | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on playing cards | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on beverages | 46 | 22 | 8 | 6 | 1 | 0 | 0 | 0 | 0 | 0 |
| Duty on acetic acid | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on champagne | 69 | 274 | 494 | 512 | 451 | 462 | 440 | 416 | 396 | 391 |
| Duty on matches | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on ice cream | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 1 658 | 3 125 | 3 847 | 3 394 | 3 972 | 4 234 | 4 251 | 5 195 | 5 117 | 4 715 |
| Monetary compensation accounts | 0 | 368 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customs (mainly EU) | 1 294 | 2 353 | 3 662 | 3 394 | 3 972 | 4 234 | 4 251 | 5 195 | 5 117 | 4 715 |
| Agricultural levies EU | 364 | 404 | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 942 | 2 689 | 6 443 | 9 599 | 13 095 | 12 583 | 15 443 | 18 306 | 21 059 | 20 617 |
| Duty transport goods on residents | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport tax | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance tax | 198 | 910 | 2 266 | 7 243 | 10 410 | 10 261 | 11 588 | 12 445 | 14 179 | 14 551 |
| Fire insurance tax | 33 | 124 | 200 | 288 | 319 | 326 | 392 | 413 | 482 | 510 |
| Entertainment tax | 55 | 44 | 140 | 267 | 210 | 376 | 708 | 881 | 997 | 746 |
| Taxes on betting and gambling | 204 | 655 | 1 046 | 1 801 | 1 702 | 1 412 | 1 635 | 1 711 | 1 974 | 2 043 |
| Tax on electricity bills | 0 | 956 | 2 792 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aviation tax | 0 | 0 | 0 | 0 | 0 | 0 | 955 | 1 027 | 1 168 | 349 |
| Gaming casinos levy | 0 | 0 | 0 | 0 | 454 | 208 | 165 | 251 | 262 | 188 |
| SRF Contributions | .. | .. | .. | .. | .. | .. | .. | 1 578 | 1 997 | 2 230 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 4 | 5 | 1 | 2 | 2 | 2 | 2 | 1 |
| 5128 Other taxes | 24 | 244 | 298 | 351 | -29 | 30 | 64 | 38 | 0 | 0 |
| Levies CECA | 24 | 56 | 36 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Cotisation sugar EU | 0 | 112 | 224 | 351 | -29 | 30 | 64 | 38 | .. | .. |
| Levy on milk | 0 | 75 | 38 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 352 | 340 | 288 | 292 | 288 | 288 |
| Contributions to the German National Petroleum Stockpiling Agency | .. | .. | .. | .. | 352 | 340 | 288 | 292 | 288 | 288 |
| 5200 Taxes on use of goods and perform activities | 1 383 | 3 457 | 4 368 | 7 242 | 16 343 | 16 752 | 18 371 | 18 789 | 20 348 | 21 014 |
| 5210 Recurrent taxes | 1 369 | 3 454 | 4 368 | 7 239 | 16 343 | 16 189 | 17 699 | 18 034 | 17 597 | 17 931 |
| 5211 Paid by households: motor vehicles | 614 | 1 892 | 2 950 | 5 177 | 6 823 | 6 447 | 6 393 | 6 992 | 7 338 | 7 439 |
| 5212 Paid by others: motor vehicles | 728 | 1 475 | 1 300 | 1 838 | 2 075 | 2 041 | 2 097 | 1 812 | 2 034 | 2 089 |
| 5213 Paid in respect of other goods | 27 | 87 | 118 | 224 | 7 445 | 7 701 | 9 209 | 9 230 | 8 225 | 8 403 |
| Dog taxes | 24 | 75 | 101 | 198 | 240 | 258 | 299 | 322 | 370 | 380 |
| Hunting and fishing taxes | 4 | 13 | 17 | 26 | 23 | 19 | 10 | 10 | 8 | 8 |
| Nuclear fuel tax | 0 | 0 | 0 | 0 | 0 | 0 | 1 285 | 1 018 | 0 | 0 |
| Licence fee (private households) | 0 | 0 | 0 | 0 | 6 464 | 6 681 | 6 914 | 7 155 | 7 125 | 7 278 |
| Licence fee (companies) | 0 | 0 | 0 | 0 | 718 | 743 | 701 | 725 | 722 | 737 |
| 5220 Non-recurrent taxes | 14 | 3 | 1 | 3 | 0 | 563 | 672 | 755 | 2 751 | 3 083 |
| Non-recurrent taxes | .. | .. | 0 | 0 | .. | 0 | 0 | 0 | 0 | 0 |
| CO2 emission certificates | .. | .. | 0 | 0 | .. | 563 | 672 | 755 | 2 751 | 3 083 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **172** | **172** | **160** | **165** | **96** | **100** | **128** | **216** | **319** | **208** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 172 | 172 | 160 | 165 | 96 | 100 | 128 | 216 | 319 | 208 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | 3 662 | 3 394 | 3 972 | 4 234 | 4 251 | 5 195 | 5 117 | 4 715 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 1 578 | 1 997 | 2 230 |
| Taxes and compulsory social security contributions paid by EU civil servants | .. | .. | .. | .. | .. | .. | 39 | 43 | 53 | 56 |
| Taxes paid by EU civil servants: income taxes | .. | .. | .. | .. | .. | .. | 20 | 22 | 27 | 29 |
| Taxes paid by EU civil servants: compulsory social security contributions | .. | .. | .. | .. | .. | .. | 19 | 21 | 26 | 27 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 38 356 | 43 602 | 45 475 | 41 890 | 41 951 | 45 153 | 51 861 |
| Tax expenditure component | .. | .. | .. | .. | 29 499 | 28 268 | 26 275 | 26 817 | 29 273 | 31 527 |
| Transfer component | .. | .. | .. | .. | 14 104 | 17 207 | 15 616 | 15 134 | 15 880 | 20 334 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 962 | 804 | 802 | 426 | 200 | 44 | -2 |
| Tax expenditure component | .. | .. | .. | .. | 348 | 326 | 172 | 120 | 40 | 0 |
| Transfer component | .. | .. | .. | .. | 456 | 474 | 254 | 80 | 6 | -2 |
| **Total tax revenue on cash basis** | **74 359** | **287 373** | **454 764** | **767 045** | **881 517** | **911 154** | **1 037 607** | **1 126 986** | **1 338 427** | **1 289 798** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **884 216** | **911 161** | **1 038 904** | **1 128 773** | **1 341 320** | **1 291 049** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | 2 406 | 2 067 | 2 411 | 2 856 | 2 450 | 2 419 |
| Several duties, administrative fees and other revenues | .. | .. | .. | .. | 2 406 | 2 067 | 2 411 | 2 856 | 2 450 | 2 419 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | 0 | 0 | 0 | 0 | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | 12 623 | 9 230 | 6 358 | 5 619 | 5 720 | 7 311 |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | 0 | 0 | 0 | 0 | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | 21 409 | 5 102 | 5 352 | 6 068 | 7 262 | 7 378 |
| Miscellaneous differences | .. | .. | .. | .. | 33 134 | 34 234 | 34 081 | 35 455 | 42 922 | 47 419 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | 953 788 | 961 794 | 1 087 106 | 1 178 771 | 1 399 674 | 1 355 576 |
| Imputed social contributions | .. | .. | .. | .. | 29 509 | 32 687 | 33 506 | 34 542 | 40 053 | 41 414 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | 983 297 | 994 481 | 1 120 612 | 1 213 313 | 1 439 727 | 1 396 990 |

.. Not available
Note: Year ending 31st December.
From 2002 data are on accrual basis.
The tax revenues for Germany refer to the old Länder until 1990 and to all Germany beginning in 1991.
Heading 1000: In the years up to 2000, the revenues shown take into account the whole amount of non-wastable tax credits including that part paid out by the tax authorities which should, under the OECD criteria, be treated as expenditure. From 2001, the data necessary to make the adjustment have become available and the revenue figures comply with the OECD criteria from that year.
Heading for non-wastable tax credits against 1110 comprise child tax credits (paid out of wage tax revenue), tax credits for owner occupied housing (paid out of assessed income tax revenue), retirement allowance ("Riester allowance", paid out of wage tax revenue), investment tax credits for unincorporated businesses (for investment in former East Germany; paid out of assessed income tax revenue), research allowance for unincorporated businesses (paid out of assessed income tax revenue) and employee savings allowance.
Heading for non-wastable tax credits against 1210 are investment tax credits for incorporated businesses (for investment in former East Germany; paid out of corporate income tax revenue) and research allowance for incorporated businesses (paid out of corporate income tax revenue).
Source: *Finanzbericht*, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink https://stat.link/3swnhb

## Table 5.14. Greece: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **116** | **1 475** | **11 472** | **47 211** | **73 990** | **72 414** | **64 560** | **64 510** | **72 387** | **64 248** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **11 361** | **46 990** | **73 683** | **72 134** | **64 410** | **64 235** | **72 004** | **63 906** |
| **1000 Taxes on income, profits and capital gains** | **11** | **286** | **2 283** | **12 662** | **17 176** | **15 953** | **14 015** | **14 586** | **15 642** | **13 111** |
| 1100 Of individuals | 8 | 220 | 1 619 | 6 127 | 10 554 | 9 015 | 10 780 | 10 155 | 11 001 | 10 447 |
| 1110 On income and profits | 8 | 220 | 1 619 | 6 102 | 10 500 | 8 948 | 10 698 | 10 047 | 10 855 | 10 359 |
| Personal income tax | .. | .. | 1 414 | .. | .. | .. | .. | .. | .. | .. |
| Receipts from previous years | .. | .. | 62 | .. | .. | .. | .. | .. | .. | .. |
| Agricultural social security fund | .. | .. | 143 | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | 0 | 0 | 0 | 25 | 54 | 67 | 82 | 108 | 146 | 88 |
| 1200 Corporate | 2 | 56 | 631 | 5 625 | 5 304 | 5 717 | 2 071 | 3 800 | 4 071 | 1 999 |
| 1210 On profits | 2 | 56 | 631 | 5 625 | 5 304 | 5 717 | 2 071 | 3 800 | 4 071 | 1 999 |
| Corporation income tax | 2 | 39 | 553 | .. | .. | .. | .. | .. | .. | .. |
| Receipts from previous years | 0 | 8 | 33 | .. | .. | .. | .. | .. | .. | .. |
| Agricultural social security fund | 0 | 9 | 46 | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 1 | 10 | 32 | 910 | 1 318 | 1 221 | 1 164 | 631 | 570 | 665 |
| Extraordinary taxes | 0 | 10 | 32 | .. | .. | .. | .. | .. | .. | .. |
| Other taxes on income and profits | 1 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **37** | **485** | **3 466** | **14 284** | **24 940** | **24 748** | **19 354** | **18 807** | **22 260** | **21 352** |
| 2100 Employees | 15 | 214 | 1 735 | 7 629 | 13 417 | 13 292 | 10 881 | 11 095 | 12 063 | 11 622 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 14 | 213 | 1 728 | 6 655 | 11 523 | 11 456 | 8 473 | 7 712 | 10 197 | 9 730 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 7 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **1** | **27** | **79** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **11** | **68** | **532** | **3 631** | **4 908** | **3 741** | **5 698** | **5 418** | **5 602** | **5 038** |
| 4100 Recurrent taxes on immovable property | 0 | 4 | 22 | 372 | 709 | 553 | 2 619 | 3 592 | 3 268 | 3 064 |
| 4110 Households | 0 | 3 | 22 | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | 0 | 1 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Taxes on immovable property | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 714 | 1 208 | 1 272 | 1 084 | 1 083 | 1 193 | 1 161 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 1 | 18 | 141 | 372 | 208 | 165 | 99 | 134 | 244 | 169 |
| 4310 Estate and inheritance taxes | 1 | 13 | 85 | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 0 | 4 | 55 | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 10 | 44 | 368 | 2 035 | 2 556 | 1 146 | 615 | 547 | 869 | 630 |
| Stamp and transaction taxes | 10 | 41 | 368 | 2 035 | 2 556 | 1 146 | 615 | 547 | 869 | 630 |
| Receipts from previous years | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 2 | 1 | 27 | 0 | 1 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | 0 | 2 | 1 | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 111 | 227 | 604 | 1 281 | 62 | 28 | 14 |
| **5000 Taxes on goods and services** | **57** | **608** | **5 109** | **16 634** | **26 966** | **27 972** | **25 493** | **25 699** | **28 883** | **24 747** |
| 5100 Taxes on production, sale, transfer, etc. | 51 | 564 | 4 881 | 14 797 | 24 541 | 25 505 | 21 536 | 21 480 | 24 892 | 21 139 |
| 5110 General taxes | 12 | 194 | 3 040 | 9 234 | 17 020 | 16 504 | 13 100 | 13 077 | 15 474 | 13 007 |
| 5111 Value added taxes | 0 | 0 | 2 821 | 8 927 | 16 511 | 15 958 | 12 593 | 12 885 | 15 390 | 12 925 |
| 5112 Sales tax | 9 | 185 | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 2 | 9 | 96 | 307 | 509 | 546 | 507 | 192 | 84 | 82 |
| Other taxes on goods and services | 1 | 9 | 34 | 307 | 509 | 546 | 507 | 192 | 84 | 82 |
| Receipts from previous years | 1 | 0 | 62 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 39 | 370 | 1 789 | 5 526 | 7 407 | 8 922 | 8 327 | 8 302 | 9 373 | 8 097 |
| 5121 Excise duties | 20 | 165 | 1 372 | 4 069 | 5 876 | 7 567 | 6 997 | 6 929 | 7 215 | 6 349 |
| Duty on tobacco products | 8 | 45 | 357 | 1 769 | 2 657 | 2 712 | 2 506 | 2 365 | 2 207 | 2 081 |
| Duty on alcohol and spirits | 1 | 7 | 50 | 262 | 334 | 501 | 417 | 393 | 504 | 375 |
| Duty on mineral oil | 7 | 75 | 637 | 2 016 | 2 878 | 4 242 | 3 894 | 3 971 | 4 182 | 3 607 |
| Duty on sugar | 3 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on coton and other products | 0 | 30 | 328 | 22 | 7 | 112 | 180 | 200 | 322 | 286 |
| 5122 Profits of fiscal monopolies | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5123 Customs and import duties | 12 | 94 | 112 | 220 | 314 | 279 | 153 | 181 | 299 | 255 |
| Import duties | 11 | 90 | 111 | 220 | 314 | 279 | 153 | 181 | 299 | 255 |
| Agricultural social security fund | 1 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 2 | 47 | 293 | 1 237 | 1 217 | 1 076 | 1 177 | 1 192 | 1 859 | 1 493 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 4 | 58 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural social security fund | 2 | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | 2 | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 52 | 37 | 114 | 79 | 109 | 101 | 45 | 35 |
| 5200 Taxes on use of goods and perform activities | 6 | 44 | 228 | 1 320 | 2 169 | 1 682 | 2 954 | 3 217 | 3 258 | 2 945 |
| 5210 Recurrent taxes | 5 | 24 | 219 | 1 320 | 2 169 | 1 682 | 2 954 | 3 217 | 3 258 | 2 945 |
| Motor vehicle tax | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | .. | 23 | 210 | 281 | 598 | 825 | 781 | 780 | 819 | 789 |
| 5212 Paid by others: motor vehicles | .. | 0 | 8 | 735 | 1 182 | 272 | 120 | 207 | 301 | 240 |
| 5213 Paid in respect of other goods | 0 | 1 | 1 | 304 | 389 | 585 | 2 053 | 2 230 | 2 138 | 1 916 |
| Taxes on boats/ships | 0 | 0 | 1 | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 1 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exceptional tax on construction of buildings | 0 | .. | 9 | .. | .. | .. | .. | .. | .. | .. |
| Building permits | 0 | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 517 | 256 | 785 | 1 003 | 1 002 | 733 | 663 |
| **6000 Other taxes** | **0** | **1** | **3** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | 1 | 3 | .. | .. | .. | .. | .. | .. | .. |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | 100 | 210 | 307 | 278 | 148 | 181 | 299 | 255 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 92 | 84 | 87 |
| **Total tax revenue on cash basis** | **116** | **1 475** | **11 472** | **45 979** | **72 429** | **73 083** | **62 632** | **63 210** | **71 533** | **62 166** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **47 211** | **73 990** | **72 414** | **64 560** | **64 510** | **72 387** | **64 248** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| Tax (Employer's actual social contributions) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax (Employee's actual social contributions) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 47 211 | 73 990 | 72 414 | 64 560 | 64 510 | 72 387 | 64 248 |
| Imputed social contributions | .. | .. | .. | 2 055 | 3 952 | 4 952 | 5 101 | 5 615 | 4 394 | 4 086 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 49 266 | 77 942 | 77 366 | 69 661 | 70 125 | 76 781 | 68 334 |

.. Not available
Note: Year ending 31st December.
From 1998 data are on accrual basis.
Source: Ministry of Finance, General accounting Office, Directorate of General Government Budget in collaboration with the National Statistical Authority (ELSTAT).

StatLink https://stat.link/vbogr0

## Table 5.15. Hungary: Details of tax revenue, 1965-2020

Million HUF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **5 132 570** | **10 098 955** | **10 121 687** | **11 668 441** | **13 519 622** | **17 308 702** | **17 425 586** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **5 132 570** | **10 055 315** | **10 096 033** | **11 641 223** | **13 479 897** | **17 244 422** | **17 362 091** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **1 247 420** | **2 539 389** | **2 093 830** | **2 009 010** | **2 425 958** | **3 045 893** | **3 165 880** |
| 1100 Of individuals | .. | .. | .. | 954 698 | 1 838 563 | 1 764 082 | 1 604 686 | 1 824 671 | 2 457 567 | 2 543 593 |
| 1110 On income and profits | .. | .. | .. | 954 698 | 1 838 563 | 1 764 082 | 1 604 686 | 1 824 671 | 2 457 567 | 2 543 593 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 292 722 | 700 826 | 329 748 | 404 324 | 601 287 | 588 326 | 622 287 |
| Corporate income tax | .. | .. | .. | 292 722 | 510 781 | 323 370 | 322 467 | 539 777 | 534 518 | 549 822 |
| Research and development fund levy | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial institutions' special tax | .. | .. | .. | 0 | 10 890 | 21 618 | 27 686 | 19 902 | 8 253 | 8 842 |
| Separate tax for companies | .. | .. | .. | 0 | 178 598 | -32 390 | 0 | 0 | 0 | 0 |
| Medicine tax | .. | .. | .. | 0 | 558 | 163 | 111 | 0 | 0 | 0 |
| Energy corporations' special tax | .. | .. | .. | 0 | 0 | 16 987 | 54 060 | 41 608 | 45 555 | 63 623 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest withholding | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | .. | .. | **1 506 755** | **3 402 194** | **3 179 509** | **3 899 154** | **4 433 464** | **5 545 481** | **5 364 764** |
| 2100 Employees | .. | .. | .. | 275 323 | 941 682 | 1 112 583 | 1 592 995 | 1 770 923 | 2 771 550 | 2 813 766 |
| Pensions | .. | .. | .. | 150 585 | 336 855 | 537 556 | 875 371 | 969 908 | 1 481 874 | 1 539 523 |
| Health | .. | .. | .. | 81 874 | 513 633 | 467 208 | 591 224 | 656 147 | 1 003 683 | 1 046 999 |
| Unemployment | .. | .. | .. | 42 864 | 91 194 | 107 819 | 126 400 | 144 868 | 285 993 | 227 244 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | 1 213 190 | 2 402 941 | 2 043 771 | 2 280 505 | 2 637 330 | 2 745 966 | 2 521 692 |
| Pensions | .. | .. | .. | 734 456 | 1 508 490 | 1 800 864 | 2 254 959 | 2 235 536 | 1 961 423 | 1 781 794 |
| Health | .. | .. | .. | 385 019 | 693 705 | 169 202 | 25 546 | 398 618 | 783 108 | 738 506 |
| Unemployment | .. | .. | .. | 93 715 | 200 746 | 73 705 | 0 | 3 176 | 1 435 | 1 392 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | 873 | 2 534 | 0 | 0 | 0 | 0 | 0 |
| Pensions: of which | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| Self-employed | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| Unemployed | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| Retired | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| Other | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| Health: of which | .. | .. | .. | 873 | 2 534 | .. | .. | .. | .. | .. |
| Self-employed | .. | .. | .. | 873 | 2 534 | .. | .. | .. | .. | .. |
| Unemployed | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| Retired | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| Other | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 17 368 | 55 037 | 23 155 | 25 654 | 25 211 | 27 965 | 29 306 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | .. | .. | .. | **183 430** | **82 068** | **113 689** | **206 426** | **241 750** | **494 906** | **501 324** |
| Rehabilitation contribution | .. | .. | .. | 2 184 | 13 559 | 56 004 | 64 400 | 67 460 | 102 990 | 107 943 |
| Training levy | .. | .. | .. | 13 186 | 36 612 | 47 083 | 89 348 | 96 427 | 145 280 | 140 513 |
| Wage guarantee contribution | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Communal tax on enterprises | .. | .. | .. | 1 192 | 1 261 | 1 170 | 2 | 0 | 0 | 0 |
| Health contribution | .. | .. | .. | 166 869 | 20 427 | 0 | 0 | 0 | 0 | 0 |
| Medicine tax | .. | .. | .. | 0 | 10 209 | 9 431 | 9 547 | 10 283 | 10 179 | 9 543 |
| Tax on home-workers | .. | .. | .. | 0 | 0 | 1 | 23 | 29 | 24 | 20 |
| Lump sum tax for small taxpayers | .. | .. | .. | 0 | 0 | 0 | 31 241 | 55 409 | 161 207 | 158 736 |
| Small business tax | .. | .. | .. | 0 | 0 | 0 | 11 865 | 12 142 | 75 226 | 84 569 |
| **4000 Taxes on property** | .. | .. | .. | **89 024** | **202 711** | **312 059** | **388 824** | **437 329** | **446 471** | **507 379** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 30 810 | 72 071 | 92 525 | 190 249 | 200 906 | 221 441 | 224 590 |
| Land tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building tax | .. | .. | .. | 22 262 | 54 556 | 71 025 | 102 719 | 111 963 | 127 594 | 130 529 |
| Development land tax | .. | .. | .. | 3 099 | 6 900 | 9 861 | 19 395 | 19 102 | 24 095 | 26 168 |
| Communal tax on recreational howes | .. | .. | .. | 893 | 1 412 | 1 515 | 21 | 26 | 0 | 0 |
| Communal tax on households | .. | .. | .. | 4 557 | 9 069 | 10 124 | 13 175 | 13 451 | 14 566 | 14 770 |
| Luxury tax | .. | .. | .. | 0 | 134 | 0 | 0 | 0 | 0 | 0 |
| Public utility tax | .. | .. | .. | 0 | 0 | 0 | 54 939 | 55 906 | 54 509 | 52 502 |
| Community tax | .. | .. | .. | 0 | 0 | 0 | 0 | 458 | 677 | 621 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 135 652 | 128 560 | 135 661 | 44 894 | 108 104 |
| Surtax payable by financial institutions | .. | .. | .. | .. | .. | 135 652 | 128 560 | 135 661 | 44 894 | 108 104 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 5 460 | 13 175 | 6 264 | 5 307 | 7 373 | 11 428 | 9 493 |
| 4310 Estate and inheritance taxes | .. | .. | .. | 4 020 | 10 775 | 4 243 | 4 097 | 6 230 | 9 758 | 8 026 |
| Inheritance tax-local | .. | .. | .. | 2 010 | 4 658 | 1 858 | 0 | 0 | 0 | 0 |
| Inheritance tax-central | .. | .. | .. | 2 010 | 6 117 | 2 385 | 4 097 | 6 230 | 9 758 | 8 026 |
| 4320 Gift taxes | .. | .. | .. | 1 440 | 2 400 | 2 021 | 1 210 | 1 143 | 1 670 | 1 467 |
| Gift tax-local | .. | .. | .. | 720 | 1 038 | 885 | 0 | 0 | 0 | 0 |
| Gift tax-central | .. | .. | .. | 720 | 1 363 | 1 136 | 1 210 | 1 143 | 1 670 | 1 467 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 52 754 | 117 465 | 77 618 | 64 708 | 93 389 | 168 708 | 165 192 |
| Property transfer tax-local | .. | .. | .. | 26 349 | 50 783 | 33 990 | 0 | 0 | 0 | 0 |
| Property transfer tax-central | .. | .. | .. | 26 405 | 66 682 | 43 628 | 64 708 | 93 389 | 168 708 | 165 192 |
| 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** | **..** | **..** | **..** | **2 081 439** | **3 832 361** | **4 383 865** | **5 127 520** | **5 936 435** | **7 742 057** | **7 863 946** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 2 052 712 | 3 751 218 | 4 272 312 | 5 002 824 | 5 798 298 | 7 524 731 | 7 645 017 |
| 5110 General taxes | .. | .. | .. | 1 340 572 | 2 622 027 | 3 010 781 | 3 414 342 | 4 099 741 | 5 527 475 | 5 632 941 |
| 5111 Value added taxes | .. | .. | .. | 1 153 750 | 2 013 271 | 2 325 608 | 2 693 555 | 3 309 540 | 4 526 757 | 4 717 048 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 37 795 | 47 927 | 50 635 | 90 743 | 96 406 |
| Public health product tax | .. | .. | .. | .. | .. | 0 | 19 090 | 29 882 | 54 912 | 57 685 |
| Hydrocarbons stockholding fee | .. | .. | .. | .. | .. | 37 795 | 28 837 | 20 753 | 35 831 | 38 721 |
| 5113 Other | .. | .. | .. | 186 823 | 608 756 | 647 378 | 672 860 | 739 566 | 909 975 | 819 487 |
| Local tax on company sales | .. | .. | .. | 186 823 | 427 134 | 443 093 | 500 868 | 584 380 | 788 308 | 729 000 |
| Simplified business tax | .. | .. | .. | 0 | 152 812 | 181 880 | 110 021 | 89 406 | 43 364 | 1 690 |
| Research and development contribution | .. | .. | .. | 0 | 28 810 | 22 405 | 61 971 | 65 780 | 78 303 | 88 797 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 712 140 | 1 129 192 | 1 261 531 | 1 588 482 | 1 698 557 | 1 997 256 | 2 012 076 |
| 5121 Excise duties | .. | .. | .. | 533 502 | 969 730 | 929 881 | 992 269 | 1 119 189 | 1 303 858 | 1 318 427 |
| Road fund petrol tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol production duty | .. | .. | .. | 3 848 | 5 621 | 3 021 | 196 | 8 007 | 7 640 | 6 535 |
| Water fund tax | .. | .. | .. | 6 017 | 13 171 | 14 444 | 13 164 | 12 305 | 12 513 | 12 632 |
| Forestry fund tax | .. | .. | .. | 2 858 | 3 353 | 284 | 0 | 0 | 0 | 0 |
| Environment petrol tax | .. | .. | .. | 14 837 | 19 447 | 17 274 | 46 711 | 65 534 | 80 511 | 74 825 |
| Budget excises (central budget) | .. | .. | .. | 505 942 | 916 869 | 877 778 | 915 546 | 1 015 555 | 1 184 136 | 1 207 253 |
| Coffee | .. | .. | .. | 3 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol | .. | .. | .. | 53 500 | 88 600 | 83 078 | 85 487 | 87 369 | 90 126 | 90 640 |
| Tobacco | .. | .. | .. | 107 000 | 252 400 | 251 778 | 312 509 | 321 922 | 369 155 | 409 123 |
| Petrol | .. | .. | .. | 156 000 | 218 200 | 216 728 | 189 755 | 206 220 | 238 390 | 227 025 |
| Diesel | .. | .. | .. | 157 000 | 256 600 | 293 588 | 308 736 | 375 026 | 459 013 | 459 231 |
| Other oil | .. | .. | .. | 6 000 | 2 200 | 2 567 | 3 451 | 3 608 | 2 364 | 1 711 |
| Other budget excises | .. | .. | .. | 30 343 | 93 442 | 30 039 | 15 608 | 21 410 | 25 088 | 19 523 |
| Energy tax | .. | .. | .. | 0 | 11 269 | 17 080 | 16 652 | 17 788 | 19 058 | 17 182 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 137 730 | 37 174 | 33 446 | 35 307 | 52 395 | 80 315 | 79 357 |
| Customs duties | .. | .. | .. | 137 730 | 37 174 | 33 446 | 35 307 | 52 395 | 80 315 | 79 357 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5126 Taxes on specific services | .. | .. | .. | 40 908 | 106 629 | 297 554 | 507 201 | 465 479 | 587 967 | 590 136 |
| Gambling tax | .. | .. | .. | 27 935 | 71 804 | 62 718 | 41 316 | 44 972 | 39 656 | 48 956 |
| Tourism tax | .. | .. | .. | 4 379 | 0 | 0 | 0 | 0 | 0 | 0 |
| Communal tourism tax | .. | .. | .. | 2 943 | 4 935 | 5 798 | 8 411 | 10 475 | 16 249 | 3 953 |
| Cultural contribution | .. | .. | .. | 4 387 | 8 432 | 1 096 | 105 | 127 | 0 | 0 |
| Pork slaughterhouse tax | .. | .. | .. | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| Breeding contribution | .. | .. | .. | 899 | 919 | 0 | 0 | 0 | 0 | 0 |
| Medicine tax | .. | .. | .. | 0 | 19 789 | 28 104 | 40 496 | 45 529 | 51 318 | 53 064 |
| Surtax payable by financial institutions | .. | .. | .. | 0 | 0 | 39 611 | 1 217 | 4 155 | 3 428 | 3 513 |
| Specific sectors' surtax | .. | .. | .. | 0 | 0 | 151 693 | 9 815 | 285 | 94 | 0 |
| Telecommunication services tax | .. | .. | .. | 0 | 0 | 0 | 50 176 | 54 516 | 53 412 | 58 709 |
| Accident tax | .. | .. | .. | 0 | 0 | 0 | 23 313 | 27 694 | 5 125 | -10 |
| Insurance tax | .. | .. | .. | 0 | 0 | 4 018 | 28 088 | 30 108 | 87 784 | 97 220 |
| Financial transaction levy | .. | .. | .. | 0 | 0 | 0 | 289 321 | 205 616 | 245 548 | 213 979 |
| Waste dumping contribution | .. | .. | .. | 0 | 0 | 0 | 6 639 | 11 123 | 16 177 | 15 473 |
| Advertising tax | .. | .. | .. | 0 | 0 | 0 | 0 | 5 675 | 6 451 | 0 |
| Protection Fund levies (BEVA) | .. | .. | .. | 0 | 0 | 1 036 | 1 000 | 2 600 | 7 328 | 7 624 |
| Protection Fund levies (OBA) | .. | .. | .. | 0 | 0 | 2 435 | 7 299 | 14 391 | 10 041 | 10 027 |
| Protection Fund levies (Resolution Fund) | .. | .. | .. | 0 | 0 | 0 | 0 | 7 290 | 12 114 | 16 576 |
| Protection Fund levies (SZHTKA) | .. | .. | .. | 0 | 0 | 0 | 5 | 923 | 1 166 | 1 226 |
| Protection Fund levies (KA) | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 4 765 | 4 744 |
| Tourism development contribution | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 27 311 | 7 445 |
| Protection Fund Levies (PGA) | .. | .. | .. | 332 | 750 | 1 045 | 0 | 0 | 0 | 0 |
| Retail tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 47 637 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous differential producer's turnover tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | .. | .. | .. | 0 | 15 659 | 650 | 53 705 | 61 494 | 25 116 | 24 156 |
| Sugar duty | .. | .. | .. | .. | 15 659 | 650 | 881 | 765 | 0 | 0 |
| Payments by companies in the energy sector (MAVIR) | .. | .. | .. | .. | 0 | 0 | 52 824 | 60 729 | 25 116 | 24 156 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 28 727 | 81 143 | 111 553 | 124 696 | 138 137 | 217 326 | 218 929 |
| 5210 Recurrent taxes | .. | .. | .. | 25 454 | 74 268 | 106 903 | 121 126 | 130 238 | 201 235 | 206 069 |
| Tax on domestically registered vehicles-local | .. | .. | .. | 12 622 | 62 432 | 71 112 | 69 248 | 73 248 | 84 095 | 85 563 |
| Tax on domestically registered vehicles-extra budget | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on domestically registered vehicles-central | .. | .. | .. | 8 250 | 0 | 79 | 0 | 0 | 0 | 0 |
| Tax on foreign registered vehicles extra budget fund | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on foreign registered vehicles-central | .. | .. | .. | 3 078 | 1 655 | 1 397 | 0 | 0 | 0 | 0 |
| Company car tax | .. | .. | .. | 0 | 0 | 25 867 | 32 935 | 31 570 | 36 928 | 37 511 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 1 504 | 10 181 | 8 448 | 18 943 | 25 420 | 80 212 | 82 995 |
| Environmental protection charge | .. | .. | .. | 5 | 13 | 27 | 0 | 0 | 0 | 0 |
| Fishing development contribution | .. | .. | .. | 40 | 104 | 0 | 0 | 0 | 0 | 0 |
| Environmental pollution charge | .. | .. | .. | 0 | 8 785 | 7 653 | 7 861 | 6 680 | 6 413 | 6 357 |
| Air pollution levy | .. | .. | .. | 751 | 610 | 53 | 0 | 0 | 0 | 0 |
| Water pollution levy | .. | .. | .. | 225 | 186 | 0 | 0 | 0 | 0 | 0 |
| Toxic waste levy | .. | .. | .. | 65 | 42 | 130 | 0 | 0 | 0 | 0 |
| Noise abatement levy | .. | .. | .. | 13 | 8 | 19 | 0 | 0 | 0 | 0 |
| Unidentified environmental protection levies paid to local governments | .. | .. | .. | 404 | 433 | 566 | 521 | 265 | 144 | 155 |
| Sale of emission allowances | .. | .. | .. | 0 | 0 | 0 | 10 561 | 17 479 | 72 223 | 74 177 |
| Concession fees (tobacco shops) | .. | .. | .. | 0 | 0 | 0 | 0 | 996 | 1 432 | 2 306 |
| 5220 Non-recurrent taxes | .. | .. | .. | 3 273 | 6 875 | 4 650 | 3 570 | 7 899 | 16 091 | 12 860 |
| Land protection levy | .. | .. | .. | 1 640 | 3 777 | 2 488 | 1 881 | 3 610 | 8 331 | 5 776 |
| Vehicle weight fee | .. | .. | .. | 805 | 1 288 | 820 | 624 | 0 | 2 948 | 2 059 |
| Game protection contribution | .. | .. | .. | 178 | 176 | 1 | 0 | 0 | 0 | 0 |
| Casino license fee | .. | .. | .. | 650 | 1 635 | 1 341 | 1 065 | 4 289 | 4 812 | 5 025 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **..** | **24 503** | **40 232** | **38 735** | **37 507** | **44 686** | **33 894** | **22 293** |
| Unallocable tax penalties | .. | .. | .. | 23 546 | 33 321 | 36 250 | 37 507 | 35 530 | 25 751 | 22 293 |
| 6100 Paid solely by business | .. | .. | .. | 957 | 6 911 | 2 485 | 0 | 9 156 | 8 143 | 0 |
| Nuclear contribution | .. | .. | .. | 957 | 6 711 | 2 485 | .. | 9 156 | 8 143 | .. |
| Medicine tax | .. | .. | .. | 0 | 200 | 0 | .. | 0 | 0 | .. |
| 6200 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Memorandum item** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | .. | 27 981 | 25 004 | 26 337 | 38 960 | 64 280 | 63 495 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **5 132 570** | **10 020 734** | **10 137 257** | **11 480 296** | **13 218 609** | **16 799 260** | **16 994 769** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **10 098 955** | **10 121 687** | **11 668 441** | **13 519 622** | **17 308 702** | **17 425 586** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | 45 120 | 49 057 | 73 565 | 76 364 | 38 847 | 32 597 |
| Social security contributions | .. | .. | .. | .. | 0 | 11 675 | 36 063 | 40 688 | 3 386 | 84 |
| Duty for state procedures | .. | .. | .. | .. | 45 084 | 37 331 | 37 417 | 35 653 | 35 443 | 32 498 |
| Other taxes | .. | .. | .. | .. | 36 | 51 | 85 | 23 | 18 | 15 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | -49 439 | -53 707 | -51 838 | -48 414 | -38 432 | -35 100 |
| Water fund tax | .. | .. | .. | .. | -13 171 | -14 444 | -13 164 | -12 305 | -12 513 | -12 632 |
| Tax on foreign registered vehicles | .. | .. | .. | .. | -1 655 | -1 397 | 0 | 0 | 0 | 0 |
| Environmental protection fee | .. | .. | .. | .. | -446 | -593 | -520 | -265 | -144 | -155 |
| Air pollution levy | .. | .. | .. | .. | -610 | -53 | 0 | 0 | 0 | 0 |
| Water pollution levy | .. | .. | .. | .. | -186 | 0 | 0 | 0 | 0 | 0 |
| Toxic waste levy | .. | .. | .. | .. | -42 | -130 | 0 | 0 | 0 | 0 |
| Noise abatement levy | .. | .. | .. | .. | -8 | -19 | 0 | 0 | 0 | 0 |
| Vehicle weight fee | .. | .. | .. | .. | 0 | -820 | -624 | 0 | 0 | 0 |
| Unallocable tax penalties | .. | .. | .. | .. | -33 320 | -36 250 | -37 507 | -35 530 | -25 751 | -22 293 |
| Tax on home-workers | .. | .. | .. | .. | 0 | -1 | -23 | -29 | -24 | -20 |
| Specific sectors' surtax correction | .. | .. | .. | .. | 0 | 0 | 0 | -285 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | .. | 1 762 | 1 693 | 1 523 | 1 229 | 983 | 953 |
| Miscellaneous differences | .. | .. | .. | .. | -2 687 | -28 | 2 | -43 | 190 | 1 433 |
| Inheritance tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Gift tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Property transfer tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Rounding | .. | .. | .. | .. | 4 | -2 | 2 | 0 | -1 | -1 |
| Taxes on income and profits | .. | .. | .. | .. | -2 087 | 0 | 0 | 0 | 0 | 0 |
| Corporate income tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Customs duties | .. | .. | .. | .. | -603 | -26 | 0 | -43 | 191 | 1 434 |
| Vehicle weight fee | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Environment petrol tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Social security contributions | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Credit institutions' special tax | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | 10 093 712 | 10 118 702 | 11 691 693 | 13 548 758 | 17 310 290 | 17 425 469 |
| Imputed social contributions | .. | .. | .. | .. | 21 113 | 24 841 | 21 669 | 28 783 | 21 940 | 28 280 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | 10 114 825 | 10 143 543 | 11 713 362 | 13 577 541 | 17 332 230 | 17 453 749 |

.. Not available
Note: Year ending 31st December.
From 2002 onwards, data are on accrual basis, except for the preliminary year, which is on a cash basis.
Heading 5121: the aggregate figure for excise tax revenues is on a cash basis. Revenue from specific excises is in several cases reported on an accrual basis.
Tax base for "Environment petrol tax" is broader than petrol only.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/j8es0y

## Table 5.16. Iceland: Details of tax revenue, 1965-2020

Million ISK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **60** | **4 731** | **114 932** | **254 571** | **532 769** | **541 578** | **676 142** | **812 002** | **1 061 978** | **1 061 089** |
| **1000 Taxes on income, profits and capital gains** | **13** | **1 211** | **34 106** | **101 488** | **241 378** | **239 664** | **315 577** | **380 979** | **530 192** | **542 035** |
| 1100 Of individuals | 12 | 1 092 | 30 908 | 88 492 | 180 070 | 197 318 | 258 623 | 297 979 | 435 351 | 457 255 |
| 1110 On income and profits | .. | .. | 30 908 | 88 492 | 180 070 | 197 318 | 258 623 | 297 979 | 435 351 | 457 255 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 1 | 119 | 3 198 | 8 371 | 32 555 | 14 609 | 40 479 | 52 544 | 62 972 | 64 447 |
| 1210 On profits | .. | .. | 3 198 | 8 371 | 32 555 | 14 609 | 40 479 | 52 544 | 62 972 | 64 447 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 4 625 | 28 754 | 27 737 | 16 475 | 30 457 | 31 868 | 20 333 |
| **2000 Social security contributions** | **5** | **102** | **3 607** | **19 680** | **39 594** | **63 599** | **69 899** | **79 707** | **97 423** | **88 364** |
| 2100 Employees | 0 | 0 | 315 | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 5 | 102 | 3 292 | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 19 680 | 39 594 | 63 599 | 69 899 | 79 707 | 97 423 | 88 364 |
| 2410 On a payroll basis | .. | .. | .. | 19 680 | 39 594 | 63 599 | 69 899 | 79 707 | 97 423 | 88 364 |
| 2420 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **1** | **180** | **4 071** | **184** | **1 519** | **2 827** | **6 534** | **6 638** | **9 124** | **9 233** |
| **4000 Taxes on property** | **2** | **297** | **9 689** | **16 839** | **23 039** | **35 412** | **42 520** | **39 160** | **58 366** | **66 312** |
| 4100 Recurrent taxes on immovable property | 1 | 138 | 4 131 | 10 107 | 20 567 | 28 542 | 30 664 | 34 879 | 52 522 | 56 040 |
| 4110 Households | 0 | 50 | 1 862 | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | 1 | 88 | 2 269 | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 69 | 2 402 | 5 173 | -8 | 3 849 | 8 886 | 657 | 10 | 34 |
| 4210 Individual | .. | 29 | 1 476 | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | 40 | 926 | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 6 | 235 | 765 | 1 663 | 2 613 | 2 437 | 2 919 | 4 668 | 9 059 |
| 4310 Estate and inheritance taxes | 0 | 6 | 235 | 765 | 1 663 | 2 613 | 2 437 | 2 919 | 4 668 | 9 059 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 1 | 84 | 2 921 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 113 | 460 | 146 | 233 | 362 | 623 | 612 |
| 4510 On net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 113 | 460 | 146 | 233 | 362 | 623 | 612 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 681 | 356 | 263 | 299 | 343 | 542 | 567 |
| **5000 Taxes on goods and services** | **37** | **2 834** | **58 943** | **115 389** | **225 480** | **194 088** | **230 592** | **267 155** | **348 278** | **335 971** |
| 5100 Taxes on production, sale, transfer, etc. | 37 | 2 778 | 56 564 | 103 813 | 202 449 | 182 953 | 219 244 | 254 422 | 325 802 | 312 821 |
| 5110 General taxes | 10 | 1 368 | 37 084 | 75 811 | 148 085 | 126 351 | 153 800 | 188 001 | 248 554 | 239 773 |
| 5111 Value added taxes | 0 | 0 | 32 698 | 72 668 | 138 601 | 123 695 | 149 828 | 183 674 | 243 285 | 233 732 |
| 5112 Sales tax | 10 | 1 368 | 4 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 3 143 | 9 484 | 2 656 | 3 973 | 4 327 | 5 269 | 6 040 |
| 5120 Taxes on specific goods and services | 27 | 1 410 | 19 480 | 28 002 | 54 364 | 56 603 | 65 444 | 66 421 | 77 248 | 73 049 |
| 5121 Excise duties | 1 | 311 | 2 346 | 23 585 | 45 891 | 46 711 | 55 171 | 56 909 | 66 833 | 64 251 |
| 5122 Profits of fiscal monopolies | 5 | 263 | 5 986 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 20 | 715 | 9 181 | 2 702 | 5 446 | 5 952 | 5 815 | 4 989 | 3 430 | 2 575 |
| 5124 Taxes on exports | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 1 | 69 | 1 404 | 1 715 | 3 026 | 3 940 | 4 457 | 4 523 | 6 986 | 6 223 |
| 5127 Other taxes on internat. trade and transactions | 0 | 50 | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 1 | 56 | 2 379 | 11 576 | 23 032 | 11 135 | 11 347 | 12 733 | 22 476 | 23 150 |
| 5210 Recurrent taxes | 1 | 56 | 2 379 | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | 0 | 10 | 970 | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | 0 | 41 | 1 331 | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | 0 | 5 | 78 | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **2** | **107** | **4 516** | **991** | **1 758** | **5 988** | **11 020** | **38 364** | **18 594** | **19 174** |
| 6100 Paid solely by business | 2 | 107 | 4 145 | 418 | 628 | 763 | 5 255 | 32 477 | 11 629 | 12 046 |
| 6200 Other | 0 | 0 | 371 | 573 | 1 130 | 5 225 | 5 766 | 5 887 | 6 966 | 7 127 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | .. | .. | 1 025 | 1 190 | 3 577 | 4 361 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | 127 | 173 | 608 | 824 |
| Transfer component | .. | .. | .. | .. | .. | .. | 898 | 1 017 | 2 969 | 4 362 |
| **Total tax revenue on cash basis** | **60** | **4 731** | **114 932** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **254 571** | **532 769** | **541 578** | **676 142** | **812 002** | **1 061 978** | **1 061 089** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | -765 | -1 663 | -2 613 | -2 437 | -2 919 | -4 668 | -9 059 |
| Estate and inheritance taxes (4310) | .. | .. | .. | -765 | -1 663 | -2 613 | -2 437 | -2 919 | -4 668 | -9 059 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 253 806 | 531 105 | 538 964 | 673 704 | 809 084 | 1 057 310 | 1 052 029 |
| Imputed social contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 253 806 | 531 105 | 538 964 | 673 704 | 809 084 | 1 057 310 | 1 052 029 |

.. Not available
Note: Year ending 31st December.
From 1998 data are on accrual basis.
Source: Statistics Iceland.

StatLink https://stat.link/ci0gwu

## Table 5.17. Ireland: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **317** | **4 046** | **12 260** | **33 363** | **60 790** | **46 399** | **51 459** | **60 898** | **77 962** | **74 034** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **12 075** | **33 155** | **60 517** | **46 170** | **51 212** | **60 572** | **77 505** | **73 624** |
| **1000 Taxes on income, profits and capital gains** | **82** | **1 478** | **4 662** | **14 551** | **25 364** | **18 617** | **21 298** | **26 599** | **35 560** | **36 333** |
| 1100 Of individuals | 53 | 1 294 | 4 059 | 10 650 | 18 970 | 14 665 | 17 020 | 19 722 | 24 671 | 24 380 |
| 1110 On income and profits | 53 | 1 286 | 4 023 | 9 876 | 15 872 | 14 320 | 16 652 | 19 053 | 23 599 | 23 428 |
| Income tax | 66 | 1 286 | 4 023 | 9 876 | 15 872 | 14 320 | 16 652 | 19 053 | 23 599 | 23 428 |
| Surtax | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income tax paid by corporations | -17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 0 | 8 | 36 | 774 | 3 097 | 345 | 369 | 669 | 1 072 | 952 |
| 1200 Corporate | 29 | 184 | 603 | 3 900 | 6 395 | 3 945 | 4 273 | 6 873 | 10 888 | 11 954 |
| 1210 On profits | 29 | 184 | 603 | 3 900 | 6 395 | 3 945 | 4 273 | 6 873 | 10 888 | 11 954 |
| Corporation profits tax | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation tax | 0 | 176 | 603 | 3 885 | 6 393 | 3 944 | 4 272 | 6 872 | 10 887 | 11 953 |
| Income tax paid by corporation | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural produce duty | 0 | 6 | 0 | 14 | 1 | 1 | 1 | 1 | 1 | 1 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 2 | 0 | 7 | 4 | 4 | 0 | 0 |
| **2000 Social security contributions** | **21** | **578** | **1 729** | **3 966** | **8 143** | **8 458** | **8 871** | **9 999** | **13 110** | **12 285** |
| 2100 Employees | 10 | 190 | 570 | 962 | 1 926 | 3 195 | 3 141 | 3 327 | 3 977 | 3 785 |
| 2110 On a payroll basis | .. | .. | 570 | 962 | 1 926 | 3 195 | 3 141 | 3 327 | 3 977 | 3 785 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 10 | 380 | 1 092 | 2 814 | 5 796 | 4 932 | 5 326 | 6 211 | 8 501 | 7 868 |
| 2210 On a payroll basis | .. | .. | 1 092 | 2 814 | 5 796 | 4 932 | 5 326 | 6 211 | 8 501 | 7 868 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 8 | 67 | 190 | 421 | 331 | 403 | 460 | 632 | 632 |
| 2310 On a payroll basis | .. | .. | 67 | 190 | 421 | 331 | 403 | 460 | 632 | 632 |
| 2320 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **9** | **159** | **15** | **411** | **310** | **314** | **357** | **774** | **717** |
| **4000 Taxes on property** | **48** | **213** | **569** | **1 902** | **4 789** | **2 389** | **3 632** | **3 918** | **4 435** | **3 687** |
| 4100 Recurrent taxes on immovable property | 39 | 139 | 312 | 587 | 1 233 | 1 322 | 1 724 | 1 864 | 1 933 | 1 215 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 1 | 0 | 0 | 0 | 0 | 536 | 169 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | 536 | 169 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 6 | 14 | 48 | 225 | 405 | 235 | 278 | 401 | 531 | 505 |
| 4310 Estate and inheritance taxes | 6 | 14 | 45 | 210 | 337 | 192 | 259 | 365 | 467 | 499 |
| Estate duty | 5 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Legacy duty | 1 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Succession duty | 0 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320 Gift taxes | 0 | 0 | 3 | 15 | 68 | 43 | 20 | 36 | 64 | 6 |
| 4400 Taxes on financial and capital transactions | 3 | 59 | 209 | 1 090 | 3 151 | 832 | 1 093 | 1 484 | 1 971 | 1 968 |
| Stamp duty | 3 | 59 | 209 | 1 090 | 3 151 | 832 | 1 093 | 1 484 | 1 971 | 1 968 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **167** | **1 769** | **5 140** | **12 929** | **22 082** | **16 619** | **17 321** | **20 013** | **24 078** | **21 002** |
| 5100 Taxes on production, sale, transfer, etc. | 155 | 1 741 | 4 939 | 12 374 | 20 982 | 15 319 | 15 789 | 18 036 | 22 263 | 19 183 |
| 5110 General taxes | 18 | 597 | 2 500 | 7 643 | 14 355 | 10 067 | 10 372 | 11 831 | 15 271 | 12 753 |
| 5111 Value added taxes | 0 | 597 | 2 500 | 7 643 | 14 355 | 10 067 | 10 372 | 11 831 | 15 271 | 12 753 |
| Value added tax | .. | 597 | 2 500 | 7 643 | 14 355 | 10 067 | 10 372 | 11 831 | 15 271 | 12 753 |
| 5112 Sales tax | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax | 18 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Wholesale tax | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 137 | 1 143 | 2 439 | 4 731 | 6 627 | 5 252 | 5 417 | 6 205 | 6 992 | 6 430 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | 124 | 1 045 | 2 084 | 4 402 | 6 125 | 4 859 | 5 013 | 5 474 | 5 974 | 5 470 |
| Beer | 19 | 192 | 356 | 475 | 459 | 316 | 363 | 418 | 421 | 348 |
| Oils | 31 | 330 | 745 | 1 491 | 2 204 | 2 099 | 2 035 | 2 120 | 2 165 | 1 805 |
| Spirits | 16 | 148 | 153 | 241 | 363 | 244 | 282 | 313 | 375 | 379 |
| Table waters | 0 | 11 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco | 50 | 187 | 419 | 1 035 | 1 192 | 1 160 | 1 064 | 1 055 | 1 137 | 1 202 |
| Wine, cider, perry | 1 | 18 | 46 | 154 | 297 | 266 | 354 | 414 | 433 | 478 |
| Motor vehicle (incl. tyres) | 7 | 148 | 331 | 985 | 1 554 | 395 | 459 | 702 | 950 | 717 |
| Others | 1 | 11 | 11 | 20 | 57 | 379 | 457 | 451 | 493 | 541 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 10 | 62 | 147 | 208 | 273 | 229 | 247 | 327 | 342 | 272 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UE agriculture levies | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 3 | 21 | 171 | 122 | 229 | 164 | 157 | 404 | 676 | 688 |
| Duty on betting | 2 | 19 | 37 | 59 | 36 | 30 | 26 | 37 | 110 | 83 |
| Sweepstakes duty | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank levy | 0 | 0 | 46 | 61 | 66 | -70 | -23 | 190 | 398 | 427 |
| Other | 0 | 1 | 88 | 2 | 127 | 204 | 154 | 178 | 168 | 178 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 14 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 11 | 28 | 201 | 555 | 1 100 | 1 300 | 1 532 | 1 977 | 1 815 | 1 819 |
| 5210 Recurrent taxes | 11 | 28 | 201 | 555 | 1 100 | 1 300 | 1 532 | 1 977 | 1 815 | 1 819 |
| 5211 Paid by households: motor vehicles | 6 | 14 | 100 | 373 | 723 | 768 | 888 | 904 | 795 | 756 |
| 5212 Paid by others: motor vehicles | 5 | 11 | 82 | 124 | 239 | 256 | 284 | 281 | 241 | 235 |
| 5213 Paid in respect of other goods | 0 | 3 | 20 | 58 | 138 | 276 | 360 | 792 | 779 | 828 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **6** | **23** | **12** | **5** | **9** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | .. | .. | 6 | 23 | 12 | 5 | 9 |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | 148 | 208 | 273 | 229 | 247 | 327 | 342 | 272 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | .. | 114 | 138 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | 843 | 1 073 | 816 | 555 | 413 | 400 |
| Tax expenditure component | .. | .. | .. | .. | 843 | 1 073 | 816 | 555 | 413 | 400 |
| Transfer component | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total tax revenue on cash basis** | **317** | **4 046** | **12 260** | **32 997** | **60 836** | **46 609** | **51 491** | **60 867** | **77 815** | **73 733** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **33 363** | **60 790** | **46 399** | **51 459** | **60 898** | **77 962** | **74 034** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 178 | 178 | 177 | 185 | 185 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 33 363 | 60 790 | 46 577 | 51 637 | 61 075 | 78 147 | 74 219 |
| Imputed social contributions | .. | .. | .. | 1 366 | 2 579 | 1 053 | 2 064 | 2 223 | 2 917 | 3 144 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 34 729 | 63 369 | 47 630 | 53 700 | 63 298 | 81 064 | 77 362 |

.. Not available

Note: The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

The data for years 1965 to 1973 are on fiscal year basis (commencing on 1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis.

From 1998, data are on accrual basis.

Heading 1200: Capital gains taxes paid by corporations are included in heading 1210.

Heading 2100: Includes contributions by self-employed and certain voluntary contributions.

Heading 2200: Since 1976 income tax paid by corporations and corporation profits tax have been replaced by corporation tax.

Heading 5111: Includes arrears of the wholesale and turnover taxes.

Tax receipts in 1988 were inflated by the success of the new arrangements for assessment and collection of tax.These arrangements included an amnesty for tax arrears paid by 30th September. This amnesty waived penalities and interest charge tax. It resulted in payments of 631 millons of euros spread across the main tax headings.

Source: Annual Report of he Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink https://stat.link/kw72fx

## Table 5.18. Israel: Details of tax revenue, 1965-2020

Million ILS

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **189 300** | **252 028** | **269 672** | **326 855** | **366 044** | **430 461** | **420 585** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **74 551** | **91 530** | **78 265** | **101 481** | **113 966** | **140 453** | **139 321** |
| 1100 Of individuals | .. | .. | .. | 54 753 | 56 434 | 48 214 | 57 311 | 70 885 | 89 493 | 91 900 |
| 1110 On income and profits | .. | .. | .. | 53 698 | 55 213 | 47 550 | 55 831 | 68 455 | 86 593 | 88 630 |
| On wages – deduction at source | .. | .. | .. | 45 278 | 45 515 | 40 159 | 46 458 | 54 087 | 68 041 | 70 414 |
| On self employement income – deduction at source | .. | .. | .. | 688 | 0 | 853 | 1 051 | 0 | 83 | 96 |
| On self employement income – other | .. | .. | .. | 7 731 | 9 698 | 6 538 | 8 322 | 14 368 | 18 469 | 18 120 |
| 1120 On capital gains | .. | .. | .. | 1 055 | 1 221 | 664 | 1 480 | 2 430 | 2 900 | 3 270 |
| 1200 Corporate | .. | .. | .. | 18 001 | 30 210 | 23 113 | 36 639 | 34 676 | 43 291 | 38 831 |
| 1210 On profits | .. | .. | .. | 16 109 | 27 582 | 22 291 | 33 959 | 33 446 | 41 731 | 37 071 |
| Deduction at source | .. | .. | .. | 361 | 0 | 520 | 751 | 0 | 41 | 49 |
| In lieu of VAT on the profits of Financial Institutions | .. | .. | .. | 1 290 | 2 200 | 1 920 | 2 560 | 1 890 | 2 500 | 2 700 |
| Other | .. | .. | .. | 14 458 | 25 382 | 19 850 | 30 648 | 31 556 | 39 190 | 34 322 |
| 1220 On capital gains | .. | .. | .. | 1 892 | 2 628 | 822 | 2 680 | 1 230 | 1 560 | 1 760 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 1 797 | 4 886 | 6 938 | 7 531 | 8 405 | 7 669 | 8 590 |
| Tax deducted at the source on the capital market | .. | .. | .. | 1 797 | 4 886 | 6 938 | 7 531 | 8 405 | 7 669 | 8 590 |
| **2000 Social security contributions** | .. | .. | .. | **27 565** | **37 909** | **45 343** | **53 364** | **59 561** | **74 420** | **73 031** |
| 2100 Employees | .. | .. | .. | 15 771 | 23 093 | 27 788 | 31 537 | 34 692 | 41 852 | 40 797 |
| 2110 On a payroll basis | .. | .. | .. | 15 771 | 23 093 | 27 788 | 31 537 | 34 692 | 41 852 | 40 797 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 8 182 | 9 960 | 11 427 | 15 026 | 17 247 | 23 105 | 22 564 |
| 2210 On a payroll basis | .. | .. | .. | 8 182 | 9 960 | 11 427 | 15 026 | 17 247 | 23 105 | 22 564 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 3 612 | 4 856 | 6 128 | 6 802 | 7 622 | 9 464 | 9 670 |
| 2310 On a payroll basis | .. | .. | .. | 3 612 | 4 856 | 6 128 | 6 802 | 7 622 | 9 464 | 9 670 |
| 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** | .. | .. | .. | **6 850** | **9 920** | **10 280** | **12 780** | **13 770** | **16 168** | **16 191** |
| Employers tax on the the non-profit sector other than govt | .. | .. | .. | 1 250 | 1 500 | 320 | 390 | 410 | 555 | 472 |
| In lieu of VAT on the wage-bill in the non-profit sector | .. | .. | .. | 4 260 | 6 580 | 7 650 | 9 540 | 10 320 | 12 521 | 12 716 |
| In lieu VAT on the wage-bill in Financial Institutions | .. | .. | .. | 1 340 | 1 840 | 2 310 | 2 850 | 3 040 | 3 092 | 3 003 |
| **4000 Taxes on property** | .. | .. | .. | **17 987** | **25 049** | **30 029** | **34 144** | **40 609** | **45 794** | **43 409** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 11 311 | 16 156 | 18 768 | 21 499 | 23 702 | 27 105 | 25 031 |
| Land tax | .. | .. | .. | 442 | 52 | 48 | 59 | 44 | 25 | 10 |
| 4110 Households | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | .. | .. | 10 869 | 16 104 | 18 720 | 21 440 | 23 658 | 27 080 | 25 022 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 3 181 | 3 555 | 4 071 | 4 532 | 6 732 | 6 923 | 6 864 |
| Transaction tax on the buyer of real estate | .. | .. | .. | 1 972 | 3 084 | 4 024 | 4 513 | 6 731 | 6 917 | 6 864 |
| Transaction tax on the seller of real estate | .. | .. | .. | 206 | 404 | 27 | 19 | 1 | 6 | 0 |
| Stamp tax | .. | .. | .. | 1 003 | 67 | 20 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | .. | .. | .. | 3 495 | 5 338 | 7 190 | 8 114 | 10 175 | 11 766 | 11 514 |
| 4510 On net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 3 495 | 5 338 | 7 190 | 8 114 | 10 175 | 11 766 | 11 514 |
| Capital gains tax on real estate | .. | .. | .. | 3 495 | 5 338 | 7 190 | 8 114 | 10 175 | 11 766 | 11 514 |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | .. | .. | .. | **62 347** | **87 621** | **105 756** | **125 086** | **138 138** | **153 626** | **148 633** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 57 887 | 81 108 | 98 094 | 116 334 | 128 277 | 143 066 | 138 750 |
| 5110 General taxes | .. | .. | .. | 49 876 | 67 570 | 79 947 | 97 356 | 107 765 | 120 541 | 118 854 |
| 5111 Value added taxes | .. | .. | .. | 39 805 | 53 983 | 65 510 | 81 523 | 90 824 | 102 463 | 100 373 |
| 5112 Sales tax | .. | .. | .. | 10 071 | 13 587 | 14 437 | 15 833 | 16 941 | 18 078 | 18 481 |
| On domestic production | .. | .. | .. | 662 | 287 | 291 | 457 | 450 | 287 | 303 |
| On imports | .. | .. | .. | 9 409 | 13 300 | 14 146 | 15 376 | 16 491 | 17 791 | 18 178 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 8 012 | 13 538 | 18 147 | 18 978 | 20 512 | 22 525 | 19 896 |
| 5121 Excise duties | .. | .. | .. | 6 595 | 11 323 | 15 458 | 16 680 | 17 642 | 19 509 | 17 021 |
| On domestically refined fuel | .. | .. | .. | 5 666 | 10 590 | 14 637 | 15 876 | 17 008 | 18 966 | 16 526 |
| On domestically processed tobacco products | .. | .. | .. | 929 | 733 | 821 | 804 | 634 | 543 | 495 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 1 417 | 2 215 | 2 689 | 2 298 | 2 870 | 3 016 | 2 875 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | .. | .. | .. | 4 460 | 6 512 | 7 663 | 8 752 | 9 861 | 10 560 | 9 884 |
| 5210 Recurrent taxes | .. | .. | .. | 4 460 | 6 512 | 7 663 | 8 752 | 9 861 | 10 560 | 9 884 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 1 436 | 1 895 | 2 274 | 2 249 | 2 515 | 2 966 | 2 868 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 479 | 632 | 758 | 1 580 | 1 723 | 1 927 | 1 864 |
| 5213 Paid in respect of other goods | .. | .. | .. | 2 546 | 3 986 | 4 630 | 4 923 | 5 623 | 5 668 | 5 152 |
| Licences collected by the Ministry of Transportation | .. | .. | .. | 257 | 535 | 350 | 132 | 196 | 165 | 64 |
| Licences collected by the Ministry of Communication | .. | .. | .. | 151 | 0 | 274 | 299 | 338 | 371 | 356 |
| Licences collected by other ministries | .. | .. | .. | 1 587 | 2 597 | 2 989 | 3 245 | 3 781 | 3 624 | 3 331 |
| Business and professional licences paid locally | .. | .. | .. | 500 | 769 | 917 | 1 122 | 1 181 | 1 353 | 1 250 |
| Other local authority fees | .. | .. | .. | 51 | 86 | 101 | 125 | 128 | 155 | 150 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | .. | 87 | 911 | 1 415 | 1 327 | 1 283 |
| Tax expenditure component | .. | .. | .. | .. | .. | 84 | 879 | 1 348 | 1 327 | 1 283 |
| Transfer component | .. | .. | .. | .. | .. | 3 | 32 | 67 | 0 | 0 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **189 300** | **252 028** | **269 672** | **326 855** | **366 044** | **430 461** | **420 585** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 189 300 | 252 028 | 269 672 | 326 855 | 366 044 | 430 461 | 420 585 |
| Imputed social contributions | .. | .. | .. | 6 172 | 7 131 | 8 203 | 9 084 | 9 186 | 9 072 | 8 826 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 195 472 | 259 159 | 277 875 | 335 940 | 375 230 | 439 533 | 429 411 |

.. Not available
Note: Year ending 31st December.
Data are on a cash basis.
Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink https://stat.link/je3bw6

## Table 5.19. Italy: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **5 505** | **60 422** | **265 116** | **503 096** | **671 189** | **671 912** | **706 829** | **711 114** | **759 445** | **706 743** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **263 829** | **501 560** | **668 928** | **669 687** | **704 939** | **706 522** | **756 285** | **703 791** |
| **1000 Taxes on income, profits and capital gains** | **982** | **18 821** | **96 707** | **166 912** | **226 498** | **219 547** | **233 294** | **225 934** | **239 859** | **231 868** |
| 1100 Of individuals | 603 | 13 940 | 69 654 | 124 918 | 172 136 | 180 512 | 185 996 | 184 622 | 196 283 | 189 206 |
| 1110 On income and profits | 603 | 13 796 | 68 786 | 124 233 | 172 122 | 180 505 | 185 991 | 184 619 | 196 283 | 189 206 |
| Personal income tax | 0 | 11 538 | 57 318 | 121 211 | 162 644 | 173 991 | 175 921 | 173 007 | 185 726 | 178 938 |
| Local income tax paid by households | 0 | 829 | 4 492 | 67 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on income from investiments (60%) | 319 | 55 | 15 | 0 | 0 | 0 | 11 | 80 | 47 | 53 |
| 10% Surcharge on income | 94 | 37 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10% proportional surcharge | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on company dividends paid by households | 23 | 51 | 496 | 110 | 542 | 393 | 564 | 875 | 1 751 | 1 742 |
| Law 1177 proportional surcharge (60%) | 39 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Direct taxes 5% proportional surcharge (60%) | 0 | 8 | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional Treasury increase (60%) | 23 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Decree 1132 revenues (60%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on households | 65 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rental value tax | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Driving licence tax | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal surcharge on buildings (40%) | 37 | 5 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on income from deposits paid by households | 0 | 1 206 | 6 223 | 2 823 | 8 402 | 5 440 | 8 994 | 10 076 | 7 798 | 7 583 |
| Direct taxes refund (60%) | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 53 | 123 | 0 | 534 | 681 | 501 | 581 | 962 | 890 |
| 1120 On capital gains | 0 | 144 | 867 | 685 | 14 | 7 | 5 | 3 | 0 | 0 |
| Tax on capital gains on land | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Municipal capital gains tax on buildings paid by households (60%) | .. | 144 | 867 | 685 | 14 | 7 | 5 | 3 | .. | .. |
| 1200 Corporate | 379 | 4 710 | 26 605 | 34 699 | 50 529 | 36 740 | 41 194 | 33 530 | 35 176 | 34 162 |
| 1210 On profits | 379 | 4 494 | 26 027 | 34 242 | 50 520 | 36 736 | 41 190 | 33 528 | 35 172 | 34 160 |
| Corporation tax | 0 | 1 245 | 9 042 | 28 877 | 47 192 | 34 841 | 39 160 | 31 927 | 32 781 | 31 936 |
| Municipal surcharge on buildings (60%) | 37 | 8 | 0 | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on income from investments (40%) | 213 | 37 | 10 | 0 | 0 | 0 | 8 | 54 | 31 | 36 |
| Company franchise and liabilities tax | 88 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law 1177 proportional surcharge (40%) | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Direct taxes 5% proportional surcharge (40%) | 0 | 20 | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Decree 1132 revenues (40%) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional Treasury increase (40%) | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on company dividends paid by firms | 0 | 77 | 745 | 166 | 0 | 0 | 0 | 0 | 0 | 0 |
| Withholding tax on income from deposits paid by firms | 0 | 1 810 | 9 334 | 4 235 | 2 370 | 605 | 1 464 | 759 | 472 | 592 |
| Local income tax paid by firms | 0 | 1 245 | 6 738 | 100 | 15 | 13 | 12 | 12 | 6 | 4 |
| Direct taxes refund (40%) | 0 | 0 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 36 | 82 | 832 | 943 | 1 277 | 546 | 776 | 1 882 | 1 592 |
| 1220 On capital gains | 0 | 216 | 578 | 457 | 9 | 4 | 4 | 2 | 4 | 2 |
| Municipal capital gains tax on buildings paid by firms (40%) | .. | 216 | 578 | 457 | 9 | 4 | 4 | 2 | 4 | 2 |
| 1300 Unallocable between 1100 and 1200 | 0 | 171 | 448 | 7 295 | 3 833 | 2 295 | 6 104 | 7 782 | 8 399 | 8 500 |
| Refunds tax on income | .. | -240 | -1 768 | -5 175 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | .. | 412 | 2 216 | 12 470 | 3 833 | 2 295 | 6 104 | 7 782 | 8 399 | 8 500 |
| **2000 Social security contributions** | **1 881** | **22 976** | **87 256** | **143 629** | **200 772** | **209 122** | **210 462** | **214 376** | **237 290** | **224 781** |
| 2100 Employees | .. | 4 171 | 16 753 | 27 333 | 35 715 | 37 598 | 39 284 | 39 805 | 44 486 | 41 351 |
| 2110 On a payroll basis | .. | .. | .. | 27 333 | 35 715 | 37 598 | 39 284 | 39 805 | 44 486 | 41 351 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | 17 152 | 62 540 | 99 904 | 137 924 | 144 281 | 141 629 | 143 273 | 158 616 | 149 824 |
| 2210 On a payroll basis | .. | .. | .. | 99 904 | 137 924 | 144 281 | 141 629 | 143 273 | 158 616 | 149 824 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | 1 654 | 7 962 | 16 392 | 27 133 | 27 243 | 29 549 | 31 298 | 34 188 | 33 606 |
| 2310 On a payroll basis | .. | .. | .. | 16 392 | 27 133 | 27 243 | 29 549 | 31 298 | 34 188 | 33 606 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 1 881 | 0 | 0 | 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** | **387** | **890** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Contributions to GESCAL | .. | 387 | 890 | .. | .. | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | **397** | **2 248** | **5 983** | **23 360** | **32 646** | **32 441** | **43 883** | **46 259** | **43 243** | **40 443** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4100 Recurrent taxes on immovable property | 96 | 7 | 1 | 9 354 | 12 778 | 9 663 | 20 748 | 25 558 | 22 002 | 21 270 |
| Income tax on landowners | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income tax on buildings | 12 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income tax on luxury buildings | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surcharge on land (provincial) | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surcharge on land (municipal) | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surcharge on buildings (provincial) | 26 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surcharge on buildings (municipal) | 21 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal real estate tax | 0 | 0 | 0 | 9 354 | 12 778 | 9 663 | 20 748 | 20 798 | 20 824 | 21 137 |
| Tax on indivisible services (TASI) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 760 | 1 178 | 133 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 14 | 1 | 2 118 | 2 547 | 231 | 226 | 427 |
| 4210 Individual | .. | .. | .. | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4220 Corporate | .. | .. | .. | 9 | 1 | 2 118 | 2 547 | 231 | 226 | 427 |
| 4300 Estate, inheritance and gift taxes | 47 | 128 | 376 | 1 005 | 149 | 483 | 622 | 674 | 798 | 396 |
| Inheritance and gift duty | 33 | 119 | 376 | 1 005 | 149 | 483 | 622 | 674 | 798 | 396 |
| Estate duty | 11 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proportional surcharge and premium | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 255 | 2 113 | 5 606 | 12 320 | 18 256 | 17 365 | 17 092 | 17 245 | 18 800 | 17 252 |
| Registration tax | 120 | 1 048 | 2 421 | 6 794 | 9 410 | 9 019 | 7 353 | 7 625 | 9 587 | 8 118 |
| Mortgage taxes and land registry duties | 22 | 190 | 469 | 1 067 | 2 525 | 2 071 | 1 841 | 1 529 | 1 625 | 1 464 |
| 5% proportional surcharge | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional surcharge | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duties and surcharges accruing on cadastral acts | 104 | 751 | 2 185 | 4 459 | 6 321 | 6 275 | 7 898 | 7 600 | 7 190 | 7 261 |
| Other | 0 | 123 | 530 | 0 | 0 | 0 | 0 | 491 | 398 | 409 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 98 | 151 | 916 | 985 | 309 | 228 | 121 |
| 4510 On net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 98 | 151 | 916 | 985 | 309 | 228 | 121 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 569 | 1 311 | 1 896 | 1 889 | 2 242 | 1 189 | 977 |
| **5000 Taxes on goods and services** | **2 173** | **15 990** | **74 280** | **141 852** | **171 869** | **178 863** | **187 210** | **196 473** | **214 775** | **190 248** |
| 5100 Taxes on production, sale, transfer, etc. | 2 037 | 15 251 | 67 083 | 127 281 | 155 191 | 160 775 | 164 597 | 174 443 | 187 651 | 164 766 |
| Direct taxes refund | 0 | -73 | -86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 General taxes | 710 | 9 438 | 38 940 | 77 473 | 95 623 | 97 586 | 93 921 | 100 692 | 111 464 | 99 902 |
| 5111 Value added taxes | 0 | 9 438 | 38 940 | 77 473 | 95 623 | 97 586 | 93 921 | 100 692 | 111 464 | 99 669 |
| VAT | .. | 9 438 | 38 940 | 77 473 | 95 623 | 97 586 | 93 921 | 100 692 | 111 464 | 99 669 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 233 |
| General tax on receipts | 662 | .. | .. | .. | .. | .. | .. | .. | .. | 0 |
| Compensation tax on imported products | 48 | .. | .. | .. | .. | .. | .. | .. | .. | 0 |
| Digital Services Tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | 233 |
| 5120 Taxes on specific goods and services | 1 327 | 5 886 | 28 048 | 49 808 | 59 568 | 63 189 | 70 676 | 73 751 | 76 187 | 64 864 |
| 5121 Excise duties | 816 | 4 088 | 20 304 | 31 479 | 32 904 | 36 414 | 45 720 | 46 238 | 47 108 | 40 119 |
| Duty on mineral oils | 465 | 3 462 | 15 928 | 22 172 | 23 252 | 22 884 | 26 332 | 25 759 | 25 907 | 21 454 |
| Duty on spirits | 27 | 87 | 206 | 486 | 595 | 570 | 571 | 600 | 652 | 593 |
| Duty on beer | 12 | 54 | 172 | 242 | 489 | 476 | 532 | 633 | 709 | 624 |
| Duty on sugars | 22 | 25 | 68 | 120 | 0 | 5 | 10 | 5 | 0 | 0 |
| Duty on electricity | 20 | 51 | 2 018 | 3 079 | 3 034 | 7 152 | 13 542 | 15 246 | 15 150 | 13 507 |
| Duty on bananas | 9 | 53 | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on coffee | 31 | 60 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on cocoa | 3 | 4 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on olive oil | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other duty | 44 | 190 | 1 037 | 5 201 | 5 385 | 5 268 | 4 659 | 3 898 | 4 666 | 3 922 |
| Alcohol, spirits, liquor | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| On matches and flints | 13 | 22 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Meat | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| In-bond surcharge | 0 | 81 | 650 | 174 | 143 | 54 | 67 | 90 | 17 | 12 |
| Combustible materials | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Construction materials | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise duty on sound and video | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on phonograph records | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duty on playing cards | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 66 | 0 | 0 | 5 | 6 | 5 | 7 | 7 | 7 | 7 |
| 5122 Profits of fiscal monopolies | 303 | 1 033 | 3 248 | 7 718 | 10 440 | 10 983 | 10 683 | 10 711 | 10 653 | 10 539 |
| Duty on tobacco | 292 | 1 033 | 3 248 | 7 712 | 10 436 | 10 978 | 10 679 | 10 710 | 10 652 | 10 538 |
| On salt | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on products of Monopoli di Stato | 1 | 0 | 0 | 6 | 4 | 5 | 4 | 1 | 1 | 1 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5123 Customs and import duties | 142 | 261 | 1 164 | 1 536 | 2 261 | 2 225 | 1 890 | 2 246 | 2 314 | 1 971 |
| Common Customs tariff (CEE) | 0 | 0 | 836 | 1 536 | 2 261 | 2 225 | 1 890 | 2 246 | 2 314 | 1 971 |
| Customs and shipping duties | 115 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administrative services duties | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on agriculture | 15 | 228 | 207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other duties | 0 | 9 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compensatory amounts | 0 | 9 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 67 | 483 | 3 141 | 9 029 | 13 932 | 13 567 | 12 383 | 14 556 | 16 112 | 12 235 |
| Entertainment tax | 20 | 59 | 167 | 118 | 68 | 58 | 42 | 40 | 32 | 15 |
| Stamp duty | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on advertisements | 6 | 56 | 168 | 389 | 392 | 384 | 424 | 405 | 455 | 374 |
| Tax on lotto, lotteries, betting and Totocalcio game | 3 | 123 | 617 | 4 164 | 7 144 | 7 983 | 7 088 | 7 488 | 10 514 | 6 930 |
| Casino takings, special duties, etc. | 0 | 0 | 0 | 158 | 152 | 192 | 130 | 112 | 106 | 45 |
| Single tax on games of skill and betting-levied indirectly | 9 | 74 | 476 | 487 | 405 | 242 | 85 | 116 | 181 | 214 |
| Aerotaxi passengers tax | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 8 | 9 | 5 |
| Local tax (including insurance) | 23 | 171 | 1 714 | 3 713 | 5 771 | 4 708 | 4 607 | 3 835 | 3 969 | 3 671 |
| Bank levy for the National Resolution Fund | .. | .. | 0 | 0 | 0 | 0 | 0 | 2 552 | 846 | 981 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Duty on foreign payments and currency selling | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 21 | 192 | 46 | 31 | 0 | 0 | 0 | 0 | 0 |
| ECSC taxes and contributions on sugar and other levies | .. | 21 | 121 | 0 | 0 | .. | .. | .. | .. | .. |
| Other | .. | 0 | 70 | 46 | 31 | .. | .. | .. | .. | .. |
| Bank cont. to the unique European Resolution Fund | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 136 | 456 | 4 474 | 8 479 | 10 550 | 10 531 | 11 352 | 11 130 | 14 021 | 12 800 |
| 5210 Recurrent taxes | 136 | 456 | 4 474 | 8 479 | 10 550 | 1 155 | 1 359 | 1 653 | 1 904 | 1 571 |
| Public motor vehicle register tax | 64 | 152 | 967 | 1 034 | 1 326 | 1 155 | 1 359 | 1 653 | 1 904 | 1 571 |
| Tax on vehicles 5% proportional surcharge | 3 | 13 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surcharge on diesel cars | 0 | 66 | 683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surcharge on gas cars | 0 | 0 | 171 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 3 433 | 4 652 | 4 628 | 4 487 | 4 710 | 5 323 | 4 713 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 1 006 | 1 332 | 1 300 | 1 395 | 1 446 | 1 394 | 1 235 |
| Motor vehicle duty paid by firms | .. | .. | .. | 1 006 | 1 332 | 1 300 | 1 395 | 1 446 | 1 394 | 1 235 |
| 5213 Paid in respect of other goods | 67 | 225 | 2 203 | 3 006 | 3 240 | 3 448 | 4 111 | 3 321 | 5 400 | 5 281 |
| Law 1177 proportional surcharge | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on signs | 2 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on dog tags | 0 | 7 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on hunting and fishing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty on official franchises | 43 | 215 | 2 191 | 3 006 | 3 240 | 3 448 | 4 111 | 3 321 | 3 482 | 3 381 |
| Television tax (households) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 918 | 1 900 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motor vehicles, airplanes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Pro-Friuli tax on vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 283 | 2 724 | 6 092 | 6 128 | 7 557 | 11 261 | 10 900 | 13 103 | 12 682 |
| Indirect taxes refund | .. | 0 | 160 | 288 | 616 | 693 | 477 | 715 | 788 | 524 |
| Other | .. | 283 | 2 564 | 5 804 | 5 512 | 6 864 | 10 784 | 10 185 | 12 315 | 12 158 |
| **6000 Other taxes** | **72** | **0** | **0** | **27 343** | **39 404** | **31 939** | **31 980** | **28 072** | **24 278** | **19 403** |
| 6100 Paid solely by business | 0 | .. | .. | 27 343 | 39 404 | 31 939 | 31 980 | 28 072 | 24 278 | 19 403 |
| 6200 Other | 72 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital levies | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | 71 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | 836 | 1 536 | 2 261 | 2 225 | 1 890 | 2 246 | 2 314 | 1 971 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 2 346 | 846 | 981 |
| Taxes and compulsory social security contributions paid by EU civil servants | .. | .. | .. | .. | .. | .. | 55 | 61 | 72 | 77 |
| Taxes paid by EU civil servants: income taxes | .. | .. | .. | .. | .. | .. | 28 | 31 | 37 | 39 |
| Taxes paid by EU civil servants: compulsory social security contributions | .. | .. | .. | .. | .. | .. | 27 | 30 | 35 | 38 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | 0 | 0 | 357 | 9 793 | 10 085 | 11 667 |
| Tax expenditure component | .. | .. | .. | .. | .. | -109 | 206 | 8 615 | 8 917 | 10 362 |
| Transfer component | .. | .. | .. | .. | .. | 109 | 151 | 1 178 | 1 167 | 1 305 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | 0 | 0 | 2 401 | 4 866 | 308 | 469 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| Transfer component | .. | .. | .. | .. | .. | .. | 2 401 | 4 866 | 308 | 469 |
| **Total tax revenue on cash basis** | **5 505** | **60 422** | **265 116** | **488 738** | **653 836** | **659 704** | **689 299** | **711 837** | **754 038** | **715 825** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **503 096** | **671 189** | **671 912** | **706 829** | **711 114** | **759 445** | **706 743** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | -5 416 | -5 470 | -6 538 | -9 786 | -9 801 | -10 949 | -10 622 |
| The tax for the urban solid waste disposal (TARSU) | .. | .. | .. | -4 387 | -4 443 | -5 519 | -8 363 | -8 519 | -9 459 | -9 381 |
| Other | .. | .. | .. | -1 029 | -1 027 | -1 019 | -1 423 | -1 282 | -1 490 | -1 241 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | -109 | 206 | 8 615 | 8 917 | 10 362 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 464 | 567 | 561 | 738 | 750 | 764 | 724 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 498 144 | 666 286 | 665 826 | 697 987 | 710 678 | 758 177 | 707 207 |
| Imputed social contributions | .. | .. | .. | 3 884 | 3 980 | 3 984 | 4 093 | 3 938 | 4 151 | 4 190 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 502 028 | 670 266 | 669 810 | 702 080 | 714 616 | 762 328 | 711 397 |

.. Not available
Note: The tax year ends in December 31th.
As from 2000, revenues data are computed on accrual basis.
As from 1997, revenues data are based on data provided to the European Union as for the Treaty of Maastricht excessive deficit procedure.
Section 6000: Regional Tax on Productive Activities (IRAP); it is a tax on the value of production therefore its taxable base is different from other groups tax bases.
Regarding the section “Taxes excluded National Accounts” the item “Others” includes: tax on the public areas utilization and tax on the collection and disposal of waste water.
Source: *Ministero dell’economia e delle finanze; Istituto nazionale di statistica*.

StatLink https://stat.link/nq5c0j

## Table 5.20. Japan: Details of tax revenue, 1965-2020

Billion JPY

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **6 172** | **62 443** | **130 843** | **136 236** | **146 248** | **132 484** | **146 405** | **163 533** | **175 380** | **177 308** |
| **1000 Taxes on income, profits and capital gains** | **2 708** | **28 800** | **65 682** | **47 398** | **53 174** | **40 034** | **47 534** | **50 969** | **53 994** | **53 934** |
| 1100 Of individuals | 1 338 | 15 180 | 36 394 | 28 677 | 28 600 | 24 663 | 28 150 | 30 847 | 32 947 | 33 189 |
| 1110 On income and profits | 1 338 | 15 180 | 36 394 | 28 677 | 28 600 | 24 663 | 28 150 | 30 847 | 32 947 | 33 189 |
| Income tax | 970 | 10 800 | 25 996 | 18 789 | 16 080 | 12 984 | 15 865 | 18 178 | 19 571 | 19 591 |
| Prefectural inhabitants tax | 123 | 1 415 | 3 675 | 3 621 | 5 008 | 4 699 | 5 090 | 5 252 | 4 840 | 4 955 |
| Municipal inhabitants tax | 220 | 2 890 | 6 475 | 6 044 | 7 294 | 6 795 | 7 015 | 7 224 | 8 325 | 8 427 |
| Enterprise tax | 25 | 75 | 249 | 223 | 218 | 184 | 181 | 194 | 211 | 216 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 1 370 | 13 620 | 29 288 | 18 721 | 24 573 | 15 372 | 19 384 | 20 122 | 21 046 | 20 745 |
| 1210 On profits | 1 370 | 13 620 | 29 288 | 18 721 | 24 573 | 15 372 | 19 384 | 20 122 | 21 046 | 20 745 |
| Corporation tax | 927 | 8 923 | 18 384 | 11 747 | 14 744 | 8 968 | 11 698 | 10 832 | 10 797 | 11 235 |
| Prefectural inhabitants tax | 53 | 557 | 1 414 | 879 | 1 206 | 777 | 854 | 859 | 821 | 548 |
| Municipal inhabitants tax | 85 | 1 297 | 3 198 | 2 176 | 3 015 | 1 954 | 2 157 | 2 324 | 2 395 | 1 813 |
| Enterprise tax | 305 | 2 843 | 6 293 | 3 918 | 5 608 | 2 253 | 2 674 | 3 510 | 4 385 | 4 082 |
| Local special corporate tax | 0 | 0 | 0 | 0 | 0 | 1 420 | 2 001 | 2 081 | 2 044 | 978 |
| Local corporate tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 516 | 604 | 1 418 |
| Special corporate enterprise tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 672 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **1 344** | **18 178** | **34 613** | **47 968** | **53 325** | **54 461** | **59 803** | **64 465** | **71 993** | **71 550** |
| 2100 Employees | 446 | 6 393 | 13 895 | 19 830 | 21 975 | 23 593 | 25 984 | 28 224 | 31 954 | 31 839 |
| 2110 On a payroll basis | .. | .. | 13 895 | 19 830 | 21 975 | 23 593 | 25 984 | 28 224 | 31 954 | 31 839 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 588 | 9 267 | 16 649 | 22 456 | 24 243 | 24 674 | 27 143 | 29 479 | 33 488 | 33 245 |
| 2210 On a payroll basis | .. | .. | 16 649 | 22 456 | 24 243 | 24 674 | 27 143 | 29 479 | 33 488 | 33 245 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 107 | 2 518 | 4 069 | 5 683 | 7 108 | 6 194 | 6 676 | 6 763 | 6 552 | 6 465 |
| 2310 On a payroll basis | .. | .. | 4 069 | 5 683 | 7 108 | 6 194 | 6 676 | 6 763 | 6 552 | 6 465 |
| 2320 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 203 | 0 | 0 | 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** | **0** | **0** | **0** |
| **4000 Taxes on property** | **498** | **5 114** | **12 296** | **14 294** | **13 138** | **12 878** | **12 940** | **13 400** | **14 340** | **14 328** |
| 4100 Recurrent taxes on immovable property | 319 | 3 326 | 7 099 | 10 414 | 9 949 | 10 225 | 9 882 | 10 005 | 10 612 | 10 719 |
| Prefectural property tax | 4 | 8 | 15 | 11 | 14 | 5 | 2 | 2 | 8 | 9 |
| Municipal property tax | 296 | 2 784 | 6 023 | 9 041 | 8 729 | 8 961 | 8 653 | 8 755 | 9 286 | 9 380 |
| City planning tax | 19 | 469 | 942 | 1 318 | 1 202 | 1 256 | 1 227 | 1 244 | 1 318 | 1 330 |
| Special landholding tax | 0 | 65 | 118 | 43 | 4 | 3 | 1 | 3 | 0 | 0 |
| Water and land utilization tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land value tax | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 44 | 441 | 1 918 | 1 782 | 1 503 | 1 250 | 1 574 | 1 968 | 2 301 | 2 315 |
| 4310 Estate and inheritance taxes | 34 | 375 | .. | .. | .. | .. | .. | .. | .. | .. |
| Inheritance tax | 34 | 375 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 10 | 65 | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax on gifts | 10 | 65 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 135 | 1 347 | 3 280 | 2 099 | 1 686 | 1 403 | 1 483 | 1 426 | 1 427 | 1 294 |
| Bourse tax | 3 | 15 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Securities transaction | 8 | 209 | 748 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank of Japan note issue tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp revenues | 83 | 841 | 1 894 | 1 532 | 1 202 | 1 024 | 1 126 | 1 050 | 1 023 | 920 |
| Real property acquisition tax | 41 | 282 | 596 | 567 | 485 | 379 | 357 | 377 | 404 | 374 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **1 620** | **10 200** | **17 917** | **26 227** | **26 256** | **24 730** | **25 744** | **34 286** | **34 599** | **37 053** |
| 5100 Taxes on production, sale, transfer, etc. | 1 544 | 8 822 | 15 647 | 23 180 | 23 241 | 22 160 | 23 313 | 31 871 | 32 046 | 34 433 |
| 5110 General taxes | 0 | 0 | 5 778 | 12 350 | 12 841 | 12 675 | 13 479 | 22 400 | 23 148 | 26 395 |
| 5111 Value added taxes | .. | .. | 5 778 | 12 350 | 12 841 | 12 675 | 13 479 | 22 400 | 23 148 | 26 395 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 1 544 | 8 822 | 9 868 | 10 830 | 10 400 | 9 485 | 9 834 | 9 470 | 8 898 | 8 038 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | 1 062 | 6 674 | 8 637 | 9 837 | 9 374 | 8 622 | 8 728 | 8 351 | 7 891 | 7 167 |
| Liquor tax | 353 | 1 424 | 1 935 | 1 816 | 1 524 | 1 389 | 1 371 | 1 338 | 1 247 | 1 134 |
| Sugar excises | 29 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local gasoline tax | 46 | 278 | 361 | 296 | 302 | 294 | 275 | 264 | 244 | 220 |
| Gasoline tax | 254 | 1 547 | 2 007 | 2 769 | 2 820 | 2 750 | 2 574 | 2 465 | 2 281 | 2 058 |
| Liquefied petroleum gas tax | 0 | 30 | 31 | 28 | 27 | 24 | 21 | 18 | 14 | 9 |
| Aviation fuel tax | 0 | 58 | 76 | 104 | 104 | 89 | 67 | 66 | 65 | 11 |
| Commodity tax | 138 | 1 038 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Playing-card tax | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prefectural tobacco tax | 44 | 229 | 361 | 282 | 278 | 256 | 173 | 153 | 140 | 134 |
| Municipal tobacco tax | 73 | 402 | 636 | 865 | 853 | 788 | 983 | 936 | 854 | 817 |
| Timber delivery tax | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral product tax | 2 | 5 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Electricity and gas tax | 54 | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Diesel oil tax | 65 | 447 | 834 | 1 208 | 1 034 | 918 | 943 | 925 | 945 | 910 |
| Vehicle acquisition tax | 0 | 270 | 613 | 464 | 425 | 192 | 193 | 137 | 104 | 0 |
| Promotion of power resources development tax | 0 | 109 | 295 | 375 | 352 | 349 | 328 | 316 | 316 | 311 |
| Petroleum and coal tax | 0 | 404 | 487 | 489 | 513 | 502 | 600 | 630 | 638 | 608 |
| Tobacco tax | 0 | 0 | 996 | 876 | 925 | 908 | 1 038 | 954 | 874 | 840 |
| Special tobacco tax | 0 | 0 | 0 | 264 | 214 | 163 | 161 | 148 | 124 | 112 |
| International tourist tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 44 | 1 |
| 5122 Profits of fiscal monopolies | 179 | 808 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monopoly profits | 179 | 808 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 222 | 786 | 928 | 877 | 941 | 786 | 1 034 | 1 049 | 941 | 820 |
| Customs duty | 222 | 786 | 928 | 877 | 941 | 786 | 1 034 | 1 049 | 941 | 820 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 81 | 554 | 303 | 116 | 85 | 77 | 71 | 70 | 66 | 52 |
| Travel tax | 4 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Admission tax | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local entertainment tax | 10 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Golf course utilization tax | 0 | 0 | 90 | 81 | 60 | 55 | 49 | 48 | 43 | 39 |
| Meal and lodging tax | 56 | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special local consumption tax | 0 | 0 | 195 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bathing tax | 1 | 13 | 18 | 23 | 25 | 22 | 22 | 23 | 23 | 12 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 76 | 1 378 | 2 270 | 3 047 | 3 015 | 2 570 | 2 431 | 2 416 | 2 553 | 2 620 |
| 5210 Recurrent taxes | 69 | 1 358 | 2 250 | 3 027 | 2 993 | 2 548 | 2 409 | 2 393 | 2 530 | 2 599 |
| Automobile tax | 55 | 781 | 1 276 | 1 765 | 1 717 | 1 616 | 1 574 | 1 543 | 1 588 | 1 623 |
| Light vehicle tax | 13 | 43 | 88 | 125 | 164 | 178 | 189 | 200 | 269 | 285 |
| Motor vehicle tonnage tax | 0 | 527 | 881 | 1 134 | 1 110 | 753 | 643 | 649 | 671 | 690 |
| Hunter licence tax | 0 | 3 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hunting tax | 0 | 3 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 1 |
| Mine lot tax | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 7 | 20 | 20 | 20 | 22 | 21 | 22 | 22 | 23 | 21 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **2** | **151** | **335** | **348** | **356** | **381** | **384** | **413** | **454** | **444** |
| 6100 Paid solely by business | 0 | 139 | 288 | 324 | 313 | 330 | 348 | 361 | 387 | 385 |
| Business office tax | .. | 139 | 288 | 324 | 313 | 330 | 348 | 361 | 387 | 385 |
| 6200 Other | 2 | 12 | 47 | 24 | 43 | 52 | 36 | 52 | 68 | 60 |
| Taxes not in local tax law | 2 | 12 | 47 | 24 | 43 | 52 | 36 | 52 | 67 | 60 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| **Total tax revenue on cash basis** | **6 172** | **62 443** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **130 843** | **136 236** | **146 248** | **132 484** | **146 405** | **163 533** | **175 380** | **177 308** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available

Note: Data are on a fiscal year basis beginning 1st April.
From 1990, data are on accrual basis.
The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000) : in principle accrual basis, Central government taxes : accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes : accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).
Heading 2000 includes some unidentifiable voluntary contributions.
Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund.
Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.
Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.
Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.
Source: Tax Bureau, Ministry of Finance.

StatLink https://stat.link/td4xr3

## Table 5.21. Korea: Details of tax revenue, 1965-2020

Billion KRW

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | **6 687** | **37 262** | **136 295** | **258 571** | **295 968** | **347 332** | **393 559** | **523 985** | **538 450** |
| **1000 Taxes on income, profits and capital gains** | .. | **1 704** | **12 203** | **39 254** | **82 239** | **82 905** | **101 792** | **119 151** | **174 040** | **166 564** |
| 1100 Of individuals | .. | 766 | 7 440 | 19 950 | 43 276 | 42 098 | 53 311 | 67 600 | 91 714 | 101 286 |
| 1110 On income and profits | .. | 766 | 6 327 | 18 569 | 31 984 | 33 935 | 46 654 | 55 744 | 75 613 | 77 630 |
| Income tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dividends and interest income tax | .. | 0 | 0 | 0 | 4 682 | 4 425 | 4 889 | 4 561 | 5 577 | 5 830 |
| Wages and salaries income tax | .. | 0 | 0 | 0 | 14 124 | 15 517 | 21 931 | 27 055 | 38 466 | 40 905 |
| Other income tax | .. | 0 | 0 | 0 | 2 607 | 2 986 | 3 432 | 4 467 | 6 640 | 6 645 |
| Global income tax | .. | 661 | 4 723 | 16 128 | 6 151 | 6 369 | 10 901 | 12 784 | 16 778 | 16 073 |
| Defence tax on income tax | .. | 105 | 938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on income tax | .. | 0 | 325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on interest, bus. Inc. & cap. gains relief | .. | 0 | 0 | 156 | 160 | 179 | 124 | 105 | 139 | 225 |
| Inhabitant tax on income tax (local) | .. | 0 | 341 | 2 285 | 4 260 | 4 459 | 5 377 | 6 772 | 8 013 | 7 952 |
| 1120 On capital gains | .. | 0 | 1 113 | 1 381 | 11 292 | 8 163 | 6 657 | 11 856 | 16 101 | 23 656 |
| Capital gains tax | .. | .. | 1 113 | 1 381 | 11 292 | 8 163 | 6 657 | 11 856 | 16 101 | 23 656 |
| 1200 Corporate | .. | 738 | 4 757 | 19 271 | 38 963 | 40 807 | 48 481 | 51 551 | 82 326 | 65 278 |
| 1210 On profits | .. | 738 | 4 757 | 19 271 | 38 963 | 40 807 | 48 481 | 51 551 | 82 326 | 65 278 |
| Corporation tax - withholding | .. | .. | 677 | 8 577 | 8 360 | 9 095 | 12 176 | 12 317 | 14 168 | 13 179 |
| Corporation tax - final returns | .. | .. | 2 549 | 9 302 | 27 057 | 28 173 | 31 679 | 32 713 | 58 006 | 42 335 |
| Defence tax on corporation tax | .. | .. | 1 323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inhabitant tax on corporation tax (local) | .. | .. | 207 | 1 142 | 3 152 | 3 094 | 4 118 | 6 217 | 9 729 | 9 293 |
| Rural development tax corporate income | .. | .. | 0 | 251 | 394 | 445 | 508 | 304 | 423 | 471 |
| Excess profit tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 199 | 6 | 33 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business income tax | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Real estate income tax | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Defence tax on real estate & business income | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Rural dev. tax on bus. inc. & cap. gains relief | .. | 0 | 0 | 30 | .. | .. | .. | .. | .. | .. |
| Inhabitant tax before 1990 (local) | .. | 117 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| Farm land tax (local) | .. | 83 | 6 | 3 | .. | .. | .. | .. | .. | .. |
| Inhabitant tax on farm land tax (local) | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **73** | **3 760** | **22 759** | **53 588** | **69 090** | **91 596** | **104 693** | **140 071** | **150 854** |
| 2100 Employees | .. | 0 | 1 464 | 8 578 | 21 773 | 28 213 | 38 396 | 44 281 | 60 682 | 65 384 |
| Veterans' relief fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Soldiers' annuity fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment assurance | .. | 0 | 0 | 598 | 1 164 | 1 358 | 2 418 | 3 076 | 4 027 | 4 895 |
| National welfare pension fund | .. | 0 | 429 | 4 325 | 9 338 | 11 004 | 13 890 | 15 821 | 20 630 | 21 722 |
| Social benefit fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Insurance | .. | 0 | 483 | 2 066 | 8 180 | 11 783 | 17 128 | 19 868 | 27 911 | 30 184 |
| Teachers' pensions | .. | 0 | 86 | 279 | 581 | 868 | 1 077 | 1 125 | 1 678 | 1 780 |
| Government employees pensions | .. | 0 | 406 | 1 144 | 2 202 | 2 878 | 3 435 | 3 876 | 5 796 | 6 134 |
| Military personal pensions | .. | 0 | 60 | 166 | 308 | 322 | 448 | 515 | 640 | 669 |
| 2110 On a payroll basis | .. | .. | .. | 8 578 | 21 773 | 28 213 | 38 396 | 44 281 | 60 682 | 65 384 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | 73 | 1 694 | 9 409 | 23 557 | 30 856 | 41 518 | 47 846 | 63 780 | 67 676 |
| Ind. works' insurance fund | .. | 73 | 550 | 1 876 | 4 431 | 4 632 | 5 436 | 6 062 | 7 539 | 7 088 |
| Soldiers' annuity fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pneumoconiosis fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment insurance | .. | 0 | 0 | 1 449 | 2 474 | 2 860 | 4 545 | 5 499 | 7 063 | 8 024 |
| Veterans' relief fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National welfare pension fund | .. | 0 | 430 | 4 340 | 9 383 | 11 052 | 13 958 | 15 895 | 20 631 | 21 722 |
| Social benefit fund | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Insurance | .. | 0 | 658 | 1 547 | 6 844 | 11 718 | 16 826 | 19 493 | 27 110 | 29 288 |
| Teachers' pensions | .. | 0 | 56 | 197 | 425 | 594 | 753 | 897 | 1 437 | 1 554 |
| Government employees pensions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | 9 409 | 23 557 | 30 856 | 41 518 | 47 846 | 63 780 | 67 676 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | 0 | 602 | 4 772 | 8 258 | 10 021 | 11 682 | 12 566 | 15 609 | 17 794 |
| 2310 On a payroll basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320 On an income tax basis | .. | .. | 602 | 4 772 | 8 258 | 10 021 | 11 682 | 12 566 | 15 609 | 17 794 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | .. | **34** | **153** | **258** | **619** | **714** | **981** | **1 122** | **1 597** | **1 607** |
| Workshop tax on workforce (local) | .. | 31 | 124 | 258 | 619 | 714 | 981 | 1 122 | 1 597 | 1 607 |
| Vocational training promotion fund | .. | 3 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **4000 Taxes on property** | .. | **537** | **4 389** | **16 846** | **33 109** | **33 516** | **35 847** | **48 625** | **59 732** | **76 512** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4100 Recurrent taxes on immovable property | .. | 183 | 980 | 3 385 | 9 196 | 9 270 | 10 809 | 12 486 | 17 750 | 20 044 |
| Property tax (local) | .. | 119 | 227 | 728 | 3 755 | 4 817 | 8 267 | 9 294 | 12 677 | 13 773 |
| City planning tax on urban real estate (local) | .. | 51 | 244 | 815 | 1 883 | 2 465 | 0 | 0 | 0 | 0 |
| Community facilities tax (local) | .. | 13 | 86 | 341 | 543 | 650 | 912 | 1 351 | 1 681 | 1 777 |
| Tax on excessive land holdings (local) | .. | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on aggregate land holdings (local) | .. | 0 | 400 | 1 282 | 5 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on local agg. land holdings tax | .. | 0 | 0 | 81 | 1 | 0 | 0 | 0 | 0 | 0 |
| Tax on excessively increased land value | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Comprehensive real estate tax | .. | 0 | 0 | 0 | 2 414 | 1 029 | 1 224 | 1 399 | 2 671 | 3 601 |
| Rural dev. tax on comprehensive real estate tax | .. | 0 | 0 | 0 | 483 | 208 | 250 | 267 | 505 | 680 |
| 4110 Households | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | .. | 22 | 138 | 112 | 101 | 156 | 175 | 216 | 213 |
| Workshop tax on property (local) | .. | .. | 22 | 138 | 112 | 101 | 156 | 175 | 216 | 213 |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 12 | 354 | 989 | 2 842 | 3 076 | 4 290 | 5 044 | 8 329 | 10 375 |
| 4310 Estate and inheritance taxes | .. | 5 | 85 | 449 | 1 059 | 1 203 | 1 587 | 1 944 | 3 154 | 3 904 |
| Inheritance tax | .. | 3 | 71 | 449 | 1 059 | 1 203 | 1 587 | 1 944 | 3 154 | 3 904 |
| Defence tax on inheritance tax | .. | 2 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320 Gift taxes | .. | 7 | 269 | 540 | 1 783 | 1 873 | 2 703 | 3 100 | 5 175 | 6 471 |
| Gift tax | .. | 7 | 225 | 540 | 1 783 | 1 873 | 2 703 | 3 100 | 5 175 | 6 471 |
| Defence tax on gift tax | .. | 0 | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | .. | 319 | 2 960 | 11 935 | 21 071 | 21 170 | 20 748 | 31 095 | 33 653 | 46 093 |
| Registration tax (local) | .. | 122 | 1 378 | 4 528 | 7 254 | 7 370 | 1 312 | 1 831 | 1 837 | 2 053 |
| Registration tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on registration tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on local acquisition tax | .. | 0 | 0 | 246 | 627 | 632 | 874 | 969 | 947 | 1 164 |
| Rural dev. tax on local registration tax | .. | 0 | 0 | 66 | 143 | 144 | 1 | 1 | 0 | 0 |
| Securities transactions tax | .. | 0 | 224 | 2 736 | 3 469 | 3 667 | 3 077 | 4 670 | 4 473 | 8 759 |
| Rural dev. tax on securities transaction tax | .. | 0 | 0 | 823 | 1 729 | 2 010 | 1 529 | 1 861 | 1 635 | 3 616 |
| Acquisition tax (local) | .. | 163 | 1 165 | 3 148 | 7 261 | 6 825 | 13 318 | 20 810 | 23 915 | 29 536 |
| Stamp tax | .. | 34 | 193 | 388 | 588 | 522 | 637 | 953 | 846 | 965 |
| 4500 Non-recurrent taxes | .. | 22 | 95 | 537 | 0 | 0 | 0 | 0 | 0 | 0 |
| Asset revaluation tax | .. | 22 | 95 | 537 | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **..** | **4 190** | **16 497** | **52 271** | **80 861** | **99 769** | **106 717** | **110 326** | **135 276** | **131 353** |
| 5100 Taxes on production, sale, transfer, etc. | .. | 4 114 | 16 024 | 50 023 | 78 414 | 96 573 | 99 970 | 103 254 | 127 551 | 123 219 |
| 5110 General taxes | .. | 1 471 | 6 964 | 23 212 | 40 942 | 51 800 | 59 105 | 60 162 | 82 174 | 81 452 |
| 5111 Value added taxes | .. | 1 471 | 6 964 | 23 212 | 40 942 | 51 800 | 59 105 | 60 162 | 82 174 | 81 452 |
| Value added tax | .. | 1 471 | 6 964 | 23 212 | 40 942 | 51 800 | 59 105 | 60 162 | 82 174 | 81 452 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 2 643 | 9 059 | 26 811 | 37 472 | 44 773 | 40 865 | 43 092 | 45 377 | 41 767 |
| 5121 Excise duties | .. | 1 029 | 4 924 | 18 155 | 27 880 | 31 340 | 27 661 | 31 857 | 34 691 | 33 013 |
| Commodity tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on commodity tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Liquor tax | .. | 298 | 1 022 | 1 963 | 2 268 | 2 878 | 2 947 | 3 228 | 3 504 | 3 008 |
| Defence tax on liquor tax | .. | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on liquor tax | .. | 0 | 81 | 516 | 580 | 724 | 764 | 808 | 844 | 733 |
| Textile tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Petroleum tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport tax on petrol products | .. | 0 | 0 | 8 404 | 11 464 | 13 970 | 13 248 | 14 055 | 14 563 | 13 938 |
| Education tax on transport tax | .. | 0 | 0 | 1 247 | 1 715 | 2 133 | 1 895 | 2 154 | 2 190 | 2 041 |
| Electricity and gas tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special excise tax | .. | 583 | 1 912 | 2 985 | 5 161 | 5 066 | 5 484 | 8 001 | 9 719 | 9 218 |
| Defence tax on special excise tax | .. | 70 | 337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on special excise tax | .. | 0 | 0 | 498 | 607 | 501 | 485 | 515 | 455 | 440 |
| Rural development on special excise tax | .. | 0 | 0 | 37 | 54 | 24 | 56 | 61 | 58 | 57 |
| Tobacco sales tax (local) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco consumption tax (local) | .. | 0 | 1 572 | 2 251 | 2 761 | 2 875 | 2 782 | 3 035 | 3 358 | 3 578 |
| Motor fuel tax (local) | .. | 0 | 0 | 254 | 3 270 | 3 169 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | 510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monopoly profit | .. | 510 | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5123 Customs and import duties | .. | 1 014 | 3 692 | 5 936 | 7 690 | 11 046 | 11 012 | 8 907 | 8 250 | 7 413 |
| Customs duties | .. | 762 | 2 765 | 5 800 | 7 411 | 10 666 | 10 562 | 8 495 | 7 882 | 7 059 |
| Defence tax on customs duties | .. | 248 | 919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special customs duties | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tonnage tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on imports | .. | 0 | 7 | 99 | 234 | 336 | 429 | 390 | 345 | 341 |
| Rural dev. tax on customs exemptions | .. | 0 | 0 | 37 | 45 | 44 | 21 | 22 | 23 | 13 |
| Previous year receipts | .. | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 90 | 444 | 2 720 | 1 902 | 2 387 | 2 192 | 2 328 | 2 436 | 1 341 |
| Telephone tax | .. | 50 | 262 | 1 457 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on telephone tax | .. | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on entertainment tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax (local) | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Travel tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Admission tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on admission tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on banking & insurance | .. | 0 | 108 | 473 | 721 | 951 | 938 | 1 004 | 1 277 | 1 138 |
| Horse race tax (local) | .. | 3 | 56 | 566 | 864 | 1 068 | 1 042 | 1 089 | 970 | 169 |
| Rural dev. tax on horse race tax | .. | 0 | 0 | 84 | 165 | 215 | 212 | 235 | 189 | 34 |
| Butchery tax (local) | .. | 5 | 18 | 51 | 52 | 58 | 0 | 0 | 0 | 0 |
| Regional development tax (local) | .. | 0 | 0 | 89 | 100 | 95 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | 75 | 474 | 2 248 | 2 447 | 3 196 | 6 747 | 7 072 | 7 725 | 8 134 |
| 5210 Recurrent taxes | .. | 75 | 474 | 2 248 | 2 447 | 3 196 | 6 747 | 7 072 | 7 725 | 8 134 |
| License tax (local) | .. | 18 | 48 | 241 | 77 | 76 | 0 | 0 | 0 | 0 |
| Automobile tax (local) | .. | 57 | 426 | 2 007 | 2 370 | 3 120 | 6 747 | 7 072 | 7 725 | 8 134 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **150** | **259** | **4 907** | **8 155** | **9 974** | **10 399** | **9 642** | **13 269** | **11 560** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 150 | 259 | 4 907 | 8 155 | 9 974 | 10 399 | 9 642 | 13 269 | 11 560 |
| Unallocable tax revenue | .. | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous year tax | .. | 0 | 213 | 1 474 | 2 965 | 4 449 | 4 774 | 3 435 | 5 873 | 4 165 |
| Previous year tax (local) | .. | 6 | 47 | 474 | 672 | 654 | 601 | 392 | 719 | 259 |
| Unallocable defence tax | .. | 0 | 0 | -3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on local taxes | .. | 0 | 0 | 2 962 | 4 518 | 4 871 | 5 024 | 5 815 | 6 677 | 7 136 |
| **Total tax revenue on cash basis** | **..** | **6 687** | **37 262** | **136 295** | **258 571** | **295 968** | **347 332** | **393 559** | **523 985** | **538 450** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: Year ending 31st December.
Data are on cash basis.
Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.
Heading 2200: From 2007, this includes long-term care insurance.
Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink https://stat.link/90pci1

## Table 5.22. Latvia: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **1 995** | **6 401** | **5 162** | **6 695** | **7 320** | **9 482** | **9 357** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **1 995** | **6 362** | **5 137** | **6 667** | **7 272** | **9 426** | **9 304** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **480** | **1 857** | **1 292** | **1 690** | **1 833** | **2 026** | **2 021** |
| 1100 Of individuals | .. | .. | .. | 376 | 1 287 | 1 116 | 1 320 | 1 445 | 1 978 | 1 808 |
| 1110 On income and profits | .. | .. | .. | 376 | 1 287 | 1 116 | 1 320 | 1 445 | 1 978 | 1 808 |
| Personal income tax | .. | .. | .. | 376 | 1 287 | 1 116 | 1 320 | 1 445 | 1 978 | 1 808 |
| Solidarity tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 105 | 570 | 175 | 370 | 389 | 48 | 213 |
| 1210 On profits | .. | .. | .. | 105 | 570 | 175 | 370 | 389 | 48 | 213 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | .. | .. | **669** | **1 774** | **1 554** | **1 933** | **2 030** | **2 911** | **2 937** |
| 2100 Employees | .. | .. | .. | 167 | 479 | 389 | 531 | 585 | 847 | 841 |
| 2110 On a payroll basis | .. | .. | .. | 167 | 479 | 389 | 531 | 585 | 847 | 841 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 501 | 1 283 | 1 155 | 1 391 | 1 432 | 2 037 | 2 068 |
| 2210 On a payroll basis | .. | .. | .. | 501 | 1 283 | 1 155 | 1 391 | 1 432 | 2 037 | 2 068 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 1 | 12 | 9 | 11 | 12 | 27 | 29 |
| 2310 On a payroll basis | .. | .. | .. | 1 | 12 | 9 | 11 | 12 | 27 | 29 |
| 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** | **4** | **3** | **3** | **3** | **3** | **3** |
| Risk duty of business | .. | .. | .. | .. | 4 | 3 | 3 | 3 | 3 | 3 |
| **4000 Taxes on property** | .. | .. | .. | **76** | **195** | **157** | **221** | **249** | **287** | **281** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 63 | 106 | 128 | 173 | 197 | 226 | 222 |
| 4110 Households | .. | .. | .. | 0 | 0 | 0 | 22 | 24 | 40 | 39 |
| 4120 Others | .. | .. | .. | 63 | 106 | 128 | 151 | 173 | 187 | 183 |
| Tax on property | .. | .. | .. | 63 | 106 | 128 | 151 | 173 | 187 | 183 |
| Tax on land | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 3 | 3 | 5 | 7 | 11 | 12 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | 3 | 3 | 5 | 7 | 11 | 12 |
| Duty for legacies and donations | .. | .. | .. | .. | 0 | 2 | 3 | 4 | 9 | 9 |
| Stamp duty for transactions made in Land Register in relation to legacies and donations | .. | .. | .. | .. | 1 | 0 | 0 | 1 | 1 | 1 |
| Duty for consolidation of ownership and legal clients in Land Register anent legacies and donations | .. | .. | .. | .. | 2 | 2 | 2 | 2 | 2 | 2 |
| 4320 Gift taxes | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 13 | 86 | 26 | 43 | 42 | 45 | 44 |
| Duties on transactions with privatization vouchers | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duty for transactions made in Land Register, which have been collected from juridical persons, except legacies and donations | .. | .. | .. | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Duty for consolidation of ownership and legal liens in Land Register, which have been collected from juridical persons, except legacies and donations | .. | .. | .. | 4 | 27 | 13 | 17 | 18 | 19 | 18 |
| Stamp duty for transactions made in Land Register, which have been collected from physical persons, except legacies and donations | .. | .. | .. | 1 | 8 | 1 | 2 | 2 | 2 | 2 |
| Duty for consolidation of ownership and legal liens in Land Register, which have been collected from physical persons, except legacies and donations | .. | .. | .. | 7 | 51 | 11 | 23 | 20 | 23 | 23 |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 3 | 4 | 3 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | 3 | 4 | 3 |
| The payment made by a foreigner before receiving temporary residence permit | .. | .. | .. | .. | .. | .. | .. | 3 | 4 | 3 |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | .. | .. | .. | **770** | **2 572** | **2 157** | **2 849** | **3 205** | **4 254** | **4 114** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 739 | 2 515 | 2 031 | 2 695 | 3 052 | 3 977 | 3 896 |
| 5110 General taxes | .. | .. | .. | 476 | 1 753 | 1 301 | 1 855 | 2 130 | 2 783 | 2 720 |
| 5111 Value added taxes | .. | .. | .. | 476 | 1 727 | 1 202 | 1 690 | 1 876 | 2 632 | 2 571 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 31 | 0 | 0 |
| Subsidised electricity tax | .. | .. | .. | .. | .. | .. | .. | 31 | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5113 Other | .. | .. | .. | 0 | 27 | 99 | 165 | 223 | 150 | 149 |
| Mandatory procurement public service obligation fee | .. | .. | .. | .. | 27 | 99 | 165 | 223 | 150 | 149 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 262 | 761 | 730 | 840 | 922 | 1 194 | 1 176 |
| 5121 Excise duties | .. | .. | .. | 232 | 626 | 645 | 742 | 807 | 1 068 | 1 065 |
| Excise duty on alcoholic beverages | .. | .. | .. | 63 | 127 | 111 | 124 | 128 | 200 | 189 |
| Excise duty on beer | .. | .. | .. | 4 | 15 | 25 | 24 | 27 | 54 | 52 |
| Excise duty on oil products | .. | .. | .. | 124 | 359 | 360 | 388 | 428 | 542 | 560 |
| Excise duty on tobacco | .. | .. | .. | 27 | 92 | 130 | 160 | 178 | 228 | 223 |
| Excise duty on other products | .. | .. | .. | 14 | 32 | 18 | 24 | 25 | 17 | 18 |
| Excise duty on coffee and non alcoholic beverages | .. | .. | .. | 6 | 8 | 13 | 14 | 14 | 17 | 18 |
| Excise duty / Tax on cars and motorcycles | .. | .. | .. | 8 | 24 | 5 | 10 | 11 | 0 | 0 |
| Excise duty on natural gas | .. | .. | .. | 0 | 0 | 1 | 22 | 20 | 22 | 17 |
| Tax on electricity | .. | .. | .. | 0 | 1 | 1 | 1 | 2 | 5 | 5 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 21 | 70 | 38 | 29 | 43 | 52 | 48 |
| Customs duties | .. | .. | .. | 21 | 40 | 25 | 28 | 40 | 50 | 48 |
| Levies on imported agricultural products | .. | .. | .. | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Excise duty of imported goods for omission for free turnover | .. | .. | .. | 0 | 28 | 14 | 2 | 3 | 2 | 0 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 10 | 66 | 47 | 68 | 72 | 74 | 63 |
| Taxes on lotteries and gambling | .. | .. | .. | 7 | 42 | 22 | 29 | 32 | 47 | 34 |
| Financial stability fee | .. | .. | .. | 0 | 0 | 0 | 5 | 4 | 7 | 6 |
| Passenger departure duty | .. | .. | .. | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to the EU Single Resolution Fund | .. | .. | .. | 0 | 0 | 0 | 0 | 8 | 6 | 4 |
| Contributions to the fund for the protection of the insured | .. | .. | .. | 0 | 1 | 1 | 1 | 1 | 0 | 0 |
| Contributions to the deposit guarantee fund | .. | .. | .. | 0 | 22 | 24 | 32 | 28 | 14 | 18 |
| Other special target State duties | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 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 | .. | .. | .. | 32 | 57 | 126 | 154 | 153 | 277 | 219 |
| 5210 Recurrent taxes | .. | .. | .. | 32 | 57 | 73 | 140 | 142 | 171 | 177 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 12 | 16 | 34 | 48 | 54 | 64 | 66 |
| Vehicle tax for vehicles which have been registered on physical persons | .. | .. | .. | 0 | 0 | 0 | 48 | 54 | 64 | 66 |
| Annual vehicle duty for vehicles which have been registered on physical persons | .. | .. | .. | 12 | 16 | 34 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 20 | 22 | 45 | 46 | 52 | 53 |
| Tax on cars belonging to enterprises | .. | .. | .. | .. | 0 | 0 | 21 | 20 | 21 | 22 |
| Vehicle tax for vehicles which have been registered on judical persons | .. | .. | .. | .. | 0 | 0 | 24 | 26 | 31 | 31 |
| Annual vehicle duty for vehicles which have been registered on judical persons | .. | .. | .. | .. | 20 | 22 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 20 | 21 | 17 | 47 | 42 | 55 | 58 |
| Duty for keeping animals | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income from lease of reservoirs and fishing rights and non-production use of fishing rights (fishing cards) | .. | .. | .. | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| Business and professional licences | .. | .. | .. | 5 | 6 | 4 | 27 | 20 | 23 | 23 |
| State duties and payments for issue of special permits (licences) and registration of documents that commensurate correspondence of professional qualification | .. | .. | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lottery and gambling state duty | .. | .. | .. | 1 | 4 | 2 | 2 | 2 | 4 | 4 |
| Gambling equipment marking duty | .. | .. | .. | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| Payment for rental of commercial fishing rights | .. | .. | .. | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Lottery of goods and services organization duty | .. | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| State duty for using numerative rights | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State duty for keeping oil products` security reserves | .. | .. | .. | 0 | 0 | 0 | 24 | 16 | 19 | 18 |
| Tax on natural resources | .. | .. | .. | 15 | 15 | 12 | 19 | 22 | 30 | 34 |
| State fee from weapon | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 53 | 14 | 11 | 105 | 42 |
| Revenue from state-owned greenhouse gas emission unit trade | .. | .. | .. | .. | .. | 53 | 14 | 0 | 0 | 0 |
| Payment for emission quota trading | .. | .. | .. | .. | .. | 0 | 0 | 11 | 105 | 42 |
| The fee for the appeal of procurement | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | .. | 37 | 25 | 28 | 40 | 50 | 48 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 8 | 6 | 4 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **1 995** | **6 401** | **5 162** | **6 695** | **7 320** | **9 482** | **9 357** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 14 | 1 | 1 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 2 009 | 6 402 | 5 163 | 6 695 | 7 320 | 9 482 | 9 357 |
| Imputed social contributions | .. | .. | .. | 12 | 51 | 36 | 59 | 80 | 149 | 128 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 2 022 | 6 453 | 5 199 | 6 754 | 7 401 | 9 630 | 9 484 |

.. Not available
Note: Year ending 31st December.
Data on accrual basis.
Source: Ministry of Finance.

StatLink https://stat.link/pw92xm

## Table 5.23. Lithuania: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **4 154** | **8 730** | **7 961** | **9 445** | **10 826** | **14 817** | **15 327** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **4 154** | **8 656** | **7 908** | **9 370** | **10 716** | **14 687** | **15 193** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **1 111** | **2 625** | **1 281** | **1 726** | **2 013** | **4 288** | **4 296** |
| 1100 Of individuals | .. | .. | .. | 1 020 | 1 891 | 1 005 | 1 250 | 1 440 | 3 529 | 3 517 |
| 1110 On income and profits | .. | .. | .. | 1 020 | 1 810 | 972 | 1 226 | 1 390 | 3 529 | 3 517 |
| Tax on payroll and workforce | .. | .. | .. | 950 | 1 628 | 793 | 1 008 | 1 148 | 2 990 | 3 517 |
| Tax on income from individual activities | .. | .. | .. | 40 | 81 | 36 | 48 | 55 | 110 | 0 |
| Tax on capital income | .. | .. | .. | 31 | 102 | 143 | 170 | 187 | 429 | 0 |
| 1120 On capital gains | .. | .. | .. | 0 | 81 | 33 | 24 | 50 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 90 | 734 | 276 | 477 | 574 | 759 | 780 |
| 1210 On profits | .. | .. | .. | 90 | 734 | 276 | 477 | 574 | 759 | 780 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | .. | .. | **1 362** | **2 643** | **3 293** | **3 791** | **4 338** | **4 743** | **5 127** |
| 2100 Employees | .. | .. | .. | 107 | 233 | 641 | 763 | 873 | 3 605 | 3 872 |
| 2110 On a payroll basis | .. | .. | .. | 107 | 233 | 641 | 763 | 873 | 3 605 | 3 872 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 1 119 | 2 180 | 2 109 | 2 526 | 2 916 | 359 | 378 |
| 2210 On a payroll basis | .. | .. | .. | 1 119 | 2 180 | 2 109 | 2 526 | 2 916 | 359 | 378 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 135 | 230 | 544 | 502 | 549 | 779 | 877 |
| 2310 On a payroll basis | .. | .. | .. | 135 | 230 | 544 | 502 | 549 | 779 | 877 |
| 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** | .. | .. | .. | **62** | **83** | **103** | **97** | **126** | **145** | **147** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 61 | 82 | 102 | 96 | 125 | 143 | 145 |
| 4110 Households | .. | .. | .. | 3 | 6 | 7 | 8 | 17 | 39 | 40 |
| 4120 Others | .. | .. | .. | 58 | 76 | 95 | 88 | 108 | 105 | 105 |
| Tax on land from corporations | .. | .. | .. | 3 | 8 | 9 | 10 | 10 | 6 | 6 |
| Tax on immovable property | .. | .. | .. | 55 | 69 | 86 | 77 | 98 | 99 | 99 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 1 | 2 | 1 | 1 | 1 | 2 | 2 |
| 4310 Estate and inheritance taxes | .. | .. | .. | 1 | 2 | 1 | 1 | 1 | 2 | 2 |
| 4320 Gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 0 | 0 | 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** | .. | .. | .. | **1 619** | **3 378** | **3 284** | **3 830** | **4 348** | **5 640** | **5 756** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 1 556 | 3 298 | 3 202 | 3 753 | 4 275 | 5 541 | 5 642 |
| 5110 General taxes | .. | .. | .. | 1 086 | 2 339 | 2 183 | 2 611 | 2 913 | 3 876 | 3 931 |
| 5111 Value added taxes | .. | .. | .. | 1 005 | 2 330 | 2 180 | 2 611 | 2 889 | 3 850 | 3 907 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 81 | 8 | 3 | 0 | 24 | 26 | 24 |
| Deductions from revenue according to the RoL on the financing of road maintence and development | .. | .. | .. | 81 | 0 | 0 | .. | 0 | 0 | 0 |
| Deductions from revenue according to the RoL Forestry Law | .. | .. | .. | 0 | 0 | 0 | .. | 24 | 26 | 24 |
| Turnover tax on goods | .. | .. | .. | 0 | 0 | 0 | .. | 0 | 0 | 0 |
| Deductions from Ignalina nuclear power plant income generated by sales of electricity | .. | .. | .. | 0 | 8 | 3 | .. | 0 | 0 | 0 |
| Turnover tax on publications of erotic and violent nature | .. | .. | .. | 0 | 0 | 0 | .. | 0 | 0 | 0 |
| Turnover tax on motor cars | .. | .. | .. | 0 | 0 | 0 | .. | 0 | 0 | 0 |
| Turnover tax on goods containing ethyl | .. | .. | .. | 0 | 0 | 0 | .. | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 470 | 960 | 1 019 | 1 141 | 1 362 | 1 665 | 1 711 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | .. | .. | .. | 428 | 835 | 903 | 996 | 1 165 | 1 503 | 1 546 |
| Alcoholic beverages | .. | .. | .. | 10 | 2 | 10 | 12 | 6 | 20 | 17 |
| Manufactured tabacco | .. | .. | .. | 41 | 121 | 170 | 209 | 270 | 300 | 306 |
| Oil and other oil products | .. | .. | .. | 230 | 451 | 487 | 534 | 619 | 835 | 858 |
| Electricity | .. | .. | .. | 2 | 0 | 3 | 3 | 4 | 2 | 2 |
| Luxury cars | .. | .. | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar | .. | .. | .. | 25 | 13 | 1 | 7 | 1 | 0 | 0 |
| Other former minor excises | .. | .. | .. | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wine and sparkling wine | .. | .. | .. | 6 | 23 | 30 | 31 | 36 | 48 | 49 |
| Beer | .. | .. | .. | 24 | 38 | 44 | 38 | 50 | 84 | 84 |
| Other alcoholic beverages | .. | .. | .. | 84 | 186 | 158 | 162 | 179 | 213 | 231 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 41 | 61 | 53 | 68 | 99 | 122 | 128 |
| Taxes on international trades and transactions | .. | .. | .. | 41 | 0 | 0 | 0 | 0 | 0 | 0 |
| Imported sugar tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Custom duties collected for the EU | .. | .. | .. | 0 | 61 | 53 | 68 | 99 | 122 | 128 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 0 | 64 | 63 | 77 | 98 | 39 | 37 |
| Tax on lotteries and gambling | .. | .. | .. | .. | 9 | 8 | 12 | 15 | 19 | 17 |
| Contributions to the Guarantee Fund | .. | .. | .. | .. | 11 | 5 | 12 | 16 | 0 | 0 |
| Deposit and investment insurance tax | .. | .. | .. | .. | 43 | 48 | 52 | 56 | 11 | 13 |
| Resolution Fund | .. | .. | .. | .. | 0 | 0 | 0 | 10 | 8 | 6 |
| Other taxes on specific services | .. | .. | .. | .. | 0 | 1 | 2 | 1 | 2 | 2 |
| 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 | .. | .. | .. | 64 | 80 | 83 | 78 | 74 | 99 | 114 |
| 5210 Recurrent taxes | .. | .. | .. | 64 | 80 | 83 | 78 | 74 | 99 | 114 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 7 | 30 | 13 | 31 | 32 | 38 | 51 |
| Car registration taxes | .. | .. | .. | 0 | 0 | 0 | 15 | 15 | 18 | 30 |
| Conveyance taxes | .. | .. | .. | 7 | 30 | 13 | 16 | 17 | 20 | 21 |
| 5213 Paid in respect of other goods | .. | .. | .. | 57 | 50 | 70 | 47 | 42 | 61 | 64 |
| Pollution taxes | .. | .. | .. | 6 | 18 | 7 | 19 | 13 | 20 | 20 |
| Payments by households for licences (not for business purposes) | .. | .. | .. | 5 | 3 | 6 | 2 | 2 | 2 | 2 |
| Tax on market place | .. | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| State-imposed fees and charges | .. | .. | .. | 34 | 22 | 44 | 6 | 5 | 6 | 6 |
| Other taxes on production | .. | .. | .. | 10 | 6 | 13 | 21 | 22 | 33 | 36 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **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 | .. | .. | .. | .. | 61 | 53 | 68 | 99 | 122 | 128 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 10 | 8 | 6 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **4 154** | **8 730** | **7 961** | **9 445** | **10 826** | **14 817** | **15 327** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | -39 | -9 | -32 | -17 | -18 | -25 | -69 |
| Voluntary social security contributions | .. | .. | .. | 0 | 2 | 2 | 3 | 2 | 2 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 4 115 | 8 723 | 7 932 | 9 430 | 10 811 | 14 794 | 15 258 |
| Imputed social contributions | .. | .. | .. | 3 | 91 | 103 | 99 | 116 | 160 | 171 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 4 118 | 8 814 | 8 035 | 9 529 | 10 927 | 14 954 | 15 429 |

.. Not available
Note: Year ending 31st December.
Data on an accrual basis.
Source: Ministry of Finance.

StatLink https://stat.link/53ap82

## Table 5.24. Luxembourg: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **266** | **1 543** | **3 671** | **8 510** | **13 456** | **15 117** | **17 777** | **18 830** | **24 696** | **24 697** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **3 654** | **8 482** | **13 432** | **15 099** | **17 761** | **18 777** | **24 530** | **24 488** |
| **1000 Taxes on income, profits and capital gains** | **95** | **667** | **1 476** | **3 106** | **4 654** | **5 467** | **6 274** | **7 011** | **9 678** | **9 370** |
| 1100 Of individuals | 66 | 417 | 884 | 1 573 | 2 677 | 3 156 | 4 061 | 4 716 | 5 917 | 6 290 |
| 1110 On income and profits | 66 | 417 | 884 | 1 573 | 2 677 | 3 156 | 4 061 | 4 716 | 5 917 | 6 290 |
| Personal income tax - fixed by assessment | 27 | 106 | 184 | 258 | 389 | 540 | 666 | 721 | 782 | 874 |
| Supplementary solidarity income tax | 0 | 10 | 41 | 37 | 59 | 74 | 268 | 305 | 381 | 410 |
| Tax on wages and salaries | 36 | 287 | 601 | 1 177 | 1 909 | 2 136 | 2 797 | 3 227 | 4 146 | 4 468 |
| Withholding tax on income from capital | 2 | 11 | 52 | 88 | 188 | 315 | 223 | 313 | 516 | 456 |
| Special tax on company directors fees | 1 | 2 | 5 | 11 | 20 | 26 | 38 | 44 | 57 | 53 |
| Tax on certain income of non-residents | 0 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 1 |
| Tax withheld on savings income (non-residents) | 0 | 0 | 0 | 0 | 51 | 33 | 40 | 0 | 0 | 0 |
| Withholding tax on interest | 0 | 0 | 0 | 0 | 60 | 31 | 28 | 20 | 30 | 21 |
| Crisis tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Temporary budgetary balance tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 | 2 | 1 |
| Tax withheld on contributions to a registered supplementary pension plan for self-employed persons | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 6 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on betting gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 29 | 250 | 592 | 1 533 | 1 977 | 2 311 | 2 213 | 2 295 | 3 761 | 3 080 |
| 1210 On profits | 29 | 250 | 592 | 1 533 | 1 977 | 2 311 | 2 213 | 2 295 | 3 761 | 3 080 |
| Corporation tax | 18 | 168 | 376 | 1 031 | 1 381 | 1 646 | 1 530 | 1 569 | 2 460 | 1 965 |
| Supplementary solidarity corporation tax | 0 | 2 | 8 | 43 | 58 | 61 | 113 | 120 | 192 | 146 |
| Trade tax | 0 | 80 | 209 | 460 | 538 | 603 | 569 | 606 | 1 110 | 969 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **86** | **443** | **1 011** | **2 224** | **3 710** | **4 387** | **5 132** | **5 548** | **6 862** | **7 216** |
| 2100 Employees | 32 | 175 | 388 | 993 | 1 691 | 2 017 | 2 308 | 2 498 | 3 164 | 3 345 |
| 2110 On a payroll basis | .. | 175 | 388 | 993 | 1 691 | 2 017 | 2 308 | 2 498 | 3 164 | 3 345 |
| 2120 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 49 | 243 | 494 | 964 | 1 580 | 1 888 | 2 157 | 2 335 | 2 847 | 2 959 |
| 2210 On a payroll basis | .. | 243 | 494 | 964 | 1 580 | 1 888 | 2 157 | 2 335 | 2 847 | 2 959 |
| 2220 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 5 | 25 | 129 | 266 | 438 | 482 | 667 | 715 | 851 | 911 |
| 2310 On a payroll basis | .. | 25 | 129 | 266 | 438 | 482 | 667 | 715 | 851 | 911 |
| 2320 On an income tax basis | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **2** | **10** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Payroll tax | 2 | 10 | .. | .. | .. | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | **16** | **87** | **309** | **910** | **1 294** | **1 062** | **1 296** | **1 715** | **2 416** | **2 463** |
| 4100 Recurrent taxes on immovable property | 4 | 9 | 14 | 21 | 27 | 29 | 33 | 36 | 38 | 39 |
| Taxes on ownership of lands and buildings | 4 | 9 | 14 | 21 | 27 | 29 | 33 | 36 | 38 | 39 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 7 | 44 | 172 | 633 | 878 | 831 | 980 | 1 318 | 1 844 | 1 852 |
| 4210 Individual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wealth tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 7 | 44 | 172 | 633 | 878 | 831 | 980 | 1 318 | 1 844 | 1 852 |
| Wealth tax | 2 | 15 | 58 | 152 | 172 | 208 | 269 | 385 | 771 | 780 |
| Holding tax | 3 | 29 | 114 | 481 | 706 | 622 | 710 | 933 | 1 073 | 1 072 |
| 4300 Estate, inheritance and gift taxes | 1 | 5 | 11 | 23 | 47 | 50 | 72 | 74 | 114 | 84 |
| 4310 Estate and inheritance taxes | 1 | 5 | 11 | 23 | 47 | 50 | 72 | 74 | 114 | 84 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 4 | 30 | 112 | 232 | 343 | 152 | 212 | 287 | 420 | 487 |
| Registration taxes | 4 | 26 | 94 | 208 | 288 | 116 | 164 | 221 | 319 | 381 |
| Mortgage taxes | 1 | 3 | 9 | 12 | 29 | 21 | 28 | 39 | 64 | 72 |
| Stamp duties | 0 | 2 | 2 | 5 | 7 | 5 | 7 | 8 | 9 | 9 |
| Tax on contruction in dense sectors | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 2 | 3 | 3 |
| Tax on sale of real estate | 0 | 0 | 6 | 7 | 17 | 8 | 10 | 16 | 23 | 22 |
| Mortgage tax on salaries | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Building permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Authorisation taxes on oil tanks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on secondary residence | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **66** | **336** | **868** | **2 260** | **3 784** | **4 180** | **5 052** | **4 528** | **5 711** | **5 626** |
| 5100 Taxes on production, sale, transfer, etc. | 62 | 327 | 848 | 2 229 | 3 709 | 4 105 | 4 969 | 4 442 | 5 614 | 5 530 |
| 5110 General taxes | 33 | 179 | 443 | 1 127 | 2 231 | 2 616 | 3 399 | 2 946 | 3 637 | 3 674 |
| 5111 Value added taxes | 0 | 179 | 443 | 1 127 | 2 231 | 2 616 | 3 399 | 2 946 | 3 637 | 3 674 |
| VAT own resources | .. | 18 | 75 | 92 | 50 | 41 | 49 | 45 | 64 | 56 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax | 33 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 30 | 148 | 404 | 1 103 | 1 478 | 1 489 | 1 570 | 1 496 | 1 977 | 1 855 |
| 5121 Excise duties | 26 | 134 | 365 | 1 036 | 1 394 | 1 401 | 1 484 | 1 374 | 1 674 | 1 516 |
| Excise duties on mineral oils | 1 | 1 | 10 | 100 | 135 | 145 | 197 | 184 | 221 | 180 |
| Excise duties on tobacco (part on national production) | .. | 0 | 8 | 24 | 66 | 70 | 85 | 81 | 159 | 176 |
| Autonomous excise duties on mineral oils | .. | 76 | 173 | 414 | 559 | 536 | 530 | 495 | 551 | 436 |
| Tax on the consumption of national alcoholic beverages and spirits | 1 | 5 | 19 | 20 | 21 | 20 | 25 | 28 | 46 | 47 |
| Excise duties on tobacco | .. | 40 | 141 | 407 | 418 | 422 | 445 | 394 | 462 | 481 |
| Supplementary tax on fuel | .. | 0 | 0 | 59 | 145 | 132 | 126 | 117 | 135 | 106 |
| Tax on control of domestic fuel | .. | 0 | 0 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| Excise duty on liquefied petroleum | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise duty on benzol | .. | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Excise duties on imported alcoholic beverages | .. | 3 | 5 | 5 | 6 | 5 | 7 | 8 | 13 | 13 |
| Excise duties on beers (national production) | .. | 4 | 2 | 3 | 4 | 4 | 4 | 5 | 4 | 3 |
| Excise duty on fermented fruit beverages | .. | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise duties on fermented sparkling beverages | .. | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise duty on sugar | .. | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise UEBL | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise duties on nationally produced alcoholic beverages | .. | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise duty on Kyoto | .. | 0 | 0 | 0 | 37 | 62 | 62 | 58 | 80 | 70 |
| Excise duty on alcopops | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CO2 tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 1 | 5 | 11 | 27 | 24 | 18 | 16 | 23 | 26 | 24 |
| Levies on imported agricultural products | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Customs duty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customs duty + mobiles + C.E.C.A. + anti-dumping | 0 | 4 | 11 | 27 | 23 | 18 | 15 | 23 | 26 | 24 |
| Agricultural compensatory amounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 2 | 6 | 22 | 39 | 60 | 69 | 70 | 98 | 277 | 316 |
| Tax on betting stakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on insurance | 1 | 5 | 15 | 23 | 32 | 40 | 45 | 46 | 59 | 61 |
| Tax on transport | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tourist tax | 0 | 0 | 1 | 1 | 2 | 2 | 2 | 3 | 3 | 1 |
| Tax on national lottery | 0 | 0 | 3 | 4 | 3 | 3 | 0 | 0 | 0 | 0 |
| Tax on casino gambling | 0 | 0 | 3 | 9 | 21 | 23 | 21 | 19 | 22 | 12 |
| Tax on bank notes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | 0 | 1 | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 0 |
| Contributions to FGDL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 50 |
| Contributions to FRL | .. | .. | 0 | 0 | 0 | 0 | 0 | 29 | 139 | 185 |
| Special tax for insurers in the interest of the rescue service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 4 | 6 | 1 | 0 | 1 | 1 | 1 | 0 | 0 |
| C.E.C.A. | .. | 3 | 4 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Co-responsibility tax on milk | .. | 1 | 2 | 1 | 0 | 1 | 1 | 1 | .. | .. |
| Co-responsibility tax on cereals | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 3 | 9 | 20 | 30 | 75 | 75 | 83 | 86 | 97 | 97 |
| 5210 Recurrent taxes | 3 | 8 | 18 | 28 | 68 | 68 | 72 | 71 | 70 | 71 |
| 5211 Paid by households: motor vehicles | 2 | 4 | 9 | 16 | 39 | 39 | 40 | 41 | 40 | 41 |
| 5212 Paid by others: motor vehicles | 1 | 4 | 7 | 11 | 26 | 26 | 27 | 28 | 27 | 28 |
| 5213 Paid in respect of other goods | 0 | 0 | 1 | 2 | 2 | 3 | 4 | 3 | 3 | 3 |
| Tax on licenced premises | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 |
| Ship registration tax | 0 | 0 | 0 | 1 | 1 | 1 | 2 | 1 | 1 | 1 |
| Dog tax | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Tax on peddling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on ships | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5220 Non-recurrent taxes | 0 | 0 | 2 | 2 | 7 | 7 | 11 | 15 | 27 | 26 |
| Emission permits | .. | .. | 0 | 0 | 0 | 0 | 5 | 7 | 17 | 17 |
| Car registration taxes | .. | .. | 2 | 2 | 7 | 7 | 6 | 8 | 10 | 9 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **7** | **11** | **14** | **22** | **23** | **28** | **29** | **23** |
| 6100 Paid solely by business | .. | 0 | 6 | 11 | 13 | 16 | 15 | 28 | 29 | 23 |
| Supplementary tax on electricity | .. | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Tax on distribution of electricity | .. | 0 | 3 | 4 | 1 | 1 | 1 | 1 | 1 | 1 |
| Tax on production of electricity | .. | 0 | 2 | 2 | 1 | 1 | 1 | 0 | 2 | 0 |
| Tax on natural gas consumption | .. | 0 | 0 | 0 | 3 | 4 | 5 | 4 | 5 | 4 |
| Tax on enterprise register | .. | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax concerning foreign affairs departments | .. | 0 | 0 | 0 | 2 | 5 | 5 | 4 | 5 | 6 |
| Chancellery stamps | .. | 0 | 1 | 2 | 4 | 3 | 2 | 1 | 2 | 1 |
| VAT reclassified as tax on production | .. | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Under-compensation of VAT (flat rate system) | .. | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on water | .. | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | 11 | 27 | 23 | 18 | 15 | 23 | 26 | 24 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 29 | 139 | 185 |
| Taxes and compulsory social security contributions paid by EU civil servants | .. | .. | 140 | 133 | 339 | 420 | 401 | 450 | 587 | 608 |
| Taxes paid by EU civil servants: income taxes | .. | .. | 37 | 55 | 103 | 112 | 112 | 125 | 165 | 171 |
| Taxes paid by EU civil servants: compulsory social security contributions | .. | .. | 103 | 77 | 236 | 308 | 289 | 325 | 422 | 437 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | .. | .. | .. | 198 | 191 | 189 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue on cash basis** | **266** | **1 543** | **3 722** | **8 612** | **13 385** | **14 746** | **17 800** | **19 087** | **25 178** | **24 715** |
| **Total tax revenue on accrual basis** | **..** | **..** | **3 671** | **8 510** | **13 456** | **15 117** | **17 777** | **18 830** | **24 696** | **24 697** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax excluded from national accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | 0 | 0 | 0 | 0 | -13 | -1 | -10 | -17 |
| Voluntary social security contributions | .. | .. | 4 | 18 | 18 | 28 | 33 | 38 | 48 | 52 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: taxes and actual social contributions | .. | .. | 3 675 | 8 528 | 13 474 | 15 146 | 17 797 | 18 867 | 24 733 | 24 732 |
| Imputed social contributions | .. | .. | 267 | 288 | 429 | 505 | 605 | 669 | 814 | 855 |
| National Accounts: taxes and all social contributions | .. | .. | 3 941 | 8 816 | 13 903 | 15 651 | 18 402 | 19 536 | 25 547 | 25 587 |

.. Not available
Note: The civil year ends December 31st.
Data are on an accrual basis.
Under the heading 2000, the difference between the total social security contributions and those collected by the social security parastatals corresponds to the levy for realignment of pensions operated on the remuneration and pensions of employees and former agents of P&T and BCEE; one of these establishments belonging to the "non-corporate and quasi-corporate sector" and the other to the "credit institutions sector".
Compulsory social security contributions paid by EU civil servants include imputed social security contributions.
Source: General account of the State.

StatLink https://stat.link/bxl9au

## Table 5.25. Mexico: Details of tax revenue, 1965-2020

Million MXN

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | **771** | **102 005** | **767 216** | **1 382 103** | **1 716 243** | **2 165 501** | **2 953 480** | **3 995 654** | **4 148 699** |
| **1000 Taxes on income, profits and capital gains** | .. | **230** | **34 673** | **276 548** | **554 099** | **683 604** | **957 213** | **1 230 555** | **1 694 143** | **1 768 161** |
| 1100 Of individuals | .. | .. | .. | .. | 238 938 | 313 473 | 425 621 | 609 384 | 829 501 | 872 598 |
| Tax on income of individuals | .. | .. | .. | .. | 238 938 | 313 473 | 425 621 | 609 384 | 829 501 | 872 598 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | 217 790 | 246 745 | 392 199 | 592 443 | 803 643 | 832 120 |
| Tax on income of corporations | .. | .. | .. | .. | 217 790 | 246 745 | 392 199 | 592 443 | 803 643 | 832 120 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 230 | 34 673 | 276 548 | 97 370 | 123 386 | 139 393 | 28 728 | 60 999 | 63 443 |
| Tax on income | .. | .. | .. | 244 841 | 54 785 | 66 937 | 89 028 | 36 268 | 54 686 | 58 196 |
| Tax on asset | .. | .. | .. | 13 913 | 15 670 | -624 | -1 325 | -502 | -585 | -1 245 |
| Credit on salary | .. | .. | .. | 17 794 | 23 177 | 9 708 | 1 274 | 993 | 1 290 | 479 |
| Oil yields tax | .. | .. | .. | 0 | 3 738 | 2 296 | 3 210 | 0 | 0 | 0 |
| IETU | .. | .. | .. | 0 | 0 | 45 069 | 47 205 | -11 777 | -195 | -888 |
| Imposed by activity exploration and extraction of hydrocarbon | .. | .. | .. | 0 | 0 | 0 | 0 | 3 746 | 5 803 | 6 902 |
| **2000 Social security contributions** | .. | **109** | **17 165** | **138 223** | **236 727** | **277 459** | **351 993** | **409 249** | **552 058** | **576 019** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 109 | 17 165 | 138 223 | 236 727 | 277 459 | 351 993 | 409 249 | 552 058 | 576 019 |
| 2410 On a payroll basis | .. | .. | .. | 138 223 | 236 727 | 277 459 | 351 993 | 409 249 | 552 058 | 576 019 |
| 2420 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | .. | **8** | **1 797** | **11 217** | **28 071** | **36 911** | **53 042** | **70 221** | **101 284** | **105 456** |
| Substitute tax on salary | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payroll tax | .. | .. | .. | 11 101 | 20 277 | 27 813 | 41 184 | 69 866 | 100 798 | 104 825 |
| Tax on remuneration to the personal work | .. | .. | .. | 65 | 7 578 | 8 841 | 11 645 | 152 | 298 | 407 |
| Tax on professions and fees | .. | .. | .. | 36 | 68 | 71 | 50 | 106 | 121 | 177 |
| Tax on operations by contract | .. | .. | .. | 15 | 148 | 186 | 163 | 96 | 67 | 47 |
| **4000 Taxes on property** | .. | **15** | **1 914** | **13 964** | **33 161** | **38 955** | **46 238** | **57 673** | **79 262** | **79 237** |
| 4100 Recurrent taxes on immovable property | .. | 10 | 1 036 | 9 948 | 19 425 | 25 724 | 31 338 | 37 961 | 50 540 | 52 728 |
| 4110 Households | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | 10 | 1 036 | 9 948 | 19 425 | 25 724 | 31 338 | 37 961 | 50 540 | 52 728 |
| Property tax | .. | .. | .. | 9 948 | 19 425 | 25 724 | 31 338 | 37 961 | 50 540 | 52 728 |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | 8 | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 5 | 870 | 4 017 | 13 736 | 13 231 | 14 900 | 19 712 | 28 722 | 26 509 |
| Alienation of immovable property | .. | .. | .. | 1 763 | 1 076 | 1 122 | 1 271 | 1 595 | 1 939 | 1 982 |
| Transfer of ownership of real estate | .. | .. | .. | 2 236 | 8 147 | 5 027 | 4 518 | 6 671 | 8 385 | 12 072 |
| Purchasing property | .. | .. | .. | 18 | 4 513 | 7 082 | 9 110 | 11 447 | 18 397 | 12 456 |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 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 | 0 | 0 |
| **5000 Taxes on goods and services** | .. | **395** | **44 837** | **319 612** | **513 140** | **651 915** | **715 811** | **1 141 170** | **1 504 252** | **1 544 156** |
| 5100 Taxes on production, sale, transfer, etc. | .. | 388 | 44 171 | 310 325 | 491 928 | 630 123 | 696 150 | 1 120 610 | 1 486 758 | 1 527 674 |
| 5110 General taxes | .. | 121 | 26 635 | 189 606 | 409 013 | 504 509 | 556 794 | 707 213 | 933 327 | 987 525 |
| 5111 Value added taxes | .. | 120 | 26 635 | 189 606 | 409 013 | 504 509 | 556 794 | 707 213 | 933 327 | 987 525 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 265 | 17 519 | 120 720 | 82 915 | 125 614 | 139 356 | 413 397 | 553 432 | 540 149 |
| 5121 Excise duties | .. | 45 | 10 072 | 86 163 | 47 008 | 86 098 | 104 111 | 361 538 | 470 993 | 469 040 |
| Special tax on production and services | .. | .. | .. | 81 544 | 41 532 | 81 427 | 97 860 | 354 294 | 460 496 | 460 674 |
| Tax on new automobiles | .. | .. | .. | 4 619 | 5 476 | 4 671 | 6 252 | 7 244 | 10 497 | 8 366 |
| Tax on luxury goods and services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5123 Customs and import duties | .. | 45 | 6 998 | 33 285 | 33 344 | 26 602 | 32 324 | 45 366 | 66 295 | 59 247 |
| Step customs officer | .. | .. | .. | 423 | 1 156 | 2 071 | 3 065 | 1 270 | 1 554 | 1 309 |
| Import taxes | .. | .. | .. | 32 861 | 32 188 | 24 531 | 29 260 | 44 096 | 64 741 | 57 938 |
| 5124 Taxes on exports | .. | 2 | 75 | 4 | 3 | 0 | 1 | 1 | 0 | 0 |
| Tax on exports | .. | .. | .. | 4 | 3 | 0 | 1 | 1 | 0 | 0 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 8 | 132 | 1 042 | 2 146 | 10 958 | -967 | 1 763 | 9 196 | 5 625 |
| IDE | .. | 8 | .. | 0 | 0 | 8 022 | -5 988 | -3 323 | -405 | -252 |
| Tax on lodging | .. | 0 | .. | 504 | 1 059 | 1 384 | 1 890 | 2 561 | 4 254 | 2 500 |
| Public entertainment tax | .. | 0 | .. | 240 | 365 | 462 | 566 | 689 | 924 | 467 |
| Tax on lotteries, raffles and gambling | .. | 0 | .. | 267 | 705 | 923 | 1 213 | 1 416 | 3 403 | 2 114 |
| Tax on commercials | .. | 0 | .. | 4 | 17 | 166 | 203 | 210 | 376 | 0 |
| Various indirect taxes | .. | 0 | .. | 28 | 0 | 1 | 1 149 | 209 | 644 | 795 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 165 | 242 | 226 | 414 | 1 956 | 3 886 | 4 730 | 6 947 | 6 238 |
| Mining fees | .. | .. | .. | 226 | 414 | 1 956 | 3 886 | 4 730 | 6 947 | 6 238 |
| 5130 Unallocable between 5110 and 5120 | .. | 2 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | 7 | 666 | 9 287 | 21 212 | 21 793 | 19 661 | 20 560 | 17 494 | 16 482 |
| 5210 Recurrent taxes | .. | 7 | 666 | 9 287 | 21 212 | 21 793 | 19 661 | 20 560 | 17 494 | 16 482 |
| 5211 Paid by households: motor vehicles | .. | 3 | 567 | 8 878 | 20 692 | 21 319 | 19 174 | 19 880 | 16 624 | 15 699 |
| Tax on motor vehicules | .. | .. | .. | 8 878 | 20 692 | 21 319 | 19 174 | 19 880 | 16 624 | 15 699 |
| 5212 Paid by others: motor vehicles | .. | 0 | 0 | 301 | 275 | 281 | 357 | 439 | 645 | 437 |
| Tax on federal auto transport | .. | .. | .. | 301 | 275 | 281 | 357 | 439 | 645 | 437 |
| 5213 Paid in respect of other goods | .. | 4 | 99 | 108 | 246 | 193 | 130 | 240 | 225 | 347 |
| Sport fishing | .. | .. | .. | 40 | 98 | 59 | 50 | 62 | 73 | 55 |
| Sport hunting | .. | .. | .. | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on commercial activities | .. | .. | .. | 63 | 147 | 50 | 26 | 64 | 41 | 159 |
| Trade in books and magazines | .. | .. | .. | 0 | 0 | 0 | 3 | 1 | 0 | 0 |
| Tax on industrial activities | .. | .. | .. | 2 | 0 | 82 | 49 | 93 | 92 | 113 |
| Mining | .. | .. | .. | 0 | 0 | 1 | 1 | 21 | 17 | 19 |
| 5220 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **14** | **1 619** | **7 651** | **16 905** | **27 398** | **41 204** | **44 612** | **64 654** | **75 671** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 14 | 1 619 | 7 651 | 16 905 | 27 398 | 41 204 | 44 612 | 64 654 | 75 671 |
| Accessories | .. | .. | .. | 5 504 | 12 403 | 22 206 | 25 301 | 23 211 | 41 063 | 56 793 |
| Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment | .. | .. | .. | 374 | 222 | 30 | 1 618 | 4 168 | 79 | 218 |
| Additional state and local taxes | .. | .. | .. | 1 773 | 4 280 | 5 162 | 14 285 | 17 232 | 23 512 | 18 660 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1000 | .. | .. | .. | .. | 59 065 | 40 344 | 41 800 | 43 806 | 50 649 | 50 476 |
| Tax expenditure component | .. | .. | .. | .. | 35 888 | 30 635 | 40 526 | 42 813 | 49 359 | 49 997 |
| Transfer component | .. | .. | .. | .. | 23 177 | 9 708 | 1 274 | 993 | 1 290 | 479 |
| **Total tax revenue on cash basis** | **..** | **771** | **102 005** | **767 216** | **1 382 103** | **1 716 243** | **2 165 501** | **2 953 480** | **3 995 654** | **4 148 699** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: Year ending 31st December.
Data are on cash basis.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/ula0fe

## Table 5.26. Netherlands: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **10 860** | **69 982** | **104 419** | **166 824** | **220 950** | **227 911** | **238 488** | **255 348** | **319 236** | **318 601** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **102 926** | **165 227** | **218 926** | **225 943** | **236 479** | **252 272** | **315 652** | **315 077** |
| **1000 Taxes on income, profits and capital gains** | **3 884** | **22 998** | **33 689** | **43 256** | **62 463** | **63 581** | **59 085** | **70 849** | **99 003** | **97 810** |
| 1100 Of individuals | 3 008 | 18 383 | 25 806 | 25 116 | 41 414 | 48 992 | 44 830 | 52 405 | 68 968 | 73 116 |
| 1110 On income and profits | 3 007 | 18 364 | 25 757 | 25 057 | 41 276 | 48 771 | 44 592 | 52 167 | 68 811 | 72 937 |
| Income tax | 1 359 | 2 895 | 2 455 | -880 | 2 294 | 2 076 | -1 337 | -2 566 | 4 858 | 8 109 |
| Wage tax | 1 466 | 14 984 | 22 258 | 24 433 | 37 729 | 46 102 | 45 546 | 53 953 | 61 757 | 62 077 |
| Dividend tax | 123 | 486 | 1 044 | 1 504 | 1 253 | 593 | 383 | 780 | 2 196 | 2 751 |
| Directors tax | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inhabited house tax | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 1 | 18 | 50 | 59 | 138 | 221 | 238 | 238 | 157 | 179 |
| Tax on games of chance | 1 | 18 | 50 | 59 | 138 | 221 | 238 | 238 | 157 | 179 |
| 1200 Corporate | 876 | 4 615 | 7 882 | 18 140 | 21 049 | 14 589 | 14 255 | 18 444 | 30 035 | 24 694 |
| 1210 On profits | 876 | 4 615 | 7 882 | 18 140 | 21 049 | 14 589 | 14 255 | 18 444 | 30 035 | 24 694 |
| Corporate income and dividend taxes | 876 | 4 615 | 7 882 | 18 140 | 21 049 | 14 589 | 14 255 | 18 444 | 30 035 | 24 694 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **3 342** | **26 641** | **39 075** | **64 522** | **77 072** | **82 732** | **97 372** | **96 426** | **109 298** | **108 685** |
| 2100 Employees | 1 659 | 11 018 | 24 109 | 35 305 | 40 918 | 41 637 | 49 327 | 48 213 | 40 695 | 40 295 |
| 2110 On a payroll basis | .. | .. | .. | 35 305 | 40 918 | 41 637 | 49 327 | 48 213 | 40 695 | 40 295 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 1 371 | 12 465 | 7 837 | 18 671 | 25 925 | 29 351 | 31 603 | 34 614 | 43 693 | 44 135 |
| 2210 On a payroll basis | .. | .. | .. | 18 671 | 25 925 | 29 351 | 31 603 | 34 614 | 43 693 | 44 135 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 311 | 3 158 | 7 129 | 10 546 | 10 229 | 11 744 | 16 442 | 13 599 | 24 910 | 24 255 |
| 2310 On a payroll basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320 On an income tax basis | .. | .. | .. | 10 546 | 10 229 | 11 744 | 16 442 | 13 599 | 24 910 | 24 255 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **0** | **0** | **0** |
| **4000 Taxes on property** | **476** | **2 509** | **3 816** | **8 797** | **10 363** | **8 770** | **8 084** | **9 768** | **12 179** | **13 544** |
| 4100 Recurrent taxes on immovable property | 111 | 1 021 | 1 711 | 3 094 | 3 488 | 4 241 | 5 249 | 6 382 | 7 385 | 7 910 |
| Municipal immovable property tax | -59 | 821 | 1 398 | .. | .. | .. | .. | .. | .. | .. |
| Other municipal taxes | 66 | 5 | 18 | .. | .. | .. | .. | .. | .. | .. |
| Contributions polder boards | 44 | 195 | 295 | .. | .. | .. | .. | .. | .. | .. |
| Tax on land | 59 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | 1 806 | 1 642 | 2 058 | 2 802 | 3 741 | 4 417 | 4 769 |
| Municipal immovable property tax | .. | .. | .. | 1 651 | 1 368 | 1 553 | 1 754 | 1 882 | 2 125 | 2 243 |
| Contributions polder boards | .. | .. | .. | 155 | 274 | 429 | 492 | 514 | 606 | 638 |
| Levies on social housing corporations | .. | .. | .. | 0 | 0 | 76 | 556 | 1 345 | 1 686 | 1 888 |
| 4120 Others | .. | .. | .. | 1 288 | 1 846 | 2 183 | 2 447 | 2 641 | 2 968 | 3 141 |
| Municipal immovable property tax | .. | .. | .. | 893 | 1 319 | 1 488 | 1 686 | 1 809 | 2 041 | 2 156 |
| Contributions polder boards | .. | .. | .. | 395 | 527 | 695 | 761 | 832 | 927 | 985 |
| 4200 Recurrent taxes on net wealth | 86 | 517 | 554 | 824 | 30 | 23 | 1 | 0 | 0 | 0 |
| 4210 Individual | 86 | 517 | 554 | 824 | 30 | 23 | 1 | .. | .. | .. |
| Property tax of individuals | 86 | 517 | 554 | 824 | 30 | 23 | 1 | .. | .. | .. |
| 4220 Corporate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 117 | 336 | 522 | 1 483 | 1 877 | 1 721 | 1 730 | 1 614 | 1 777 | 2 081 |
| 4310 Estate and inheritance taxes | .. | 304 | 472 | 1 303 | 1 877 | 1 721 | 1 730 | 1 614 | 1 777 | 2 081 |
| Estate tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inheritance tax | .. | 304 | 472 | 1 303 | 1 877 | 1 721 | 1 730 | 1 614 | 1 777 | 2 081 |
| 4320 Gift taxes | .. | 32 | 50 | 180 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 162 | 635 | 1 030 | 3 396 | 4 968 | 2 785 | 1 104 | 1 772 | 3 017 | 3 553 |
| Stamp duties | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Registration duties | 118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on legal transactions | 0 | 635 | 1 030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Real estate transfer tax | 0 | 0 | 0 | 2 804 | 4 925 | 2 785 | 1 104 | 1 772 | 3 017 | 3 553 |
| Tax on capital formation | 0 | 0 | 0 | 592 | 43 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **3 110** | **17 675** | **27 585** | **49 472** | **70 084** | **71 866** | **72 824** | **77 889** | **97 978** | **97 033** |
| 5100 Taxes on production, sale, transfer, etc. | 2 943 | 16 204 | 25 067 | 44 871 | 63 673 | 64 247 | 65 030 | 69 315 | 88 461 | 87 507 |
| 5110 General taxes | 1 344 | 11 081 | 17 216 | 28 857 | 42 884 | 42 674 | 42 459 | 44 922 | 58 186 | 59 038 |
| 5111 Value added taxes | 0 | 11 081 | 17 216 | 28 849 | 42 873 | 42 654 | 42 424 | 44 879 | 58 115 | 58 971 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5113 Other | 1 344 | 0 | 0 | 8 | 11 | 20 | 35 | 43 | 71 | 67 |
| Turnover tax | 1 344 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 600 | 5 123 | 7 850 | 16 014 | 20 789 | 21 573 | 22 571 | 24 393 | 30 275 | 28 469 |
| 5121 Excise duties | 880 | 3 789 | 5 985 | 13 755 | 17 724 | 18 392 | 17 309 | 18 020 | 22 039 | 20 410 |
| Excise on spirits | 129 | 463 | 422 | 397 | 335 | 331 | 306 | 314 | 331 | 321 |
| Excise on beer | 34 | 123 | 259 | 263 | 310 | 389 | 413 | 451 | 422 | 384 |
| Excise on sugar | 45 | 9 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on tobacco | 307 | 839 | 948 | 1 590 | 2 136 | 2 437 | 2 228 | 2 222 | 2 547 | 3 178 |
| Excise on wine | 14 | 82 | 91 | 173 | 257 | 304 | 348 | 354 | 330 | 329 |
| Registration tax on motor vehicles | 0 | 613 | 1 189 | 2 875 | 3 647 | 2 096 | 1 159 | 1 462 | 2 347 | 1 501 |
| Excise on soft drinks | 0 | 59 | 186 | 216 | 155 | 156 | 154 | 207 | 269 | 269 |
| Levies for nuclear reactor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on petrol | 310 | 1 280 | 1 684 | 3 151 | 4 010 | 4 086 | 3 960 | 4 109 | 4 574 | 3 888 |
| Excise on other mineral oils | 41 | 295 | 808 | 2 139 | 2 965 | 3 573 | 3 630 | 3 757 | 3 887 | 3 483 |
| Levies on air pollution | 0 | 27 | 304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on pollution/resources | 0 | 0 | 68 | 462 | 456 | 655 | 144 | 345 | 502 | 532 |
| Levies on energy | 0 | 0 | 0 | 2 387 | 3 333 | 4 250 | 4 856 | 4 679 | 6 698 | 6 409 |
| Other excise duties and consumption taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other environmental taxes | 0 | 0 | 0 | 34 | 35 | 15 | 10 | 14 | 22 | 21 |
| Strategic stockpile tax on mineral oils | 0 | 0 | 0 | 68 | 85 | 100 | 101 | 106 | 110 | 95 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 702 | 971 | 1 375 | 1 310 | 1 679 | 1 732 | 1 756 | 2 266 | 2 709 | 2 533 |
| EU levies on food products | 338 | 295 | 168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MCA levy | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Remaining import duties | 364 | 667 | 1 207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Custom duties collected for the EU | .. | .. | 0 | 1 310 | 1 679 | 1 732 | 1 756 | 2 266 | 2 709 | 2 533 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Selective investment regulation levy | .. | 77 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5126 Taxes on specific services | 16 | 222 | 372 | 662 | 1 041 | 1 213 | 3 253 | 3 751 | 5 284 | 5 283 |
| Tax on fire insurance | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on insurances | 0 | 209 | 340 | 512 | 807 | 861 | 2 343 | 2 375 | 2 880 | 3 048 |
| Tourist tax | 0 | 14 | 32 | 83 | 125 | 131 | 164 | 206 | 342 | 211 |
| Tax on games of chance | 0 | 0 | 0 | 67 | 109 | 221 | 239 | 238 | 415 | 181 |
| Flight tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank levies | 0 | 0 | 0 | 0 | 0 | 0 | 507 | 478 | 1 015 | 1 095 |
| Contribution to EU Single Resolution Fund | .. | .. | 0 | 0 | 0 | 0 | 0 | 454 | 632 | 748 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 1 | 64 | 118 | 287 | 345 | 236 | 253 | 356 | 243 | 243 |
| ESCC levy | 1 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar contribution | 0 | 23 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Milk levy | 0 | 36 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EU levies on food products | 0 | 0 | 0 | 273 | 345 | 236 | 253 | 356 | 243 | 243 |
| Sugar storage duty | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 167 | 1 470 | 2 518 | 4 601 | 6 411 | 7 619 | 7 794 | 8 574 | 9 517 | 9 526 |
| 5210 Recurrent taxes | 165 | 1 470 | 2 518 | 4 601 | 6 411 | 7 619 | 7 751 | 8 410 | 8 993 | 9 083 |
| 5211 Paid by households: motor vehicles | 27 | 463 | 799 | 2 288 | 3 211 | 4 084 | 4 008 | 4 470 | 4 752 | 4 784 |
| Motor vehicle tax | 27 | 427 | 744 | 2 288 | 3 211 | 4 084 | 4 008 | 4 470 | 4 752 | 4 784 |
| Motor vehicle licence | 0 | 36 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 132 | 604 | 1 044 | 554 | 760 | 976 | 959 | 1 069 | 1 137 | 1 144 |
| Motor vehicle tax | 132 | 590 | 1 026 | 554 | 760 | 976 | 959 | 1 069 | 1 137 | 1 144 |
| Motor vehicle licence | 0 | 14 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Heavy motor vehicle tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | 6 | 404 | 676 | 1 759 | 2 440 | 2 559 | 2 784 | 2 871 | 3 104 | 3 155 |
| Dog licences | 3 | 23 | 27 | 40 | 54 | 59 | 67 | 65 | 52 | 50 |
| Commuter tax | 0 | 5 | 5 | 12 | 21 | 25 | 29 | 29 | 35 | 39 |
| Levies on water pollution | 1 | 372 | 644 | 1 003 | 1 220 | 1 127 | 1 182 | 1 212 | 1 339 | 1 351 |
| Permission to sell spirits | 2 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sewerage charges | 0 | 0 | 0 | 650 | 1 094 | 1 304 | 1 463 | 1 531 | 1 669 | 1 702 |
| Levies on manure surplus | 0 | 0 | 0 | 18 | -4 | 2 | 4 | 3 | 7 | 12 |
| Noise nuisance tax civil aviation | 0 | 0 | 0 | 36 | 55 | 42 | 39 | 31 | 2 | 1 |
| 5220 Non-recurrent taxes | 2 | 0 | 0 | 0 | 0 | 0 | 43 | 164 | 524 | 443 |
| Emission permits | .. | .. | .. | .. | .. | .. | 43 | 164 | 524 | 443 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **48** | **159** | **254** | **777** | **968** | **962** | **1 123** | **416** | **778** | **1 529** |
| 6100 Paid solely by business | 48 | 159 | 254 | 410 | 322 | 326 | 139 | 0 | 0 | 0 |
| Administrative levies | 48 | 159 | 254 | 410 | 322 | 326 | 139 | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 6200 Other | 0 | 0 | 0 | 367 | 646 | 636 | 984 | 416 | 778 | 1 529 |
| Employers tax | .. | .. | .. | 331 | 497 | 609 | 804 | 208 | 496 | 1 226 |
| Tax revenue from Caribbean Netherlands | .. | .. | .. | 0 | 0 | 13 | 100 | 128 | 161 | 148 |
| Other taxes on wealth | .. | .. | .. | 36 | 149 | 14 | 80 | 80 | 121 | 155 |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 1 310 | 1 679 | 1 732 | 1 756 | 2 266 | 2 709 | 2 533 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 454 | 632 | 748 |
| **Total tax revenue on cash basis** | **10 860** | **69 982** | **104 419** | **165 503** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **166 824** | **220 950** | **227 911** | **238 488** | **255 348** | **319 236** | **318 601** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 1 400 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wage Tax reductions | .. | .. | .. | 1 400 | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | -70 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 168 154 | 220 950 | 227 911 | 238 488 | 255 348 | 319 236 | 318 601 |
| Imputed social contributions | .. | .. | .. | 3 808 | 3 509 | 3 545 | 3 414 | 3 160 | 3 852 | 3 801 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 171 962 | 224 459 | 231 456 | 241 902 | 258 508 | 323 088 | 322 402 |

.. Not available
Note: Year ending 31st December.
From 1999 data are on accrual basis.
Heading 2000: From 1998 the figures include some violuntary contributions and the breakdown between premiums paid by employees (2100) and by self-employed / non-employed has been estimated. This is also the case for the breakdown between premiums paid on a payroll or on an income tax basis for those years where both apply.
Heading 4100: From 1992, there was a structural break in the data for the 'municipal immovable property tax'. The tax ceased to be collected by the central government at that time and the figures are presented on a different type of statistical registration (no longer cash basis).
Heading 5110: Includes 358 millions of euros (1969) and 186 millions of euros (1970) in respect of deduction of turnover tax on stocks existing at 1st January 1969.
Heading 5213: Small amounts (less than 2.3 million euros) of hunting and fishing licence receipts which should be classified here have been omitted.
Source: Social security contributions and local taxes: Central Bureau of Statistics.
Other taxes: Ministry of Finance.

StatLink https://stat.link/7zrpy6

## Table 5.27. New Zealand: Details of tax revenue, 1965-2020

Million NZD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **1 001** | **7 594** | **27 471** | **39 765** | **64 046** | **62 310** | **72 187** | **81 499** | **99 620** | **115 600** |
| **1000 Taxes on income, profits and capital gains** | **606** | **5 299** | **16 370** | **23 861** | **40 308** | **33 494** | **39 415** | **44 723** | **54 913** | **65 298** |
| 1100 Of individuals | 394 | 4 679 | 13 177 | 17 126 | 26 965 | 23 519 | 26 555 | 30 297 | 39 574 | 44 494 |
| 1110 On income and profits | 394 | 4 679 | 13 177 | 17 126 | 26 965 | 23 519 | 26 555 | 30 297 | 39 574 | 44 494 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 207 | 589 | 1 780 | 4 914 | 9 069 | 7 609 | 10 344 | 11 407 | 12 415 | 17 819 |
| 1210 On profits | 207 | 589 | 1 780 | 4 914 | 9 069 | 7 609 | 10 344 | 11 407 | 12 415 | 17 819 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 5 | 31 | 1 413 | 1 821 | 4 274 | 2 366 | 2 516 | 3 019 | 2 924 | 2 985 |
| NRWT | 5 | 24 | 277 | 760 | 1 506 | 467 | 427 | 733 | 570 | 470 |
| Property speculation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Absentee income tax | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 1 028 | 990 | 2 699 | 1 704 | 1 643 | 1 660 | 1 528 | 999 |
| Dividends | 0 | 0 | 83 | 71 | 69 | 195 | 446 | 626 | 826 | 1 516 |
| Other | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **0** | **0** | **0** |
| **4000 Taxes on property** | **116** | **602** | **1 880** | **2 112** | **3 417** | **4 119** | **4 585** | **5 046** | **6 138** | **6 361** |
| 4100 Recurrent taxes on immovable property | 84 | 515 | 1 722 | 2 049 | 3 322 | 4 031 | 4 492 | 4 962 | 6 037 | 6 273 |
| Local govt rates and services | 81 | 503 | 1 550 | 2 049 | 3 322 | 4 031 | 4 492 | 4 962 | 6 037 | 6 273 |
| Land tax | 3 | 12 | 172 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | 172 | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 23 | 39 | 80 | 2 | 3 | 2 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | 21 | 37 | 74 | 0 | 0 | 0 | .. | .. | .. | .. |
| 4320 Gift taxes | 2 | 2 | 6 | 2 | 3 | 2 | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 9 | 48 | 78 | 61 | 92 | 86 | 93 | 84 | 101 | 88 |
| Instrument duty | 7 | 40 | 62 | 51 | 85 | 82 | 91 | 84 | 101 | 88 |
| Cheque duty | 2 | 8 | 16 | 10 | 7 | 4 | 2 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **280** | **1 693** | **9 220** | **13 792** | **20 290** | **24 692** | **28 184** | **31 728** | **38 567** | **43 940** |
| 5100 Taxes on production, sale, transfer, etc. | 262 | 1 624 | 8 680 | 12 887 | 18 832 | 23 107 | 26 344 | 29 584 | 35 996 | 41 122 |
| 5110 General taxes | 77 | 776 | 6 163 | 9 885 | 15 046 | 19 143 | 22 063 | 24 587 | 30 259 | 35 397 |
| 5111 Value added taxes | 0 | 0 | 6 163 | 9 885 | 15 046 | 19 143 | 22 063 | 24 587 | 30 259 | 35 397 |
| 5112 Sales tax | 77 | 776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motor vehicles | .. | 231 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other sales tax | .. | 544 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 186 | 849 | 2 517 | 3 002 | 3 786 | 3 964 | 4 281 | 4 997 | 5 737 | 5 725 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | 124 | 548 | 1 929 | 2 148 | 1 627 | 1 782 | 1 854 | 2 280 | 2 460 | 2 111 |
| On alcoholic beverages | 37 | 84 | 411 | 436 | 573 | 622 | 650 | 672 | 710 | 780 |
| Beer | 33 | 64 | 0 | 201 | 290 | 207 | 250 | 262 | 268 | 308 |
| Wine | 0 | 0 | 0 | 100 | 163 | 181 | 204 | 216 | 221 | 229 |
| Spirits | 4 | 20 | 0 | 135 | 120 | 234 | 196 | 194 | 221 | 243 |
| Tobacco | 33 | 99 | 568 | 764 | 159 | 220 | 273 | 362 | 485 | 45 |
| Motor vehicles | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Refined sugar | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CA petroleum fuels | 0 | 140 | 835 | 810 | 819 | 872 | 865 | 1 185 | 1 075 | 1 084 |
| NRF fuel excise | 49 | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local petroleum fuels | 0 | 18 | 21 | 27 | 30 | 32 | 31 | 33 | 167 | 179 |
| CA mileage tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NRF mileage tax | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Road user charges | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy resources levy | 0 | 20 | 87 | 111 | 46 | 36 | 35 | 28 | 23 | 23 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 49 | 231 | 505 | 648 | 1 857 | 1 916 | 2 160 | 2 442 | 3 001 | 3 292 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 13 | 57 | 83 | 206 | 302 | 266 | 267 | 275 | 276 | 322 |
| Lottery (national) | 1 | 6 | 26 | 167 | 290 | 253 | 254 | 260 | 266 | 314 |
| Lottery (overseas) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Racing | 12 | 46 | 57 | 39 | 12 | 13 | 13 | 15 | 10 | 8 |
| Film hire tax | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic air travel tax | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign fishing vessels tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Foreign travel tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| International departure tax | .. | 12 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 18 | 69 | 539 | 905 | 1 458 | 1 585 | 1 840 | 2 144 | 2 571 | 2 818 |
| 5210 Recurrent taxes | 18 | 69 | 539 | 905 | 1 458 | 1 585 | 1 840 | 2 144 | 2 571 | 2 818 |
| Motor vehicle registration | 7 | 47 | 154 | 181 | 226 | 172 | 187 | 214 | 226 | 231 |
| Heavy traffic fees | 8 | 0 | 285 | 532 | 851 | 1 016 | 1 205 | 1 381 | 1 716 | 1 930 |
| Accident compensation levies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | 3 | 23 | 100 | 192 | 381 | 397 | 448 | 549 | 629 | 657 |
| Local authority fees and charges | 3 | 23 | 100 | 192 | 381 | 397 | 448 | 549 | 629 | 657 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **1** | **0** | **31** | **5** | **3** | **2** | **2** | **1** |
| 6100 Paid solely by business | .. | .. | 0 | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | 1 | .. | 31 | 5 | 3 | 2 | 2 | 1 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | 1 057 | 2 568 | 2 794 | 2 582 | 2 352 | 3 016 | 2 958 |
| Tax expenditure component | .. | .. | .. | 311 | 873 | 950 | 1 349 | 1 254 | 1 532 | 1 520 |
| Transfer component | .. | .. | .. | 746 | 1 695 | 1 844 | 1 233 | 1 098 | 1 484 | 1 438 |
| Non-wastable tax credits against 1210 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue on cash basis** | **1 001** | **7 594** | **27 471** | **39 276** | **64 273** | **62 053** | **73 172** | **82 481** | **100 104** | **114 309** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **39 765** | **64 046** | **62 310** | **72 187** | **81 499** | **99 620** | **115 600** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | 0 | 0 | 2 397 | 3 858 | 4 673 | 4 248 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | 0 | 0 | -4 955 | -6 903 | -8 497 | -9 821 |
| Difference in treatment of tax credits | .. | .. | .. | .. | 873 | 950 | 1 349 | 1 254 | 1 532 | 1 520 |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | .. | 0 | 0 | 461 | -1 602 | 6 760 | -8 389 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | 64 919 | 63 260 | 71 439 | 78 106 | 104 088 | 103 158 |
| Imputed social contributions | .. | .. | .. | .. | 0 | 0 | 2 617 | 2 063 | 2 199 | 2 221 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | 64 919 | 63 260 | 74 056 | 80 169 | 106 287 | 105 379 |

.. Not available

Note: For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.
From 1993, data are on accrual basis.
Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of taxliability paid out to taxpayers is not identifiable.
Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.
Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.
Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.
Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.
Source: Statistics New Zealand.

StatLink https://stat.link/debat5

## Table 5.28. Norway: Details of tax revenue, 1965-2020

Million NOK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **16 842** | **133 499** | **301 812** | **627 989** | **987 278** | **1 083 337** | **1 222 890** | **1 195 354** | **1 427 835** | **1 323 112** |
| **1000 Taxes on income, profits and capital gains** | **7 316** | **55 837** | **106 290** | **284 189** | **474 460** | **512 244** | **558 171** | **475 374** | **583 628** | **470 512** |
| 1100 Of individuals | 6 671 | 38 018 | 79 068 | 152 013 | 219 726 | 256 544 | 304 409 | 335 199 | 369 790 | 389 129 |
| 1110 On income and profits | 6 671 | 38 018 | 79 068 | 152 013 | 219 726 | 256 544 | 304 409 | 335 199 | 369 790 | 389 129 |
| Employee social security contributions | 1 305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income taxes | 5 366 | 38 018 | 79 068 | 152 013 | 219 726 | 256 544 | 304 409 | 335 199 | 369 790 | 389 129 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 645 | 17 819 | 27 222 | 132 176 | 254 734 | 255 700 | 253 762 | 140 175 | 213 838 | 81 383 |
| 1210 On profits | .. | .. | .. | 132 176 | 254 734 | 255 700 | 253 762 | 140 175 | 213 838 | 81 383 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **2 009** | **28 205** | **79 362** | **132 170** | **204 473** | **243 002** | **292 461** | **325 130** | **377 057** | **381 838** |
| 2100 Employees | 0 | 6 639 | 25 345 | 45 162 | 68 518 | 81 032 | 98 124 | 112 662 | 130 878 | 134 450 |
| 2110 On a payroll basis | .. | .. | .. | 45 162 | 68 518 | 81 032 | 98 124 | 112 662 | 130 878 | 134 450 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 1 716 | 20 454 | 50 116 | 79 242 | 124 178 | 148 047 | 177 458 | 190 923 | 220 966 | 222 175 |
| 2210 On a payroll basis | .. | .. | .. | 79 242 | 124 178 | 148 047 | 177 458 | 190 923 | 220 966 | 222 175 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 293 | 1 112 | 3 901 | 7 766 | 11 777 | 13 923 | 16 879 | 21 545 | 25 213 | 25 213 |
| 2310 On a payroll basis | .. | .. | .. | 7 766 | 11 777 | 13 923 | 16 879 | 21 545 | 25 213 | 25 213 |
| 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 | 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** | **0** | **2 011** | **2 065** |
| **4000 Taxes on property** | **523** | **2 295** | **8 887** | **14 422** | **26 601** | **28 547** | **34 810** | **34 021** | **46 334** | **44 693** |
| 4100 Recurrent taxes on immovable property | 100 | 431 | 2 216 | 2 724 | 5 571 | 7 109 | 8 879 | 11 177 | 14 748 | 14 818 |
| 4110 Households | .. | 431 | 2 216 | 2 724 | 2 149 | 3 024 | 3 693 | 5 437 | 7 680 | 7 224 |
| 4120 Others | .. | 0 | 0 | 0 | 3 422 | 4 085 | 5 186 | 5 740 | 7 068 | 7 594 |
| 4200 Recurrent taxes on net wealth | 341 | 1 450 | 5 118 | 7 703 | 12 900 | 13 193 | 16 376 | 14 123 | 21 232 | 18 459 |
| 4210 Individual | 235 | 907 | 3 692 | 6 869 | 10 746 | 12 169 | 14 039 | 12 902 | 16 599 | 16 200 |
| 4220 Corporate | 106 | 543 | 1 426 | 834 | 2 154 | 1 024 | 2 337 | 1 221 | 4 633 | 2 259 |
| 4300 Estate, inheritance and gift taxes | 45 | 122 | 446 | 1 273 | 2 576 | 2 377 | 2 246 | 295 | 44 | 64 |
| 4310 Estate and inheritance taxes | .. | 122 | 446 | 1 273 | 2 576 | 2 377 | 2 246 | 295 | 44 | 64 |
| 4320 Gift taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 37 | 292 | 1 107 | 2 722 | 5 554 | 5 868 | 7 309 | 8 426 | 10 310 | 11 352 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **6 928** | **47 154** | **107 262** | **197 208** | **281 744** | **299 544** | **337 448** | **360 829** | **418 805** | **424 004** |
| 5100 Taxes on production, sale, transfer, etc. | 6 720 | 45 882 | 102 901 | 185 921 | 266 456 | 284 646 | 321 557 | 342 410 | 398 944 | 403 893 |
| 5110 General taxes | 3 622 | 24 350 | 56 656 | 124 985 | 189 424 | 201 802 | 235 771 | 256 029 | 308 280 | 312 936 |
| 5111 Value added taxes | 0 | 24 350 | 56 656 | 124 166 | 188 705 | 201 184 | 234 941 | 255 182 | 307 000 | 311 600 |
| Value added tax | .. | 24 350 | 56 656 | 124 166 | 188 705 | 201 184 | 234 941 | 255 182 | 307 000 | 311 600 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 719 | 618 | 0 | 0 | 1 280 | 1 336 |
| 5113 Other | 3 622 | 0 | 0 | 819 | 0 | 0 | 830 | 847 | 0 | 0 |
| 5120 Taxes on specific goods and services | 3 098 | 21 532 | 46 245 | 60 936 | 77 032 | 82 844 | 85 786 | 86 381 | 90 664 | 90 957 |
| 5121 Excise duties | 2 338 | 14 914 | 37 453 | 54 871 | 71 047 | 76 328 | 78 515 | 78 845 | 79 654 | 81 662 |
| Stamp duty on tobacco | 392 | 1 076 | 3 750 | 6 806 | 6 815 | 7 768 | 6 375 | 7 219 | 6 313 | 9 127 |
| Taxes on spirits and wines | 449 | 2 013 | 3 454 | 5 217 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on beer | 162 | 605 | 2 195 | 3 650 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on petrol | 480 | 2 310 | 7 057 | 9 756 | 8 132 | 7 373 | 6 417 | 5 711 | 5 239 | 4 409 |
| Vehicles transfer tax | 395 | 2 761 | 4 554 | 10 956 | 22 898 | 21 835 | 22 229 | 19 355 | 14 418 | 10 793 |
| Chocolate and sweets | 123 | 247 | 551 | 789 | 1 078 | 1 173 | 1 261 | 1 324 | 1 458 | 1 516 |
| Sugar | 0 | 0 | 217 | 230 | 192 | 196 | 201 | 206 | 191 | 205 |
| Non-alcoholic beverages | 38 | 120 | 487 | 1 113 | 1 024 | 1 739 | 1 803 | 1 972 | 3 071 | 3 057 |
| Electric energy | 89 | 1 515 | 3 414 | 5 091 | 7 079 | 8 110 | 8 656 | 9 233 | 11 393 | 11 322 |
| Oil and gas products | 0 | 3 703 | 8 729 | 88 | 92 | 98 | 108 | 103 | 112 | 111 |
| Sales of radio and tv sets | 0 | 163 | 220 | 920 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral oil | 0 | 113 | 1 098 | 490 | 685 | 1 419 | 1 383 | 1 986 | 1 912 | 1 770 |
| Cosmetics | 0 | 0 | 0 | 159 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recording equipment | 0 | 0 | 92 | 35 | 0 | 0 | 0 | 0 | 0 | 0 |
| Others | 210 | 288 | 1 635 | 1 249 | 1 821 | 1 965 | 2 060 | 2 535 | 2 915 | 3 346 |
| Taxes on alcoholic beverages | 0 | 0 | 0 | 0 | 10 338 | 11 317 | 12 602 | 12 969 | 14 518 | 17 976 |
| Excise on diesel | 0 | 0 | 0 | 4 802 | 6 424 | 8 653 | 10 507 | 10 267 | 10 040 | 9 588 |
| Tax on Co2 emissions, petroleum sector excepted | 0 | 0 | 0 | 3 520 | 4 469 | 4 682 | 4 913 | 5 965 | 8 074 | 8 442 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5122 Profits of fiscal monopolies | 31 | 395 | 751 | 2 534 | 2 902 | 3 433 | 3 751 | 3 869 | 5 168 | 5 311 |
| Profits state wine monopoly | 31 | 30 | 67 | 41 | 32 | 44 | 36 | 0 | 0 | 0 |
| Norsk tipping | 0 | 365 | 684 | 2 493 | 2 870 | 3 389 | 3 715 | 3 869 | 5 168 | 5 311 |
| 5123 Customs and import duties | 634 | 697 | 1 360 | 1 944 | 2 132 | 2 505 | 3 111 | 3 305 | 3 403 | 3 588 |
| Customs revenue | 615 | 689 | 1 305 | 1 944 | 2 132 | 2 505 | 3 111 | 3 305 | 3 403 | 3 588 |
| Loading and lighthouse dues | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other import duties | 8 | 8 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 7 | 105 | 227 | 0 | 112 | 151 | 177 | 178 | 322 | 316 |
| 5125 Taxes on investment goods | 0 | 4 274 | 4 454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 88 | 195 | 1 233 | 1 386 | 131 | 114 | 140 | 138 | 2 058 | 21 |
| Excise on race tracks | 9 | 25 | 15 | 88 | 119 | 114 | 140 | 138 | 127 | 21 |
| Taxes on specific services | 34 | 49 | 150 | 1 298 | 0 | 0 | 0 | 0 | 1 931 | 0 |
| Pengelotteriet (national lotteries) | 45 | 121 | 462 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excise on lotto games | 0 | 0 | 606 | 0 | 12 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 952 | 767 | 201 | 708 | 313 | 92 | 46 | 59 | 59 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 208 | 1 272 | 4 361 | 11 287 | 15 288 | 14 898 | 15 891 | 18 419 | 19 861 | 20 111 |
| 5210 Recurrent taxes | 208 | 1 272 | 4 361 | 11 287 | 15 288 | 13 423 | 15 603 | 17 635 | 17 521 | 17 735 |
| 5211 Paid by households: motor vehicles | 88 | 458 | 1 789 | 4 435 | 6 699 | 7 157 | 8 007 | 8 400 | 7 613 | 7 640 |
| 5212 Paid by others: motor vehicles | 108 | 696 | 2 072 | 1 346 | 712 | 539 | 494 | 352 | 335 | 330 |
| 5213 Paid in respect of other goods | 12 | 118 | 500 | 5 506 | 7 877 | 5 727 | 7 102 | 8 883 | 9 573 | 9 765 |
| CO2 tax | 0 | 0 | 0 | 3 047 | 3 385 | 2 166 | 3 293 | 4 906 | 5 478 | 5 713 |
| Excise on pharmacies | 6 | 32 | 59 | 105 | 153 | 80 | 78 | 99 | 74 | 64 |
| Others | 6 | 86 | 441 | 2 354 | 3 132 | 3 394 | 3 666 | 3 809 | 3 956 | 3 933 |
| Tax on emissions of NOX | 0 | 0 | 0 | 0 | 1 207 | 87 | 65 | 69 | 65 | 55 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 1 475 | 288 | 784 | 2 340 | 2 376 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **66** | **8** | **11** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | 0 | 3 | 2 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | 66 | 5 | 9 | .. | .. | .. | .. | .. | .. | .. |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | 994 | 1 229 | 1 576 | 2 959 | 4 183 | 4 003 |
| Tax expenditure component | .. | .. | .. | .. | 350 | 75 | 307 | 484 | 830 | 830 |
| Transfer component | .. | .. | .. | .. | 644 | 1 154 | 1 269 | 2 475 | 3 353 | 3 173 |
| **Total tax revenue on cash basis** | **16 842** | **133 499** | **301 812** | **575 989** | **0** | **0** | **0** | **0** | **1 434 405** | **1 361 127** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **627 989** | **987 278** | **1 083 337** | **1 222 890** | **1 195 354** | **1 427 835** | **1 323 112** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | 1 485 | 2 773 | 3 288 | 4 022 | 4 560 | 4 674 | 4 904 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 350 | 75 | 307 | 484 | 830 | 830 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 630 762 | 990 916 | 1 087 434 | 1 227 757 | 1 200 512 | 1 433 569 | 1 323 942 |
| Imputed social contributions | .. | .. | .. | 2 076 | 2 931 | 3 164 | 3 628 | 3 870 | 5 803 | 5 932 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 632 838 | 993 847 | 1 090 598 | 1 231 385 | 1 204 382 | 1 439 372 | 1 329 874 |

.. Not available
Note: Year ending 31st December.
From 2000, data are on accrual basis.
Heading 5211: Up to 1971 this item contains motor vehicle licences paid by both households and enterprises.
Heading 5121: From 2005, taxes on alcoholic beverages include both 'taxes on spirits and wines' and 'excise on beer'.
Heading 5125: From 1998, revenue from taxes on investments goods is included in item 5121 "Others".
Source: Statistics Norway; National Accounts.

StatLink https://stat.link/idah9y

## Table 5.29. Poland: Details of tax revenue, 1965-2020

Million PLN

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **247 064** | **412 656** | **454 660** | **530 086** | **586 263** | **808 079** | **834 476** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **247 064** | **410 945** | **452 961** | **527 935** | **583 369** | **803 616** | **830 082** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **50 268** | **93 795** | **91 026** | **103 567** | **117 078** | **172 539** | **175 845** |
| 1100 Of individuals | .. | .. | .. | 32 415 | 61 471 | 62 901 | 74 216 | 83 974 | 121 932 | 122 973 |
| Individual income tax | .. | .. | .. | 32 415 | 61 403 | 62 818 | 74 124 | 83 861 | 121 755 | 122 817 |
| Tax on winnings from lottery or gambling | .. | .. | .. | 0 | 68 | 83 | 92 | 113 | 177 | 156 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | 17 853 | 32 324 | 28 125 | 29 351 | 33 104 | 50 607 | 52 872 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | .. | .. | **97 411** | **141 457** | **157 432** | **204 600** | **225 711** | **305 353** | **318 637** |
| 2100 Employees | .. | .. | .. | 42 606 | 51 745 | 60 278 | 83 429 | 92 052 | 128 664 | 132 901 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | 41 834 | 56 016 | 66 712 | 81 114 | 89 570 | 116 901 | 121 101 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | 12 971 | 33 696 | 30 442 | 40 057 | 44 089 | 59 788 | 64 635 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 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** | .. | .. | .. | **1 628** | **3 081** | **3 720** | **3 998** | **4 028** | **5 928** | **7 683** |
| Rehabilitation fund contribution | .. | .. | .. | 1 508 | 2 860 | 3 370 | 3 633 | 3 621 | 4 737 | 4 937 |
| Wage guarantee fund contribution | .. | .. | .. | 120 | 221 | 350 | 365 | 407 | 424 | 416 |
| Receipts from employers' obligatory payments to the Fundusz Solidarnościowy | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 767 | 2 330 |
| **4000 Taxes on property** | .. | .. | .. | **10 584** | **17 116** | **19 068** | **23 120** | **24 637** | **28 993** | **30 293** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 8 404 | 13 515 | 16 399 | 20 747 | 22 206 | 25 201 | 26 454 |
| Agricultural tax-local | .. | .. | .. | 720 | 906 | 969 | 1 666 | 1 579 | 1 527 | 1 628 |
| Forest tax-local | .. | .. | .. | 96 | 157 | 165 | 228 | 230 | 298 | 301 |
| Real estate tax-local | .. | .. | .. | 7 588 | 12 452 | 15 265 | 18 853 | 20 397 | 23 376 | 24 525 |
| 4110 Households | .. | .. | .. | 2 348 | 3 613 | 4 555 | 6 289 | 6 549 | 7 436 | 7 796 |
| 4120 Others | .. | .. | .. | 6 056 | 9 902 | 11 844 | 14 458 | 15 657 | 17 765 | 18 658 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 172 | 328 | 290 | 252 | 246 | 325 | 313 |
| Inheritance and gift tax-local | .. | .. | .. | 172 | 328 | 290 | 252 | 246 | 325 | 313 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 2 008 | 3 273 | 2 379 | 2 121 | 2 185 | 3 467 | 3 526 |
| Tax on civil law transactions and stamp tax | .. | .. | .. | 2 008 | 3 273 | 2 379 | 2 121 | 2 185 | 3 467 | 3 526 |
| 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** | .. | .. | .. | **86 880** | **156 683** | **182 820** | **193 776** | **214 162** | **294 143** | **301 032** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 84 885 | 151 804 | 176 044 | 188 331 | 206 197 | 281 787 | 283 819 |
| 5110 General taxes | .. | .. | .. | 51 615 | 97 848 | 109 717 | 116 607 | 125 895 | 182 147 | 185 964 |
| 5111 Value added taxes | .. | .. | .. | 51 615 | 97 848 | 109 717 | 116 607 | 125 895 | 182 147 | 185 964 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax, of which: | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On spirits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On fuels | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| On tobacco | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | 33 270 | 53 956 | 66 327 | 71 724 | 80 302 | 99 640 | 97 855 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | .. | .. | .. | 27 170 | 49 376 | 62 016 | 66 310 | 70 632 | 83 854 | 81 756 |
| On domestic excise products, of which: | .. | .. | .. | 24 213 | 45 752 | 58 935 | 60 774 | 62 442 | 79 127 | 77 649 |
| On spirits | .. | .. | .. | 4 309 | 5 000 | 6 154 | 7 393 | 6 655 | 8 202 | 8 202 |
| On fuels | .. | .. | .. | 11 056 | 22 128 | 26 545 | 28 184 | 29 874 | 43 078 | 43 078 |
| On tobacco | .. | .. | .. | 6 143 | 11 973 | 17 348 | 18 126 | 17 788 | 20 752 | 20 752 |
| On beer | .. | .. | .. | 1 758 | 2 975 | 3 303 | 3 473 | 3 547 | 3 328 | 3 328 |
| On wine | .. | .. | .. | 459 | 378 | 315 | 219 | 246 | 218 | 218 |
| On other products | .. | .. | .. | 488 | 3 298 | 5 270 | 3 379 | 4 332 | 3 549 | 2 071 |
| On imported excise products, of which: | .. | .. | .. | 2 957 | 3 624 | 3 081 | 5 536 | 8 190 | 4 727 | 4 107 |
| On spirits | .. | .. | .. | 90 | 253 | 311 | 279 | 267 | 400 | 400 |
| On fuels | .. | .. | .. | 2 031 | 2 045 | 1 051 | 3 481 | 5 650 | 966 | 966 |
| On tobacco | .. | .. | .. | 18 | 214 | 114 | 62 | 86 | 45 | 45 |
| On beer | .. | .. | .. | 26 | 12 | 14 | 43 | 53 | 64 | 64 |
| On wine | .. | .. | .. | 71 | 106 | 133 | 149 | 139 | 181 | 181 |
| On other products | .. | .. | .. | 721 | 994 | 1 458 | 1 522 | 1 995 | 3 071 | 2 451 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 5 038 | 1 711 | 1 627 | 1 977 | 2 823 | 4 463 | 4 394 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 1 062 | 1 297 | 1 974 | 2 534 | 5 795 | 10 211 | 10 582 |
| Taxes and payments of financial institutions | .. | .. | .. | 443 | 189 | 375 | 1 077 | 4 472 | 3 076 | 3 485 |
| Gambling tax | .. | .. | .. | 619 | 1 108 | 1 599 | 1 457 | 1 323 | 2 319 | 2 366 |
| Tax from some financial institutions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 4 816 | 4 731 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 1 572 | 710 | 903 | 1 052 | 1 112 | 1 123 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 1 995 | 4 879 | 6 776 | 5 445 | 7 965 | 12 356 | 17 213 |
| 5210 Recurrent taxes | .. | .. | .. | 433 | 2 383 | 3 667 | 3 432 | 4 317 | 4 377 | 3 596 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 433 | 2 383 | 3 667 | 3 432 | 4 317 | 4 377 | 3 596 |
| 5220 Non-recurrent taxes | .. | .. | .. | 1 562 | 2 496 | 3 109 | 2 013 | 3 648 | 7 979 | 13 617 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **..** | **293** | **524** | **594** | **1 025** | **647** | **1 123** | **986** |
| Abolished taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | 293 | 524 | 594 | 1 025 | 647 | 1 123 | 986 |
| **Memorandum item** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | .. | 1 711 | 1 627 | 1 977 | 2 823 | 4 463 | 4 394 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **247 064** | **412 656** | **454 660** | **530 086** | **586 263** | **808 079** | **834 476** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | 1 025 | 1 371 | 1 406 | 2 005 | 2 229 | 3 035 | 3 201 |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | 34 | 49 | 46 | 48 |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 246 039 | 411 285 | 453 254 | 528 115 | 584 083 | 805 090 | 831 323 |
| Imputed social contributions | .. | .. | .. | 777 | 10 848 | 13 841 | 16 603 | 17 423 | 19 465 | 20 464 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 252 943 | 422 133 | 467 095 | 544 718 | 601 506 | 824 555 | 851 787 |

.. Not available
Note: Year ending 31st December.
From 2002, data are on accrual basis.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/l9oauh

## Table 5.30. Portugal: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **99** | **1 798** | **14 825** | **39 705** | **55 885** | **54 541** | **57 913** | **61 788** | **73 955** | **70 541** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **14 675** | **39 501** | **55 695** | **54 363** | **57 769** | **61 630** | **73 602** | **70 209** |
| **1000 Taxes on income, profits and capital gains** | **24** | **355** | **3 805** | **11 691** | **15 546** | **14 585** | **18 664** | **18 762** | **20 262** | **19 549** |
| 1100 Of individuals | .. | .. | 2 350 | 6 768 | 9 328 | 9 637 | 13 119 | 13 149 | 13 580 | 14 009 |
| Individual income tax | .. | .. | 2 350 | 6 768 | 9 328 | 9 637 | 13 119 | 13 149 | 13 580 | 14 009 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 1 182 | 4 744 | 6 128 | 4 936 | 5 545 | 5 614 | 6 682 | 5 540 |
| Corporate income tax | .. | .. | 1 088 | 4 457 | 5 815 | 4 670 | 5 327 | 5 405 | 6 308 | 5 193 |
| Local corporate income tax ("Derrama") | .. | .. | 84 | 287 | 313 | 266 | 217 | 208 | 374 | 347 |
| Other | .. | .. | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 24 | 355 | 273 | 178 | 90 | 12 | 0 | 0 | 0 | 0 |
| Tax on wages and professional income | 2 | 93 | 9 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Industrial tax | 7 | 108 | 129 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Tax on income from movable capital | 2 | 71 | 1 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Property income tax | 3 | 23 | 17 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Agricultural income tax | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Complementary income ax | 4 | 43 | 58 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Tax on capital gains | 0 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Taxes abolished by DL 442-A/88 and DL 442-B/88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| Other | 6 | 15 | 58 | 178 | 90 | 12 | 0 | 0 | .. | .. |
| **2000 Social security contributions** | **22** | **531** | **4 026** | **10 168** | **14 305** | **15 462** | **15 139** | **16 182** | **20 602** | **20 914** |
| 2100 Employees | 8 | 203 | 1 470 | 4 286 | 6 344 | 6 670 | 6 403 | 6 992 | 8 170 | 8 294 |
| 2110 On a payroll basis | 8 | 203 | 1 470 | 4 286 | 6 344 | 6 670 | 6 403 | 6 992 | 8 170 | 8 294 |
| Compulsory employee's social contributions | 8 | 203 | 1 470 | 4 286 | 6 344 | 6 670 | 6 403 | 6 992 | 8 170 | 8 294 |
| 2120 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 13 | 318 | 2 413 | 5 882 | 7 961 | 8 792 | 8 736 | 9 191 | 12 432 | 12 620 |
| 2210 On a payroll basis | 13 | 318 | 2 413 | 5 882 | 7 961 | 8 792 | 8 736 | 9 191 | 12 432 | 12 620 |
| Employers' social contributions | 13 | 318 | 2 413 | 5 882 | 7 961 | 8 792 | 8 736 | 9 191 | 12 432 | 12 620 |
| 2220 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 10 | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory social contributions by self-employed | 0 | 10 | 143 | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **1** | **47** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| Contributions for Unemployment Fund | 1 | 47 | .. | .. | .. | .. | .. | .. | .. | .. |
| Stamp duty on wages and salaries | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | **5** | **26** | **402** | **1 468** | **2 330** | **2 028** | **1 915** | **2 307** | **3 078** | **2 928** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 133 | 508 | 1 008 | 1 112 | 1 339 | 1 535 | 1 699 | 1 635 |
| Real estate tax | .. | .. | 133 | 508 | 1 008 | 1 112 | 1 339 | 1 535 | 1 699 | 1 635 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 2 | 4 | 74 | 103 | 10 | 85 | 2 | 0 | 0 | 0 |
| Inheritance and gift taxes | 2 | 4 | 74 | 103 | 10 | 85 | 2 | .. | .. | 0 |
| 4310 Estate and inheritance taxes | .. | .. | 0 | 103 | 10 | 85 | 2 | .. | .. | 0 |
| 4320 Gift taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | .. | .. | 0 |
| 4400 Taxes on financial and capital transactions | 2 | 21 | 195 | 857 | 1 312 | 831 | 575 | 772 | 1 379 | 1 293 |
| Real estate transfer tax | 2 | 21 | 195 | 674 | 973 | 595 | 356 | 569 | 1 020 | 949 |
| Stamp duty on registrations and mortgages | 0 | 0 | 0 | 34 | 45 | 35 | 28 | 49 | 20 | 19 |
| Stamp duty on the raising of capital | 0 | 0 | 0 | 0 | 9 | 1 | 0 | 0 | 0 | 0 |
| Stamp duty on real estate transactions | 0 | 0 | 0 | 150 | 285 | 201 | 191 | 154 | 339 | 325 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **47** | **837** | **6 555** | **16 155** | **23 166** | **22 023** | **21 554** | **23 957** | **29 438** | **26 458** |
| 5100 Taxes on production, sale, transfer, etc. | 44 | 810 | 6 440 | 15 847 | 22 708 | 21 433 | 20 727 | 23 094 | 28 086 | 25 176 |
| 5110 General taxes | 0 | 290 | 2 906 | 9 733 | 14 333 | 13 527 | 13 710 | 15 368 | 18 786 | 16 803 |
| 5111 Value added taxes | 0 | 0 | 2 899 | 9 733 | 14 333 | 13 527 | 13 710 | 15 368 | 18 786 | 16 803 |
| VAT | .. | .. | 2 899 | 9 733 | 14 333 | 13 527 | 13 710 | 15 368 | 18 786 | 16 803 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5112 Sales tax | 0 | 290 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General sales tax | .. | 290 | 7 | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 44 | 519 | 3 534 | 6 113 | 8 374 | 7 906 | 7 017 | 7 726 | 9 300 | 8 373 |
| 5121 Excise duties | 15 | 295 | 2 052 | 4 496 | 5 937 | 5 653 | 4 677 | 5 211 | 6 198 | 5 490 |
| Excise duties on tobacco | 3 | 62 | 362 | 1 077 | 1 165 | 1 496 | 1 387 | 1 357 | 1 484 | 1 474 |
| Excise duties on beer | 1 | 0 | 55 | 87 | 97 | 80 | 75 | 75 | 93 | 73 |
| Tax on motor vehicle sales | 1 | 59 | 304 | 1 239 | 1 221 | 832 | 360 | 585 | 743 | 447 |
| Tax on oil products | 6 | 166 | 1 251 | 1 969 | 3 320 | 3 126 | 2 740 | 3 069 | 3 642 | 3 298 |
| Excise duties on alcoholic beverages | 0 | 0 | 23 | 123 | 126 | 112 | 108 | 115 | 143 | 113 |
| Excise duties on alcohol | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 1 |
| Tax on sugary soft drinks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64 | 53 |
| Other | 4 | 7 | 59 | 0 | 6 | 6 | 4 | 11 | 28 | 30 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 261 | 521 | 425 | 538 | 582 | 779 | 629 |
| 5123 Customs and import duties | 21 | 96 | 511 | 204 | 190 | 177 | 144 | 158 | 229 | 203 |
| Import levies | 14 | 36 | 392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Import surtax | 0 | 26 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural Levies | .. | .. | 0 | 30 | 29 | 20 | 25 | 0 | 0 | 0 |
| Levy on sugar and isoglucse | .. | .. | 0 | 4 | 5 | 0 | 0 | 0 | 0 | 0 |
| Other | 6 | 34 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Custom duties collected for the EU | .. | .. | 0 | 170 | 156 | 157 | 119 | 158 | 229 | 203 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on Oporto wine exports | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 1 | 38 | 547 | 1 116 | 1 679 | 1 539 | 1 493 | 1 523 | 1 879 | 1 845 |
| Tax on insurance premiums | 0 | 6 | 47 | 131 | 170 | 215 | 200 | 218 | 277 | 286 |
| Stamp duty on bank transactions | 1 | 24 | 405 | 330 | 694 | 619 | 508 | 464 | 608 | 583 |
| Stamp duty on debt related operations, interest and leasing of buildings | 0 | 0 | 22 | 258 | 386 | 293 | 212 | 144 | 145 | 139 |
| Stamp duty on insurance premiums | 0 | 0 | 0 | 248 | 335 | 325 | 308 | 313 | 401 | 385 |
| Bank levies | 0 | 0 | 0 | 100 | 48 | 46 | 238 | 353 | 378 | 412 |
| Other | 2 | 8 | 73 | 47 | 46 | 40 | 29 | 30 | 70 | 40 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 6 | 91 | 424 | 36 | 48 | 111 | 166 | 251 | 215 | 206 |
| Stamp taxes (miscellaneous) | 6 | 91 | 424 | 36 | 48 | 111 | 166 | 251 | 215 | 206 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 4 | 27 | 115 | 267 | 427 | 573 | 802 | 850 | 1 339 | 1 274 |
| 5210 Recurrent taxes | 4 | 27 | 115 | 267 | 427 | 573 | 768 | 770 | 1 099 | 1 016 |
| 5211 Paid by households: motor vehicles | 0 | 4 | 15 | 55 | 94 | 139 | 225 | 209 | 252 | 230 |
| Local tax on vehicles | .. | 4 | 15 | 55 | 94 | 139 | 225 | 209 | 252 | 230 |
| 5212 Paid by others: motor vehicles | 2 | 10 | 20 | 67 | 132 | 180 | 303 | 330 | 463 | 453 |
| Local tax on vehicles | 0 | 2 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Road taxes | 2 | 8 | 14 | 67 | 132 | 180 | 303 | 330 | 463 | 453 |
| 5213 Paid in respect of other goods | 2 | 13 | 80 | 145 | 202 | 255 | 240 | 232 | 383 | 333 |
| Gambling tax | 0 | 3 | 72 | 110 | 140 | 143 | 107 | 108 | 222 | 219 |
| Tax on the use, carrying and possession of weapons | 0 | 0 | 1 | 3 | 6 | 4 | 7 | 5 | 8 | 4 |
| Tax on motor vehicles - compensation | 2 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hunting and fishery licenses | 0 | 1 | 4 | 1 | 7 | 12 | 12 | 13 | 14 | 11 |
| Fee for the use of water resources | 0 | 0 | 0 | 0 | 2 | 19 | 23 | 19 | 22 | 21 |
| Other | 0 | 1 | 2 | 31 | 47 | 76 | 92 | 88 | 118 | 78 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 80 | 240 | 258 |
| Special tax on motor vehicles | .. | .. | 0 | .. | .. | .. | 0 | 0 | 0 | 0 |
| Emissions Permits | .. | .. | 0 | .. | .. | .. | 34 | 80 | 240 | 258 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 41 | 31 | 17 | 25 | 13 | 13 | 7 |
| Miscellaneous taxes on production | .. | .. | .. | 41 | 31 | 17 | 25 | 13 | 13 | 7 |
| **6000 Other taxes** | **0** | **3** | **37** | **224** | **539** | **442** | **641** | **580** | **576** | **692** |
| 6100 Paid solely by business | 0 | 2 | 17 | 90 | 200 | 210 | 214 | 341 | 317 | 442 |
| General services and licenses granted to corporations | 0 | 2 | 17 | 90 | 200 | 210 | 214 | 341 | 317 | 442 |
| 6200 Other | 0 | 0 | 20 | 134 | 339 | 231 | 427 | 239 | 259 | 250 |
| Fees collected by courts of justice | 0 | 0 | 0 | 128 | 328 | 215 | 401 | 237 | 256 | 248 |
| Miscellaneous taxes | 0 | 0 | 20 | 5 | 11 | 17 | 25 | 1 | 2 | 2 |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 170 | 156 | 157 | 119 | 158 | 229 | 203 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | .. | 124 | 128 |
| **Total tax revenue on cash basis** | **99** | **1 798** | **14 825** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **39 705** | **55 885** | **54 541** | **57 913** | **61 788** | **73 955** | **70 541** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 5 | 7 | 14 | 14 | 18 | 20 | 21 |
| Taxes excluded from National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 39 710 | 55 892 | 54 555 | 57 927 | 61 806 | 73 975 | 70 562 |
| Imputed social contributions | .. | .. | .. | 3 292 | 5 592 | 5 906 | 5 311 | 4 602 | 4 758 | 4 691 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 43 002 | 61 484 | 60 461 | 63 238 | 66 408 | 78 733 | 75 253 |

.. Not available
Note: Fiscal year ending 31 December.
From 1995, data are on accrual basis.
Source: Instituto Nacional de Estatística.

StatLink https://stat.link/q30lhm

## Table 5.31. Slovak Republic: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **10 648** | **18 456** | **19 159** | **23 082** | **26 049** | **32 494** | **32 401** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **10 648** | **18 321** | **19 016** | **22 967** | **25 930** | **32 348** | **32 263** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **2 181** | **3 844** | **3 601** | **4 471** | **5 542** | **6 658** | **6 535** |
| 1100 Of individuals | .. | .. | .. | 1 055 | 1 820 | 1 790 | 2 175 | 2 464 | 3 534 | 3 500 |
| 1110 On income and profits | .. | .. | .. | 1 055 | 1 820 | 1 790 | 2 175 | 2 464 | 3 534 | 3 500 |
| Wages and salaries withholding | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Of unicorporated 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 | 2 878 | 2 800 |
| 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 | 246 | 235 |
| **2000 Social security contributions** | .. | .. | .. | **4 409** | **7 244** | **8 154** | **9 847** | **10 897** | **14 085** | **14 233** |
| 2100 Employees | .. | .. | .. | 901 | 1 700 | 2 077 | 2 238 | 2 410 | 3 435 | 3 477 |
| 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 | 3 435 | 3 477 |
| 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 | 8 539 | 8 654 |
| 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 | 8 539 | 8 654 |
| 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 | 2 111 | 2 103 |
| 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 | 2 111 | 2 103 |
| 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** | **378** | **438** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 143 | 243 | 277 | 327 | 335 | 378 | 438 |
| 4110 Households | .. | .. | .. | 28 | 22 | 25 | 28 | 29 | 35 | 36 |
| 4120 Others | .. | .. | .. | 114 | 222 | 252 | 299 | 306 | 343 | 402 |
| 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 | .. | .. |
| 4320 Gift taxes | .. | .. | .. | 5 | 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** | **11 374** | **11 195** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 3 631 | 6 580 | 6 573 | 7 780 | 8 573 | 10 527 | 10 371 |
| 5110 General taxes | .. | .. | .. | 2 168 | 4 147 | 4 182 | 4 696 | 5 423 | 6 830 | 6 820 |
| 5111 Value added taxes | .. | .. | .. | 2 168 | 4 147 | 4 182 | 4 696 | 5 423 | 6 830 | 6 820 |
| 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 | 3 697 | 3 550 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | .. | .. | .. | 971 | 2 171 | 2 081 | 2 462 | 2 567 | 2 839 | 2 752 |
| On hydrocarbon fuels and lubricants | .. | .. | .. | 617 | 1 118 | 1 032 | 1 045 | 1 139 | 1 289 | 1 196 |
| On alcohol and liquers | .. | .. | .. | 143 | 201 | 197 | 201 | 205 | 218 | 208 |
| On beer | .. | .. | .. | 43 | 66 | 56 | 56 | 57 | 59 | 57 |
| On wine | .. | .. | .. | 12 | 4 | 4 | 4 | 4 | 5 | 5 |
| On tobacco products | .. | .. | .. | 156 | 783 | 602 | 636 | 665 | 767 | 732 |
| On electricity | .. | .. | .. | 0 | 0 | 16 | 17 | 13 | 12 | 12 |
| On coal | .. | .. | .. | 0 | 0 | 1 | 1 | 0 | 0 | 0 |
| On natural gas | .. | .. | .. | 0 | 0 | 24 | 25 | 23 | 23 | 24 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 437 | 136 | 143 | 115 | 119 | 127 | 121 |
| Customs duties | .. | .. | .. | 122 | 136 | 143 | 115 | 119 | 127 | 121 |
| 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 | 728 | 674 |
| 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 | 666 | 620 |
| 5210 Recurrent taxes | .. | .. | .. | 219 | 372 | 384 | 466 | 470 | 523 | 453 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 93 | 153 | 153 | 198 | 204 | 233 | 200 |
| 5213 Paid in respect of other goods | .. | .. | .. | 127 | 219 | 231 | 268 | 266 | 290 | 253 |
| 5220 Non-recurrent taxes | .. | .. | .. | 12 | 66 | 37 | 39 | 79 | 142 | 167 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 2 | 105 | 134 | 151 | 153 | 181 | 204 |
| **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 | 127 | 121 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | .. | 19 | 17 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | 252 | 276 | 265 | 261 | 338 | 368 |
| 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** | **31 337** | **30 986** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **10 648** | **18 456** | **19 159** | **23 082** | **26 049** | **32 494** | **32 401** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 53 | 33 | 47 | 0 | 43 | 4 | 4 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | -103 | -131 | -148 | -149 | -178 | -201 |
| 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 | 12 |
| 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 | 32 332 | 32 216 |
| Imputed social contributions | .. | .. | .. | 19 | 80 | 143 | 147 | 171 | 219 | 254 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 10 721 | 18 488 | 19 250 | 23 098 | 26 124 | 32 550 | 32 470 |

.. Not available
Note: Year ending 31st December.
Data are on accrual basis.
Source: Ministry of Finance.

StatLink https://stat.link/bc9w3y

## Table 5.32. Slovenia: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | .. | .. | .. | **7 114** | **13 377** | **13 758** | **13 578** | **14 498** | **17 981** | **17 508** |
| **Total tax revenue exclusive of taxes collected for the EU** | .. | .. | .. | **7 114** | **13 292** | **13 698** | **13 526** | **14 430** | **17 911** | **17 437** |
| **1000 Taxes on income, profits and capital gains** | .. | .. | .. | **1 280** | **3 041** | **2 692** | **2 285** | **2 547** | **3 505** | **3 388** |
| 1100 Of individuals | .. | .. | .. | 1 041 | 1 919 | 2 020 | 1 849 | 1 977 | 2 548 | 2 471 |
| 1110 On income and profits | .. | .. | .. | 1 039 | 1 916 | 2 017 | 1 847 | 1 974 | 2 545 | 2 469 |
| Personal income tax | .. | .. | .. | 1 039 | 1 916 | 2 017 | 1 847 | 1 974 | 2 545 | 2 469 |
| Special contribution for the reconstruction of the Posocje region | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | .. | .. | .. | 2 | 3 | 3 | 3 | 3 | 3 | 2 |
| Taxes on winnings from lottery and gambling | .. | .. | .. | 2 | 3 | 3 | 3 | 3 | 3 | 2 |
| 1200 Corporate | .. | .. | .. | 216 | 1 116 | 668 | 433 | 568 | 954 | 914 |
| 1210 On profits | .. | .. | .. | 216 | 1 116 | 668 | 433 | 568 | 954 | 914 |
| 1220 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 24 | 5 | 4 | 3 | 2 | 3 | 2 |
| Tax on income - copy rights, patents and trademarks | .. | .. | .. | 24 | 5 | 4 | 2 | 2 | 2 | 2 |
| Tax on profits due to changes in land use | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | .. | .. | **2 820** | **5 046** | **5 761** | **5 647** | **5 983** | **7 587** | **7 908** |
| 2100 Employees | .. | .. | .. | 1 447 | 2 490 | 2 785 | 2 637 | 2 910 | 4 168 | 3 895 |
| 2110 On a payroll basis | .. | .. | .. | 1 447 | 2 490 | 2 785 | 2 637 | 2 910 | 4 168 | 3 895 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | 1 012 | 1 852 | 2 070 | 2 022 | 2 135 | 2 781 | 2 865 |
| 2210 On a payroll basis | .. | .. | .. | 1 012 | 1 852 | 2 070 | 2 022 | 2 135 | 2 781 | 2 865 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | 361 | 705 | 906 | 988 | 938 | 637 | 1 148 |
| 2310 On a payroll basis | .. | .. | .. | 361 | 705 | 906 | 988 | 938 | 637 | 1 148 |
| 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** | .. | .. | .. | **289** | **418** | **28** | **23** | **20** | **23** | **22** |
| Payroll tax | .. | .. | .. | 272 | 391 | 0 | 0 | 0 | 0 | 0 |
| Tax on work contracts | .. | .. | .. | 18 | 27 | 28 | 23 | 20 | 23 | 22 |
| **4000 Taxes on property** | .. | .. | .. | **120** | **206** | **222** | **232** | **241** | **299** | **295** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 81 | 140 | 173 | 199 | 199 | 235 | 237 |
| 4110 Households | .. | .. | .. | 17 | 38 | 46 | 61 | 56 | 70 | 72 |
| Property tax on weekend cottages | .. | .. | .. | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Compensation on the use of building ground - paid by individuals | .. | .. | .. | 16 | 37 | 45 | 48 | 56 | 68 | 71 |
| Tax on immovable property of higher value | .. | .. | .. | 0 | 0 | 0 | 13 | 0 | 0 | 0 |
| 4120 Others | .. | .. | .. | 65 | 102 | 127 | 138 | 142 | 165 | 164 |
| Property tax on buildings | .. | .. | .. | 2 | 3 | 3 | 4 | 4 | 9 | 7 |
| Compensation on the use of building ground - paid by legal entities | .. | .. | .. | 63 | 100 | 124 | 134 | 139 | 156 | 157 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | 0 | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | 4 | .. | .. | .. | .. | .. | .. |
| Tax on balance wealth paid by banks | .. | .. | .. | 4 | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 2 | 9 | 14 | 8 | 8 | 16 | 10 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 23 | 57 | 32 | 23 | 29 | 44 | 40 |
| Taxes on the sale of immovable property - from legal entities | .. | .. | .. | 11 | 19 | 7 | 5 | 7 | 9 | 7 |
| Taxes on the sale of immovable property - from individuals | .. | .. | .. | 12 | 38 | 25 | 18 | 23 | 36 | 33 |
| 4500 Non-recurrent taxes | .. | .. | .. | 10 | 0 | 2 | 1 | 4 | 3 | 8 |
| 4510 On net wealth | .. | .. | .. | 0 | .. | 0 | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | 10 | .. | 2 | 1 | 4 | 3 | 8 |
| Payments for the change of use of agricultural and forest land | .. | .. | .. | 10 | .. | 0 | 1 | 2 | 2 | 2 |
| Granting of easements and the creation of building rights | .. | .. | .. | 0 | .. | 2 | 1 | 3 | 1 | 6 |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property tax on boats | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | .. | .. | .. | **2 604** | **4 666** | **5 055** | **5 390** | **5 707** | **6 568** | **5 896** |
| 5100 Taxes on production, sale, transfer, etc. | .. | .. | .. | 2 483 | 4 451 | 4 840 | 5 051 | 5 331 | 6 114 | 5 456 |
| 5110 General taxes | .. | .. | .. | 1 642 | 2 941 | 2 929 | 3 050 | 3 224 | 3 892 | 3 543 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5111 Value added taxes | .. | .. | .. | 1 611 | 2 941 | 2 929 | 3 050 | 3 224 | 3 892 | 3 543 |
| Value added tax | .. | .. | .. | 1 599 | 2 923 | 2 926 | 3 046 | 3 220 | 3 889 | 3 542 |
| Negative compensation of farmers in a VAT flat rate system | .. | .. | .. | 12 | 18 | 3 | 4 | 4 | 3 | 2 |
| 5112 Sales tax | .. | .. | .. | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customs duties paid by individuals | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. |
| Special import duties and customs charges | .. | .. | .. | 7 | .. | .. | .. | .. | .. | .. |
| 5113 Other | .. | .. | .. | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| Turnover tax on goods | .. | .. | .. | 11 | .. | .. | .. | .. | .. | .. |
| Turnover tax on services | .. | .. | .. | 12 | .. | .. | .. | .. | .. | .. |
| Special turnover tax on alcohol | .. | .. | .. | 0 | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | 841 | 1 510 | 1 911 | 2 001 | 2 107 | 2 222 | 1 913 |
| 5121 Excise duties | .. | .. | .. | 581 | 1 196 | 1 555 | 1 579 | 1 626 | 1 671 | 1 432 |
| Alcohol and alcoholic drinks | .. | .. | .. | 39 | 71 | 89 | 96 | 108 | 122 | 112 |
| Mineral oil and gas | .. | .. | .. | 405 | 758 | 1 016 | 998 | 1 033 | 1 053 | 852 |
| Tobacco | .. | .. | .. | 97 | 301 | 391 | 425 | 419 | 419 | 404 |
| Duty free shops - alcohol and alcoholic drinks | .. | .. | .. | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duty free shops - tobacco | .. | .. | .. | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electric power and coal | .. | .. | .. | 0 | 4 | 19 | 31 | 34 | 32 | 31 |
| Tax on the sales of new motor vehicles | .. | .. | .. | 18 | 60 | 40 | 26 | 26 | 37 | 26 |
| Tax on the sales of used motor vehicles | .. | .. | .. | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| Additional tax on motor vehicles | .. | .. | .. | 0 | 0 | 0 | 3 | 6 | 8 | 7 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 158 | 85 | 60 | 53 | 53 | 61 | 62 |
| Import duties | .. | .. | .. | 151 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies on imported agricultural products | .. | .. | .. | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| Custom duties collected for the EU | .. | .. | .. | 0 | 85 | 60 | 53 | 53 | 61 | 62 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 102 | 230 | 296 | 369 | 428 | 490 | 418 |
| Tax on special gambling (gambling in casinos) | .. | .. | .. | 25 | 64 | 53 | 41 | 48 | 46 | 26 |
| Tax on classical gambling (lottery...) | .. | .. | .. | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| Special tax on slot machines | .. | .. | .. | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on insurance services | .. | .. | .. | 37 | 65 | 69 | 65 | 82 | 101 | 102 |
| Sojourn tax | .. | .. | .. | 3 | 7 | 7 | 8 | 11 | 25 | 15 |
| Concessions | .. | .. | .. | 1 | 29 | 40 | 90 | 79 | 77 | 64 |
| Concessions duties on special gambling (in casinos) | .. | .. | .. | 26 | 55 | 47 | 38 | 37 | 39 | 23 |
| Fire protection tax | .. | .. | .. | 4 | 6 | 7 | 8 | 8 | 9 | 10 |
| Tax on lottery tickets | .. | .. | .. | 0 | 0 | 0 | 3 | 17 | 20 | 18 |
| Tax on financial services | .. | .. | .. | 0 | 0 | 0 | 32 | 57 | 71 | 67 |
| FIHO, FSO | .. | .. | .. | 0 | 0 | 25 | 26 | 27 | 26 | 25 |
| SOS | .. | .. | .. | 0 | 0 | 23 | 10 | 11 | 12 | 9 |
| Tax on balance wealth paid by banks | .. | .. | .. | 0 | 0 | 0 | 18 | 2 | 0 | 0 |
| Commodity reserve fund | .. | .. | .. | 0 | 0 | 21 | 27 | 32 | 31 | 26 |
| Deposit guarantee Fund, Single Resolution Fund | .. | .. | .. | 0 | 0 | 0 | 0 | 16 | 30 | 31 |
| 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 |
| Sugar levy | .. | .. | .. | .. | 0 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | 121 | 215 | 215 | 340 | 377 | 453 | 440 |
| 5210 Recurrent taxes | .. | .. | .. | 121 | 215 | 215 | 321 | 353 | 387 | 375 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 49 | 87 | 86 | 109 | 118 | 127 | 128 |
| Registration fees on motor vehicles, boats and airplanes paid by individuals | .. | .. | .. | 49 | 87 | 86 | 109 | 118 | 127 | 128 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 12 | 21 | 20 | 24 | 27 | 33 | 32 |
| Registration fees on motor vehicles, boats and airplanes paid by legal entities | .. | .. | .. | 12 | 21 | 20 | 24 | 27 | 33 | 32 |
| Registration fees on tractors | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 59 | 107 | 110 | 187 | 208 | 228 | 215 |
| Charges on the use of water | .. | .. | .. | 4 | 22 | 23 | 29 | 32 | 32 | 32 |
| Taxes on waste pollution | .. | .. | .. | 7 | 10 | 3 | 2 | 2 | 1 | 1 |
| Taxes on air pollution - caused by gas and hard fuels | .. | .. | .. | 3 | 8 | 10 | 10 | 13 | 15 | 16 |
| Cont. of nuclear power plant to finance its de-composition | .. | .. | .. | 16 | 8 | 8 | 8 | 8 | 6 | 6 |
| Indemnity for the restricted use of area on the territory of nuclear power plant | .. | .. | .. | 0 | 7 | 10 | 11 | 12 | 6 | 6 |
| Taxes on air pollution | .. | .. | .. | 29 | 21 | 23 | 98 | 114 | 145 | 130 |
| Special water tax | .. | .. | .. | 0 | 30 | 33 | 29 | 27 | 22 | 24 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 19 | 24 | 66 | 65 |
| Emission permits | .. | .. | .. | .. | .. | .. | 19 | 24 | 66 | 65 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | .. | 85 | 60 | 53 | 53 | 61 | 62 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 16 | 9 | 9 |
| **Total tax revenue on cash basis** | **..** | **..** | **..** | **7 135** | **13 140** | **13 605** | **13 485** | **14 560** | **18 118** | **17 367** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **7 114** | **13 377** | **13 758** | **13 578** | **14 498** | **17 981** | **17 508** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | 87 | 90 | 94 | 96 | 96 |
| Radio and television licence fee | .. | .. | .. | .. | .. | 87 | 90 | 94 | 96 | 96 |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | .. | -7 | -35 | -17 | -2 | -2 | -2 | -25 |
| Voluntary social security contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 7 107 | 13 342 | 13 828 | 13 667 | 14 590 | 18 075 | 17 580 |
| Imputed social contributions | .. | .. | .. | 39 | 81 | 100 | 117 | 118 | 136 | 153 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 7 146 | 13 423 | 13 928 | 13 784 | 14 708 | 18 211 | 17 733 |

.. Not available
Note: Year ending 31st December.
Data are on accrual basis.
Source: Statistical Office of the Republic of Slovenia.

StatLink https://stat.link/eln9aj

## Table 5.33. Spain: Details of tax revenue, 1965-2020

Million EUR

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **1 238** | **22 002** | **103 662** | **214 114** | **391 648** | **335 563** | **337 891** | **364 683** | **431 736** | **411 973** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **..** | **213 067** | **389 927** | **334 019** | **336 567** | **362 175** | **429 062** | **409 471** |
| **1000 Taxes on income, profits and capital gains** | **304** | **5 714** | **31 763** | **60 145** | **130 081** | **93 798** | **97 664** | **102 645** | **123 638** | **119 785** |
| 1100 Of individuals | 177 | 4 481 | 22 527 | 41 248 | 80 719 | 74 118 | 77 230 | 78 896 | 97 956 | 97 770 |
| Personal income tax | .. | .. | 22 527 | 40 366 | 79 973 | 73 534 | 76 690 | 78 586 | 97 494 | 97 476 |
| Income tax of non-residents | .. | .. | 0 | 882 | 746 | 584 | 540 | 310 | 462 | 294 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 114 | 1 119 | 9 146 | 18 897 | 49 362 | 19 680 | 20 434 | 23 749 | 25 682 | 22 015 |
| Corporate income tax | .. | .. | 9 146 | 18 597 | 47 499 | 17 567 | 19 516 | 22 471 | 23 721 | 20 749 |
| Income tax of non-residents (legal persons) | .. | .. | 0 | 300 | 1 863 | 2 113 | 918 | 1 278 | 1 961 | 1 266 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax on commercial activity | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Special tax 4 percent | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes on profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 13 | 114 | 91 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local taxes | 13 | 114 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **350** | **10 682** | **36 722** | **74 683** | **127 088** | **127 235** | **116 875** | **122 835** | **152 527** | **154 276** |
| 2100 Employees | 81 | 2 376 | 5 976 | 11 711 | 19 625 | 19 423 | 16 603 | 18 783 | 23 272 | 22 243 |
| 2110 On a payroll basis | .. | .. | 5 976 | 11 711 | 19 625 | 19 423 | 16 603 | 18 783 | 23 272 | 22 243 |
| 2120 On an income tax basis | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 269 | 8 306 | 26 385 | 54 226 | 93 234 | 89 666 | 82 224 | 87 988 | 112 274 | 112 380 |
| 2210 On a payroll basis | .. | .. | 26 385 | 54 226 | 93 234 | 89 666 | 82 224 | 87 988 | 112 274 | 112 380 |
| 2220 On an income tax basis | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 4 361 | 8 746 | 14 229 | 18 146 | 18 048 | 16 064 | 16 981 | 19 653 |
| Self-employment | .. | .. | 2 492 | 6 788 | 10 120 | 10 119 | 10 244 | 10 872 | 11 501 | 11 599 |
| Unemployment | .. | .. | 1 869 | 1 958 | 4 109 | 8 027 | 7 804 | 5 192 | 5 480 | 8 054 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **0** | **0** | **0** |
| **4000 Taxes on property** | **79** | **1 004** | **5 718** | **13 827** | **32 133** | **22 178** | **24 250** | **27 855** | **30 567** | **27 619** |
| 4100 Recurrent taxes on immovable property | 6 | 41 | 1 478 | 3 988 | 7 281 | 9 666 | 11 829 | 12 623 | 13 488 | 13 161 |
| Real State tax (IBI)/Real State tax surcharge | .. | 41 | 1 478 | 3 982 | 7 267 | 9 657 | 11 755 | 12 581 | 13 437 | 13 081 |
| Special Real State tax for non-residents | .. | 0 | 0 | 6 | 6 | 8 | 8 | 4 | 2 | 3 |
| Other taxes on property, land or building use | .. | 0 | 0 | 0 | 3 | 0 | 1 | 1 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | 0 | 5 | 1 | 65 | 37 | 49 | 77 |
| Tax on large commercial establishments | .. | .. | .. | .. | 5 | 1 | 65 | 37 | 49 | 77 |
| 4200 Recurrent taxes on net wealth | 0 | 107 | 637 | 1 413 | 2 479 | 688 | 2 049 | 1 904 | 2 240 | 2 297 |
| 4210 Individual | .. | 107 | 637 | 1 413 | 2 479 | 688 | 2 049 | 1 904 | 2 240 | 2 297 |
| Wealth tax | .. | .. | 637 | 1 199 | 2 054 | 104 | 1 339 | 1 144 | 1 414 | 1 496 |
| Real State tax (unoccupied dwellings) and others | .. | .. | 0 | 214 | 425 | 584 | 710 | 760 | 826 | 801 |
| 4220 Corporate | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 13 | 90 | 440 | 1 379 | 2 901 | 2 412 | 2 492 | 2 790 | 2 513 | 2 494 |
| Inheritance and gift tax | .. | .. | 440 | 1 379 | 2 901 | 2 412 | 2 492 | 2 790 | 2 513 | 2 494 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 60 | 767 | 2 478 | 5 939 | 17 025 | 7 603 | 5 301 | 6 984 | 9 329 | 7 535 |
| Taxes on property transactions | 60 | 767 | 2 478 | 5 939 | 17 025 | 7 603 | 5 301 | 6 984 | 9 329 | 7 535 |
| Tax on financial transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 646 | 1 108 | 2 447 | 1 809 | 2 579 | 3 554 | 2 997 | 2 132 |
| 4510 On net wealth | .. | .. | 467 | 0 | 495 | 192 | 325 | 1 006 | 338 | 316 |
| Tax on land holding gains | .. | .. | 467 | .. | .. | .. | .. | 0 | .. | .. |
| Urban use tax | .. | .. | .. | .. | 495 | 192 | 90 | 73 | 104 | 82 |
| Extraordinary resource of FGD | .. | .. | .. | .. | 0 | 0 | 235 | 933 | 234 | 234 |
| 4520 Other non-recurrent taxes | .. | .. | 179 | 1 108 | 1 952 | 1 617 | 2 254 | 2 548 | 2 659 | 1 816 |
| Special duties | .. | .. | 179 | 180 | 168 | 129 | 84 | 70 | 74 | 55 |
| Land development contributions | .. | .. | 0 | 223 | 368 | 225 | 71 | 61 | 66 | 43 |
| Tax on the increase in value of urban terrains | .. | .. | 0 | 705 | 1 416 | 1 263 | 1 711 | 2 417 | 2 519 | 1 718 |
| Others | .. | .. | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| Levy on "Revaluation of Reserve Account" | .. | .. | .. | 0 | 0 | 0 | 386 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **506** | **4 553** | **29 437** | **65 456** | **102 334** | **92 344** | **99 026** | **111 159** | **124 852** | **110 188** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5100 Taxes on production, sale, transfer, etc. | 503 | 4 552 | 26 732 | 59 383 | 93 814 | 84 985 | 91 122 | 102 912 | 115 125 | 100 936 |
| 5110 General taxes | 275 | 2 234 | 16 611 | 37 800 | 62 778 | 55 629 | 60 488 | 69 478 | 81 079 | 70 793 |
| 5111 Value added taxes | 0 | 0 | 16 304 | 37 785 | 62 743 | 55 318 | 60 314 | 69 294 | 80 889 | 70 616 |
| Value added tax (VAT) | .. | .. | 16 304 | 37 045 | 61 472 | 54 509 | 59 207 | 67 913 | 79 301 | 69 382 |
| Canary Islands general indirect tax | .. | .. | 0 | 740 | 1 271 | 809 | 1 107 | 1 381 | 1 588 | 1 234 |
| 5112 Sales tax | 0 | 0 | 0 | 15 | 35 | 311 | 174 | 184 | 190 | 177 |
| Fees for RTVE (since 2010) | .. | .. | .. | 0 | 0 | 278 | 174 | 184 | 190 | 177 |
| Fees from Nat. Commission of Telecomms. Market | .. | .. | .. | 15 | 35 | 33 | 0 | 0 | 0 | 0 |
| Tax on certain digital services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 275 | 2 234 | 307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cascade tax | 118 | 1 483 | 197 | .. | .. | .. | .. | .. | .. | .. |
| Excises on luxury expenditure | 96 | 939 | 15 | .. | .. | .. | .. | .. | .. | .. |
| Other import duties | 94 | 832 | 128 | .. | .. | .. | .. | .. | .. | .. |
| Refund of internal taxes | -33 | -1 020 | -33 | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 228 | 2 317 | 10 120 | 21 583 | 31 036 | 29 356 | 30 634 | 33 434 | 34 046 | 30 143 |
| 5121 Excise duties | 69 | 1 239 | 6 048 | 17 952 | 25 581 | 24 384 | 24 550 | 25 908 | 26 301 | 23 177 |
| Special excises | 69 | 1 239 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| On beer | 0 | 0 | 87 | 202 | 307 | 302 | 302 | 316 | 352 | 331 |
| On wine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| On alcohol | 0 | 0 | 481 | 785 | 1 008 | 876 | 775 | 843 | 874 | 672 |
| On hydrocarbon | 0 | 0 | 4 222 | 9 977 | 11 787 | 10 907 | 11 949 | 12 465 | 13 719 | 11 471 |
| On tobacco | 0 | 0 | 1 123 | 4 507 | 7 258 | 7 976 | 7 114 | 7 213 | 7 101 | 6 827 |
| On electricity bills | 0 | 0 | 0 | 703 | 1 153 | 1 483 | 1 558 | 1 458 | 1 460 | 1 309 |
| On carbon | 0 | 0 | 0 | 0 | 0 | 0 | 148 | 308 | 139 | 41 |
| Tax on retail sales of specific hydrocarbons | 0 | 0 | 0 | 0 | 1 356 | 1 238 | 453 | 7 | 1 | 0 |
| Tax on oil derived fuels | 0 | 0 | 120 | 237 | 253 | 220 | 267 | 314 | 332 | 254 |
| Petrol tax | 0 | 0 | 0 | 6 | 5 | 5 | 13 | 22 | 23 | 20 |
| Production and storage of electricity | 0 | 0 | 0 | 0 | 0 | 0 | 1 261 | 1 576 | 718 | 1 146 |
| Tax Greenhouse Effect Flourinated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 81 | 67 |
| Other taxes | 0 | 0 | 5 | 17 | 21 | 18 | 17 | 22 | 22 | 20 |
| Canary Islands taxes on national products | 0 | 0 | 0 | 51 | 86 | 71 | 75 | 85 | 84 | 86 |
| Taxes on national products in Ceuta and Melilla | 0 | 0 | 0 | 108 | 110 | 105 | 103 | 115 | 113 | 74 |
| Fees from the National Energy Commission | 0 | 0 | 0 | 13 | 27 | 35 | 0 | 0 | 0 | 0 |
| Contribution to the National Energy Efficiency Fund | 0 | 0 | 0 | 0 | 0 | 366 | 150 | 207 | 201 | 209 |
| Special tax on certain means of transport | 0 | 0 | 0 | 1 317 | 2 158 | 735 | 325 | 358 | 697 | 446 |
| Fee for use of continental waters for electricity production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 453 | 317 | 154 |
| Special duties and other taxes on imported products | 0 | 0 | 0 | 29 | 52 | 47 | 40 | 47 | 33 | 21 |
| Other taxes on products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 29 |
| 5122 Profits of fiscal monopolies | 66 | 132 | 546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco | 21 | 77 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Petroleum | 45 | 55 | 546 | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 87 | 561 | 2 078 | 1 044 | 1 816 | 1 593 | 1 401 | 1 899 | 2 063 | 1 739 |
| Import duties | 87 | 561 | 1 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on Imports of Goods in the Canary Islands | 0 | 0 | 137 | 33 | 51 | 44 | 45 | 53 | 54 | 55 |
| Tax on Imports in Ceuta and Melilla | 0 | 0 | 36 | 41 | 42 | 40 | 39 | 43 | 43 | 28 |
| Customs duties collected for the EU | .. | .. | 511 | 970 | 1 723 | 1 509 | 1 317 | 1 803 | 1 966 | 1 656 |
| 5124 Taxes on exports | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 7 | 385 | 1 427 | 2 497 | 3 633 | 3 166 | 4 469 | 5 408 | 5 461 | 5 008 |
| Taxes on betting and gambling | 0 | 232 | 1 307 | 1 649 | 2 051 | 1 635 | 1 249 | 1 164 | 1 361 | 820 |
| Taxes on other specific services | 6 | 153 | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on insurance premiums | 0 | 0 | 0 | 848 | 1 581 | 1 531 | 1 417 | 1 446 | 1 714 | 1 704 |
| Tax on deposits of credit institution | 0 | 0 | 0 | 0 | 1 | 0 | 227 | 421 | 381 | 410 |
| Ordinary resource DGF | 0 | 0 | 0 | 0 | 0 | 0 | 1 576 | 1 644 | 1 101 | 1 161 |
| Tourist tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 196 | 67 |
| EU SRF contribution | .. | .. | .. | .. | .. | .. | .. | 690 | 708 | 846 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 22 | 90 | 6 | 213 | 214 | 219 | 221 | 219 |
| EU levies | .. | .. | 22 | 77 | -2 | 35 | 7 | 15 | 0 | 0 |
| Others | .. | .. | 0 | 13 | 8 | 9 | 20 | 37 | 69 | 67 |
| Resource CORES | .. | .. | 0 | 0 | 0 | 169 | 187 | 167 | 152 | 152 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 3 | 1 | 2 633 | 6 073 | 8 520 | 7 359 | 7 904 | 8 247 | 9 727 | 9 252 |
| 5210 Recurrent taxes | 3 | 1 | 1 616 | 4 306 | 5 311 | 5 782 | 6 493 | 6 420 | 6 861 | 6 449 |
| Other taxes on luxury expenses | .. | .. | .. | 2 | 7 | 4 | 3 | 3 | 3 | 2 |
| 5211 Paid by households: motor vehicles | .. | 0 | 461 | 1 117 | 1 626 | 1 770 | 1 848 | 1 725 | 1 775 | 1 707 |
| Car registration tax | .. | .. | 461 | 1 117 | 1 626 | 1 770 | 1 848 | 1 725 | 1 775 | 1 707 |
| 5212 Paid by others: motor vehicles | .. | 0 | 117 | 298 | 502 | 498 | 503 | 470 | 491 | 472 |
| Car registration tax | .. | .. | 117 | 298 | 502 | 498 | 503 | 470 | 491 | 472 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5213 Paid in respect of other goods | .. | 1 | 1 038 | 2 889 | 3 176 | 3 510 | 4 139 | 4 222 | 4 592 | 4 268 |
| Hunting and fishing taxes | .. | .. | 0 | 28 | 28 | 34 | 34 | 30 | 27 | 26 |
| Economic activity tax | .. | .. | 925 | 1 934 | 1 633 | 1 785 | 1 701 | 1 794 | 1 890 | 1 838 |
| Advertising | .. | .. | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on environment and pollution | .. | .. | 0 | 42 | 91 | 141 | 616 | 563 | 673 | 661 |
| Tax on effluent, use of hydrocarbon and mines | .. | .. | 0 | 51 | 83 | 67 | 158 | 184 | 194 | 177 |
| Other fees paid by households for licences | .. | .. | 0 | 179 | 264 | 228 | 206 | 245 | 328 | 280 |
| Compensation for local taxes | .. | .. | 86 | 140 | 176 | 165 | 129 | 118 | 130 | 125 |
| Vehicle inspection duty | .. | .. | 0 | 6 | 18 | 17 | 20 | 19 | 13 | 13 |
| Municipal fees for private use of public space | .. | .. | 0 | 509 | 883 | 1 073 | 1 275 | 1 269 | 1 337 | 1 148 |
| 5220 Non-recurrent taxes | 0 | 0 | 1 017 | 1 767 | 3 209 | 1 577 | 1 411 | 1 827 | 2 866 | 2 803 |
| Tax and building permits | .. | .. | 327 | 1 117 | 2 227 | 859 | 519 | 575 | 1 108 | 868 |
| Urban licenses | .. | .. | 0 | 451 | 490 | 260 | 157 | 200 | 333 | 265 |
| Greenhouse gas emission trading | .. | .. | 0 | 0 | 0 | 0 | 138 | 412 | 1 015 | 1 264 |
| Parafiscal taxes | .. | .. | 690 | 199 | 492 | 458 | 597 | 640 | 410 | 406 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **49** | **22** | **3** | **12** | **8** | **76** | **189** | **152** | **105** |
| 6100 Paid solely by business | .. | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 0 | 22 | 3 | 12 | 8 | 76 | 189 | 152 | 105 |
| Other taxes on production | .. | .. | .. | 3 | 12 | 8 | 76 | 189 | 152 | 105 |
| **Memorandum items** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 970 | 1 723 | 1 509 | 1 317 | 1 803 | 1 966 | 1 656 |
| SRF contributions collected on behalf of the EU | .. | .. | .. | .. | .. | .. | .. | 690 | 708 | 846 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | .. | .. | 1 323 | 1 897 | 774 | 1 093 | 2 338 | 2 697 |
| Tax expenditure component | .. | .. | .. | .. | 522 | 729 | 432 | 546 | 1 077 | 1 199 |
| Transfer component | .. | .. | .. | .. | 801 | 1 168 | 342 | 547 | 1 261 | 1 498 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | 0 | 0 | 0 | 46 | 177 | 296 |
| Tax expenditure component | .. | .. | .. | .. | .. | .. | .. | 12 | 39 | 47 |
| Transfer component | .. | .. | .. | .. | .. | .. | .. | 34 | 138 | 249 |
| **Total tax revenue on cash basis** | **1 238** | **22 002** | **103 662** | **212 669** | **388 829** | **333 697** | **338 878** | **360 947** | **429 621** | **398 471** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **214 114** | **391 648** | **335 563** | **337 891** | **364 683** | **431 736** | **411 973** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | .. | 0 | 522 | 729 | 432 | 558 | 1 116 | 1 246 |
| Capital transfer for uncollected revenue | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | .. | 447 | 937 | 1 155 | 2 209 | 1 170 | 987 | 891 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 214 561 | 393 107 | 337 447 | 340 532 | 366 411 | 433 839 | 414 110 |
| Imputed social contributions | .. | .. | .. | 5 379 | 7 618 | 8 585 | 7 772 | 7 503 | 7 142 | 7 048 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 219 940 | 400 725 | 346 032 | 348 304 | 373 914 | 440 981 | 421 158 |

.. Not available
Note: Year ending 31st December.
From 1995, data are on accrual basis.
Since 1995, the data are consistent with those transmitted to Eurostat in the framework of Government Finance Statistics (ESA).
From 1981 the figures take into account the classification procedures set out in the OECD Interpretative Guide. Consequently, they are not completely comparable with the figures for earlier years though the amounts involved are quite small.
Heading 2300: Contributions paid by self-employed were shown under heading 2100 until 1982.
Source: Information from the Ministry of Finance for taxes and from Social Security System for social security contributions up to 1994. Since 1995 (accrual basis), national account data (IGAE-Ministry of Finance)

StatLink https://stat.link/nb9x0u

## Table 5.34. Sweden: Details of tax revenue, 1965-2020

Million SEK

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **40 003** | **259 216** | **755 953** | **1 204 794** | **1 491 190** | **1 532 259** | **1 624 632** | **1 816 204** | **2 162 928** | **2 132 388** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **755 953** | **1 200 999** | **1 485 306** | **1 526 585** | **1 619 411** | **1 809 928** | **2 156 063** | **2 126 176** |
| **1000 Taxes on income, profits and capital gains** | **21 956** | **112 730** | **314 797** | **514 729** | **580 372** | **546 696** | **566 234** | **657 539** | **772 120** | **762 656** |
| 1100 Of individuals | 19 500 | 106 376 | 291 146 | 426 956 | 464 435 | 430 896 | 466 286 | 533 660 | 620 161 | 613 894 |
| 1110 On income and profits | 19 390 | 105 866 | 289 598 | 392 532 | 414 728 | 396 353 | 433 985 | 464 596 | 550 584 | 553 813 |
| Coupon tax | 9 | 44 | 233 | 2 040 | 6 306 | 3 047 | 4 108 | 4 615 | 7 216 | 3 551 |
| Duties on foreign artists | 4 | 3 | 3 | 50 | 86 | 89 | -1 | 2 | 0 | 0 |
| National income tax individual | 8 676 | 31 682 | 70 755 | 66 850 | 44 326 | 42 595 | 44 664 | 52 480 | 57 083 | 52 716 |
| Local income tax individual | 9 294 | 78 134 | 220 072 | 336 304 | 479 068 | 522 850 | 581 934 | 635 719 | 748 197 | 766 082 |
| Tax reduction individual | 0 | -3 997 | -1 465 | -18 872 | -122 029 | -179 890 | -204 632 | -236 613 | -271 871 | -278 728 |
| Public service tax | .. | .. | 0 | 5 061 | 6 674 | 6 981 | 7 208 | 7 759 | 9 028 | 9 211 |
| Other | 1 407 | 0 | 0 | 1 098 | 296 | 681 | 704 | 635 | 931 | 981 |
| 1120 On capital gains | 110 | 510 | 1 548 | 34 425 | 49 707 | 34 543 | 32 301 | 69 064 | 69 577 | 60 081 |
| Lottery prize tax | 110 | 510 | 1 548 | 60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 2 456 | 6 354 | 23 651 | 87 772 | 115 937 | 115 800 | 99 948 | 123 878 | 151 959 | 148 762 |
| 1210 On profits | 2 456 | 6 354 | 23 651 | 87 772 | 115 937 | 115 800 | 99 948 | 123 878 | 151 959 | 148 762 |
| Tax on profits not distributed | 1 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National income tax b.c. list | 1 425 | 2 078 | 19 774 | 74 501 | 103 150 | 103 944 | 93 097 | 115 507 | 146 651 | 143 118 |
| Local income tax b.c. list | 1 030 | 4 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax on profits | 0 | 0 | 3 874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on pension insurance savings | 0 | 0 | 0 | 13 271 | 12 787 | 11 856 | 6 850 | 8 371 | 5 308 | 5 644 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **4 851** | **74 647** | **205 867** | **306 974** | **388 505** | **384 668** | **376 684** | **404 851** | **462 860** | **455 396** |
| 2100 Employees | 743 | 254 | 823 | 63 074 | 81 088 | 89 175 | 100 861 | 108 356 | 128 161 | 131 044 |
| Health insurance fees | 743 | 9 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment insurance fees | 0 | 245 | 818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pension fees | 0 | 0 | 0 | 63 074 | 81 088 | 89 175 | 100 861 | 108 356 | 128 161 | 131 044 |
| 2110 On a payroll basis | .. | .. | .. | 63 074 | 81 088 | 89 175 | 100 861 | 108 356 | 128 161 | 131 044 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 3 568 | 71 602 | 196 905 | 237 576 | 300 010 | 288 310 | 271 449 | 291 646 | 331 065 | 321 621 |
| Survivors pension fees | 0 | 20 343 | 44 181 | 14 847 | 19 611 | 20 362 | 15 693 | 17 305 | 11 159 | 10 493 |
| Health insurance fees | 717 | 26 005 | 58 334 | 74 097 | 100 979 | 71 292 | 58 365 | 64 332 | 66 015 | 62 066 |
| Unemployment insurance fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour market fees | 0 | 982 | 12 516 | 45 975 | 48 471 | 55 443 | 39 007 | 37 926 | 47 682 | 44 078 |
| Industrial injury insurance fees | 132 | 1 201 | 4 663 | 12 030 | 7 844 | 8 146 | 4 022 | 4 431 | 3 718 | 3 496 |
| Seamen's pension fees | 0 | 10 | 26 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| Part pension fees | 0 | 1 119 | 2 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplementary pension fees | 2 719 | 21 458 | 73 129 | 71 384 | 97 748 | 106 712 | 119 508 | 129 204 | 154 165 | 156 039 |
| Parent insurance fees | 0 | 484 | 1 159 | 19 215 | 25 356 | 26 355 | 34 854 | 38 448 | 48 326 | 45 449 |
| 2210 On a payroll basis | .. | .. | .. | 237 576 | 300 010 | 288 310 | 271 449 | 291 646 | 331 065 | 321 621 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 540 | 2 791 | 8 139 | 5 569 | 8 391 | 7 584 | 5 607 | 5 058 | 4 297 | 4 100 |
| Survivors pension fees | 0 | 943 | 1 580 | 451 | 662 | 687 | 442 | 443 | 158 | 91 |
| Health insurance fees | 260 | 992 | 1 702 | 1 988 | 3 297 | 2 082 | 550 | 256 | 152 | 59 |
| Industrial injury insurance fees | 0 | 64 | 191 | 365 | 264 | 275 | 113 | 84 | 51 | 29 |
| Parent insurance fees | 0 | 58 | 106 | 573 | 856 | 888 | 960 | 603 | 518 | 279 |
| Supplementary pension fees | 280 | 734 | 4 560 | 2 192 | 3 312 | 3 652 | 3 542 | 3 672 | 3 420 | 3 641 |
| Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | 5 569 | 8 391 | 7 584 | 5 607 | 5 058 | 4 297 | 4 100 |
| 2320 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 756 | -984 | -401 | -1 233 | -209 | -662 | -1 368 |
| 2410 On a payroll basis | .. | .. | .. | 756 | -984 | -401 | -1 233 | -209 | -662 | -1 368 |
| 2420 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **13** | **6 759** | **18 686** | **50 106** | **83 279** | **107 515** | **172 170** | **194 121** | **268 832** | **255 891** |
| Special wage tax | 0 | 61 | 0 | 22 391 | 30 225 | 33 090 | 36 832 | 40 283 | 49 367 | 50 836 |
| Child care fees | 0 | 4 740 | 13 080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adult education fees | 0 | 614 | 1 555 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building research fees | 13 | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour welfare fees | 0 | 257 | 2 033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour education fees | 0 | 982 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour market fees | 0 | 0 | 0 | 112 | 156 | 219 | 7 | -1 | 1 | 0 |
| General wage fees | 0 | 0 | 2 018 | 27 603 | 52 898 | 74 207 | 135 331 | 153 839 | 219 464 | 205 054 |
| **4000 Taxes on property** | **712** | **2 424** | **26 630** | **39 890** | **36 228** | **36 509** | **41 182** | **43 852** | **47 265** | **47 885** |
| 4100 Recurrent taxes on immovable property | 10 | 16 | 8 946 | 23 286 | 25 899 | 26 402 | 31 596 | 32 444 | 34 391 | 34 562 |
| 4110 Households | 0 | 0 | 3 877 | 13 321 | 13 474 | 11 666 | 12 936 | 13 320 | 15 387 | 15 966 |
| Special tax on real estate | .. | .. | 3 877 | 13 321 | 13 474 | 11 666 | 12 936 | 13 320 | 15 387 | 15 966 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4120 Others | 10 | 16 | 5 069 | 9 965 | 12 424 | 14 736 | 18 660 | 19 124 | 19 003 | 18 596 |
| Forestry levy | 10 | 16 | 423 | 22 | 34 | 18 | 37 | 19 | 9 | 4 |
| Special tax on real estate | 0 | 0 | 4 646 | 9 943 | 12 390 | 14 718 | 18 623 | 19 105 | 18 995 | 18 591 |
| 4200 Recurrent taxes on net wealth | 366 | 717 | 3 200 | 8 223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | 361 | 702 | 3 135 | 8 043 | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | 5 | 15 | 65 | 180 | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 155 | 545 | 1 433 | 2 549 | 23 | 9 | -4 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | 143 | 495 | 1 118 | 2 088 | 15 | 9 | -4 | 0 | .. | .. |
| 4320 Gift taxes | 12 | 50 | 315 | 460 | 8 | 0 | 0 | 0 | .. | .. |
| 4400 Taxes on financial and capital transactions | 181 | 1 146 | 13 051 | 5 833 | 10 305 | 10 097 | 9 590 | 11 408 | 12 874 | 13 323 |
| Taxes on financial and capital transactions | 181 | 1 146 | 6 946 | 4 878 | 9 414 | 8 968 | 8 913 | 10 895 | 12 276 | 12 721 |
| Turnover tax on securities | 0 | 0 | 6 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on life group insurances | 0 | 0 | 0 | 955 | 891 | 1 129 | 678 | 513 | 598 | 602 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **12 471** | **62 234** | **188 709** | **291 615** | **401 038** | **455 450** | **466 556** | **514 485** | **610 185** | **608 185** |
| 5100 Taxes on production, sale, transfer, etc. | 11 808 | 58 474 | 181 587 | 284 182 | 387 956 | 439 050 | 450 054 | 495 733 | 589 535 | 586 604 |
| 5110 General taxes | 4 147 | 34 643 | 112 399 | 199 606 | 286 211 | 326 685 | 341 952 | 383 002 | 459 825 | 461 267 |
| 5111 Value added taxes | 0 | 34 643 | 112 399 | 197 483 | 282 586 | 322 603 | 337 822 | 379 120 | 459 699 | 461 138 |
| 5112 Sales tax | 4 147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 2 123 | 3 625 | 4 082 | 4 130 | 3 882 | 126 | 129 |
| 5120 Taxes on specific goods and services | 7 661 | 23 831 | 69 188 | 84 576 | 101 745 | 112 365 | 108 102 | 112 731 | 129 710 | 125 337 |
| 5121 Excise duties | 5 953 | 19 941 | 55 332 | 70 313 | 84 873 | 91 470 | 88 168 | 91 572 | 104 451 | 105 144 |
| Taxes on petrol and fuel | 1 420 | 4 229 | 17 171 | 39 011 | 44 501 | 47 426 | 43 869 | 44 906 | 48 718 | 45 847 |
| Special sales tax | 390 | 585 | 1 098 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales tax on motor vehicles | 325 | 553 | 1 983 | 195 | 3 | 0 | 0 | 0 | 0 | 0 |
| Tobacco tax | 1 150 | 3 087 | 5 636 | 7 747 | 9 742 | 10 588 | 11 136 | 11 825 | 11 892 | 11 912 |
| Tax on spirits | 1 548 | 4 431 | 6 205 | 4 902 | 4 250 | 4 324 | 4 001 | 4 208 | 4 532 | 5 250 |
| Tax on wine | 149 | 930 | 2 922 | 3 567 | 4 001 | 4 589 | 4 887 | 5 654 | 6 143 | 6 552 |
| Tax on beer and soft drinks | 242 | 964 | 2 532 | 2 355 | 2 773 | 3 219 | 3 329 | 3 895 | 4 313 | 4 477 |
| Tax on energy consumption | 729 | 5 162 | 16 352 | 11 451 | 18 994 | 21 035 | 20 827 | 20 787 | 27 130 | 28 796 |
| Taxes on electricity from certain sources | 0 | 0 | 1 018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on wastes | 0 | 0 | 0 | 1 085 | 609 | 289 | 119 | 297 | 252 | 681 |
| Tax on cassette tapes | 0 | 0 | 194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on video recorders | 0 | 0 | 221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 469 | 1 629 |
| 5122 Profits of fiscal monopolies | 72 | 204 | 332 | 3 641 | 3 952 | 5 068 | 5 385 | 5 001 | 1 817 | 2 094 |
| Alcohol monopoly wholesale | 23 | 116 | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol monopoly retailing | 49 | 88 | 234 | 80 | 296 | 302 | 116 | 198 | 240 | 471 |
| Gaming monopoly retailing | 0 | 0 | 0 | 3 561 | 3 657 | 4 766 | 5 269 | 4 803 | 1 577 | 1 623 |
| 5123 Customs and import duties | 1 419 | 2 433 | 8 308 | 3 450 | 5 099 | 5 412 | 4 976 | 6 243 | 6 865 | 6 212 |
| Customs | 1 080 | 1 300 | 3 115 | 3 450 | 5 099 | 5 412 | 4 976 | 6 243 | 6 865 | 6 212 |
| Agricultural levies | 339 | 1 133 | 5 193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment tax | .. | .. | 40 | .. | .. | .. | .. | .. | .. | .. |
| 5126 Taxes on specific services | 217 | 1 253 | 5 176 | 5 834 | 3 361 | 4 712 | 6 594 | 7 120 | 13 730 | 10 215 |
| Betting tax | 79 | 223 | 616 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advertisement tax | 0 | 202 | 1 073 | 1 116 | 657 | 335 | 244 | 200 | 151 | 114 |
| Tax on gambling | 0 | 69 | 88 | 1 245 | 1 315 | 1 378 | 1 309 | 1 353 | 3 801 | 3 777 |
| Other specific services | 138 | 656 | 2 938 | 3 473 | 1 388 | 2 999 | 5 041 | 5 567 | 7 993 | 5 829 |
| Tax on charter travelling | 0 | 103 | 461 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on air travel | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 785 | 495 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 1 339 | 4 460 | 5 702 | 2 980 | 2 795 | 2 847 | 1 672 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 663 | 3 760 | 7 122 | 7 433 | 13 083 | 16 400 | 16 502 | 18 752 | 20 650 | 21 581 |
| 5210 Recurrent taxes | 663 | 3 760 | 7 122 | 7 433 | 13 083 | 16 400 | 16 502 | 18 752 | 20 650 | 21 581 |
| 5211 Paid by households: motor vehicles | 336 | 1 241 | 2 003 | 4 969 | 7 414 | 8 550 | 8 275 | 10 897 | 10 067 | 10 347 |
| 5212 Paid by others: motor vehicles | 313 | 2 476 | 5 055 | 2 464 | 5 669 | 7 850 | 8 227 | 7 855 | 10 584 | 11 234 |
| 5213 Paid in respect of other goods | 14 | 43 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **422** | **1 264** | **1 479** | **1 768** | **1 421** | **1 806** | **1 356** | **1 665** | **2 374** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 422 | 1 264 | 1 479 | 1 768 | 1 421 | 1 806 | 1 356 | 1 665 | 2 374 |
| **Memorandum item** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 3 450 | 5 099 | 5 412 | 4 976 | 6 243 | 6 865 | 6 212 |
| **Total tax revenue on cash basis** | **40 003** | **259 216** | **755 953** | **1 144 233** | **1 465 382** | **1 496 374** | **1 611 798** | **1 762 187** | **0** | **0** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **1 204 794** | **1 491 190** | **1 532 259** | **1 624 632** | **1 816 204** | **2 162 928** | **2 132 388** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes excluded from National Accounts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | .. | .. | .. | 7 951 | 12 376 | 13 167 | 15 909 | 16 726 | 24 966 | 24 731 |
| Miscellaneous differences | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | 1 212 745 | 1 503 566 | 1 545 426 | 1 640 541 | 1 832 930 | 2 187 894 | 2 157 119 |
| Imputed social contributions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and all social contributions | .. | .. | .. | 1 212 745 | 1 503 566 | 1 545 426 | 1 640 541 | 1 832 930 | 2 187 894 | 2 157 119 |

.. Not available
Note: Year ending 31st December.
From 2000 data are on accrual basis.
Figures prior to 1970 are not strictly comparable with those of later years, though the amounts involved are insignificant.
Heading 1000: Receipts are on accrual and not on a cash basis for all years.
Source: National Financial Management Authority, Stockholm.

StatLink https://stat.link/wejqpr

## Table 5.35. Switzerland: Details of tax revenue, 1965-2020

Million CHF

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **11 237** | **46 385** | **85 774** | **128 205** | **151 404** | **162 356** | **173 121** | **181 128** | **199 354** | **195 261** |
| **1000 Taxes on income, profits and capital gains** | **4 616** | **21 022** | **40 203** | **56 411** | **69 790** | **74 439** | **79 267** | **84 362** | **96 240** | **90 452** |
| 1100 Of individuals | 3 748 | 18 056 | 27 824 | 37 948 | 47 994 | 51 835 | 53 801 | 56 375 | 61 355 | 62 876 |
| 1110 On income and profits | 3 547 | 17 622 | 27 824 | 37 948 | 47 994 | 51 835 | 53 801 | 56 375 | 61 355 | 62 876 |
| Direct federal tax | 245 | 2 525 | 4 432 | 5 713 | 8 589 | 9 880 | 9 655 | 10 394 | 11 483 | 12 054 |
| Military service exemption tax | 35 | 103 | 135 | 163 | 138 | 155 | 163 | 173 | 168 | 185 |
| Cantonal tax individuals | 1 473 | 7 510 | 12 856 | 17 592 | 23 094 | 24 957 | 26 253 | 27 156 | 29 677 | 30 284 |
| Municipal tax individuals | 1 322 | 6 235 | 10 402 | 14 481 | 16 174 | 16 844 | 17 731 | 18 651 | 20 026 | 20 353 |
| Withholding tax | 358 | 1 249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Coupons | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 201 | 434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cantonal tax individuals | 84 | 229 | .. | .. | .. | .. | .. | .. | .. | .. |
| Municipal tax individuals | 112 | 190 | .. | .. | .. | .. | .. | .. | .. | .. |
| Direct federal tax | 5 | 15 | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 868 | 2 966 | 6 300 | 11 323 | 16 161 | 16 378 | 17 814 | 19 432 | 22 301 | 21 485 |
| 1210 On profits | 801 | 2 818 | 6 300 | 11 323 | 16 161 | 16 378 | 17 814 | 19 432 | 22 301 | 21 485 |
| Direct federal tax | 153 | 781 | 2 214 | 4 928 | 6 800 | 8 006 | 8 698 | 9 731 | 11 785 | 12 092 |
| Corporate cantonal tax | 363 | 1 230 | 2 576 | 3 989 | 6 098 | 5 445 | 5 985 | 6 294 | 6 900 | 6 127 |
| Corporate municipal tax | 285 | 807 | 1 510 | 2 406 | 3 263 | 2 927 | 3 130 | 3 407 | 3 616 | 3 267 |
| Withholding tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains | 67 | 148 | .. | .. | .. | .. | .. | .. | .. | .. |
| Corporate tax on gains | 2 | 7 | .. | .. | .. | .. | .. | .. | .. | .. |
| Corporate cantonal tax | 28 | 77 | .. | .. | .. | .. | .. | .. | .. | .. |
| Corporate municipal tax | 37 | 64 | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 6 079 | 7 140 | 5 635 | 6 226 | 7 652 | 8 556 | 12 585 | 6 091 |
| Withholding tax | .. | .. | 4 044 | 6 202 | 4 211 | 4 723 | 5 619 | 6 543 | 9 842 | 3 316 |
| Property gains tax | .. | .. | 2 035 | 938 | 1 424 | 1 502 | 2 033 | 2 013 | 2 743 | 2 775 |
| Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **1 670** | **10 844** | **19 952** | **30 961** | **34 974** | **38 385** | **42 862** | **44 285** | **47 233** | **49 057** |
| 2100 Employees | 716 | 4 833 | 9 341 | 14 491 | 16 369 | 17 581 | 19 814 | 20 542 | 22 031 | 23 753 |
| 2110 On a payroll basis | 716 | 4 833 | 9 341 | 14 491 | 16 369 | 17 581 | 19 814 | 20 542 | 22 031 | 23 753 |
| 2120 On an income tax basis | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 747 | 4 897 | 9 350 | 14 504 | 16 383 | 17 608 | 19 846 | 20 574 | 22 072 | 22 044 |
| 2210 On a payroll basis | 747 | 4 897 | 9 350 | 14 504 | 16 383 | 17 608 | 19 846 | 20 574 | 22 072 | 22 044 |
| 2220 On an income tax basis | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 208 | 1 046 | 1 261 | 1 967 | 2 222 | 3 197 | 3 202 | 3 169 | 3 131 | 3 260 |
| 2310 On a payroll basis | 209 | 1 046 | 1 261 | 1 967 | 2 222 | 3 197 | 3 202 | 3 169 | 3 131 | 3 260 |
| 2320 On an income tax basis | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | 68 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **1 108** | **3 830** | **7 586** | **12 333** | **12 223** | **12 402** | **12 041** | **13 140** | **15 230** | **15 744** |
| 4100 Recurrent taxes on immovable property | 78 | 304 | 447 | 735 | 895 | 968 | 1 052 | 1 138 | 1 290 | 1 341 |
| 4110 Households | 78 | 304 | 447 | 735 | 895 | 968 | 1 052 | 1 138 | 1 290 | 1 341 |
| Cantonal tax on buildings | 20 | 71 | 125 | 187 | 265 | 286 | 303 | 349 | 395 | 392 |
| Municipal tax on buildings | 58 | 233 | 322 | 548 | 630 | 682 | 748 | 789 | 895 | 949 |
| 4120 Others | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 692 | 2 201 | 3 382 | 5 254 | 7 002 | 7 105 | 7 406 | 8 096 | 9 938 | 9 950 |
| 4210 Individual | 420 | 1 383 | 2 194 | 3 972 | 5 309 | 5 576 | 5 787 | 6 606 | 7 932 | 8 246 |
| Cantonal wealth tax | 206 | 739 | 1 232 | 2 241 | 3 145 | 3 324 | 3 532 | 4 044 | 4 855 | 5 081 |
| Municipal wealth tax | 214 | 644 | 962 | 1 731 | 2 164 | 2 252 | 2 255 | 2 562 | 3 076 | 3 165 |
| 4220 Corporate | 272 | 818 | 1 188 | 1 282 | 1 693 | 1 529 | 1 619 | 1 490 | 2 006 | 1 704 |
| Direct federal tax on capital | 21 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cantonal tax on capital | 142 | 436 | 760 | 821 | 1 107 | 969 | 1 032 | 947 | 1 325 | 1 090 |
| Municipal tax on capital | 109 | 290 | 428 | 461 | 586 | 561 | 586 | 542 | 681 | 614 |
| 4300 Estate, inheritance and gift taxes | 142 | 393 | 896 | 1 215 | 869 | 974 | 966 | 1 088 | 1 234 | 1 272 |
| 4310 Estate and inheritance taxes | 142 | 393 | 896 | 1 215 | 869 | 974 | 966 | 1 088 | 1 234 | 1 272 |
| Cantonal inheritance tax | 128 | 361 | 820 | 1 118 | 774 | 886 | 854 | 964 | 1 065 | 1 128 |
| Municipal inheritance tax | 14 | 32 | 76 | 97 | 96 | 88 | 112 | 124 | 169 | 144 |
| 4320 Gift taxes | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 196 | 932 | 2 245 | 4 342 | 2 562 | 2 428 | 1 671 | 1 902 | 1 701 | 1 992 |
| Cantonal transfer tax | 48 | 245 | 115 | 144 | 182 | 182 | 185 | 177 | 207 | 233 |
| Municipal transfer tax | 21 | 103 | 39 | 52 | 42 | 50 | 52 | 52 | 60 | 64 |
| Securities issuance | 99 | 175 | 0 | 0 | 405 | 779 | 182 | 360 | 173 | 179 |
| Securities trading | 19 | 409 | 0 | 0 | 1 933 | 1 417 | 1 253 | 1 314 | 1 262 | 1 516 |
| Currency effects | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Securities issuance and trading | 0 | 0 | 2 091 | 4 146 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 616 | 786 | 895 | 927 | 946 | 915 | 1 067 | 1 189 |
| **5000 Taxes on goods and services** | **3 843** | **10 689** | **17 894** | **28 285** | **34 168** | **36 539** | **38 287** | **38 542** | **39 636** | **38 958** |
| 5100 Taxes on production, sale, transfer, etc. | 3 582 | 9 863 | 15 975 | 25 302 | 30 669 | 32 264 | 33 861 | 33 771 | 34 327 | 33 544 |
| 5110 General taxes | 1 191 | 4 772 | 9 871 | 16 917 | 19 962 | 21 035 | 22 870 | 22 791 | 22 915 | 22 435 |
| 5111 Value added taxes | 0 | 0 | 9 871 | 16 594 | 19 604 | 20 662 | 22 501 | 22 397 | 22 508 | 22 104 |
| 5112 Sales tax | 1 191 | 4 772 | 0 | 323 | 358 | 373 | 369 | 393 | 407 | 331 |
| Automobile duty | .. | .. | .. | 323 | 358 | 373 | 369 | 393 | 407 | 331 |
| Other sales taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 2 391 | 5 091 | 6 058 | 8 337 | 10 663 | 11 191 | 10 936 | 10 912 | 11 307 | 11 016 |
| 5121 Excise duties | 1 016 | 3 427 | 4 604 | 6 810 | 7 805 | 8 295 | 8 099 | 8 056 | 8 353 | 8 049 |
| Beer tax | 26 | 33 | 0 | 0 | 107 | 112 | 113 | 114 | 117 | 110 |
| Excises on tobacco | 190 | 634 | 15 | 32 | 2 247 | 2 417 | 2 354 | 2 255 | 2 095 | 2 158 |
| Other price supplements | 104 | 542 | 1 503 | 1 783 | 3 | 0 | 0 | 3 | 3 | 3 |
| Fuel tax | 467 | 955 | 1 334 | 2 975 | 3 076 | 3 110 | 3 034 | 2 864 | 2 746 | 2 543 |
| Additional fuel tax | 229 | 1 263 | 1 753 | 2 020 | 2 071 | 2 082 | 2 025 | 1 905 | 1 821 | 1 683 |
| Road tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral oil tax on combustibles | 0 | 0 | 0 | 0 | 20 | 20 | 23 | 19 | 17 | 17 |
| Automobile duty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on distilled spirits | 0 | 0 | 0 | 1 | 281 | 296 | 292 | 279 | 275 | 290 |
| Electricity consumption tax | 0 | 0 | 0 | 0 | 0 | 259 | 258 | 617 | 1 281 | 1 245 |
| 5122 Profits of fiscal monopolies | 158 | 472 | .. | .. | .. | .. | .. | .. | .. | .. |
| Alcohol monopoly | 111 | 354 | .. | .. | .. | .. | .. | .. | .. | .. |
| Salt monopoly | 16 | 25 | .. | .. | .. | .. | .. | .. | .. | .. |
| Water monopoly | 30 | 90 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other | 1 | 3 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 1 104 | 953 | 1 201 | 1 096 | 1 040 | 1 079 | 1 059 | 1 056 | 1 143 | 1 187 |
| Import duties | 972 | 923 | 1 201 | 1 096 | 1 040 | 1 079 | 1 059 | 1 056 | 1 143 | 1 187 |
| Tobacco duty | 114 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional duties | 18 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5126 Taxes on specific services | 113 | 239 | 253 | 431 | 1 818 | 1 816 | 1 778 | 1 800 | 1 812 | 1 780 |
| Games in B casinos Confederation | 2 | 2 | 2 | 37 | 449 | 381 | 308 | 272 | 311 | 250 |
| Cantonal entertainment tax | 17 | 37 | 23 | 27 | 39 | 101 | 73 | 67 | 73 | 53 |
| Municipal entertainment tax | 11 | 19 | 46 | 26 | 18 | 17 | 15 | 15 | 15 | 5 |
| Other cantonal expenditure taxes | 24 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other municipal expenditure taxes | 19 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Premium stamp duty | 40 | 112 | 0 | 0 | 645 | 659 | 700 | 715 | 717 | 726 |
| Lottery taxes | 0 | 0 | 181 | 320 | 474 | 459 | 466 | 527 | 493 | 526 |
| Other | 0 | 0 | 0 | 20 | 193 | 199 | 216 | 204 | 203 | 220 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 46 | 47 | 44 | 38 | 55 | 68 | 106 | 92 |
| 5200 Taxes on use of goods and perform activities | 261 | 826 | 1 918 | 2 983 | 3 499 | 4 276 | 4 426 | 4 771 | 5 308 | 5 415 |
| 5210 Recurrent taxes | 261 | 826 | 1 918 | 2 983 | 3 499 | 4 276 | 4 426 | 4 767 | 5 300 | 5 406 |
| 5211 Paid by households: motor vehicles | 152 | 501 | 921 | 1 336 | 1 580 | 1 667 | 1 685 | 1 768 | 1 863 | 1 875 |
| Paid by households in respect of motor vehicles | .. | .. | 921 | 1 336 | 1 580 | 1 667 | 1 685 | 1 768 | 1 863 | 1 875 |
| Paid by households in respect of motorway tax sticker | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 76 | 251 | 230 | 334 | 395 | 417 | 421 | 442 | 466 | 469 |
| Paid by others in respect of motor vehicles | .. | .. | 230 | 334 | 395 | 417 | 421 | 442 | 466 | 469 |
| Paid by others in respect of motorway tax sticker | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Paid by others in respect of heavy vehicle charge | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | 33 | 74 | 768 | 1 314 | 1 524 | 2 192 | 2 319 | 2 556 | 2 971 | 3 062 |
| Hunting and fishing | 9 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cantonal dog license | 3 | 9 | 6 | 9 | 8 | 8 | 10 | 9 | 11 | 12 |
| Municipal dog license | 2 | 8 | 14 | 21 | 25 | 30 | 33 | 35 | 43 | 44 |
| Cantonal inns | 12 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cantonal royalties | 5 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 2 | 1 | 0 | 33 | 33 | 30 | 31 | 24 | 12 | 11 |
| Environmental incentive fees | 0 | 0 | 3 | 73 | 166 | 755 | 833 | 1 036 | 1 447 | 1 497 |
| Royalties and concessions | 0 | 0 | 42 | 53 | 64 | 84 | 100 | 101 | 131 | 121 |
| Radio and television licences | .. | .. | 703 | 1 124 | 1 228 | 1 285 | 1 313 | 1 351 | 1 328 | 1 377 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 9 | 8 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **140** | **215** | **249** | **590** | **664** | **799** | **1 014** | **1 050** |
| 6100 Paid solely by business | .. | .. | 42 | 65 | 75 | 274 | 300 | 342 | 352 | 388 |
| 6200 Other | .. | .. | 98 | 151 | 174 | 316 | 364 | 457 | 662 | 662 |
| Exemption tax | .. | .. | 98 | 151 | 174 | 187 | 191 | 190 | 197 | 201 |
| Other | .. | .. | 0 | 0 | 0 | 130 | 173 | 267 | 465 | 461 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue on cash basis** | **11 237** | **46 385** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **85 774** | **128 205** | **151 404** | **162 356** | **173 121** | **181 128** | **199 354** | **195 261** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in national accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax excluded from national accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital transfer for uncollected revenue | .. | .. | -242 | -733 | -936 | -1 121 | -1 309 | -1 058 | -1 062 | -818 |
| Voluntary social security contributions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: taxes and actual social contributions | .. | .. | 85 533 | 127 472 | 150 468 | 161 235 | 171 812 | 180 070 | 198 291 | 194 443 |
| Imputed social contributions | .. | .. | 362 | 502 | 467 | 454 | 483 | 337 | 393 | 785 |
| National Accounts: taxes and all social contributions | .. | .. | 85 895 | 127 974 | 150 935 | 161 689 | 172 295 | 180 407 | 198 684 | 195 228 |

.. Not available
Note: Calendar year ending on 31 December.
The data is on an accrual basis.
The pre-1970 figures are not strictly comparable with those from the following years which were revised.
"Parish taxes" are not reported in these statistics from 1985 onward.
In section 1100: payments made in consideration for exemption from military service could be classed under nontax receipts.
Section 2000 (Social security contributions) has been revised from 1985 onward to take account of the sectoring of government units adopted when switching to the ESA 95 system of accounts (currently ESA 2010). Consequently, health insurance contributions and those to the Swiss National Accident Insurance Fund are now excluded from section 2000.
Source: Financial Statistics, Federal Finance Administration.

StatLink https://stat.link/k03avt

## Table 5.36. Türkiye: Details of tax revenue, 1965-2020

Million TRY

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **0** | **1** | **79** | **40 263** | **203 053** | **287 873** | **458 698** | **586 722** | **997 551** | **1 204 629** |
| **1000 Taxes on income, profits and capital gains** | **0** | **0** | **26** | **11 890** | **48 197** | **61 317** | **92 749** | **119 144** | **241 533** | **263 898** |
| 1100 Of individuals | 0 | 0 | 21 | 8 954 | 34 447 | 40 392 | 63 761 | 85 756 | 162 704 | 158 842 |
| 1110 On income and profits | 0 | 0 | 21 | 8 954 | 34 447 | 40 392 | 63 761 | 85 756 | 162 704 | 158 842 |
| Income tax | 0 | 0 | 21 | 8 954 | 34 447 | 40 392 | 63 761 | 85 756 | 162 704 | 158 842 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 0 | 0 | 5 | 2 935 | 13 751 | 20 925 | 28 988 | 33 388 | 78 829 | 105 057 |
| 1210 On profits | 0 | 0 | 5 | 2 935 | 13 751 | 20 925 | 28 988 | 33 388 | 78 829 | 105 057 |
| Corporation tax | 0 | 0 | 5 | 2 935 | 13 751 | 20 925 | 28 988 | 33 388 | 78 829 | 105 057 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fiscal balance tax | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital gains tax on real estate sales | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **15** | **7 543** | **44 052** | **71 696** | **125 871** | **170 282** | **312 808** | **357 677** |
| 2100 Employees | 0 | 0 | 6 | 2 712 | 17 867 | 26 934 | 49 831 | 64 214 | 120 108 | 137 742 |
| 2110 On a payroll basis | .. | .. | .. | 2 712 | 17 867 | 26 934 | 49 831 | 64 214 | 120 108 | 137 742 |
| 2120 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 0 | 0 | 9 | 3 619 | 20 442 | 39 363 | 71 184 | 95 067 | 178 345 | 204 045 |
| 2210 On a payroll basis | .. | .. | .. | 3 619 | 20 442 | 39 363 | 71 184 | 95 067 | 178 345 | 204 045 |
| 2220 On an income tax basis | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 0 | 1 | 1 211 | 5 743 | 5 399 | 4 856 | 11 001 | 14 356 | 15 890 |
| 2310 On a payroll basis | .. | .. | .. | 1 211 | 5 743 | 5 399 | 4 856 | 11 001 | 14 356 | 15 890 |
| 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 | 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** | **0** | **0** | **0** |
| **4000 Taxes on property** | **0** | **0** | **2** | **1 272** | **7 621** | **11 684** | **21 280** | **28 582** | **41 721** | **53 548** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 191 | 1 464 | 2 669 | 3 847 | 5 882 | 9 681 | 11 204 |
| Real estate tax | 0 | 0 | .. | 191 | 1 464 | 2 669 | 3 847 | 5 882 | 9 681 | 11 204 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 15 | 125 | 215 | 340 | 435 | 1 104 | 1 298 |
| Gift and inheritance tax | 0 | 0 | 0 | 15 | 125 | 215 | 340 | 435 | 1 104 | 1 298 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 2 | 1 065 | 6 032 | 8 800 | 17 093 | 22 265 | 30 937 | 41 045 |
| Stamp tax | 0 | 0 | 2 | 818 | 3 642 | 5 083 | 9 416 | 12 045 | 18 853 | 20 964 |
| Real estate purchase tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Title deed fees | 0 | 0 | 0 | 207 | 2 000 | 3 329 | 7 072 | 9 530 | 11 213 | 19 001 |
| Notary fees | 0 | 0 | 0 | 40 | 389 | 388 | 606 | 690 | 872 | 1 081 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 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 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **0** | **0** | **22** | **16 901** | **96 766** | **137 252** | **211 257** | **259 964** | **389 092** | **517 288** |
| 5100 Taxes on production, sale, transfer, etc. | 0 | 0 | 22 | 16 328 | 92 605 | 131 878 | 203 364 | 250 261 | 373 692 | 500 367 |
| 5110 General taxes | 0 | 0 | 16 | 9 735 | 43 285 | 62 533 | 100 723 | 121 070 | 180 729 | 230 761 |
| 5111 Value added taxes | .. | .. | 14 | 9 735 | 43 285 | 62 533 | 100 723 | 121 070 | 180 729 | 230 761 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 0 | 0 | 6 | 6 593 | 49 320 | 69 345 | 102 641 | 129 191 | 192 963 | 269 606 |
| 5121 Excise duties | 0 | 0 | 1 | 4 718 | 39 111 | 57 285 | 85 462 | 105 922 | 147 131 | 207 273 |
| Sales taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic production tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic production tax on petrol | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Production tax on monopoly goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar consumption taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motor vehicles purchase tax (Total) | 0 | 0 | 1 | 916 | 4 293 | 6 193 | 10 565 | 17 027 | 13 807 | 46 596 |
| Motor vehicles purchase tax | 0 | 0 | 0 | 498 | 4 293 | 6 193 | 10 565 | 17 027 | 13 807 | 46 596 |
| Additional motor vehicle purchase tax | 0 | 0 | 0 | 418 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue from other excises | 0 | 0 | 0 | 533 | 12 765 | 19 395 | 29 739 | 38 066 | 72 328 | 91 667 |
| Petroleum consumption tax | 0 | 0 | 0 | 3 269 | 22 052 | 31 697 | 45 158 | 50 830 | 60 997 | 69 009 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5123 Customs and import duties | 0 | 0 | 4 | 462 | 2 478 | 3 319 | 5 542 | 8 521 | 17 460 | 26 246 |
| Customs duty | 0 | 0 | 1 | 449 | 2 441 | 3 240 | 5 409 | 8 280 | 16 832 | 25 637 |
| Customs duty on petrol | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Production tax on imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Production tax on petrol imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duty on imports | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wharf duty | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 13 | 37 | 80 | 133 | 240 | 628 | 609 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 0 | 0 | 1 | 997 | 7 686 | 4 005 | 6 853 | 10 014 | 24 352 | 30 533 |
| Bank, insurance transaction tax | 0 | 0 | 1 | 997 | 3 149 | 3 571 | 6 160 | 9 172 | 22 670 | 27 069 |
| Transportation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PTT service tax | 0 | 0 | 0 | 0 | 4 211 | 0 | 0 | 0 | 0 | 0 |
| Tax on football pool | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lottery tax | 0 | 0 | 0 | 0 | 327 | 434 | 692 | 842 | 1 681 | 3 464 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign travel expenditures tax | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | 0 | 416 | 46 | 4 736 | 4 785 | 4 734 | 4 019 | 5 553 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 0 | 0 | 0 | 572 | 4 161 | 5 374 | 7 894 | 9 703 | 15 400 | 16 921 |
| 5210 Recurrent taxes | 0 | 0 | 0 | 359 | 4 161 | 5 374 | 7 894 | 9 703 | 15 400 | 16 921 |
| Motor vehicles tax | 0 | 0 | 0 | 359 | 0 | 5 374 | 7 894 | 9 703 | 15 400 | 16 921 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 359 | 4 161 | 5 374 | 7 894 | 9 703 | 15 400 | 16 921 |
| Motor vehicles tax | .. | .. | .. | 302 | 3 521 | 5 033 | 7 353 | 8 949 | 14 503 | 15 983 |
| Traffic fees | .. | .. | .. | 58 | 640 | 341 | 540 | 754 | 897 | 938 |
| 5213 Paid in respect of other goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 213 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building construction tax | .. | 0 | .. | 0 | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **13** | **2 658** | **6 417** | **5 924** | **7 541** | **8 750** | **12 397** | **12 218** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 0 | 13 | 2 658 | 6 417 | 5 924 | 7 541 | 8 750 | 12 397 | 12 218 |
| Funds | .. | .. | .. | 1 938 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vocatial Train Pro.F. | .. | .. | .. | 67 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax penalties and fines | .. | .. | .. | 548 | 4 191 | 2 689 | 3 175 | 3 779 | 6 361 | 5 123 |
| Municipalities revenue | .. | .. | .. | 106 | 2 227 | 3 235 | 4 366 | 4 971 | 6 035 | 7 095 |
| **Total tax revenue on cash basis** | **0** | **1** | **79** | **40 263** | **203 053** | **287 873** | **458 698** | **586 722** | **997 551** | **1 204 629** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and all social contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

.. Not available
Note: From 1982 the data are based on the fiscal year ending 31st December. Before that the data are on a fiscal year basis beginning 1st March.
Revenue is reported on a cash basis except for social security contributions which are reported on an assessment basis.
The figures under the local tax collections include taxes under 'Municipalities Revenues Law' and Property tax. They also include transfers to the local authorities from central budget tax revenues under the revenue sharing system.
Heading 2000: Before 2003, contributions to some private social security schemes are included in this heading.
Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink https://stat.link/x587fa

## Table 5.37. United Kingdom: Details of tax revenue, 1965-2020

Million GBP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **10 945** | **81 153** | **202 368** | **359 690** | **509 308** | **515 253** | **570 196** | **611 338** | **726 723** | **690 450** |
| **Total tax revenue exclusive of taxes collected for the EU** | **..** | **..** | **200 520** | **357 560** | **506 893** | **512 308** | **567 270** | **608 251** | **723 380** | **687 554** |
| **1000 Taxes on income, profits and capital gains** | **4 050** | **30 651** | **79 576** | **142 197** | **201 316** | **192 771** | **199 769** | **212 697** | **251 743** | **247 296** |
| 1100 Of individuals | 3 618 | 23 868 | 59 506 | 104 136 | 151 157 | 147 019 | 156 570 | 168 873 | 200 490 | 197 219 |
| 1110 On income and profits | 3 615 | 23 376 | 57 614 | 101 925 | 147 309 | 144 502 | 152 668 | 163 291 | 191 303 | 186 966 |
| Income tax | .. | 23 370 | 57 614 | 101 925 | 147 309 | 144 502 | 152 668 | 163 291 | 191 303 | 186 966 |
| Surtax | .. | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 3 | 492 | 1 892 | 2 211 | 3 848 | 2 517 | 3 902 | 5 582 | 9 187 | 10 253 |
| 1200 Corporate | 484 | 6 783 | 20 070 | 38 061 | 50 159 | 45 752 | 43 199 | 43 824 | 51 253 | 50 077 |
| 1210 On profits | 484 | 6 510 | 18 994 | 35 730 | 46 841 | 44 857 | 42 190 | 42 407 | 49 949 | 49 052 |
| Petroleum revenue tax | .. | 1 799 | 941 | 1 540 | 1 387 | 1 349 | 1 296 | -552 | -319 | -431 |
| Supplementary petroleum duty | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation tax | .. | 4 712 | 18 053 | 34 190 | 44 740 | 42 865 | 40 227 | 42 339 | 49 454 | 48 748 |
| Corporation tax overspill relief | .. | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Profits tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Windfall tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Betting tax | .. | 0 | 0 | 0 | 590 | 568 | 605 | 595 | 814 | 735 |
| Non fossil fuel obligation levy | .. | 0 | 0 | 0 | 124 | 75 | 62 | 25 | 0 | 0 |
| 1220 On capital gains | 0 | 273 | 1 076 | 2 331 | 3 318 | 895 | 1 009 | 1 417 | 1 304 | 1 025 |
| 1300 Unallocable between 1100 and 1200 | -52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **1 685** | **13 531** | **34 457** | **60 252** | **93 210** | **97 346** | **106 085** | **114 173** | **143 306** | **144 990** |
| 2100 Employees | 770 | 5 228 | 13 296 | 24 175 | 36 585 | 38 703 | 41 481 | 44 488 | 56 222 | 56 847 |
| 2110 On a payroll basis | .. | .. | 13 296 | 24 175 | 36 585 | 38 703 | 41 481 | 44 488 | 56 222 | 56 847 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 831 | 8 210 | 19 984 | 34 028 | 53 765 | 55 887 | 62 019 | 66 491 | 82 728 | 84 042 |
| 2210 On a payroll basis | .. | .. | 19 984 | 34 028 | 53 765 | 55 887 | 62 019 | 66 491 | 82 728 | 84 042 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 75 | 317 | 1 177 | 2 049 | 2 860 | 2 756 | 2 585 | 3 194 | 4 356 | 4 101 |
| 2310 On a payroll basis | .. | .. | 1 177 | 2 049 | 2 860 | 2 756 | 2 585 | 3 194 | 4 356 | 4 101 |
| 2320 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 9 | -224 | 0 | 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** | **3 498** | **0** | **0** | **0** | **0** | **0** | **0** | **2 764** | **2 892** |
| Selective employment tax | .. | 0 | .. | .. | .. | .. | .. | .. | 0 | 0 |
| National insurance surcharge | .. | 3 498 | .. | .. | .. | .. | .. | .. | 0 | 0 |
| Apprenticeship Levy | .. | 0 | .. | .. | .. | .. | .. | .. | 2 764 | 2 892 |
| **4000 Taxes on property** | **1 591** | **9 774** | **16 538** | **41 134** | **63 392** | **61 768** | **70 889** | **76 427** | **90 329** | **80 134** |
| 4100 Recurrent taxes on immovable property | 1 228 | 8 665 | 13 462 | 30 552 | 44 891 | 50 028 | 55 058 | 58 019 | 68 751 | 61 342 |
| 4110 Households | 539 | 3 687 | 2 373 | 14 205 | 23 609 | 25 919 | 27 655 | 29 373 | 36 715 | 38 003 |
| Northern Ireland rates paid to CG | .. | 37 | 113 | 141 | 265 | 335 | 346 | 323 | 416 | 402 |
| Council tax | .. | 0 | 0 | 13 991 | 23 217 | 25 438 | 27 061 | 28 777 | 35 958 | 37 270 |
| Rates paid to LA | .. | 3 650 | 2 260 | 73 | 127 | 146 | 248 | 273 | 341 | 331 |
| 4120 Others | 689 | 4 978 | 11 089 | 16 347 | 21 282 | 24 109 | 27 403 | 28 646 | 32 036 | 23 339 |
| National non-domestic rates | .. | 0 | 7 542 | 14 966 | 19 358 | 21 602 | 24 611 | 25 834 | 28 928 | 20 327 |
| Rates paid to LA | .. | 4 925 | 2 869 | 149 | 267 | 497 | 495 | 480 | 567 | 542 |
| Northern Ireland rates paid to CG | .. | 53 | 115 | 207 | 353 | 361 | 349 | 335 | 392 | 383 |
| London Regional Transport levy | .. | 0 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LA payments of NNDR | .. | 0 | 469 | 889 | 1 111 | 1 236 | 1 389 | 1 389 | 1 389 | 1 389 |
| NPISH payments of NNDR | .. | 0 | 47 | 136 | 193 | 245 | 342 | 384 | 489 | 501 |
| Crossrail Business rates supplement | .. | 0 | 0 | 0 | 0 | 168 | 217 | 224 | 271 | 197 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 287 | 479 | 1 321 | 2 215 | 3 867 | 2 642 | 4 255 | 4 470 | 5 164 | 5 252 |
| Swiss Bank Tax | .. | .. | .. | 0 | 0 | 0 | 876 | 28 | -1 | 0 |
| 4310 Estate and inheritance taxes | 287 | 479 | 1 321 | 2 215 | 3 867 | 2 642 | 3 379 | 4 442 | 5 165 | 5 252 |
| Death duties | .. | 423 | 1 278 | 2 156 | 3 764 | 2 592 | 3 293 | 4 359 | 5 097 | 5 202 |
| Development land tax | .. | 42 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on other capital transfers | .. | 14 | 37 | 59 | 50 | 50 | 50 | 50 | 50 | 50 |
| Special tax on bank deposits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Betterment duty | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special charges | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special contribution | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equal pay on capital transfers | .. | 0 | 0 | 0 | 53 | 0 | 36 | 33 | 18 | 0 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 76 | 630 | 1 755 | 8 367 | 14 634 | 9 098 | 11 540 | 13 791 | 15 962 | 13 187 |
| Stamp duties | .. | 630 | 1 755 | 8 367 | 14 634 | 9 098 | 11 540 | 13 791 | 15 962 | 13 187 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 147 | 452 | 353 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | 36 | 147 | 452 | 353 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **3 619** | **23 699** | **62 780** | **116 107** | **151 390** | **163 368** | **193 453** | **208 041** | **238 581** | **215 138** |
| 5100 Taxes on production, sale, transfer, etc. | 3 406 | 22 677 | 59 379 | 110 804 | 144 752 | 155 471 | 185 262 | 200 179 | 229 578 | 206 079 |
| 5110 General taxes | 647 | 11 897 | 34 136 | 65 018 | 93 374 | 97 646 | 121 460 | 132 906 | 154 996 | 139 461 |
| 5111 Value added taxes | 0 | 11 897 | 34 136 | 65 018 | 93 374 | 97 646 | 121 460 | 132 906 | 154 996 | 139 461 |
| Value added tax | .. | 11 893 | 33 620 | 64 918 | 93 348 | 97 565 | 121 650 | 132 790 | 155 023 | 139 384 |
| Adj. to VAT contribution | .. | 4 | 516 | 100 | 26 | 81 | -190 | 116 | -27 | 77 |
| Purchase tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 2 759 | 10 780 | 25 243 | 45 786 | 51 378 | 57 825 | 63 802 | 67 273 | 74 582 | 66 618 |
| 5121 Excise duties | 2 383 | 8 616 | 19 707 | 37 315 | 40 427 | 45 454 | 46 588 | 47 294 | 49 285 | 44 880 |
| Beer | .. | 1 029 | 2 220 | 2 813 | 3 042 | 3 278 | 3 337 | 3 294 | 3 659 | 3 062 |
| Wines, spirits, cider and perry | .. | 1 513 | 2 627 | 3 751 | 5 008 | 6 075 | 7 063 | 7 385 | 8 457 | 9 084 |
| Tobacco | .. | 2 735 | 5 541 | 7 666 | 7 862 | 9 076 | 9 479 | 9 190 | 9 038 | 9 790 |
| Hydrocarbon oil | .. | 3 327 | 9 302 | 23 041 | 24 512 | 27 013 | 26 697 | 27 415 | 27 795 | 22 647 |
| Other excise duties | .. | 12 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar levy | .. | 12 | 0 | 44 | 3 | 12 | 12 | 10 | 0 | 0 |
| Soft Drinks Levy | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 336 | 297 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 343 | 1 109 | 1 837 | 2 086 | 2 522 | 3 058 | 3 042 | 3 219 | 3 516 | 3 385 |
| Custom duties | .. | .. | .. | 1 800 | 2 074 | 2 933 | 2 914 | 3 077 | 3 343 | 2 896 |
| Import duties | .. | 855 | 1 722 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural levies | .. | 254 | 115 | 286 | 338 | 0 | 0 | 0 | 0 | 0 |
| Temporary charges of import | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| British Transport Police | .. | 0 | 0 | 0 | 110 | 125 | 128 | 142 | 145 | 145 |
| Customs Duties - UK Receipts | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Digital Services Tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 28 | 344 |
| 5124 Taxes on exports | 0 | -1 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies on exports | .. | -1 | 36 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 33 | 456 | 1 022 | 5 826 | 6 523 | 7 292 | 11 601 | 13 626 | 17 039 | 13 417 |
| Betting and gaming | .. | 456 | 1 022 | 1 522 | 959 | 1 092 | 1 538 | 2 053 | 2 502 | 2 187 |
| National Lottery contributions to fund | .. | 0 | 0 | 1 590 | 1 310 | 1 625 | 1 644 | 1 713 | 1 713 | 1 713 |
| Air passenger duty | .. | 0 | 0 | 940 | 1 883 | 2 094 | 2 960 | 3 119 | 3 806 | 927 |
| Insurance premium tax | .. | 0 | 0 | 1 707 | 2 306 | 2 401 | 3 018 | 3 294 | 6 417 | 6 306 |
| Bank Levy - Stability Fee Scheme | .. | 0 | 0 | 0 | 0 | 0 | 2 352 | 3 369 | 2 523 | 2 214 |
| Light Dues | .. | 0 | 0 | 67 | 65 | 80 | 89 | 78 | 78 | 70 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 600 | 2 641 | 559 | 1 906 | 2 021 | 2 571 | 3 134 | 4 742 | 4 936 |
| Fossil fuel levy | .. | 0 | 875 | 56 | 0 | 0 | 0 | 0 | 0 | 0 |
| European coal and steel levy | .. | 21 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gas levy | .. | 12 | 291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Car tax | .. | 83 | 1 464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Landfill tax | .. | 484 | 0 | 461 | 877 | 1 065 | 1 191 | 1 028 | 784 | 701 |
| Climate change levy | .. | 0 | 0 | 0 | 690 | 666 | 1 098 | 1 752 | 2 091 | 1 833 |
| Aggregates levy | .. | 0 | 0 | 0 | 339 | 290 | 282 | 354 | 396 | 360 |
| Hydro benefit | .. | 0 | 0 | 42 | 0 | 0 | 0 | 0 | 0 | 0 |
| Renewable energy obligations | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Channel 4 advertising formula | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Milk super levy | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracts for Difference | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 471 | 2 042 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 212 | 1 378 | 3 401 | 5 303 | 6 638 | 7 897 | 8 191 | 7 862 | 9 003 | 9 059 |
| 5210 Recurrent taxes | 212 | 1 378 | 3 401 | 5 303 | 6 638 | 7 897 | 8 191 | 7 862 | 8 848 | 8 905 |
| 5211 Paid by households: motor vehicles | 118 | 729 | 1 841 | 2 996 | 4 146 | 4 618 | 4 377 | 4 021 | 5 048 | 5 089 |
| Motor vehicle duty | .. | 726 | 1 837 | 2 992 | 4 096 | 4 561 | 4 312 | 3 970 | 4 998 | 5 026 |
| Boat licences | .. | 3 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dartford Tolls | .. | .. | .. | 0 | 50 | 57 | 65 | 51 | 50 | 63 |
| 5212 Paid by others: motor vehicles | 74 | 588 | 1 134 | 1 614 | 1 304 | 1 295 | 1 816 | 1 954 | 2 030 | 2 024 |
| Motor vehicle levy | .. | 588 | 1 134 | 1 614 | 1 288 | 1 279 | 1 789 | 1 929 | 2 007 | 1 999 |
| Dartford Tolls | .. | .. | .. | 0 | 16 | 16 | 27 | 25 | 23 | 25 |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5213 Paid in respect of other goods | 20 | 61 | 426 | 693 | 1 188 | 1 984 | 1 998 | 1 887 | 1 770 | 1 792 |
| IBA levy | .. | .. | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telecommunications regulator fees | .. | .. | 7 | 12 | 17 | 12 | 0 | 0 | 0 | 0 |
| Gas regulator fees | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electricity regulator fees | .. | .. | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water regulator fees | .. | .. | 6 | 11 | 11 | 12 | 24 | 27 | 36 | 27 |
| Rail regulator fees | .. | .. | 0 | 14 | 12 | 12 | 12 | 12 | 12 | 12 |
| Company registration surplus fees | .. | .. | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Consumer and credit act fees | .. | .. | 163 | 119 | 281 | 480 | 480 | 480 | 480 | 480 |
| Levy funded bodies | .. | .. | 97 | 217 | 349 | 1 040 | 922 | 970 | 814 | 947 |
| 1936 Tithe Act payments | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recurrent taxes paid in respect of other goods | .. | .. | 0 | 0 | 0 | 45 | 44 | 55 | 66 | 28 |
| Land Registry - Registration Title Tax | .. | .. | .. | 285 | 462 | 331 | 464 | 285 | 299 | 234 |
| Companies House - Registration Tax | .. | .. | .. | 35 | 56 | 52 | 52 | 58 | 63 | 64 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155 | 154 |
| Immigration Skills Charge | .. | .. | .. | .. | .. | .. | .. | .. | 155 | 154 |
| 5300 Unallocable between 5100 and 5200 | 1 | -356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **9 017** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | 9 017 | .. | .. | .. | .. | .. | .. | .. |
| Community charge | .. | .. | 9 017 | .. | .. | .. | .. | .. | .. | .. |
| **Memorandum item** | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 1 800 | 2 074 | 2 933 | 2 914 | 3 077 | 3 343 | 2 896 |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | 7 454 | 4 651 | 20 030 | 28 879 | 29 710 | 28 539 | 18 003 | 15 296 |
| Tax expenditure component | .. | .. | 6 973 | 1 233 | 4 414 | 5 542 | 2 538 | 2 571 | 1 622 | 1 378 |
| Transfer component | .. | .. | 481 | 3 418 | 15 617 | 23 338 | 27 172 | 25 968 | 16 381 | 13 918 |
| Non-wastable tax credits against 1210 | .. | .. | 0 | 1 | 918 | 1 313 | 1 156 | 3 273 | 7 254 | 8 590 |
| Tax expenditure component | .. | .. | 0 | 0 | 654 | 915 | 626 | 1 136 | 2 252 | 2 625 |
| Transfer component | .. | .. | 0 | 1 | 264 | 398 | 530 | 2 137 | 5 002 | 5 965 |
| **Total tax revenue on cash basis** | **10 945** | **81 153** | **202 400** | **356 071** | **509 032** | **509 500** | **562 278** | **601 185** | **709 076** | **638 594** |
| **Total tax revenue on accrual basis** | **..** | **..** | **202 368** | **359 690** | **509 308** | **515 253** | **570 196** | **611 338** | **726 723** | **690 450** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | 1 323 | 2 062 | 4 072 | 4 731 | 5 816 | 7 261 | 9 895 | 10 147 |
| Taxes excluded from National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 6 973 | 1 233 | 5 068 | 6 457 | 3 164 | 3 707 | 3 874 | 4 003 |
| Capital transfer for uncollected revenue | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | 3 288 | 8 103 | 18 629 | 21 217 | 22 438 | 25 025 | 33 474 | 38 013 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | 213 952 | 371 088 | 537 077 | 547 658 | 601 614 | 647 331 | 773 966 | 742 613 |
| Imputed social contributions | .. | .. | 3 966 | 4 234 | 1 391 | 1 616 | 1 568 | 1 566 | 1 879 | 2 057 |
| National Accounts: Taxes and all social contributions | .. | .. | 217 918 | 375 322 | 538 468 | 549 274 | 603 182 | 648 897 | 775 845 | 744 670 |

.. Not available

Note: Year ending 31st December. From 1990 data are on accrual basis. Supranational taxes reported by the United Kingdom continue to be reported for 2020 in Revenue Statistics as in previous years. From 2021, at the end of the Brexit transition period, this will come to an end and taxes subsequently introduced by the United Kingdom will be reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

Heading 1210: The corporate tax figures include company income tax from 1990 onwards. Heading 2000: Includes some voluntary contributions which cannot be separately identified. Heading 6200: The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. This tax has been classified in heading 6200 as it is a lump-sum tax levied on each adult in a household (domestic rates are classified in heading 4100). Headings for non-wastable tax credits 1110 and 1210 are consistent with the guidelines, and the figures in the data are treated accordingly. The following method is adopted separately for Working Families 'Tax Credit and Disabled Persons Tax Credit' paid from 1999 to 2003. For each calendar year, a random sample of awards over-lapping the quarter is taken. Each recipient family's income tax liability for the fiscal year within which the quarter falls is calculated , based on the earned income reported for the award (uprated to the middle of the overlap period). And the result multiplied by the number of days in the overlap period divided by 365. The tax expenditure component is defined as the minimum of this amount and the total amount of award paid in the overlap period. The total amount of award paid and the tax expenditure component are each summed over the sample cases, and the ratio is taken as the tax expenditure ration for the quarter. From 2003, the equivalent breakdown for Child and Working tax credits is based on household survey data. Survey data is used to estimate the breakdown into the tax expenditure and the transfer components for the other smaller tax credits.

The United Kingdom Personal Tax Credit information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). PTC information on a financial year basis has been used as a proxy for calendar year. Please note that since 2015-16 tax credits is no longer split into tax expenditure and transfer component. The split for years after 2014-15 is estimated by applying the 2014-15 split to total personal tax credits expenditure. The sum of tax expenditure and transfer components may not match the total due to rounding. Total values are consistent with published figures available here: https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk.

Please note that the sum of the corporate tax credit (CTC) components in the United Kingdom may not match total CTC's due to rounding. The CTC information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). CTC information on a financial year basis has been used as a proxy for calendar year. Please note that the breakdown of total CTCs from 2002/03 to 2010/11 have been estimated using historic proportional splits applied to total published CTC information. Total values are consistent with published figures available here: https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of His Majesty's Revenue and Customs.

StatLink https://stat.link/19o8nl

## Table 5.38. United States: Details of tax revenue, 1965-2020

Million USD

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total tax revenue** | **167 022** | **730 672** | **1 552 413** | **2 900 519** | **3 868 612** | **3 517 144** | **4 291 752** | **4 773 680** | **5 385 030** | **5 380 217** |
| **1000 Taxes on income, profits and capital gains** | **80 284** | **364 137** | **701 731** | **1 453 865** | **1 865 205** | **1 488 699** | **2 016 390** | **2 314 542** | **2 482 885** | **2 446 932** |
| 1100 Of individuals | 52 894 | 285 513 | 584 733 | 1 224 538 | 1 479 085 | 1 223 218 | 1 664 074 | 1 929 215 | 2 192 995 | 2 183 169 |
| 1110 On income and profits | 50 401 | 272 879 | 552 859 | 1 088 967 | 1 326 736 | 1 163 737 | 1 556 113 | 1 753 783 | 2 004 445 | 1 967 925 |
| Individual income tax federal | 46 492 | 233 269 | 449 239 | 895 677 | 1 062 755 | 910 874 | 1 235 275 | 1 413 376 | 1 586 635 | 1 538 726 |
| Individual income tax state and local govt. | 3 909 | 39 610 | 103 620 | 193 290 | 263 981 | 252 863 | 320 838 | 340 407 | 417 810 | 429 198 |
| 1120 On capital gains | 2 493 | 12 634 | 31 874 | 135 571 | 152 349 | 59 481 | 107 961 | 175 432 | 188 550 | 215 244 |
| Capital gains federal | 2 300 | 10 800 | 25 900 | 111 507 | 122 036 | 46 557 | 85 702 | 141 381 | 149 248 | 168 300 |
| Capital gains tax state and local govt. | 193 | 1 834 | 5 974 | 24 064 | 30 313 | 12 924 | 22 259 | 34 051 | 39 302 | 46 944 |
| 1200 Corporate | 27 390 | 78 624 | 116 998 | 229 327 | 386 119 | 265 481 | 352 316 | 385 327 | 289 890 | 263 763 |
| 1210 On profits | 26 745 | 73 586 | 106 134 | 170 835 | 330 597 | 240 445 | 313 172 | 337 786 | 242 971 | 227 710 |
| Corporate income tax federal | 24 861 | 60 525 | 85 736 | 144 590 | 281 040 | 198 698 | 265 274 | 288 486 | 181 893 | 166 401 |
| Corporate income tax state and local govt. | 1 884 | 13 061 | 20 398 | 26 245 | 49 556 | 41 747 | 47 898 | 49 300 | 61 077 | 61 309 |
| 1220 On capital gains | 645 | 5 038 | 10 864 | 58 492 | 55 523 | 25 036 | 39 144 | 47 541 | 46 919 | 36 053 |
| Capital gains tax corp. federal | 600 | 4 143 | 8 776 | 49 506 | 47 200 | 20 689 | 33 157 | 40 602 | 35 125 | 26 346 |
| Capital gains tax corp. state and local govt. | 45 | 895 | 2 088 | 8 986 | 8 323 | 4 347 | 5 987 | 6 939 | 11 794 | 9 707 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **22 192** | **159 763** | **396 972** | **683 104** | **907 357** | **917 409** | **1 030 099** | **1 125 493** | **1 308 696** | **1 333 998** |
| 2100 Employees | 8 459 | 67 022 | 173 860 | 305 555 | 400 941 | 406 404 | 456 777 | 502 103 | 597 633 | 607 264 |
| Federal insurance contribution Act tax | 8 084 | 66 221 | .. | .. | .. | .. | .. | .. | .. | .. |
| Less refund federal | -192 | -507 | .. | .. | .. | .. | .. | .. | .. | .. |
| Railroad retirement taxes federal | 322 | 590 | .. | .. | .. | .. | .. | .. | .. | .. |
| Fed. hosp. insur. recpts from railroad retir. | 0 | 111 | .. | .. | .. | .. | .. | .. | .. | .. |
| Unemployment state tax federal | 20 | 127 | .. | .. | .. | .. | .. | .. | .. | .. |
| Temp. disability insurance state and local | 225 | 480 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 12 703 | 87 019 | 204 102 | 343 184 | 456 602 | 461 702 | 519 064 | 561 936 | 642 810 | 656 638 |
| Federal insurance contributions act tax | 7 802 | 64 768 | .. | .. | .. | .. | .. | .. | .. | .. |
| Railroad retirement taxes federal | 314 | 1 722 | .. | .. | .. | .. | .. | .. | .. | .. |
| Fed. hosp. insur. recpts from railroad retir. | 0 | 111 | .. | .. | .. | .. | .. | .. | .. | .. |
| Military service credit federal | 14 | 652 | .. | .. | .. | .. | .. | .. | .. | .. |
| Old-age dis. hosp. insur. fed. Employer contr. | 282 | 1 453 | .. | .. | .. | .. | .. | .. | .. | .. |
| Unemployment state tax federal | 3 032 | 11 788 | .. | .. | .. | .. | .. | .. | .. | .. |
| Federal unemployment tax Act | 615 | 3 246 | .. | .. | .. | .. | .. | .. | .. | .. |
| Railroad unempl. insurance Act tax federal | 152 | 175 | .. | .. | .. | .. | .. | .. | .. | .. |
| Workmen's compensation state and local | 484 | 3 039 | .. | .. | .. | .. | .. | .. | .. | .. |
| Temp. disability insurance state and local | 8 | 65 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 1 030 | 5 722 | 19 010 | 34 365 | 49 814 | 49 303 | 54 258 | 61 454 | 68 253 | 70 096 |
| Federal old-age survivors trust | 0 | 4 250 | .. | .. | .. | .. | .. | .. | .. | .. |
| Federal disability insurance trust | 1 030 | 733 | .. | .. | .. | .. | .. | .. | .. | .. |
| Federal hospital insurance trust | 0 | 739 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 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** | **285** | **2 285** | **1 591** | **1 751** | **2 264** | **3 386** |
| **4000 Taxes on property** | **26 529** | **77 913** | **182 408** | **299 546** | **463 052** | **473 422** | **503 220** | **539 732** | **649 494** | **669 173** |
| 4100 Recurrent taxes on immovable property | 22 918 | 68 499 | 161 533 | 254 669 | 403 688 | 438 588 | 456 790 | 490 410 | 599 586 | 615 329 |
| 4110 Households | 8 548 | 28 975 | .. | .. | .. | .. | .. | .. | .. | .. |
| Property tax state and local | 8 548 | 28 975 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | 14 370 | 39 524 | .. | .. | .. | .. | .. | .. | .. | .. |
| Property tax state and local | 14 370 | 39 524 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 3 447 | 8 425 | 15 755 | 35 640 | 31 927 | 19 699 | 26 178 | 25 582 | 21 744 | 24 840 |
| 4310 Estate and inheritance taxes | 3 080 | 8 149 | .. | .. | .. | .. | .. | .. | .. | .. |
| Estate tax less refund federal | 2 427 | 6 181 | .. | .. | .. | .. | .. | .. | .. | .. |
| Estate tax state and local govt. | 653 | 1 968 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 367 | 276 | .. | .. | .. | .. | .. | .. | .. | .. |
| Gift tax less refund federal | 289 | 209 | .. | .. | .. | .. | .. | .. | .. | .. |
| Gift tax calculate state and local govt. | 78 | 67 | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 4400 Taxes on financial and capital transactions | 164 | 989 | 2 148 | 4 389 | 20 503 | 7 460 | 12 171 | 14 896 | 17 544 | 18 097 |
| Interest equalisation tax federal | 15 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Document and stock transfer state and local | 149 | 989 | 2 148 | 4 389 | 20 503 | 7 460 | 12 171 | 14 896 | 17 544 | 18 097 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 2 972 | 4 848 | 6 934 | 7 675 | 8 081 | 8 844 | 10 621 | 10 907 |
| **5000 Taxes on goods and services** | **38 017** | **128 844** | **271 301** | **464 004** | **632 713** | **635 329** | **740 452** | **792 162** | **941 692** | **926 730** |
| 5100 Taxes on production, sale, transfer, etc. | 33 300 | 111 810 | 235 233 | 404 093 | 540 291 | 546 710 | 640 249 | 695 784 | 823 829 | 809 540 |
| 5110 General taxes | 8 016 | 51 328 | 125 575 | 221 358 | 301 403 | 295 123 | 343 853 | 374 173 | 443 927 | 448 882 |
| 5111 Value added taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 8 016 | 51 328 | 125 575 | 221 358 | 301 403 | 295 123 | 343 853 | 374 173 | 443 927 | 448 882 |
| General sales - general receipts state and local | 7 981 | 51 328 | 125 575 | 221 358 | 301 403 | 295 123 | 343 853 | 374 173 | 443 927 | 448 882 |
| Other state and local | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 25 284 | 60 482 | 109 658 | 182 735 | 238 888 | 251 587 | 296 396 | 321 611 | 379 902 | 360 658 |
| 5121 Excise duties | 21 209 | 45 471 | 64 953 | 108 600 | 137 373 | 146 582 | 154 390 | 156 902 | 165 942 | 161 955 |
| Alcohol taxes federal govt. | 3 689 | 5 601 | 5 228 | 7 281 | 8 571 | 8 848 | 9 026 | 9 514 | 9 711 | 9 470 |
| Tobacco taxes federal govt. | 2 142 | 2 443 | 4 217 | 6 741 | 8 377 | 17 487 | 15 830 | 14 265 | 11 739 | 11 240 |
| Airport, airway, highway federal | 3 559 | 6 411 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Manufacturer's excise taxes federal govt. | 2 867 | 6 122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar tax federal govt. | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes excise federal govt. | 889 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed tax deposits federal government | -11 | 152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes excise and undist. fed.govt. - | 0 | 0 | 13 316 | 32 005 | 31 747 | 26 913 | 33 746 | 35 287 | 36 445 | 34 174 |
| Less special tax liquor occupations federal | -22 | -21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other federal (refunds) | -7 | -32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcohol taxes state and local govt. | 949 | 2 642 | 3 577 | 4 485 | 5 684 | 6 197 | 6 706 | 7 260 | 7 989 | 7 610 |
| Tobacco taxes state and local govt. | 1 386 | 3 874 | 6 009 | 8 726 | 16 433 | 18 611 | 18 464 | 18 002 | 18 740 | 18 987 |
| Public utilities state and local govt. | 871 | 5 888 | 11 814 | 17 989 | 27 879 | 28 892 | 28 544 | 27 834 | 27 414 | 27 167 |
| Motor fuel taxes state and local govt. | 4 331 | 9 822 | 20 792 | 31 373 | 38 682 | 39 634 | 42 074 | 44 740 | 53 904 | 53 307 |
| Other state and local taxes | 469 | 2 295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Coal tonnage tax federal govt. | 0 | 272 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hazardous substances tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation fuels tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Boat fuels and equipment tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Waste site deposits tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leaking underground storage federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vaccine injury compens. federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ozone depletion tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Oil spill liability federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Luxury tax federal govt. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 275 | 608 | .. | .. | .. | .. | .. | .. | .. | .. |
| Liquor store revenue state and local govt. | 1 447 | 3 200 | .. | .. | .. | .. | .. | .. | .. | .. |
| Liquor store expend. state and local govt. | -1 172 | -2 592 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 1 442 | 7 436 | 17 490 | 21 123 | 28 793 | 28 603 | 35 468 | 38 123 | 77 752 | 68 627 |
| Custom duties federal | 1 442 | 7 436 | 17 490 | 21 123 | 28 793 | 28 603 | 35 468 | 38 123 | 77 752 | 68 627 |
| Petroleum import fees federal govt. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 2 358 | 6 967 | 8 895 | 13 857 | 23 639 | 23 642 | 26 899 | 30 153 | 36 446 | 35 914 |
| Amusements state and local govt. | 23 | 234 | 671 | 3 668 | 7 105 | 7 082 | 7 784 | 8 202 | 9 419 | 7 935 |
| Parimutuels state and local govt. | 386 | 731 | 659 | 326 | 328 | 206 | 193 | 182 | 196 | 188 |
| Transportation of persons federal | 126 | 1 601 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport of property | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General and toll telephone federal | 1 079 | 1 118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign insurance policies federal | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance state and local govt. | 744 | 3 113 | 7 565 | 9 863 | 16 206 | 16 354 | 18 922 | 21 769 | 26 830 | 27 791 |
| Employee pension plans federal | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inland waterway tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ship departure tax federal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 18 320 | 39 155 | 49 083 | 52 760 | 79 639 | 96 433 | 99 762 | 94 162 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 4 717 | 17 034 | 36 068 | 59 910 | 92 422 | 88 619 | 100 203 | 96 377 | 117 864 | 117 190 |
| 5210 Recurrent taxes | 3 490 | 9 501 | 21 262 | 37 114 | 68 547 | 66 440 | 70 557 | 74 447 | 88 084 | 89 028 |
| 5211 Paid by households: motor vehicles | 1 211 | 3 370 | 8 104 | 11 409 | 14 996 | 16 294 | 17 781 | 18 809 | 21 445 | 21 304 |
| Motor vehicle regis. license st. and loc. | 1 056 | 2 981 | .. | .. | .. | .. | .. | .. | .. | .. |
| Motor vehicle oper. license st. and loc. | 152 | 389 | .. | .. | .. | .. | .. | .. | .. | .. |
| Other motor vehicle | 3 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5212 Paid by others: motor vehicles | 937 | 2 343 | 3 564 | 6 688 | 8 484 | 9 108 | 10 071 | 10 702 | 12 300 | 12 259 |
| Motor vehicle regis. license st. and loc. | 937 | 2 343 | .. | .. | .. | .. | .. | .. | .. | .. |
| Motor vehicle oper. license st. and loc. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | 1 342 | 3 788 | 9 594 | 19 017 | 45 067 | 41 038 | 42 705 | 44 936 | 54 339 | 55 464 |
| Misc. fees permit license federal | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special tax liquor occupations federal | 22 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Use tax of certain vehicles federal | 99 | 277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of internat. travel facilities federal | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Use tax of aircraft federal | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation in general license st. and loc. | 528 | 1 388 | 3 147 | 6 736 | 10 658 | 9 473 | 7 560 | 6 678 | 7 634 | 7 431 |
| Alcoholic beverage license tax st. and loc. | 133 | 179 | 264 | 308 | 608 | 596 | 899 | 824 | 956 | 983 |
| Public utilities license tax st. and loc. | 30 | 130 | 270 | 395 | 1 903 | 1 468 | 1 432 | 1 665 | 1 814 | 1 756 |
| Amusements license taxes st. and loc. | 7 | 69 | 202 | 196 | 966 | 638 | 604 | 740 | 750 | 609 |
| Occupation and business license st. and loc. | 349 | 1 113 | 3 512 | 7 651 | 16 484 | 17 812 | 19 284 | 20 423 | 23 404 | 24 284 |
| Wagering occupation tax federal | 7 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other license taxes st. and loc. | 10 | 69 | 2 118 | 3 619 | 14 302 | 10 900 | 12 772 | 14 445 | 19 610 | 20 218 |
| Hunting and fishing license taxes st. and loc. | 138 | 417 | 82 | 112 | 146 | 151 | 155 | 162 | 171 | 184 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 1 227 | 7 533 | 14 806 | 22 796 | 23 875 | 22 179 | 29 645 | 21 930 | 29 780 | 28 162 |
| Severance state and local govt. | 503 | 4 167 | 5 224 | 5 285 | 12 895 | 11 751 | 18 266 | 9 755 | 13 178 | 11 272 |
| Poll taxes state and local govt. | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes state and local govt. | 715 | 3 366 | 9 582 | 17 511 | 10 980 | 10 428 | 11 379 | 12 175 | 16 601 | 16 890 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **15** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | 15 | .. | .. | .. | .. | .. | .. | .. | .. |
| **Non-wastable tax credits** | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | 6 155 | 36 511 | 90 439 | 171 630 | 158 160 | 156 656 | 255 580 | 525 970 |
| Tax expenditure component | .. | .. | 1 800 | 9 602 | 35 910 | 69 870 | 41 560 | 42 826 | 102 660 | 92 340 |
| Transfer component | .. | .. | 4 355 | 26 909 | 54 529 | 101 760 | 116 600 | 113 830 | 152 920 | 433 630 |
| Non-wastable tax credits against 1210 | .. | .. | .. | .. | .. | 250 | 630 | 577 | 440 | 660 |
| Tax expenditure component | .. | .. | .. | .. | .. | 240 | 610 | 527 | 380 | 630 |
| Transfer component | .. | .. | .. | .. | .. | 10 | 20 | 50 | 60 | 30 |
| Unallocable transfer component | .. | .. | .. | .. | .. | 2 420 | 4 280 | 4 890 | 4 230 | 2 600 |
| **Total tax revenue on cash basis** | **167 022** | **730 672** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Total tax revenue on accrual basis** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **Conciliation with National Accounts** | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxes excluded from National Accounts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Difference in treatment of tax credits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Capital transfer for uncollected revenue | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary social security contributions | .. | .. | 11 719 | 22 562 | 51 635 | 61 833 | 69 903 | 74 886 | 108 999 | 121 434 |
| Miscellaneous differences | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| National Accounts: Taxes and actual social contributions | .. | .. | 1 564 132 | 2 923 081 | 3 920 247 | 3 578 977 | 4 361 655 | 4 848 566 | 5 494 029 | 5 501 651 |
| Imputed social contributions | .. | .. | 3 384 | 3 727 | 7 134 | 9 428 | 9 438 | 9 636 | 8 925 | 9 100 |
| National Accounts: Taxes and all social contributions | .. | .. | 1 567 516 | 2 926 808 | 3 927 381 | 3 588 405 | 4 371 093 | 4 858 202 | 5 502 954 | 5 510 751 |

.. Not available

Note: From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the dated covered fiscal years ending 30th June. Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes,excises and undistributed, Federal government'.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

StatLink https://stat.link/m0qrud

## 5.2. Memorandum tables

Table 5.39 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 5.1. In addition, this table shows data on other taxes, on voluntary contributions to government and on compulsory contributions to the private sector.

Table 5.40 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion, it was decided that the data shown in this publication should continue to include taxes paid by government (see §7 of the Interpretative Guide in annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector) it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item. This is the purpose of the country tables that follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in §40 to §46, §47 and §3 to §4 of the Interpretative Guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available for most countries, although it is believed that, in all countries, taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

## Table 5.39. Financing social benefits

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Australia, million AUD | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary contributions to government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Compulsory contributions to private sector | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| | | | | | | | | | | |
| Austria, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 1 548 | 9 200 | 17 763 | 30 510 | 38 453 | 41 423 | 46 845 | 49 867 | 59 083 | 59 094 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 32 | 135 | 141 | 206 | 256 | 339 | 299 | 321 | 336 | 344 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1 580** | **9 335** | **17 904** | **30 716** | **38 709** | **41 762** | **47 144** | **50 188** | **59 418** | **59 438** |
| | | | | | | | | | | |
| Belgium, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 2 018 | 10 798 | 23 386 | 34 865 | 45 929 | 50 674 | 56 527 | 58 812 | 63 203 | 62 276 |
| Other taxes | 0 | 171 | 644 | 5 375 | 13 659 | 16 772 | 18 382 | 12 292 | 19 153 | 20 009 |
| Voluntary contributions to government | 0 | 41 | 52 | 58 | 57 | 59 | 77 | 70 | 84 | 82 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2 018** | **11 009** | **24 082** | **40 298** | **59 644** | **67 505** | **74 986** | **71 174** | **82 440** | **82 367** |
| | | | | | | | | | | |
| Canada, million CAD | | | | | | | | | | |
| Contribution under 2000 heading | 854 | 10 649 | 29 653 | 53 109 | 73 722 | 76 787 | 90 394 | 96 371 | 108 366 | 107 866 |
| Other taxes | 1 199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2 053** | **10 649** | **29 653** | **53 109** | **73 722** | **76 787** | **90 394** | **96 371** | **108 366** | **107 866** |
| | | | | | | | | | | |
| Chile, million CLP | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | 159 559 | 576 758 | 1 148 647 | 1 493 987 | 1 968 973 | 2 252 490 | 2 994 906 | 3 104 866 |
| Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | 328 102 | 2 021 631 | 3 808 658 | 5 408 703 | 7 583 251 | 8 914 415 | 11 975 273 | 12 194 451 |
| **Total** | **..** | **..** | **487 661** | **2 598 389** | **4 957 305** | **6 902 690** | **9 552 224** | **11 166 905** | **14 970 179** | **15 299 318** |
| | | | | | | | | | | |
| Colombia, million COP | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | 203 596 | 4 989 000 | 9 694 000 | 11 478 085 | 16 644 445 | 13 585 138 | 19 875 398 | 18 615 408 |
| Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | 0 | 0 | 18 667 073 | 27 354 493 | 30 808 731 | 31 112 566 | 43 732 211 | 40 888 910 |
| **Total** | **..** | **..** | **203 596** | **4 989 000** | **28 361 073** | **38 832 579** | **47 453 177** | **44 697 703** | **63 607 609** | **59 504 318** |
| | | | | | | | | | | |
| Costa Rica, million CRC | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | 33 990 | 297 069 | 885 053 | 1 450 531 | 1 928 082 | 2 305 133 | 3 026 691 | 2 971 589 |
| Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary contributions to government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Compulsory contributions to private sector | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **33 990** | **297 069** | **885 053** | **1 450 531** | **1 928 082** | **2 305 133** | **3 026 691** | **2 971 589** |
| | | | | | | | | | | |
| Czech Republic, million CZK | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 341 544 | 573 417 | 576 029 | 603 072 | 659 743 | 889 237 | 901 670 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 1 099 | 974 | 661 | 337 | 386 | 578 | 537 |
| Compulsory contributions to private sector | .. | .. | .. | 2 837 | 5 757 | 6 094 | 6 424 | 6 741 | 8 921 | 9 048 |
| **Total** | **..** | **..** | **..** | **345 480** | **580 148** | **582 784** | **609 833** | **666 871** | **898 736** | **911 255** |
| | | | | | | | | | | |
| Denmark, million DKK | | | | | | | | | | |
| Contribution under 2000 heading | 690 | 710 | 101 | 8 453 | 1 286 | 1 815 | 1 618 | 1 378 | 991 | 1 359 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 1 673 | 8 087 | 16 633 | 17 061 | 17 192 | 14 655 | 14 721 | 14 792 | 14 873 |
| Compulsory contributions to private sector | 145 | 554 | 1 278 | 1 445 | 4 526 | 3 847 | 3 068 | 2 964 | 2 828 | 2 875 |
| **Total** | **835** | **2 937** | **9 466** | **26 531** | **22 874** | **22 854** | **19 341** | **19 063** | **18 611** | **19 107** |
| | | | | | | | | | | |
| Estonia, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 674 | 1 683 | 1 879 | 2 077 | 2 300 | 3 256 | 3 331 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 1 | 341 | 38 | 268 | 389 | 299 | 313 |
| **Total** | **..** | **..** | **..** | **674** | **2 024** | **1 918** | **2 346** | **2 689** | **3 556** | **3 644** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Finland, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 93 | 2 776 | 10 012 | 15 756 | 21 384 | 22 648 | 25 632 | 26 639 | 28 295 | 27 326 |
| Other taxes | 47 | 22 | 0 | 404 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 262 | 632 | 236 | 228 | 254 | 270 | 303 | 246 | 235 |
| Compulsory contributions to private sector | 0 | 123 | 431 | 532 | 653 | 619 | 694 | 673 | 655 | 619 |
| **Total** | **140** | **3 183** | **11 075** | **16 928** | **22 265** | **23 521** | **26 596** | **27 615** | **29 196** | **28 180** |
| | | | | | | | | | | |
| France, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 8 804 | 76 235 | 191 141 | 231 875 | 307 663 | 323 816 | 356 934 | 370 375 | 363 817 | 348 335 |
| Other taxes | 0 | 895 | 2 950 | 81 001 | 127 511 | 137 383 | 162 838 | 170 210 | 232 687 | 234 036 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **8 804** | **77 130** | **194 091** | **312 876** | **435 174** | **461 199** | **519 772** | **540 585** | **596 504** | **582 371** |
| | | | | | | | | | | |
| Germany, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 19 876 | 98 659 | 170 449 | 299 440 | 320 750 | 354 320 | 392 378 | 424 841 | 508 124 | 512 122 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 1 946 | 8 441 | 13 002 | 23 329 | 21 409 | 5 102 | 5 352 | 6 068 | 7 262 | 7 378 |
| Compulsory contributions to private sector | 107 | 690 | 1 462 | 6 120 | 8 243 | 9 386 | 10 444 | 11 202 | 13 780 | 13 860 |
| **Total** | **21 929** | **107 791** | **184 914** | **328 889** | **350 402** | **368 808** | **408 174** | **442 111** | **529 166** | **533 360** |
| | | | | | | | | | | |
| Greece, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 37 | 485 | 3 466 | 14 284 | 24 940 | 24 748 | 19 354 | 18 807 | 22 260 | 21 352 |
| Other taxes | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **44** | **485** | **3 466** | **14 284** | **24 940** | **24 748** | **19 354** | **18 807** | **22 260** | **21 352** |
| | | | | | | | | | | |
| Hungary, million HUF | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 1 506 755 | 3 402 194 | 3 179 509 | 3 899 154 | 4 433 464 | 5 545 481 | 5 364 764 |
| Other taxes | .. | .. | .. | 188 413 | 85 058 | 78 629 | 246 574 | 294 313 | 145 025 | 128 079 |
| Voluntary contributions to government | .. | .. | .. | 1 273 | 1 762 | 1 693 | 1 523 | 1 229 | 983 | 953 |
| Compulsory contributions to private sector | .. | .. | .. | 62 836 | 190 331 | 279 814 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **1 759 277** | **3 679 344** | **3 539 645** | **4 147 251** | **4 729 006** | **5 691 489** | **5 493 796** |
| | | | | | | | | | | |
| Iceland, million ISK | | | | | | | | | | |
| Contribution under 2000 heading | 5 | 102 | 3 607 | 19 680 | 39 594 | 63 599 | 69 899 | 79 707 | 97 423 | 88 364 |
| Other taxes | 0 | 1 047 | 20 571 | 26 732 | 52 444 | 77 472 | 90 895 | 97 987 | 187 636 | 269 721 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 459 | 13 454 | 48 847 | 118 117 | 95 438 | 117 903 | 139 792 | 187 003 | 194 483 |
| **Total** | **5** | **1 608** | **37 632** | **95 260** | **210 155** | **236 509** | **278 697** | **317 486** | **472 062** | **552 568** |
| | | | | | | | | | | |
| Ireland, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 21 | 578 | 1 729 | 3 966 | 8 143 | 8 458 | 8 854 | 9 992 | 13 109 | 12 283 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **21** | **578** | **1 729** | **3 966** | **8 143** | **8 458** | **8 854** | **9 992** | **13 109** | **12 283** |
| | | | | | | | | | | |
| Israel, million ILS | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 27 565 | 37 909 | 45 343 | 53 364 | 59 561 | 74 420 | 73 031 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 0 | 9 100 | 22 400 | 28 700 | 37 700 | 39 200 |
| **Total** | **..** | **..** | **..** | **27 565** | **37 909** | **54 443** | **75 764** | **88 261** | **112 120** | **112 231** |
| | | | | | | | | | | |
| Italy, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 1 881 | 22 976 | 87 256 | 143 629 | 200 772 | 209 122 | 210 462 | 214 376 | 237 290 | 224 781 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 464 | 567 | 561 | 738 | 750 | 764 | 724 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1 881** | **22 976** | **87 256** | **144 093** | **201 339** | **209 683** | **211 200** | **215 126** | **238 054** | **225 505** |
| | | | | | | | | | | |
| Japan, billion JPY | | | | | | | | | | |
| Contribution under 2000 heading | 1 344 | 18 178 | 34 613 | 47 968 | 53 325 | 54 461 | 59 803 | 64 465 | 71 993 | 71 550 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1 344** | **18 178** | **34 613** | **47 968** | **53 325** | **54 461** | **59 803** | **64 465** | **71 993** | **71 550** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Korea, billion KRW | | | | | | | | | | |
| Contribution under 2000 heading | .. | 73 | 3 760 | 22 759 | 53 588 | 69 090 | 91 596 | 104 693 | 140 071 | 150 854 |
| Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **73** | **3 760** | **22 759** | **53 588** | **69 090** | **91 596** | **104 693** | **140 071** | **150 854** |
| | | | | | | | | | | |
| Latvia, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 669 | 1 774 | 1 554 | 1 933 | 2 030 | 2 911 | 2 937 |
| Other taxes | .. | .. | .. | 12 | 51 | 36 | 59 | 80 | 149 | 128 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **682** | **1 825** | **1 590** | **1 992** | **2 111** | **3 060** | **3 065** |
| | | | | | | | | | | |
| Lithuania, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 1 362 | 2 643 | 3 293 | 3 791 | 4 338 | 4 743 | 5 127 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 2 | 2 | 3 | 2 | 2 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 247 | 95 | 149 | 140 | 3 | 0 |
| **Total** | **..** | **..** | **..** | **1 362** | **2 892** | **3 391** | **3 943** | **4 480** | **4 748** | **5 127** |
| | | | | | | | | | | |
| Luxembourg, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 86 | 443 | 1 011 | 2 224 | 3 710 | 4 387 | 5 132 | 5 548 | 6 862 | 7 216 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 4 | 18 | 18 | 28 | 33 | 38 | 48 | 52 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **86** | **443** | **1 015** | **2 241** | **3 728** | **4 415** | **5 166** | **5 587** | **6 910** | **7 268** |
| | | | | | | | | | | |
| Mexico, million MXN | | | | | | | | | | |
| Contribution under 2000 heading | .. | 109 | 17 165 | 138 223 | 236 727 | 277 459 | 351 993 | 409 249 | 552 058 | 576 019 |
| Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | 25 | 3 840 | 67 352 | 144 331 | 146 110 | 168 111 | 206 824 | 303 426 | 332 725 |
| **Total** | **..** | **134** | **21 005** | **205 575** | **381 057** | **423 569** | **520 104** | **616 073** | **855 484** | **908 743** |
| | | | | | | | | | | |
| Netherlands, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 3 342 | 26 641 | 39 075 | 64 522 | 77 072 | 82 732 | 97 372 | 96 426 | 109 298 | 108 685 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 168 | 1 139 | 163 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 1 266 | 7 642 | 5 727 | 37 088 | .. | .. | .. | .. | .. | .. |
| **Total** | **4 776** | **35 422** | **44 965** | **101 610** | **77 072** | **82 732** | **97 372** | **96 426** | **109 298** | **108 685** |
| | | | | | | | | | | |
| New Zealand, million NZD | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Voluntary contributions to government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Compulsory contributions to private sector | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| | | | | | | | | | | |
| Norway, million NOK | | | | | | | | | | |
| Contribution under 2000 heading | 2 009 | 28 205 | 79 362 | 132 170 | 204 473 | 243 002 | 292 461 | 325 130 | 377 057 | 381 838 |
| Other taxes | 1 305 | 4 256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 242 | 339 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **3 314** | **32 703** | **79 701** | **132 170** | **204 473** | **243 002** | **292 461** | **325 130** | **377 057** | **381 838** |
| | | | | | | | | | | |
| Poland, million PLN | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 97 411 | 141 457 | 157 432 | 204 600 | 225 711 | 305 353 | 318 637 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 34 | 49 | 46 | 48 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **97 411** | **141 457** | **157 432** | **204 634** | **225 760** | **305 399** | **318 685** |
| | | | | | | | | | | |
| Portugal, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 22 | 531 | 4 026 | 10 168 | 14 305 | 15 462 | 15 139 | 16 182 | 20 602 | 20 914 |
| Other taxes | 0 | 1 | 29 | 434 | 658 | 698 | 970 | 994 | 854 | 883 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **22** | **532** | **4 055** | **10 602** | **14 932** | **16 154** | **16 109** | **17 176** | **21 456** | **21 798** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Slovak Republic, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 4 409 | 7 244 | 8 154 | 9 847 | 10 897 | 14 085 | 14 233 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 22 | 31 | 17 | 11 | 11 | 12 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 701 | 719 | 385 | 413 | 713 | 718 |
| **Total** | **..** | **..** | **..** | **4 409** | **7 968** | **8 904** | **10 249** | **11 321** | **14 809** | **14 963** |
| | | | | | | | | | | |
| Slovenia, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | .. | .. | .. | 2 824 | 5 046 | 5 761 | 5 647 | 5 983 | 7 587 | 7 908 |
| Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **2 824** | **5 046** | **5 761** | **5 647** | **5 983** | **7 587** | **7 908** |
| | | | | | | | | | | |
| Spain, million EUR | | | | | | | | | | |
| Contribution under 2000 heading | 350 | 10 682 | 36 722 | 74 683 | 127 088 | 127 235 | 116 875 | 122 835 | 152 527 | 154 276 |
| Other taxes | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 447 | 937 | 1 155 | 2 209 | 1 170 | 987 | 891 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **350** | **10 731** | **36 722** | **75 130** | **128 025** | **128 390** | **119 084** | **124 005** | **153 514** | **155 167** |
| | | | | | | | | | | |
| Sweden, million SEK | | | | | | | | | | |
| Contribution under 2000 heading | 4 851 | 74 647 | 205 867 | 306 974 | 388 505 | 384 668 | 376 684 | 404 851 | 462 860 | 455 396 |
| Other taxes | 1 407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 7 951 | 12 376 | 13 167 | 15 909 | 16 726 | 24 966 | 24 731 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **6 258** | **74 647** | **205 867** | **314 925** | **400 881** | **397 835** | **392 593** | **421 577** | **487 826** | **480 127** |
| | | | | | | | | | | |
| Switzerland, million CHF | | | | | | | | | | |
| Contribution under 2000 heading | 1 670 | 10 844 | 19 952 | 30 961 | 34 974 | 38 385 | 42 862 | 44 285 | 47 233 | 49 057 |
| Other taxes | 336 | 778 | 1 176 | 4 509 | 6 342 | 6 644 | 7 760 | 7 590 | 6 260 | 3 357 |
| Voluntary contributions to government | 95 | 431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 2 505 | 9 674 | 20 797 | 29 532 | 42 219 | 45 974 | 49 965 | 52 890 | 59 357 | 60 122 |
| **Total** | **4 606** | **21 727** | **41 924** | **65 002** | **83 535** | **91 004** | **100 587** | **104 765** | **112 851** | **112 536** |
| | | | | | | | | | | |
| Türkiye, million TRY | | | | | | | | | | |
| Contribution under 2000 heading | 0 | 0 | 15 | 7 543 | 44 052 | 71 696 | 125 871 | 170 282 | 312 808 | 357 677 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **15** | **7 543** | **44 052** | **71 696** | **125 871** | **170 282** | **312 808** | **357 677** |
| | | | | | | | | | | |
| United Kingdom, million GBP | | | | | | | | | | |
| Contribution under 2000 heading | 1 685 | 13 531 | 34 457 | 60 252 | 93 210 | 97 346 | 106 085 | 114 173 | 143 306 | 144 990 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 0 | 11 | 3 288 | 8 103 | 18 629 | 21 217 | 22 438 | 25 025 | 33 474 | 38 013 |
| Compulsory contributions to private sector | 1 148 | 13 350 | 7 945 | 8 308 | 9 969 | 9 656 | 6 074 | 5 495 | 0 | 0 |
| **Total** | **2 833** | **26 892** | **45 690** | **76 663** | **121 808** | **128 219** | **134 597** | **144 693** | **176 780** | **183 003** |
| | | | | | | | | | | |
| United States, million USD | | | | | | | | | | |
| Contribution under 2000 heading | 22 192 | 159 763 | 396 972 | 683 104 | 907 357 | 917 409 | 1 030 099 | 1 125 493 | 1 308 696 | 1 333 998 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary contributions to government | 488 | 3 407 | 11 719 | 22 562 | 51 635 | 61 833 | 69 903 | 74 886 | 108 999 | 121 434 |
| Compulsory contributions to private sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **22 680** | **163 170** | **408 691** | **705 666** | **958 992** | **979 242** | **1 100 002** | **1 200 379** | **1 417 695** | **1 455 432** |

.. Not available

StatLink https://stat.link/pryvh0

## Table 5.40. Social security contributions and payroll taxes paid by government, details

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Australia, million AUD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State/Regional | 15 | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | 0 | 0 | 2 | 19 | 41 | 31 | 37 | 38 | 42 | 45 |
| Social Security Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Multi-jurisdictional (University) sector[1] | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **15** | **306** | **92** | **301** | **496** | **579** | **702** | **765** | **922** | **959** |
| **2000+3000 Total** | **15** | **306** | **92** | **301** | **496** | **579** | **702** | **765** | **922** | **959** |
| | | | | | | | | | | |
| Austria, million EUR[2] | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 48 | 230 | 337 | 620 | 1 244 | 1 532 | 1 664 | 1 825 | 2 209 | 2 261 |
| State/Regional | 13 | 166 | 337 | 692 | 988 | 1 179 | 1 255 | 1 376 | 1 702 | 1 800 |
| Local government | 17 | 145 | 292 | 699 | 1 036 | 1 277 | 1 379 | 1 515 | 1 815 | 1 906 |
| Social Security Funds | 11 | 79 | 48 | 176 | 203 | 226 | 250 | 264 | 293 | 303 |
| **Total** | **88** | **619** | **1 015** | **2 186** | **3 471** | **4 213** | **4 547** | **4 980** | **6 018** | **6 270** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | 0 | 49 | 134 | 186 | 337 | 533 | 558 | 624 | 649 | 658 |
| State/Regional | 0 | 48 | 74 | 232 | 351 | 458 | 485 | 492 | 507 | 507 |
| Local government | 1 | 29 | 79 | 301 | 262 | 359 | 396 | 428 | 455 | 445 |
| Social Security Funds | 0 | 0 | 39 | 44 | 51 | 55 | 61 | 65 | 71 | 73 |
| **Total** | **1** | **125** | **326** | **763** | **1 000** | **1 405** | **1 500** | **1 609** | **1 682** | **1 682** |
| **2000+3000 Total** | **89** | **745** | **1 341** | **2 949** | **4 471** | **5 618** | **6 047** | **6 589** | **7 700** | **7 952** |
| | | | | | | | | | | |
| Belgium, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 536 | 211 | 259 | 434 | 493 | 532 | 859 | 866 | 908 |
| State/Regional | .. | 0 | 614 | 1 218 | 1 600 | 1 873 | 2 089 | 2 440 | 2 756 | 2 771 |
| Local government | .. | 434 | 768 | 1 376 | 2 151 | 2 655 | 3 641 | 3 973 | 4 524 | 4 599 |
| Social Security Funds | .. | 89 | 176 | 252 | 308 | 360 | 416 | 415 | 411 | 421 |
| **Total** | **..** | **1 059** | **1 769** | **3 105** | **4 493** | **5 381** | **6 678** | **7 686** | **8 557** | **8 698** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **1 059** | **1 769** | **3 105** | **4 493** | **5 381** | **6 678** | **7 686** | **8 557** | **8 698** |
| | | | | | | | | | | |
| Canada, million CAD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 944 | 1 198 | 1 397 | 1 449 | 1 515 | 1 790 | 2 144 |
| State/Regional | .. | .. | .. | 3 023 | 4 269 | 5 071 | 5 825 | 6 349 | 7 122 | 7 186 |
| Local government | .. | .. | .. | 2 225 | 2 806 | 3 390 | 3 912 | 4 205 | 4 715 | 4 757 |
| Social Security Funds | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **6 192** | **8 273** | **9 857** | **11 186** | **12 070** | **13 626** | **14 087** |
| 3000 Taxes on payroll andworkforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State/Regional | .. | .. | .. | 173 | 234 | 328 | 362 | 362 | 405 | 412 |
| Local government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **173** | **234** | **328** | **362** | **362** | **405** | **412** |
| **2000+3000 Total** | **..** | **..** | **..** | **6 365** | **8 507** | **10 185** | **11 548** | **12 432** | **14 031** | **14 499** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Chile, million CLP | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 43 210 | 107 911 | 148 006 | 186 652 | 205 125 | 270 571 | 269 335 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 11 317 | 30 218 | 41 518 | 51 114 | 63 603 | 104 484 | 110 058 |
| Social Security Funds | .. | .. | .. | 106 | 263 | 449 | 550 | 600 | 825 | 872 |
| **Total** | **..** | **..** | **..** | **54 633** | **138 392** | **189 974** | **238 315** | **269 328** | **375 881** | **380 265** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **2000+3000 Total** | **..** | **..** | **..** | **54 633** | **138 392** | **189 974** | **238 315** | **269 328** | **375 881** | **380 265** |
| | | | | | | | | | | |
| Colombia, million COP | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| State/Regional | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| Local government | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | .. | .. | .. | .. | 1 007 283 | 1 255 666 | 1 889 685 | 1 937 898 |
| **Total** | **..** | **..** | **..** | **..** | **..** | **..** | **1 007 283** | **1 255 666** | **1 889 685** | **1 937 898** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | 372 476 | 436 646 | 589 456 | 614 683 |
| State/Regional | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| Local government | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **..** | **..** | **..** | **372 476** | **436 646** | **589 456** | **614 683** |
| **2000+3000 Total** | **..** | **..** | **..** | **..** | **..** | **..** | **1 379 759** | **1 692 312** | **2 479 141** | **2 552 581** |
| | | | | | | | | | | |
| Costa Rica, million CRC | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 3 219 | 35 099 | 102 041 | 197 340 | 258 663 | 301 475 | 358 848 | 364 628 |
| State/Regional | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | .. | .. | 228 | 2 214 | 5 357 | 9 866 | 14 042 | 17 177 | 23 092 | 23 212 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **3 447** | **37 313** | **107 398** | **207 206** | **272 706** | **318 652** | **381 940** | **387 840** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | 91 | 2 666 | 5 320 | 12 405 | 15 059 | 17 321 | 20 795 | 22 030 |
| State/Regional | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **91** | **2 666** | **5 320** | **12 405** | **15 059** | **17 321** | **20 795** | **22 030** |
| **2000+3000 Total** | **..** | **..** | **3 538** | **39 979** | **112 718** | **219 611** | **287 765** | **335 973** | **402 736** | **409 870** |
| | | | | | | | | | | |
| Czech Republic, million CZK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 28 050 | 44 437 | 45 439 | 46 360 | 37 553 | 52 185 | 56 141 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 5 660 | 8 253 | 9 394 | 9 448 | 41 954 | 61 791 | 68 981 |
| Social Security Funds | .. | .. | .. | 510 | 791 | 938 | 881 | 975 | 1 275 | 1 310 |
| **Total** | **..** | **..** | **..** | **34 220** | **53 481** | **55 771** | **56 689** | **80 482** | **115 252** | **126 432** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **..** | **34 220** | **53 481** | **55 771** | **56 689** | **80 482** | **115 252** | **126 432** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Denmark, million DKK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 179 | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **179** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **179** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| | | | | | | | | | | |
| Estonia, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 115 | 230 | 258 | 306 | 359 | 474 | 514 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 48 | 155 | 173 | 203 | 232 | 335 | 353 |
| Social Security Funds | .. | .. | .. | 0 | 1 | 3 | 4 | 4 | 8 | 9 |
| **Total** | **..** | **..** | **..** | **163** | **386** | **434** | **513** | **596** | **817** | **876** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **..** | **163** | **386** | **434** | **513** | **596** | **817** | **876** |
| | | | | | | | | | | |
| Finland, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 61 | 196 | 908 | 1 057 | 1 138 | 1 227 | 1 229 | 1 104 | 1 141 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 170 | 1 709 | 2 786 | 4 061 | 4 352 | 4 881 | 4 868 | 4 270 | 4 315 |
| Social Security Funds | .. | 9 | 34 | 75 | 88 | 89 | 101 | 109 | 112 | 109 |
| **Total** | **..** | **239** | **1 939** | **3 769** | **5 206** | **5 579** | **6 209** | **6 206** | **5 486** | **5 565** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 4 | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **5** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **245** | **1 939** | **3 769** | **5 206** | **5 579** | **6 209** | **6 206** | **5 486** | **5 565** |
| | | | | | | | | | | |
| France, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 3 816 | 8 063 | 10 466 | 12 426 | 12 841 | 12 825 | 12 999 | 14 275 | 14 424 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 2 369 | 5 542 | 10 372 | 15 925 | 18 065 | 20 050 | 21 553 | 22 157 | 22 505 |
| Social Security Funds | .. | 2 594 | 6 940 | 10 827 | 14 035 | 15 427 | 16 614 | 17 399 | 17 548 | 18 178 |
| **Total** | **..** | **8 779** | **20 545** | **31 665** | **42 386** | **46 333** | **49 489** | **51 951** | **53 980** | **55 107** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | 836 | 494 | 854 | 1 558 | 1 611 | 1 697 | 1 768 | 1 968 | 2 014 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 27 | 107 | 324 | 549 | 698 | 791 | 852 | 962 | 992 |
| Social Security Funds | .. | 629 | 2 234 | 3 413 | 4 531 | 5 028 | 5 374 | 5 522 | 5 782 | 6 047 |
| **Total** | **..** | **1 492** | **2 835** | **4 591** | **6 638** | **7 337** | **7 862** | **8 142** | **8 712** | **9 053** |
| **2000+3000 Total** | **..** | **10 271** | **23 380** | **36 256** | **49 024** | **53 670** | **57 351** | **60 093** | **62 692** | **64 160** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Germany, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 775 | 1 324 | 2 376 | 1 554 | 1 377 | 1 649 | 1 631 | 1 766 | 2 298 | 2 480 |
| State/Regional | 293 | 2 611 | 4 647 | 5 664 | 6 045 | 6 781 | 7 231 | 7 749 | 9 329 | 9 925 |
| Local government | 325 | 3 140 | 5 791 | 6 920 | 8 296 | 9 499 | 9 967 | 10 767 | 13 768 | 14 464 |
| Social Security Funds | 1 495 | 456 | 767 | 1 806 | 2 131 | 2 446 | 2 614 | 2 840 | 3 333 | 3 584 |
| **Total** | **2 887** | **7 531** | **13 581** | **15 945** | **17 849** | **20 374** | **21 443** | **23 123** | **28 728** | **30 453** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **2 887** | **7 531** | **13 581** | **15 945** | **17 849** | **20 374** | **21 443** | **23 123** | **28 728** | **30 453** |
| | | | | | | | | | | |
| Greece, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 124 | 510 | 1 045 | 1 176 | 1 151 | 1 160 | 2 017 | 2 318 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 0 | 124 | 286 | 341 | 355 | 339 | 329 | 345 |
| Social Security Funds | .. | .. | 0 | 99 | 268 | 200 | 169 | 74 | 66 | 61 |
| **Total** | **..** | **..** | **124** | **733** | **1 599** | **1 717** | **1 675** | **1 573** | **2 412** | **2 724** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **124** | **733** | **1 599** | **1 717** | **1 675** | **1 573** | **2 412** | **2 724** |
| | | | | | | | | | | |
| Hungary, million HUF | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 148 251 | 293 684 | 352 354 | 449 428 | 539 106 | 530 607 | 511 247 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 173 475 | 343 306 | 291 375 | 124 111 | 152 189 | 147 213 | 136 697 |
| Social Security Funds | .. | .. | .. | 4 936 | 8 052 | 6 763 | 2 781 | 2 977 | 876 | 709 |
| **Total** | **..** | **..** | **..** | **326 661** | **645 042** | **650 492** | **576 320** | **694 272** | **678 696** | **648 653** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 13 901 | 7 287 | 5 419 | 12 435 | 12 876 | 19 481 | 20 850 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 25 990 | 11 928 | 9 275 | 4 224 | 3 357 | 4 617 | 4 978 |
| Social Security Funds | .. | .. | .. | 406 | 162 | 194 | 101 | 110 | 37 | 45 |
| **Total** | **..** | **..** | **..** | **40 297** | **19 377** | **14 888** | **16 760** | **16 342** | **24 135** | **25 873** |
| **2000+3000 Total** | **..** | **..** | **..** | **366 958** | **664 420** | **665 380** | **593 080** | **710 614** | **702 831** | **674 526** |
| | | | | | | | | | | |
| Iceland, million ISK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **2000+3000 Total** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Ireland, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 21 | 65 | 166 | 460 | 395 | 426 | 497 | 680 | 629 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 25 | 83 | 277 | 862 | 740 | 799 | 932 | 1 275 | 1 180 |
| Social Security Funds | .. | 0 | 1 | 4 | 6 | 6 | 6 | 6 | 6 | 6 |
| **Total** | **..** | **46** | **149** | **447** | **1 328** | **1 140** | **1 231** | **1 435** | **1 961** | **1 816** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **46** | **149** | **447** | **1 328** | **1 140** | **1 231** | **1 435** | **1 961** | **1 816** |
| | | | | | | | | | | |
| Israel, million ILS | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 840 | 1 030 | 1 180 | 1 550 | 1 780 | 2 380 | 2 320 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 280 | 340 | 390 | 510 | 590 | 790 | 770 |
| Social Security Funds | .. | .. | .. | 5 | 12 | 15 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **1 120** | **1 370** | **1 570** | **2 060** | **2 370** | **3 170** | **3 090** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 2 330 | 3 600 | 4 180 | 5 220 | 5 650 | 6 850 | 6 960 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 660 | 880 | 960 | 1 190 | 1 290 | 1 570 | 1 590 |
| Social Security Funds | .. | .. | .. | 5 | 12 | 15 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **2 990** | **4 480** | **5 140** | **6 410** | **6 940** | **8 420** | **8 550** |
| **2000+3000 Total** | **..** | **..** | **..** | **4 110** | **5 850** | **6 710** | **8 470** | **9 310** | **11 590** | **11 640** |
| | | | | | | | | | | |
| Italy, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | .. | 36 679 | 47 394 | 50 627 | 49 827 | 49 251 | 52 345 | 52 493 |
| **Total** | **..** | **..** | **..** | **36 679** | **47 394** | **50 627** | **49 827** | **49 251** | **52 345** | **52 493** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **..** | **36 679** | **47 394** | **50 627** | **49 827** | **49 251** | **52 345** | **52 493** |
| | | | | | | | | | | |
| Japan, billion JPY | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 507 | 732 | 766 | 758 | 810 | 881 | 932 | 928 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | 0 | 0 |
| Local government | .. | .. | 1 510 | 2 168 | 2 216 | 2 223 | 2 392 | 2 524 | 2 615 | 2 608 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **2 017** | **2 900** | **2 982** | **2 981** | **3 202** | **3 405** | **3 547** | **3 536** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **2 017** | **2 900** | **2 982** | **2 981** | **3 202** | **3 405** | **3 547** | **3 536** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Korea, billion KRW | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| **2000+3000 Total** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| | | | | | | | | | | |
| Latvia, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **40** | **156** | **174** | **228** | **262** | **358** | **330** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **..** | **40** | **156** | **174** | **228** | **262** | **358** | **330** |
| | | | | | | | | | | |
| Lithuania, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 179 | 327 | 335 | 395 | 426 | 50 | 50 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 174 | 294 | 351 | 348 | 375 | 40 | 46 |
| Social Security Funds | .. | .. | .. | 5 | 14 | 16 | 15 | 16 | 1 | 1 |
| **Total** | **..** | **..** | **..** | **358** | **635** | **701** | **758** | **818** | **91** | **98** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **..** | **358** | **635** | **701** | **758** | **818** | **91** | **98** |
| | | | | | | | | | | |
| Luxembourg, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 257 | 273 | 413 | 488 | 587 | 648 | 789 | 828 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Social Security Funds | .. | .. | 7 | 11 | 12 | 13 | 14 | 17 | 22 | 23 |
| **Total** | **..** | **..** | **267** | **288** | **429** | **505** | **605** | **669** | **814** | **855** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **267** | **288** | **429** | **505** | **605** | **669** | **814** | **855** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Mexico, million MXN | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 25 | 2 952 | 44 879 | 94 251 | 103 440 | 126 518 | 145 329 | 183 462 | 196 039 |
| State/Regional | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **25** | **2 952** | **44 879** | **94 251** | **103 440** | **126 518** | **145 329** | **183 462** | **196 039** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **25** | **2 952** | **44 879** | **94 251** | **103 440** | **126 518** | **145 329** | **183 462** | **196 039** |
| | | | | | | | | | | |
| Netherlands, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 63 | 1 366 | 286 | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | 7 | 91 | 59 | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **70** | **1 457** | **345** | **2 006** | **4 310** | **..** | **..** | **..** | **..** | **..** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **70** | **1 457** | **345** | **2 006** | **4 310** | **0** | **0** | **0** | **0** | **0** |
| | | | | | | | | | | |
| New Zealand, million NZD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| | | | | | | | | | | |
| Norway, million NOK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 1 242 | 2 859 | 11 895 | 28 233 | 33 746 | 40 145 | 46 487 | 52 458 | 53 465 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 4 538 | 11 964 | 24 831 | 32 110 | 41 024 | 53 123 | 59 556 | 71 600 | 68 072 |
| Social Security Funds | .. | 1 222 | 3 064 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **7 002** | **17 887** | **36 726** | **60 343** | **74 770** | **93 268** | **106 043** | **124 058** | **121 537** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **7 002** | **17 887** | **36 726** | **60 343** | **74 770** | **93 268** | **106 043** | **124 058** | **121 537** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Poland, million PLN | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 4 566 | 6 023 | 6 643 | 8 145 | 9 840 | 12 801 | 13 908 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 6 756 | 9 856 | 11 411 | 13 702 | 14 796 | 18 859 | 20 175 |
| Social Security Funds | .. | .. | .. | 279 | 426 | 499 | 536 | 518 | 682 | 736 |
| **Total** | **..** | **..** | **..** | **11 601** | **16 305** | **18 553** | **22 383** | **25 154** | **32 342** | **34 819** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **..** | **11 601** | **16 305** | **18 553** | **22 383** | **25 154** | **32 342** | **34 819** |
| | | | | | | | | | | |
| Portugal, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 0 | 33 | 197 | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 4 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **4** | **33** | **197** | **0** | **0** | **0** | **0** | **0** | **0** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **4** | **33** | **197** | **0** | **0** | **0** | **0** | **0** | **0** |
| | | | | | | | | | | |
| Slovak Republic, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 489 | 602 | 797 | 944 | 1 069 | 1 340 | 1 421 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 130 | 427 | 515 | 587 | 658 | 921 | 1 002 |
| Social Security Funds | .. | .. | .. | 22 | 26 | 43 | 33 | 36 | 49 | 49 |
| **Total** | **..** | **..** | **..** | **642** | **1 056** | **1 354** | **1 564** | **1 763** | **2 310** | **2 472** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **..** | **642** | **1 056** | **1 354** | **1 564** | **1 763** | **2 310** | **2 472** |
| | | | | | | | | | | |
| Slovenia, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 178 | 339 | 409 | 387 | 375 | 488 | 539 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 94 | 175 | 195 | 187 | 189 | 243 | 268 |
| Social Security Funds | .. | .. | .. | 3 | 7 | 8 | 7 | 6 | 8 | 8 |
| **Total** | **..** | **..** | **..** | **275** | **521** | **612** | **582** | **571** | **739** | **815** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | 56 | 77 | 6 | 7 | 7 | 8 | 9 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | 29 | 36 | 3 | 4 | 4 | 4 | 4 |
| Social Security Funds | .. | .. | .. | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **..** | **86** | **114** | **9** | **11** | **11** | **12** | **14** |
| **2000+3000 Total** | **..** | **..** | **..** | **361** | **636** | **621** | **593** | **582** | **751** | **829** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Spain, million EUR | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 387 | 989 | 1 408 | 1 966 | 2 201 | 2 014 | 2 234 | 2 700 | 2 822 |
| State/Regional | .. | 2 | 0 | 4 411 | 9 426 | 10 996 | 10 212 | 11 245 | 14 013 | 15 107 |
| Local government | .. | 252 | 1 819 | 2 524 | 4 098 | 4 781 | 4 617 | 4 797 | 5 625 | 5 551 |
| Social Security Funds | .. | 396 | 1 202 | 1 284 | 484 | 527 | 498 | 496 | 517 | 534 |
| **Total** | **..** | **1 037** | **4 010** | **9 627** | **15 974** | **18 505** | **17 341** | **18 772** | **22 855** | **24 014** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **1 037** | **4 010** | **9 627** | **15 974** | **18 505** | **17 341** | **18 772** | **22 855** | **24 014** |
| | | | | | | | | | | |
| Sweden, million SEK | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | 7 543 | 12 430 | 21 153 | 25 164 | 24 729 | 24 595 | 25 707 | 28 554 | 29 222 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 18 149 | 49 298 | 66 215 | 83 877 | 82 141 | 78 774 | 85 373 | 98 072 | 96 956 |
| Social Security Funds | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **25 692** | **61 728** | **87 367** | **109 040** | **106 870** | **103 370** | **111 079** | **126 625** | **126 178** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | 1 527 | 3 453 | 5 394 | 6 912 | 11 242 | 12 326 | 16 584 | 16 420 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 6 060 | 10 808 | 17 980 | 22 958 | 36 005 | 40 935 | 56 961 | 54 480 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **0** | **7 587** | **14 261** | **23 374** | **29 870** | **47 247** | **53 261** | **73 545** | **70 900** |
| **2000+3000 Total** | **..** | **25 692** | **69 315** | **101 628** | **132 414** | **136 740** | **150 616** | **164 340** | **200 170** | **197 078** |
| | | | | | | | | | | |
| Switzerland, million CHF | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 13 | 91 | 224 | 293 | 381 | 448 | 494 | 530 | 584 | 606 |
| State/Regional | 34 | 380 | 770 | 971 | 1 269 | 1 520 | 1 695 | 1 766 | 1 943 | 2 013 |
| Local government | 22 | 270 | 460 | 595 | 745 | 823 | 867 | 911 | 964 | 1 020 |
| Social Security Funds | 2 | 21 | 4 | 14 | 18 | 23 | 25 | 26 | 28 | 28 |
| **Total** | **71** | **762** | **1 458** | **1 873** | **2 413** | **2 813** | **3 080** | **3 234** | **3 519** | **3 667** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **71** | **762** | **1 458** | **1 873** | **2 413** | **2 813** | **3 080** | **3 234** | **3 519** | **3 667** |
| | | | | | | | | | | |
| Türkiye, million TRY | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | .. | .. | 9 | 3 619 | 20 442 | 39 363 | 71 184 | 95 067 | 178 345 | 204 045 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **..** | **..** | **9** | **3 619** | **20 442** | **39 363** | **71 184** | **95 067** | **178 345** | **204 045** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **..** | **..** | **9** | **3 619** | **20 442** | **39 363** | **71 184** | **95 067** | **178 345** | **204 045** |

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| United Kingdom, million GBP | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 87 | 920 | 2 134 | 3 146 | 5 874 | 6 495 | 7 090 | 7 829 | 10 336 | 11 116 |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | 83 | 926 | 1 957 | 2 924 | 4 867 | 5 358 | 4 672 | 4 550 | 4 900 | 5 024 |
| Social Security Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **170** | **1 846** | **4 091** | **6 070** | **10 741** | **11 853** | **11 762** | **12 379** | **15 236** | **16 140** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | 360 | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | 410 | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **770** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **170** | **2 616** | **4 091** | **6 070** | **10 741** | **11 853** | **11 762** | **12 379** | **15 236** | **16 140** |
| | | | | | | | | | | |
| United States, million USD | | | | | | | | | | |
| 2000 Social security contributions | | | | | | | | | | |
| Federal or Central government | 301 | 2 053 | 9 059 | 11 323 | 19 628 | 25 434 | 25 938 | 26 803 | 28 485 | 29 202 |
| State/Regional | 699 | 7 585 | 19 802 | 32 814 | 44 061 | 45 936 | 46 832 | 49 105 | 56 812 | 59 775 |
| Local government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Security Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1 000** | **9 638** | **28 861** | **44 137** | **63 689** | **71 370** | **72 770** | **75 908** | **85 297** | **88 977** |
| 3000 Taxes on payroll and workforce | | | | | | | | | | |
| Federal or Central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| State/Regional | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Local government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Social Security Funds | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **2000+3000 Total** | **1 000** | **9 638** | **28 861** | **44 137** | **63 689** | **71 370** | **72 770** | **75 908** | **85 297** | **88 977** |

.. Not available

1. The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.
2. There is a break in the series in 1990. The data are based on ESA 2010 from that year onwards.

StatLink https://stat.link/pizawe

# 6 Tax revenues by subsectors of general government

Chapter 6 provides information on tax revenues by subsectors of general government for each OECD country.

## 6.1. Country tables 1975, 1985, 1995, 2005 and 2020

This chapter presents detailed country information on tax revenues by level of government. The data have been attributed to the sub-sectors of general government identified in section A.12 of the Interpretative Guide (see Annex A) and the attribution criteria used are those set out in that guide.

## Table 6.1. Australia, tax revenues by sub-sectors of government

Million AUD

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **11 831** | **82 615** | **175 695** | **261 345** | **348 274** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 9 213 | 60 602 | 118 239 | 191 720 | 236 926 | .. | .. | .. | .. | .. |
| 1200 Corporate | 2 618 | 22 013 | 57 456 | 69 625 | 111 348 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **54** | **3 065** | **369** | **670** | **1 683** | **1 171** | **7 120** | **13 095** | **22 684** | **24 700** |
| **4000 Taxes on property** | **103** | **8** | **14** | **15** | **15** | **883** | **7 988** | **16 940** | **32 533** | **39 405** |
| 4100 Recurrent taxes on immovable property | 12 | 0 | 0 | 0 | 0 | 217 | 1 840 | 4 559 | 10 029 | 14 382 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 87 | 0 | 0 | 0 | 0 | 227 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 4 | 8 | 14 | 15 | 15 | 439 | 6 148 | 12 381 | 22 504 | 25 023 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **4 932** | **30 004** | **68 710** | **103 455** | **127 682** | **1 262** | **13 295** | **14 479** | **23 407** | **28 882** |
| 5100 Taxes on production, sale, transfer, etc | 4 919 | 29 613 | 67 172 | 97 166 | 120 672 | 532 | 4 923 | 8 188 | 11 884 | 14 428 |
| 5110 General taxes | 1 408 | 12 970 | 39 436 | 60 680 | 75 298 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 3 511 | 16 643 | 27 736 | 36 486 | 45 374 | 532 | 4 923 | 8 188 | 11 884 | 14 428 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 13 | 391 | 1 538 | 6 289 | 7 010 | 730 | 8 372 | 6 291 | 11 523 | 14 454 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **16 920** | **115 692** | **244 788** | **365 485** | **477 654** | **3 316** | **28 403** | **44 514** | **78 624** | **92 987** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **883** | **5 134** | **8 726** | **16 620** | **20 089** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 883 | 5 134 | 8 726 | 16 620 | 20 089 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **883** | **5 134** | **8 726** | **16 620** | **20 089** | **0** | **0** | **0** | **0** | **0** |

.. Not available

StatLink https://stat.link/rtkqp9

## Table 6.2. Austria, tax revenues by sub-sectors of government

Million EUR

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **3 064** | **18 452** | **28 781** | **43 714** | **43 344** | **865** | **547** | **742** | **1 081** | **1 253** |
| 1100 Of individuals | 2 381 | 14 649 | 22 126 | 34 901 | 34 467 | 834 | 459 | 637 | 941 | 1 129 |
| 1200 Corporate | 655 | 2 267 | 5 341 | 7 519 | 8 058 | 31 | 88 | 104 | 141 | 125 |
| 1300 Unallocable between 1100 and 1200 | 27 | 1 536 | 1 313 | 1 295 | 819 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **352** | **4 243** | **5 720** | **7 547** | **8 368** | **34** | **311** | **409** | **496** | **448** |
| 2100 Employees | 225 | 2 379 | 2 978 | 3 911 | 4 314 | 34 | 310 | 395 | 465 | 415 |
| 2200 Employers | 127 | 1 830 | 2 498 | 3 350 | 3 776 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 0 | 34 | 243 | 286 | 278 | 0 | 1 | 14 | 31 | 33 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **1 217** | **3 394** | **4 384** | **6 861** | **5 683** | **0** | **132** | **156** | **203** | **1 077** |
| **4000 Taxes on property** | **282** | **655** | **801** | **1 247** | **1 378** | **35** | **31** | **36** | **44** | **49** |
| 4100 Recurrent taxes on immovable property | 18 | 32 | 32 | 43 | 44 | 15 | 31 | 36 | 44 | 49 |
| 4200 Recurrent taxes on net wealth | 226 | 58 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 24 | 82 | 140 | 12 | 0 | 10 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 14 | 483 | 629 | 1 116 | 1 320 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 76 | 14 | 0 | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **4 554** | **19 894** | **29 646** | **39 720** | **42 196** | **1 013** | **222** | **234** | **362** | **424** |
| 5100 Taxes on production, sale, transfer, etc | 4 549 | 18 639 | 27 613 | 36 693 | 38 561 | 926 | 158 | 139 | 216 | 265 |
| 5110 General taxes | 2 545 | 13 436 | 19 421 | 26 282 | 28 437 | 662 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 1 991 | 5 159 | 8 148 | 10 408 | 10 122 | 264 | 158 | 139 | 216 | 265 |
| 5130 Unallocable between 5110 and 5120 | 14 | 44 | 45 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 5 | 1 255 | 2 033 | 3 027 | 3 635 | 87 | 64 | 95 | 146 | 159 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **52** | **486** | **699** | **517** | **526** | **8** | **50** | **61** | **91** | **90** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **9 521** | **47 124** | **70 031** | **99 606** | **101 496** | **1 955** | **1 294** | **1 638** | **2 277** | **3 341** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **887** | **46** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 771 | 19 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 115 | 26 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **29** | **258** | **267** | **266** | **238** | **4 667** | **21 173** | **28 912** | **41 557** | **50 040** |
| 2100 Employees | 29 | 207 | 240 | 241 | 222 | 1 840 | 8 110 | 10 751 | 15 499 | 18 907 |
| 2200 Employers | 0 | 50 | 27 | 26 | 17 | 2 375 | 10 912 | 14 037 | 19 906 | 23 940 |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 453 | 2 151 | 4 125 | 6 153 | 7 193 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **262** | **1 492** | **2 035** | **2 977** | **3 687** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **254** | **395** | **539** | **675** | **768** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 139 | 395 | 539 | 675 | 768 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 35 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 81 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **792** | **738** | **302** | **353** | **354** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 769 | 582 | 134 | 96 | 83 | .. | .. | .. | .. | .. |
| 5110 General taxes | 448 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 321 | 582 | 134 | 96 | 83 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 24 | 155 | 168 | 258 | 271 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **55** | **60** | **103** | **129** | **71** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **2 279** | **2 987** | **3 246** | **4 400** | **5 119** | **4 667** | **21 173** | **28 912** | **41 557** | **50 040** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/ex4hto

## Table 6.3. Belgium, tax revenues by sub-sectors of government

Million EUR

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **8 534** | **30 905** | **45 859** | **57 131** | **53 663** | **..** | **79** | **0** | **4 283** | **10 574** |
| 1100 Of individuals | 6 929 | 25 997 | 36 007 | 43 436 | 38 654 | .. | 79 | .. | 4 283 | 10 574 |
| 1200 Corporate | 1 596 | 4 867 | 9 811 | 13 644 | 14 941 | .. | 0 | .. | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 10 | 41 | 42 | 51 | 68 | .. | 0 | .. | 0 | 0 |
| **2000 Social security contributions** | **299** | **1 181** | **1 904** | **2 336** | **62** | **..** | **0** | **34** | **11** | **256** |
| 2100 Employees | 264 | 854 | 1 125 | 1 372 | 0 | .. | .. | 7 | 2 | 253 |
| 2200 Employers | 36 | 228 | 608 | 715 | 62 | .. | .. | 27 | 9 | 3 |
| 2300 Self-employed or non-employed | 0 | 99 | 171 | 249 | 0 | .. | .. | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | .. | .. | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **583** | **1 340** | **873** | **1 861** | **2 064** | **..** | **1 168** | **4 669** | **7 087** | **7 646** |
| 4100 Recurrent taxes on immovable property | 12 | 25 | 41 | 41 | 50 | .. | 83 | 192 | 249 | 399 |
| 4200 Recurrent taxes on net wealth | 0 | 8 | 189 | 661 | 984 | .. | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 178 | 42 | 0 | 0 | 0 | .. | 647 | 1 749 | 2 996 | 2 967 |
| 4400 Taxes on financial and capital transactions | 393 | 1 193 | 521 | 596 | 701 | .. | 438 | 2 728 | 3 763 | 4 260 |
| 4500 Non-recurrent taxes | 0 | 73 | 123 | 563 | 301 | .. | 0 | 0 | 79 | 20 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 27 | .. | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **5 813** | **20 951** | **29 984** | **39 004** | **41 055** | **..** | **412** | **2 044** | **2 678** | **3 000** |
| 5100 Taxes on production, sale, transfer, etc | 5 562 | 19 767 | 29 742 | 38 985 | 41 012 | .. | 58 | 76 | 227 | 317 |
| 5110 General taxes | 3 776 | 13 894 | 21 533 | 27 952 | 29 761 | .. | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 1 785 | 5 872 | 8 208 | 11 034 | 11 250 | .. | 58 | 76 | 227 | 317 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 249 | 1 178 | 234 | 10 | 32 | .. | 355 | 1 968 | 2 451 | 2 682 |
| 5300 Unallocable between 5100 and 5200 | 3 | 6 | 8 | 9 | 12 | .. | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **..** | **0** | **68** | **40** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | 0 | 0 | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | 68 | 40 | .. |
| **Total tax revenue** | **15 230** | **54 377** | **78 621** | **100 332** | **96 844** | **..** | **1 659** | **6 816** | **14 099** | **21 476** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **683** | **3 058** | **2 249** | **3 052** | **3 653** | **0** | **335** | **825** | **1 106** | **1 223** |
| 1100 Of individuals | 675 | 3 058 | 2 249 | 3 052 | 3 653 | .. | 335 | 825 | 1 106 | 1 223 |
| 1200 Corporate | 8 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **27** | **80** | **20** | **27** | **19** | **6 709** | **28 479** | **39 537** | **56 438** | **61 939** |
| 2100 Employees | 27 | 80 | 18 | 21 | 19 | 1 749 | 8 268 | 11 558 | 15 640 | 18 574 |
| 2200 Employers | 0 | 0 | 3 | 6 | 0 | 4 347 | 17 746 | 24 613 | 35 510 | 37 261 |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 612 | 2 465 | 3 366 | 5 289 | 6 104 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **5** | **8** | **5** |
| **4000 Taxes on property** | **154** | **815** | **3 599** | **5 142** | **5 608** | **0** | **121** | **229** | **318** | **297** |
| 4100 Recurrent taxes on immovable property | 154 | 815 | 3 599 | 5 142 | 5 608 | .. | 0 | 0 | 0 | 0 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | 121 | 229 | 318 | 297 |
| **5000 Taxes on goods and services** | **166** | **332** | **523** | **715** | **639** | **14** | **330** | **1 237** | **1 520** | **1 608** |
| 5100 Taxes on production, sale, transfer, etc | 150 | 295 | 437 | 694 | 615 | 14 | 330 | 1 237 | 1 520 | 1 608 |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 373 | 219 | 247 |
| 5120 Taxes on specific goods and services | 150 | 295 | 437 | 694 | 615 | 14 | 301 | 865 | 1 302 | 1 361 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 16 | 37 | 87 | 22 | 24 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **1 029** | **4 284** | **6 392** | **8 937** | **9 919** | **6 723** | **29 265** | **41 833** | **59 391** | **65 072** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/sj4rl5

## Table 6.4. Canada, tax revenues by sub-sectors of government

Million CAD

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **19 047** | **82 237** | **140 013** | **191 684** | **228 269** | **8 165** | **52 373** | **78 331** | **123 157** | **148 240** |
| 1100 Of individuals | 12 822 | 65 384 | 102 366 | 143 315 | 164 902 | 6 074 | 43 428 | 62 435 | 96 989 | 113 953 |
| 1200 Corporate | 5 741 | 14 739 | 32 197 | 41 726 | 55 216 | 2 091 | 8 944 | 15 896 | 26 168 | 34 287 |
| 1300 Unallocable between 1100 and 1200 | 484 | 2 114 | 5 450 | 6 643 | 8 151 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **17 936** | **23 603** | **22 575** | **0** | **0** | **11 759** | **13 892** | **13 680** |
| 2100 Employees | .. | .. | 7 429 | 9 772 | 9 331 | .. | .. | 1 858 | 1 128 | 1 325 |
| 2200 Employers | .. | .. | 10 507 | 13 831 | 13 244 | .. | .. | 9 901 | 12 764 | 12 355 |
| 2300 Self-employed or non-employed | .. | .. | 0 | 0 | 0 | .. | .. | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 0 | 0 | 0 | .. | .. | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **6 498** | **9 230** | **13 256** | **17 360** |
| **4000 Taxes on property** | **13** | **0** | **0** | **0** | **0** | **428** | **6 492** | **9 298** | **11 809** | **15 383** |
| 4100 Recurrent taxes on immovable property | 0 | .. | .. | .. | .. | 85 | 2 960 | 2 934 | 5 410 | 6 674 |
| 4200 Recurrent taxes on net wealth | 0 | .. | .. | .. | .. | 200 | 2 914 | 3 456 | 372 | 460 |
| 4300 Estate, inheritance and gift taxes | 13 | .. | .. | .. | .. | 143 | 3 | 0 | 268 | 339 |
| 4400 Taxes on financial and capital transactions | 0 | .. | .. | .. | .. | 0 | 0 | 1 965 | 3 912 | 6 297 |
| 4500 Non-recurrent taxes | 0 | .. | .. | .. | .. | 0 | 615 | 943 | 1 847 | 1 613 |
| 4600 Other recurrent taxes on property | 0 | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **8 180** | **31 160** | **48 551** | **53 837** | **60 000** | **10 128** | **42 076** | **67 537** | **95 289** | **101 559** |
| 5100 Taxes on production, sale, transfer, etc | 8 180 | 31 136 | 48 506 | 53 797 | 59 964 | 6 800 | 37 961 | 61 316 | 86 827 | 92 283 |
| 5110 General taxes | 3 504 | 19 167 | 35 069 | 36 958 | 40 979 | 3 664 | 21 328 | 33 353 | 53 577 | 61 702 |
| 5120 Taxes on specific goods and services | 4 676 | 11 969 | 13 437 | 16 839 | 18 985 | 3 136 | 16 633 | 27 963 | 33 250 | 30 582 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 0 | 24 | 45 | 40 | 36 | 3 328 | 4 115 | 6 221 | 8 462 | 9 276 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **198** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | 198 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **27 438** | **113 397** | **206 500** | **269 124** | **310 845** | **18 721** | **107 439** | **176 156** | **257 403** | **296 222** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **5 787** | **40 559** | **38 834** | **58 876** | **71 611** |
| 2100 Employees | .. | .. | .. | .. | .. | 2 142 | 15 028 | 18 328 | 27 785 | 33 804 |
| 2200 Employers | .. | .. | .. | .. | .. | 3 527 | 24 765 | 18 328 | 27 785 | 33 804 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 118 | 766 | 2 177 | 3 307 | 4 002 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **5 018** | **24 415** | **40 495** | **65 969** | **75 228** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 4 770 | 23 150 | 37 409 | 57 241 | 65 524 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 375 | 1 063 | 1 641 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 248 | 1 265 | 2 711 | 7 665 | 8 063 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **142** | **406** | **833** | **1 149** | **1 221** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 22 | 51 | 104 | 126 | 127 | .. | .. | .. | .. | .. |
| 5110 General taxes | 10 | 40 | 88 | 63 | 47 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 12 | 11 | 16 | 63 | 80 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 120 | 355 | 729 | 1 023 | 1 094 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **525** | **3 662** | **1 483** | **748** | **867** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | 437 | 2 946 | 541 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | 88 | 716 | 942 | 748 | 867 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **5 685** | **28 483** | **42 811** | **67 866** | **77 316** | **5 787** | **40 559** | **38 834** | **58 876** | **71 611** |

.. Not available

StatLink https://stat.link/ys5xvc

## Table 6.5. Chile, tax revenues by sub-sectors of government

Million CLP

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **1 359 694** | **5 171 293** | **11 840 521** | **12 540 342** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 281 293 | 738 620 | 3 199 876 | 3 976 009 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 836 725 | 3 155 480 | 6 839 133 | 9 429 787 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 241 676 | 1 277 193 | 1 801 512 | -865 454 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **155 855** | **287 422** | **434 659** | **510 829** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 142 001 | 249 526 | 370 745 | 399 998 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 13 854 | 37 896 | 63 914 | 110 830 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **181 432** | **490 120** | **379 603** | **534 971** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 13 044 | 4 909 | 15 249 | 25 367 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 13 245 | 23 184 | 92 236 | 155 433 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 155 143 | 462 027 | 272 118 | 354 171 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **3 179 304** | **6 831 482** | **16 182 903** | **19 422 146** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 3 169 645 | 6 811 389 | 16 131 136 | 19 209 620 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 2 187 602 | 5 391 285 | 13 273 958 | 15 963 032 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 982 043 | 1 420 104 | 2 857 178 | 3 246 588 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 9 659 | 20 094 | 51 767 | 212 526 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **-29 554** | **-85 954** | **-579 303** | **-175 017** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | -29 554 | -85 954 | -579 303 | -175 017 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **4 846 730** | **12 694 362** | **28 258 382** | **32 833 271** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **193 269** | **644 295** | **1 817 831** | **2 594 038** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 193 269 | 644 295 | 1 817 831 | 2 594 038 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **157 193** | **411 656** | **1 041 671** | **1 536 950** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 157 193 | 411 656 | 1 041 671 | 1 536 950 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **192 325** | **514 952** | **1 415 658** | **1 852 967** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 52 690 | 140 703 | 385 532 | 404 630 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 52 690 | 140 703 | 385 532 | 404 630 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 139 635 | 374 249 | 1 030 126 | 1 448 337 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **349 518** | **926 608** | **2 457 329** | **3 389 917** | **..** | **193 269** | **644 295** | **1 817 831** | **2 594 038** |

.. Not available

StatLink https://stat.link/isdbax

## Table 6.6. Colombia, tax revenues by sub-sectors of government

Million COP

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **3 393 700** | **17 348 618** | **52 656 876** | **61 812 525** | .. | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 131 405 | 3 594 441 | 9 219 350 | 14 469 873 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 988 082 | 13 044 361 | 41 409 107 | 43 240 197 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 2 274 213 | 709 816 | 2 028 420 | 4 102 455 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | .. | **599 198** | **2 179 842** | **2 797 308** | **3 670 490** | .. | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | .. | **0** | **2 863 946** | **12 094 140** | **9 057 760** | .. | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | 462 720 | 5 352 940 | 957 137 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 2 401 226 | 6 741 200 | 7 476 295 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | .. | 0 | 0 | 624 327 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **4 773 500** | **21 645 318** | **51 831 190** | **60 110 745** | .. | **771 560** | **2 507 423** | **4 986 314** | **6 575 397** |
| 5100 Taxes on production, sale, transfer, etc | .. | 4 773 500 | 21 645 318 | 51 831 190 | 60 110 745 | .. | 771 560 | 2 228 909 | 4 456 650 | 5 548 940 |
| 5110 General taxes | .. | 3 427 600 | 17 427 948 | 41 659 696 | 53 912 648 | .. | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 1 345 900 | 4 217 370 | 10 171 494 | 6 198 096 | .. | 771 560 | 2 228 909 | 4 456 650 | 5 548 940 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | 0 | 0 | 0 | 0 | .. | 0 | 278 514 | 529 665 | 1 026 457 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | .. | **17 900** | **682 084** | **419 939** | **286 914** | .. | **0** | **575 919** | **2 624 769** | **2 519 571** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | 0 | 0 | 0 |
| 6200 Other | .. | 17 900 | 682 084 | 419 939 | 286 914 | .. | .. | 575 919 | 2 624 769 | 2 519 571 |
| **Total tax revenue** | .. | **8 784 297** | **44 719 808** | **119 799 453** | **134 938 434** | .. | **771 560** | **3 083 342** | **7 611 084** | **9 094 967** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **0** | **0** | **0** | **0** | .. | **3 159 328** | **7 845 000** | **13 585 138** | **18 615 408** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 3 159 328 | 7 845 000 | 13 585 138 | 18 615 408 |
| **3000 Taxes on payroll and workforce** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | .. | **365 051** | **1 974 213** | **6 061 965** | **9 109 598** | .. | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 365 051 | 1 974 213 | 6 061 965 | 9 109 598 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **471 710** | **3 496 411** | **8 899 062** | **11 066 402** | .. | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 471 710 | 3 496 411 | 8 400 241 | 10 300 667 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 471 710 | 2 506 452 | 7 025 204 | 8 954 004 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 0 | 989 959 | 1 375 037 | 1 346 662 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 0 | 0 | 498 821 | 765 735 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | .. | **355 943** | **588 614** | **4 200 992** | **4 839 779** | .. | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 355 943 | 588 614 | 4 200 992 | 4 839 779 | .. | .. | .. | .. | .. |
| **Total tax revenue** | .. | **1 192 705** | **6 059 238** | **19 162 019** | **25 015 779** | .. | **3 159 328** | **7 845 000** | **13 585 138** | **18 615 408** |

.. Not available

StatLink https://stat.link/zovk0c

## Table 6.7. Costa Rica, tax revenues by sub-sectors of government

Million CRC

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **47 678** | **324 224** | **1 247 308** | **1 651 249** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | .. | 16 438 | 386 241 | 556 084 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 288 355 | 659 951 | 692 551 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 47 678 | 19 430 | 201 116 | 402 613 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **11 096** | **30 854** | **63 458** | **79 428** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 11 096 | 30 854 | 63 458 | 79 428 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **2 023** | **10 846** | **37 334** | **39 956** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 440 | 0 | 4 076 | 4 655 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 1 583 | 10 846 | 33 258 | 35 300 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **185 943** | **917 118** | **2 536 562** | **2 611 481** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 177 808 | 884 359 | 2 385 807 | 2 497 206 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 84 034 | 485 168 | 1 368 601 | 1 649 531 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 93 774 | 399 192 | 1 017 206 | 847 675 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 8 135 | 32 758 | 150 755 | 114 275 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **11 010** | **54 338** | **162 200** | **166 912** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 11 010 | 54 338 | 162 200 | 166 912 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **257 751** | **1 337 380** | **4 046 862** | **4 549 026** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **106 727** | **586 829** | **2 241 674** | **2 892 160** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 14 654 | 84 988 | 318 652 | 387 840 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 92 073 | 501 841 | 1 923 022 | 2 504 321 |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **22 992** | **115 730** | **423 616** | **537 654** |
| **4000 Taxes on property** | **..** | **2 037** | **14 264** | **85 927** | **122 994** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 2 037 | 14 264 | 85 927 | 122 970 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 24 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **1 214** | **27 506** | **125 341** | **133 636** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0 | 94 | 3 093 | 3 304 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | 94 | 3 093 | 3 304 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 1 214 | 27 411 | 122 248 | 130 332 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **2 935** | **3 207** | **155** | **58** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 2 935 | 3 207 | 155 | 58 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **6 185** | **44 976** | **211 422** | **256 688** | **..** | **129 718** | **702 559** | **2 665 291** | **3 429 814** |

.. Not available

StatLink https://stat.link/9y5clt

## Table 6.8. Czech Republic, tax revenues by sub-sectors of government

Million CZK

| | Central government[1] | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **137 616** | **273 549** | **329 768** | **453 244** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 70 361 | 137 937 | 164 678 | 266 628 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 67 255 | 135 611 | 165 090 | 186 617 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **3 857** | **8 050** | **11 607** | **35** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 0 | 5 | 20 | 26 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 393 | 728 | 20 | 7 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 3 464 | 7 317 | 11 566 | 3 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **175 869** | **343 554** | **505 085** | **599 441** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 162 913 | 325 662 | 487 086 | 580 114 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 91 673 | 215 118 | 333 274 | 422 479 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 71 240 | 110 544 | 153 812 | 157 635 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 12 956 | 17 892 | 17 999 | 19 326 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **545** | **55** | **387** | **170** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 545 | 55 | 387 | 170 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **317 887** | **625 207** | **846 847** | **1 052 890** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **227 871** | **481 626** | **659 743** | **901 670** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 54 536 | 108 316 | 133 878 | 187 733 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 148 342 | 307 618 | 417 778 | 573 753 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 24 993 | 65 692 | 108 088 | 140 184 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **3 778** | **4 987** | **10 313** | **11 580** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 3 778 | 4 987 | 10 313 | 11 580 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **1 150** | **7 395** | **7 749** | **8 370** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 124 | 199 | 292 | 151 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 124 | 199 | 292 | 151 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 1 026 | 7 196 | 7 457 | 8 219 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **4 928** | **12 382** | **18 063** | **19 950** | **..** | **227 871** | **481 626** | **659 743** | **901 670** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

1. Tax revenues of the regions are reported under the heading of central government up to and including 1995 and under local government thereafter.

StatLink https://stat.link/a6ykxs

## Table 6.9. Denmark, tax revenues by sub-sectors of government

Million DKK

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **28 694** | **164 962** | **258 922** | **384 883** | **451 576** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 25 904 | 124 613 | 167 082 | 304 329 | 336 794 | .. | .. | .. | .. | .. |
| 1200 Corporate | 2 790 | 23 803 | 54 597 | 57 723 | 66 551 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 16 546 | 37 244 | 22 832 | 48 230 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **143** | **562** | **1 180** | **836** | **758** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | 0 | 559 | 1 177 | 826 | 751 | .. | .. | .. | .. | .. |
| 2200 Employers | 142 | 3 | 3 | 10 | 8 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **2 262** | **2 907** | **5 894** | **4 203** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **1 779** | **7 094** | **11 801** | **11 084** | **14 048** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 16 | 170 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 414 | 930 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 336 | 2 372 | 3 154 | 5 177 | 6 676 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 936 | 3 584 | 8 613 | 5 907 | 7 372 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 77 | 38 | 34 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **29 014** | **156 578** | **253 352** | **301 504** | **336 458** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 27 338 | 149 393 | 239 951 | 277 791 | 311 776 | .. | .. | .. | .. | .. |
| 5110 General taxes | 15 117 | 94 368 | 154 654 | 191 479 | 231 628 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 12 221 | 55 026 | 85 298 | 86 312 | 80 148 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 1 676 | 4 739 | 9 379 | 16 537 | 15 076 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 2 446 | 4 021 | 7 177 | 9 606 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **203** | **320** | **258** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | 203 | 320 | 258 | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **59 630** | **331 457** | **528 366** | **704 520** | **807 301** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **22 171** | **140 762** | **214 581** | **220 815** | **263 001** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 22 170 | 140 758 | 214 581 | 220 815 | 263 001 | .. | .. | .. | .. | .. |
| 1200 Corporate | 1 | 5 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **58** | **0** | **529** | **542** | **601** |
| 2100 Employees | .. | .. | .. | .. | .. | 0 | .. | 0 | 0 | 0 |
| 2200 Employers | .. | .. | .. | .. | .. | 58 | .. | 529 | 542 | 601 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 0 | .. | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | .. | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **3 518** | **10 155** | **17 466** | **28 085** | **31 581** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 3 518 | 10 155 | 17 466 | 28 085 | 31 581 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **25 689** | **150 918** | **232 047** | **248 900** | **294 582** | **58** | **0** | **529** | **542** | **601** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/au27e5

## Table 6.10. Estonia, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **301** | **782** | **1 607** | **2 102** | .. | .. | .. | .. | .. |
| 1100 Of individuals | .. | 234 | 622 | 1 182 | 1 652 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 67 | 160 | 424 | 450 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **191** | **636** | **1 191** | **1 744** | .. | .. | .. | .. | .. |
| 2100 Employees | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 191 | 636 | 1 179 | 1 634 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 12 | 110 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | .. | **0** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | .. | **3** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| 4100 Recurrent taxes on immovable property | .. | 3 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **350** | **1 385** | **2 864** | **3 581** | .. | .. | .. | .. | .. |
| 5100 Taxes on production, sale, transfer, etc | .. | 345 | 1 348 | 2 790 | 3 383 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 266 | 908 | 1 873 | 2 439 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 79 | 440 | 917 | 944 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 5 | 37 | 74 | 198 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | .. | **0** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | .. | **845** | **2 803** | **5 662** | **7 427** | .. | .. | .. | .. | .. |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | .. | **0** | **0** | **0** | **0** | .. | **149** | **511** | **1 110** | **1 587** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 0 | 31 | 99 | 139 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 143 | 466 | 1 002 | 1 340 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 6 | 14 | 8 | 107 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | .. | **7** | **32** | **58** | **58** | .. | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 7 | 32 | 58 | 58 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **1** | **7** | **11** | **12** | .. | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0 | 2 | 4 | 5 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 0 | 2 | 4 | 5 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 1 | 5 | 7 | 7 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | .. | **8** | **40** | **69** | **70** | .. | **149** | **511** | **1 110** | **1 587** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/ou0g9p

## Table 6.11. Finland, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **1 304** | **6 538** | **12 885** | **12 127** | **12 329** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 1 146 | 5 320 | 8 791 | 9 248 | 9 396 | .. | .. | .. | .. | .. |
| 1200 Corporate | 157 | 1 218 | 4 094 | 2 879 | 2 933 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **25** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 25 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **153** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **127** | **533** | **1 169** | **1 414** | **1 619** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 33 | 35 | 129 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 14 | 167 | 486 | 631 | 797 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 80 | 331 | 554 | 783 | 822 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **2 099** | **13 241** | **21 768** | **29 650** | **33 270** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 2 082 | 12 937 | 21 178 | 28 592 | 31 814 | .. | .. | .. | .. | .. |
| 5110 General taxes | 1 030 | 7 621 | 13 748 | 18 974 | 22 005 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 052 | 5 316 | 7 430 | 9 618 | 9 809 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 16 | 304 | 590 | 1 058 | 1 456 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **10** | **90** | **68** | **81** | **73** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | 10 | 90 | 68 | 81 | 73 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **3 693** | **20 427** | **35 890** | **43 272** | **47 291** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **1 547** | **9 313** | **13 574** | **20 244** | **22 633** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 1 393 | 8 319 | 12 420 | 18 576 | 20 477 | .. | .. | .. | .. | .. |
| 1200 Corporate | 154 | 994 | 1 154 | 1 668 | 2 156 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **1 347** | **13 493** | **18 879** | **26 639** | **27 326** |
| 2100 Employees | .. | .. | .. | .. | .. | 278 | 2 537 | 3 464 | 6 364 | 8 553 |
| 2200 Employers | .. | .. | .. | .. | .. | 990 | 9 447 | 14 127 | 18 232 | 16 704 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 79 | 1 509 | 1 288 | 2 043 | 2 069 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **0** | **441** | **725** | **1 603** | **1 950** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 0 | 441 | 725 | 1 603 | 1 950 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **3** | **7** | **8** | **2** | **1** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 1 | 1 | 4 | 1 | 1 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 | 1 | 4 | 1 | 1 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 2 | 6 | 4 | 1 | 0 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **1 550** | **9 761** | **14 307** | **21 849** | **24 584** | **1 347** | **13 493** | **18 879** | **26 639** | **27 326** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/8nxl31

## Table 6.12. France, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **13 106** | **69 134** | **98 623** | **121 529** | **140 092** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 8 743 | 43 963 | 56 862 | 75 366 | 87 264 | .. | .. | .. | .. | .. |
| 1200 Corporate | 4 282 | 25 172 | 41 761 | 46 163 | 52 828 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 80 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **419** | **3 733** | **5 796** | **7 941** | **8 192** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | 419 | 3 733 | 4 812 | 6 048 | 7 132 | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 984 | 1 893 | 1 060 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **1 194** | **10 299** | **13 117** | **4 796** | **12 230** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **1 372** | **7 356** | **13 945** | **20 362** | **20 363** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 26 | 9 | 30 | 100 | 80 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 1 309 | 3 053 | 5 224 | 1 999 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 616 | 4 261 | 9 006 | 12 317 | 15 039 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 731 | 1 777 | 1 856 | 2 721 | 3 245 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **26 154** | **129 457** | **167 750** | **178 755** | **155 485** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 25 618 | 126 699 | 163 729 | 173 782 | 149 936 | .. | .. | .. | .. | .. |
| 5110 General taxes | 19 077 | 89 768 | 127 096 | 141 371 | 113 642 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 6 540 | 36 931 | 36 633 | 32 411 | 36 294 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 536 | 2 758 | 4 021 | 4 973 | 5 549 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **49** | **924** | **3 522** | **1 683** | **1 068** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 32 | 871 | 3 502 | 1 677 | 1 046 | .. | .. | .. | .. | .. |
| 6200 Other | 17 | 53 | 21 | 6 | 22 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **42 294** | **220 903** | **302 753** | **335 066** | **337 430** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **0** | **0** | **0** | **20** | **25** | **0** | **14 997** | **80 173** | **112 983** | **136 601** |
| 1100 Of individuals | 0 | 0 | 0 | 13 | 13 | 0 | 14 997 | 80 173 | 112 978 | 135 630 |
| 1200 Corporate | 0 | 0 | 0 | 7 | 12 | 0 | 0 | 0 | 5 | 971 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **33 089** | **217 995** | **275 433** | **362 434** | **340 143** |
| 2100 Employees | .. | .. | .. | .. | .. | 6 683 | 65 964 | 65 369 | 87 719 | 77 112 |
| 2200 Employers | .. | .. | .. | .. | .. | 24 236 | 135 892 | 190 090 | 246 280 | 235 833 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 2 170 | 16 139 | 19 975 | 28 435 | 27 198 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **299** | **2 529** | **5 437** | **9 278** | **9 185** | **107** | **36** | **1 767** | **20 500** | **22 241** |
| **4000 Taxes on property** | **2 876** | **27 105** | **44 534** | **68 949** | **71 316** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 2 626 | 23 117 | 35 989 | 57 331 | 54 767 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 250 | 3 988 | 8 545 | 11 618 | 16 549 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **496** | **8 056** | **14 708** | **43 987** | **50 581** | **301** | **5 708** | **12 776** | **36 159** | **74 367** |
| 5100 Taxes on production, sale, transfer, etc | 297 | 4 168 | 12 233 | 39 742 | 46 134 | 301 | 5 429 | 12 393 | 35 202 | 73 251 |
| 5110 General taxes | 0 | 0 | 0 | 12 973 | 19 012 | 248 | 1 810 | 4 271 | 15 569 | 49 391 |
| 5120 Taxes on specific goods and services | 297 | 4 168 | 12 233 | 26 769 | 27 122 | 53 | 3 620 | 8 122 | 19 633 | 23 860 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 198 | 3 888 | 2 475 | 4 245 | 4 447 | 0 | 279 | 383 | 957 | 1 116 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **2 577** | **18 971** | **22 334** | **9 120** | **10 618** | **0** | **0** | **0** | **568** | **827** |
| 6100 Paid solely by business | 2 577 | 18 970 | 22 334 | 9 120 | 10 618 | .. | .. | .. | 568 | 827 |
| 6200 Other | 0 | 1 | 0 | 0 | 0 | .. | .. | .. | 0 | 0 |
| **Total tax revenue** | **6 248** | **56 661** | **87 013** | **131 354** | **141 725** | **33 497** | **238 737** | **370 149** | **532 644** | **574 179** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/w038lj

## Table 6.13. Germany, tax revenues by sub-sectors of government

Million EUR

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **26 782** | **90 688** | **89 383** | **143 652** | **168 531** | **26 428** | **77 258** | **83 503** | **133 852** | **153 279** |
| 1100 Of individuals | 23 469 | 83 710 | 77 468 | 129 730 | 152 680 | 23 267 | 71 598 | 70 916 | 118 871 | 138 402 |
| 1200 Corporate | 3 314 | 6 978 | 11 915 | 13 922 | 15 851 | 3 160 | 5 659 | 12 587 | 14 981 | 14 877 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **1 225** | **175** | **0** | **1 688** | **1 517** | **2 606** | **9 080** | **8 985** | **17 537** | **27 750** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 1 515 |
| 4200 Recurrent taxes on net wealth | 920 | 147 | .. | 1 688 | 1 517 | 1 993 | 4 163 | 97 | -2 | 0 |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | .. | 0 | 0 | 271 | 1 815 | 4 097 | 6 290 | 8 657 |
| 4400 Taxes on financial and capital transactions | 305 | 28 | .. | 0 | 0 | 342 | 3 102 | 4 791 | 11 249 | 17 578 |
| 4500 Non-recurrent taxes | 0 | 0 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **35 370** | **125 377** | **147 967** | **199 447** | **185 544** | **13 082** | **62 564** | **82 093** | **107 685** | **128 891** |
| 5100 Taxes on production, sale, transfer, etc | 35 370 | 125 377 | 147 967 | 188 870 | 172 933 | 10 371 | 55 506 | 66 406 | 99 805 | 120 876 |
| 5110 General taxes | 18 458 | 67 178 | 74 361 | 110 451 | 95 124 | 9 194 | 52 783 | 62 851 | 96 751 | 117 563 |
| 5120 Taxes on specific goods and services | 16 913 | 58 200 | 73 170 | 78 127 | 77 521 | 1 177 | 2 723 | 3 555 | 3 054 | 3 313 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 436 | 292 | 288 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 0 | 0 | 0 | 10 577 | 12 611 | 2 711 | 7 058 | 15 687 | 7 880 | 8 015 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **-1** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | -1 | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **63 378** | **216 240** | **237 349** | **344 787** | **355 592** | **42 116** | **148 902** | **174 581** | **259 074** | **309 920** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **11 819** | **40 295** | **46 725** | **73 882** | **82 773** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 9 931 | 33 761 | 31 261 | 50 761 | 57 862 | .. | .. | .. | .. | .. |
| 1200 Corporate | 1 888 | 6 534 | 15 464 | 23 121 | 24 911 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **64 290** | **268 052** | **311 530** | **424 841** | **512 122** |
| 2100 Employees | .. | .. | .. | .. | .. | 28 106 | 117 916 | 134 939 | 186 305 | 217 235 |
| 2200 Employers | .. | .. | .. | .. | .. | 34 609 | 133 120 | 148 507 | 196 679 | 244 692 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 1 575 | 17 016 | 28 084 | 41 857 | 50 195 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **1 533** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **3 461** | **9 794** | **10 247** | **13 215** | **13 160** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 2 122 | 7 027 | 10 247 | 13 215 | 13 160 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 911 | 2 615 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 428 | 151 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **162** | **448** | **3 395** | **5 947** | **10 329** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 94 | 271 | 3 136 | 5 615 | 9 941 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 2 909 | 4 734 | 9 195 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 94 | 271 | 227 | 881 | 746 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 68 | 176 | 259 | 332 | 388 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **67** | **130** | **79** | **216** | **208** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | 67 | 130 | 79 | 216 | 208 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **17 042** | **50 666** | **60 446** | **93 260** | **106 470** | **64 290** | **268 052** | **311 530** | **424 841** | **512 122** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/9uij2d

## Table 6.14. Greece, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **64** | **5 456** | **16 101** | **14 577** | **13 104** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 43 | 3 011 | 8 719 | 10 146 | 10 440 | .. | .. | .. | .. | .. |
| 1200 Corporate | 17 | 2 067 | 6 487 | 3 800 | 1 999 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 4 | 378 | 895 | 631 | 665 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **380** | **1 048** | **745** | **59** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 380 | 1 031 | 744 | 59 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 0 | 17 | 1 | 0 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **1** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **47** | **1 060** | **2 263** | **3 931** | **3 483** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 1 | 0 | 0 | 3 046 | 2 483 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 138 | 284 | 180 | 187 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 5 | 274 | 258 | 134 | 169 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 41 | 641 | 1 469 | 509 | 630 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 73 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 7 | 179 | 62 | 14 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **224** | **10 586** | **21 526** | **25 088** | **24 222** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 205 | 9 953 | 19 454 | 20 899 | 20 629 | .. | .. | .. | .. | .. |
| 5110 General taxes | 90 | 5 504 | 13 605 | 12 904 | 12 929 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 114 | 4 413 | 5 772 | 7 901 | 7 672 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 36 | 77 | 94 | 28 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 20 | 385 | 1 780 | 3 187 | 2 930 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 248 | 292 | 1 002 | 663 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **337** | **17 482** | **40 938** | **44 341** | **40 868** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **3** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **9** | **7** |
| 1100 Of individuals | 2 | .. | .. | .. | .. | 0 | .. | .. | 9 | 7 |
| 1200 Corporate | 0 | .. | .. | .. | .. | 0 | .. | .. | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 1 | .. | .. | .. | .. | 0 | .. | .. | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **148** | **7 991** | **20 288** | **18 062** | **21 293** |
| 2100 Employees | .. | .. | .. | .. | .. | 62 | 4 181 | 10 206 | 10 351 | 11 563 |
| 2200 Employers | .. | .. | .. | .. | .. | 62 | 3 810 | 10 082 | 7 711 | 9 730 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 24 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **1** | **447** | **1 208** | **1 449** | **1 555** | **0** | **66** | **361** | **38** | **0** |
| 4100 Recurrent taxes on immovable property | 0 | 180 | 420 | 546 | 581 | .. | 32 | 83 | 0 | .. |
| 4200 Recurrent taxes on net wealth | 0 | 267 | 788 | 903 | 974 | .. | 0 | 0 | 0 | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | 34 | 278 | 38 | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | .. |
| **5000 Taxes on goods and services** | **10** | **89** | **197** | **96** | **71** | **0** | **124** | **248** | **240** | **112** |
| 5100 Taxes on production, sale, transfer, etc | 7 | 87 | 185 | 82 | 59 | .. | 102 | 195 | 224 | 109 |
| 5110 General taxes | 2 | 32 | 26 | 3 | 1 | .. | 86 | 85 | 170 | 77 |
| 5120 Taxes on specific goods and services | 6 | 55 | 159 | 79 | 58 | .. | 16 | 110 | 47 | 25 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 7 | 7 |
| 5200 Taxes on use of goods and perform activities | 3 | 2 | 12 | 14 | 12 | .. | 22 | 53 | 16 | 3 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **17** | **536** | **1 405** | **1 545** | **1 626** | **148** | **8 181** | **20 897** | **18 349** | **21 412** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/nr0w3q

## Table 6.15. Hungary, tax revenues by sub-sectors of government

Million HUF

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **498 608** | **1 915 178** | **2 299 697** | **3 165 553** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 383 744 | 1 449 552 | 1 698 410 | 2 543 266 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 106 259 | 465 626 | 601 287 | 622 287 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 8 605 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **69 554** | **235 148** | **148 044** | **228 636** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 18 468 | 53 611 | 144 868 | 227 244 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 51 086 | 175 013 | 3 176 | 1 392 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 6 524 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **5 474** | **39 459** | **231 467** | **491 781** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **11 463** | **63 007** | **292 329** | **335 291** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 0 | 0 | 55 906 | 52 502 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 135 661 | 108 104 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 1 364 | 7 678 | 7 373 | 9 493 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 10 099 | 55 329 | 93 389 | 165 192 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **924 906** | **2 870 189** | **5 168 034** | **6 955 620** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 919 500 | 2 854 738 | 5 060 613 | 6 737 830 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 423 954 | 1 972 998 | 3 485 479 | 4 846 256 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 495 546 | 881 740 | 1 575 134 | 1 891 574 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 5 406 | 15 451 | 107 421 | 217 790 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **8 901** | **25 403** | **30 665** | **14 871** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | 0 | 4 240 | 9 156 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **1 518 905** | **5 148 383** | **8 170 236** | **11 191 752** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **0** | **173** | **45** | **36** | **..** | **0** | **26 307** | **126 216** | **291** |
| 1100 Of individuals | .. | 0 | 173 | 45 | 36 | .. | 0 | 26 307 | 126 216 | 291 |
| 1200 Corporate | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **778 467** | **2 452 562** | **4 285 420** | **5 136 128** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 116 824 | 530 098 | 1 626 055 | 2 586 522 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 632 478 | 1 894 306 | 2 634 154 | 2 520 300 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 27 466 | 2 080 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 1 699 | 26 078 | 25 211 | 29 306 |
| **3000 Taxes on payroll and workforce** | **..** | **1 075** | **1 153** | **0** | **0** | **..** | **0** | **44 397** | **10 283** | **9 543** |
| **4000 Taxes on property** | **..** | **17 531** | **123 929** | **145 000** | **172 088** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 6 068 | 58 836 | 145 000 | 172 088 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 1 364 | 7 932 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 10 099 | 57 162 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **41 970** | **388 385** | **625 571** | **734 092** | **..** | **0** | **0** | **103 105** | **110 739** |
| 5100 Taxes on production, sale, transfer, etc | .. | 39 240 | 337 935 | 594 855 | 732 953 | .. | .. | .. | 103 105 | 110 739 |
| 5110 General taxes | .. | 38 472 | 334 077 | 584 380 | 729 000 | .. | .. | .. | 29 882 | 57 685 |
| 5120 Taxes on specific goods and services | .. | 768 | 3 858 | 10 475 | 3 953 | .. | .. | .. | 73 223 | 53 054 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | 2 730 | 50 450 | 30 716 | 1 139 | .. | .. | .. | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | 0 | 0 |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **21 605** | **9 616** | **14 021** | **7 422** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **Total tax revenue** | **..** | **60 576** | **513 641** | **770 616** | **906 216** | **..** | **800 072** | **2 532 882** | **4 539 045** | **5 264 123** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/m7e0gt

## Table 6.16. Iceland, tax revenues by sub-sectors of government

Million ISK

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **68** | **27 156** | **105 705** | **210 536** | **287 478** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 55 | 22 914 | 70 944 | 127 535 | 202 698 | .. | .. | .. | .. | .. |
| 1200 Corporate | 13 | 4 242 | 20 297 | 52 544 | 64 447 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 14 464 | 30 457 | 20 333 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **17** | **11 452** | **32 777** | **79 707** | **88 364** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | 0 | 460 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 17 | 10 992 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 32 777 | 79 707 | 88 364 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **27** | **0** | **324** | **6 638** | **9 233** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **15** | **7 198** | **4 267** | **4 459** | **10 528** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 47 | 0 | 178 | 256 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 5 | 3 191 | 2 887 | 657 | 34 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 389 | 866 | 2 919 | 9 059 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 9 | 3 571 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 248 | 362 | 612 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 266 | 343 | 567 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **392** | **66 356** | **177 366** | **264 323** | **329 768** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 387 | 62 140 | 167 012 | 254 422 | 312 821 | .. | .. | .. | .. | .. |
| 5110 General taxes | 182 | 42 358 | 122 968 | 188 001 | 239 773 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 205 | 19 782 | 44 044 | 66 421 | 73 049 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 5 | 4 216 | 10 354 | 9 901 | 16 947 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **1 504** | **38 364** | **19 174** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | 565 | 32 477 | 12 046 | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | 939 | 5 887 | 7 127 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **519** | **112 162** | **321 941** | **604 026** | **744 545** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **78** | **21 170** | **74 465** | **170 443** | **254 557** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 74 | 21 170 | 74 455 | 170 443 | 254 557 | .. | .. | .. | .. | .. |
| 1200 Corporate | 4 | 0 | 10 | 0 | 0 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **18** | **5 674** | **13 931** | **34 701** | **55 784** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 18 | 5 674 | 13 931 | 34 701 | 55 784 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **9** | **2 585** | **6 904** | **2 832** | **6 203** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 9 | 2 585 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 2 585 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 9 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 0 | 0 | 6 904 | 2 832 | 6 203 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **14** | **0** | **93** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | 14 | .. | 93 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | 0 | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **119** | **29 429** | **95 393** | **207 976** | **316 544** | **0** | **0** | **0** | **0** | **0** |

.. Not available

StatLink https://stat.link/t1da0z

## Table 6.17. Ireland, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **456** | **7 022** | **21 186** | **26 599** | **36 333** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 382 | 5 563 | 15 674 | 19 722 | 24 380 | .. | .. | .. | .. | .. |
| 1200 Corporate | 73 | 1 458 | 5 511 | 6 873 | 11 954 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 4 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **11** | **87** | **217** | **1 351** | **1 406** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | 10 | 87 | 217 | 1 351 | 1 406 | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 1 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **209** | **332** | **357** | **717** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **37** | **370** | **2 741** | **2 530** | **2 955** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 15 | 0 | 475 | 482 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 5 | 0 | 0 | 169 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 17 | 76 | 255 | 401 | 505 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 15 | 279 | 2 486 | 1 484 | 1 968 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **671** | **6 763** | **19 122** | **19 686** | **20 592** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 639 | 6 419 | 18 106 | 17 709 | 18 773 | .. | .. | .. | .. | .. |
| 5110 General taxes | 223 | 3 666 | 12 373 | 11 831 | 12 753 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 416 | 2 753 | 5 733 | 5 878 | 6 020 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 33 | 344 | 1 015 | 1 977 | 1 819 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **12** | **9** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | 12 | 9 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **1 175** | **14 451** | **43 598** | **50 535** | **62 012** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **56** | **90** | **121** | **83** | **198** | **2 215** | **6 230** | **8 527** | **10 796** |
| 2100 Employees | .. | 56 | 90 | 121 | 83 | 73 | 576 | 1 415 | 1 856 | 2 295 |
| 2200 Employers | .. | 0 | 0 | 0 | 0 | 125 | 1 528 | 4 427 | 6 211 | 7 868 |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | 0 | 111 | 388 | 460 | 632 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **110** | **408** | **1 020** | **1 389** | **733** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 110 | 408 | 1 020 | 1 389 | 733 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **110** | **464** | **1 110** | **1 510** | **816** | **198** | **2 215** | **6 230** | **8 527** | **10 796** |

.. Not available

Note: Including taxes collected on behalf of the European Union. The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

StatLink https://stat.link/gkja2q

## Table 6.18. Israel, tax revenues by sub-sectors of government

Million ILS

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **37 422** | **73 082** | **113 966** | **139 321** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 28 399 | 47 062 | 70 885 | 91 900 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 8 514 | 21 909 | 34 676 | 38 831 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 509 | 4 111 | 8 405 | 8 590 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **5 007** | **9 920** | **13 770** | **16 191** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **4 122** | **5 547** | **10 593** | **11 433** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 786 | 322 | 44 | 10 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 2 049 | 3 591 | 6 732 | 6 864 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 1 287 | 1 634 | 3 817 | 4 559 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **38 673** | **75 877** | **136 829** | **147 233** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 36 637 | 70 741 | 128 277 | 138 750 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 31 975 | 59 374 | 107 765 | 118 854 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 4 662 | 11 367 | 20 512 | 19 896 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 2 036 | 5 136 | 8 552 | 8 484 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **85 224** | **164 425** | **275 158** | **314 177** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **14 958** | **34 597** | **59 561** | **73 031** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 7 953 | 19 720 | 34 692 | 40 797 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 4 672 | 10 679 | 17 247 | 22 564 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 2 334 | 4 198 | 7 622 | 9 670 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **7 363** | **16 435** | **30 016** | **31 976** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 5 592 | 13 962 | 23 658 | 25 022 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 1 771 | 2 473 | 6 358 | 6 955 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **298** | **748** | **1 309** | **1 400** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 298 | 748 | 1 309 | 1 400 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **7 661** | **17 183** | **31 325** | **33 377** | **..** | **14 958** | **34 597** | **59 561** | **73 031** |

.. Not available

StatLink https://stat.link/gql7es

## Table 6.19. Italy, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **3 897** | **128 458** | **165 580** | **195 451** | **215 340** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 2 767 | 98 695 | 131 047 | 156 320 | 172 678 | .. | .. | .. | .. | .. |
| 1200 Corporate | 1 131 | 32 890 | 31 969 | 31 421 | 34 162 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | -3 127 | 2 564 | 7 710 | 8 500 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **1 136** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **587** | **13 546** | **15 717** | **22 226** | **22 454** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 4 | 0 | 0 | 3 892 | 3 740 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 4 494 | 0 | 231 | 427 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 39 | 587 | 56 | 638 | 396 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 544 | 8 464 | 13 794 | 16 310 | 17 252 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 1 322 | 303 | 67 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 545 | 852 | 572 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **5 506** | **95 323** | **123 870** | **157 330** | **163 150** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 5 306 | 92 042 | 121 824 | 154 713 | 157 155 | .. | .. | .. | .. | .. |
| 5110 General taxes | 2 685 | 52 531 | 80 619 | 93 282 | 99 902 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 2 621 | 39 245 | 41 205 | 61 431 | 57 253 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 323 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 200 | 2 802 | 1 535 | 2 191 | 4 555 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 479 | 511 | 426 | 1 440 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **1** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **9 991** | **238 462** | **305 167** | **375 007** | **400 944** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **134** | **5 658** | **18 494** | **30 483** | **16 528** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 81 | 145 | 16 995 | 28 302 | 16 528 | .. | .. | .. | .. | .. |
| 1200 Corporate | 54 | 97 | 1 491 | 2 109 | 0 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 5 416 | 8 | 72 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **8 607** | **119 612** | **179 362** | **214 376** | **224 781** |
| 2100 Employees | .. | .. | .. | .. | .. | 1 692 | 23 036 | 31 998 | 39 805 | 41 351 |
| 2200 Employers | .. | .. | .. | .. | .. | 6 915 | 79 716 | 125 099 | 143 273 | 149 824 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 0 | 16 860 | 22 265 | 31 298 | 33 606 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **29** | **7 915** | **13 484** | **24 033** | **17 989** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 29 | 7 449 | 11 736 | 21 666 | 17 530 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 5 | 36 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 466 | 904 | 935 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 481 | 6 | 54 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 358 | 1 390 | 405 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **4** | **6 941** | **30 231** | **34 551** | **24 146** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 0 | 1 505 | 17 114 | 15 138 | 4 659 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 4 698 | 7 410 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 1 505 | 12 416 | 7 728 | 4 659 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 4 | 2 838 | 7 512 | 8 939 | 8 245 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 2 597 | 5 605 | 10 474 | 11 242 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **34 690** | **28 072** | **19 403** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | 34 690 | 28 072 | 19 403 | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **168** | **20 514** | **96 899** | **117 139** | **78 066** | **8 607** | **119 612** | **179 362** | **214 376** | **224 781** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/jl3v1d

## Table 6.20. Japan, tax revenues by sub-sectors of government

Billion JPY

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **9 747** | **33 255** | **29 975** | **31 607** | **33 894** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 5 482 | 19 515 | 16 702 | 18 178 | 19 591 | .. | .. | .. | .. | .. |
| 1200 Corporate | 4 265 | 13 740 | 13 274 | 13 429 | 14 302 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **871** | **5 561** | **2 735** | **3 018** | **3 234** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 406 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 310 | 2 690 | 1 566 | 1 968 | 2 315 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 561 | 2 464 | 1 169 | 1 050 | 920 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **3 888** | **16 147** | **19 580** | **25 345** | **27 805** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 3 579 | 15 083 | 18 424 | 24 673 | 27 095 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 7 238 | 10 583 | 17 426 | 20 971 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 3 579 | 7 845 | 7 840 | 7 247 | 6 124 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 309 | 1 065 | 1 157 | 671 | 710 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | 0 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **14 506** | **54 963** | **52 290** | **59 969** | **64 933** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **4 472** | **17 752** | **16 655** | **19 362** | **20 040** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 2 147 | 10 283 | 8 520 | 12 669 | 13 597 | .. | .. | .. | .. | .. |
| 1200 Corporate | 2 325 | 7 470 | 8 135 | 6 693 | 6 443 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **9 253** | **44 794** | **50 848** | **64 465** | **71 550** |
| 2100 Employees | .. | .. | .. | .. | .. | 3 436 | 18 404 | 20 982 | 28 224 | 31 839 |
| 2200 Employers | .. | .. | .. | .. | .. | 4 825 | 21 432 | 23 154 | 29 479 | 33 245 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 992 | 4 958 | 6 712 | 6 763 | 6 465 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **2 029** | **10 653** | **10 593** | **10 382** | **11 094** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 1 848 | 9 865 | 10 116 | 10 005 | 10 719 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 181 | 788 | 477 | 377 | 374 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **1 636** | **4 941** | **7 206** | **8 942** | **9 248** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 1 234 | 3 245 | 5 299 | 7 198 | 7 338 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 2 551 | 4 974 | 5 424 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 234 | 3 245 | 2 747 | 2 223 | 1 914 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 402 | 1 697 | 1 907 | 1 744 | 1 910 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **20** | **329** | **351** | **413** | **444** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | 15 | 307 | 297 | 361 | 385 | .. | .. | .. | .. | .. |
| 6200 Other | 5 | 22 | 54 | 52 | 60 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **8 157** | **33 675** | **34 805** | **39 099** | **40 826** | **9 253** | **44 794** | **50 848** | **64 465** | **71 550** |

.. Not available

StatLink https://stat.link/aztr0e

## Table 6.21. Korea, tax revenues by sub-sectors of government

Billion KRW

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **344** | **23 000** | **55 109** | **106 162** | **149 319** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 134 | 13 713 | 24 766 | 60 828 | 93 334 | .. | .. | .. | .. | .. |
| 1200 Corporate | 139 | 8 988 | 30 343 | 45 334 | 55 985 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 71 | 300 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **65** | **2 482** | **6 769** | **15 164** | **29 160** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 106 | 535 | 1 666 | 4 281 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 11 | 1 029 | 1 873 | 5 044 | 10 375 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 49 | 1 258 | 4 363 | 8 454 | 14 504 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 5 | 89 | -2 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **920** | **29 170** | **63 480** | **93 127** | **102 903** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 920 | 29 170 | 63 480 | 93 127 | 102 903 | .. | .. | .. | .. | .. |
| 5110 General taxes | 198 | 14 637 | 36 118 | 54 159 | 64 883 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 722 | 14 533 | 27 362 | 38 968 | 38 020 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **64** | **2 121** | **2 108** | **3 435** | **4 165** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | 64 | 2 121 | 2 108 | 3 435 | 4 165 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **1 393** | **56 774** | **127 466** | **217 888** | **285 547** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **36** | **1 704** | **5 500** | **12 989** | **17 245** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 0 | 1 137 | 2 804 | 6 772 | 7 952 | .. | .. | .. | .. | .. |
| 1200 Corporate | 0 | 565 | 2 696 | 6 217 | 9 293 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 36 | 3 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **13** | **9 913** | **43 902** | **104 693** | **150 854** |
| 2100 Employees | .. | .. | .. | .. | .. | 0 | 4 539 | 17 632 | 44 281 | 65 384 |
| 2200 Employers | .. | .. | .. | .. | .. | 13 | 3 918 | 18 486 | 47 846 | 67 676 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 0 | 1 456 | 7 784 | 12 566 | 17 794 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **237** | **514** | **1 122** | **1 607** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **87** | **8 960** | **17 928** | **33 461** | **47 352** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 45 | 2 636 | 4 495 | 10 820 | 15 763 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 42 | 6 324 | 13 433 | 22 641 | 31 589 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **36** | **4 218** | **7 561** | **17 199** | **28 450** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 19 | 2 464 | 5 589 | 10 127 | 20 316 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 0 | 6 003 | 16 569 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 19 | 2 464 | 5 589 | 4 124 | 3 747 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 17 | 1 754 | 1 972 | 7 072 | 8 134 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **198** | **4 474** | **6 207** | **7 395** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 198 | 4 474 | 6 207 | 7 395 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **159** | **15 316** | **35 977** | **70 978** | **102 049** | **13** | **9 913** | **43 902** | **104 693** | **150 854** |

.. Not available

StatLink https://stat.link/fgjalt

## Table 6.22. Latvia, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **68** | **453** | **677** | **576** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 0 | 195 | 289 | 363 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 68 | 258 | 389 | 213 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **97** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | 97 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | 0 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **4** | **3** | **3** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **4** | **48** | **47** | **50** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 3 | 3 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 4 | 48 | 42 | 44 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 3 | 3 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **453** | **1 553** | **3 139** | **4 051** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 453 | 1 510 | 2 997 | 3 841 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 343 | 1 002 | 2 130 | 2 720 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 110 | 508 | 867 | 1 121 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 1 | 43 | 142 | 211 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **525** | **2 058** | **3 867** | **4 778** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **197** | **538** | **1 156** | **1 445** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 197 | 538 | 1 156 | 1 445 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **445** | **1 079** | **2 030** | **2 840** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 12 | 292 | 585 | 744 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 433 | 781 | 1 432 | 2 068 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 1 | 7 | 12 | 29 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **37** | **88** | **197** | **222** | **..** | **0** | **0** | **4** | **9** |
| 4100 Recurrent taxes on immovable property | .. | 37 | 88 | 197 | 222 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | 0 | 4 | 9 |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **2** | **8** | **18** | **10** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0 | 5 | 7 | 2 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 0 | 5 | 7 | 2 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 2 | 3 | 11 | 8 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **236** | **634** | **1 371** | **1 677** | **..** | **445** | **1 079** | **2 034** | **2 849** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/5qeyib

## Table 6.23. Lithuania, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **646** | **1 871** | **2 013** | **4 296** | .. | .. | .. | .. | .. |
| 1100 Of individuals | .. | 487 | 1 435 | 1 440 | 3 517 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 160 | 437 | 574 | 780 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **0** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | .. | **0** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | .. | **0** | **0** | **1** | **5** | .. | .. | .. | .. | .. |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 1 | 5 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **892** | **2 273** | **4 220** | **5 595** | .. | .. | .. | .. | .. |
| 5100 Taxes on production, sale, transfer, etc | .. | 869 | 2 235 | 4 164 | 5 508 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 635 | 1 584 | 2 913 | 3 931 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 234 | 651 | 1 252 | 1 577 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 24 | 38 | 56 | 87 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | .. | **0** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | .. | **1 539** | **4 145** | **6 235** | **9 896** | .. | .. | .. | .. | .. |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **0** | **0** | **0** | **0** | .. | **559** | **1 864** | **4 338** | **5 127** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 17 | 154 | 873 | 3 872 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 537 | 1 522 | 2 916 | 378 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 4 | 188 | 549 | 877 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | .. | **25** | **72** | **125** | **142** | .. | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 25 | 71 | 124 | 140 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 1 | 1 | 2 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **23** | **17** | **18** | **28** | .. | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 23 | 17 | 18 | 28 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | .. | **48** | **89** | **143** | **170** | .. | **559** | **1 864** | **4 338** | **5 127** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/g4i9cx

## Table 6.24. Luxembourg, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **353** | **1 873** | **3 454** | **6 405** | **8 401** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 254 | 1 214 | 2 161 | 4 716 | 6 290 | .. | .. | .. | .. | .. |
| 1200 Corporate | 99 | 659 | 1 293 | 1 689 | 2 111 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **4** | **20** | **89** | **150** | **200** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | 3 | 15 | 89 | 150 | 200 | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 1 | 5 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **42** | **371** | **928** | **1 661** | **2 398** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 21 | 268 | 698 | 1 318 | 1 852 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 3 | 15 | 44 | 74 | 84 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 18 | 88 | 186 | 269 | 462 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **189** | **1 374** | **3 241** | **4 466** | **5 412** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 182 | 1 350 | 3 202 | 4 381 | 5 316 | .. | .. | .. | .. | .. |
| 5110 General taxes | 112 | 670 | 1 812 | 2 946 | 3 674 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 70 | 680 | 1 390 | 1 435 | 1 642 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 7 | 23 | 39 | 85 | 95 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **6** | **11** | **27** | **21** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | 6 | 10 | 27 | 21 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **588** | **3 644** | **7 722** | **12 708** | **16 433** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **46** | **331** | **460** | **606** | **969** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 1200 Corporate | 46 | 331 | 460 | 606 | 969 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **268** | **1 460** | **3 086** | **5 399** | **7 015** |
| 2100 Employees | .. | .. | .. | .. | .. | 102 | 577 | 1 321 | 2 348 | 3 145 |
| 2200 Employers | .. | .. | .. | .. | .. | 150 | 684 | 1 378 | 2 335 | 2 959 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 16 | 200 | 387 | 715 | 911 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **9** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **6** | **21** | **35** | **54** | **64** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 6 | 17 | 26 | 36 | 39 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 4 | 10 | 18 | 25 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **1** | **4** | **8** | **10** | **5** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 1 | 3 | 7 | 8 | 4 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 1 | 3 | 7 | 8 | 4 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 0 | 1 | 1 | 1 | 1 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **1** | **2** | **1** | **1** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 1 | 2 | 1 | 1 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **62** | **357** | **505** | **671** | **1 039** | **268** | **1 460** | **3 086** | **5 399** | **7 015** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/5y3afu

## Table 6.25. Mexico, tax revenues by sub-sectors of government

Million MXN

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **76 148** | **402 036** | **1 230 555** | **1 768 161** | **..** | **1** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | 195 869 | 609 384 | 872 598 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 135 840 | 592 443 | 832 120 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 76 148 | 70 327 | 28 728 | 63 443 | .. | 1 | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **2 976** | **20 429** | **70 221** | **105 456** |
| **4000 Taxes on property** | **..** | **0** | **0** | **0** | **0** | **..** | **2 927** | **10 905** | **22 481** | **26 447** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | 2 198 | 6 544 | 14 245 | 17 631 |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | 2 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | 727 | 4 361 | 8 235 | 8 816 |
| 4500 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **..** | **91 452** | **416 533** | **1 116 026** | **1 522 289** | **..** | **441** | **2 124** | **24 355** | **21 210** |
| 5100 Taxes on production, sale, transfer, etc | .. | 88 372 | 401 580 | 1 115 525 | 1 521 797 | .. | 22 | 1 364 | 4 357 | 5 358 |
| 5110 General taxes | .. | 51 785 | 318 432 | 707 213 | 987 525 | .. | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 36 587 | 83 148 | 408 312 | 534 273 | .. | 22 | 1 364 | 4 357 | 5 358 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | .. | 3 080 | 14 954 | 501 | 491 | .. | 419 | 760 | 19 998 | 15 852 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **..** | **5 149** | **8 616** | **27 379** | **57 011** | **..** | **228** | **1 537** | **6 489** | **8 042** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 5 149 | 8 616 | 27 379 | 57 011 | .. | 228 | 1 537 | 6 489 | 8 042 |
| **Total tax revenue (collecting government)** | **..** | **172 749** | **827 186** | **2 373 960** | **3 347 460** | **..** | **6 573** | **34 995** | **123 545** | **161 155** |
| **Adjustment**[1] | **..** | **-49 115** | **-278 892** | **-629 130** | **0** | **..** | **39 225** | **218 291** | **494 239** | **635 159** |
| **Total tax revenue (beneficiary government)** | **..** | **123 634** | **548 294** | **1 744 830** | **3 347 460** | **..** | **45 798** | **253 286** | **617 784** | **796 313** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **16** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 16 | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **50 871** | **206 551** | **409 249** | **576 019** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 50 871 | 206 551 | 409 249 | 576 019 |
| **3000 Taxes on payroll and workforce** | **..** | **6** | **32** | **1** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **2 702** | **15 891** | **35 193** | **52 790** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 1 854 | 10 098 | 23 715 | 35 097 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 848 | 5 793 | 11 477 | 17 694 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **582** | **288** | **789** | **657** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 575 | 214 | 728 | 519 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 572 | 214 | 728 | 519 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 3 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 7 | 74 | 61 | 139 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **179** | **1 539** | **10 743** | **10 618** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 179 | 1 539 | 10 743 | 10 618 | .. | .. | .. | .. | .. |
| **Total tax revenue (collecting government)** | **..** | **3 485** | **17 750** | **46 726** | **64 066** | **..** | **50 871** | **206 551** | **409 249** | **576 019** |
| **Adjustment**[1] | **..** | **9 890** | **60 601** | **134 892** | **208 387** | **..** | **0** | **0** | **0** | **0** |
| **Total tax revenue (beneficiary government)** | **..** | **13 375** | **78 351** | **181 617** | **272 452** | **..** | **50 871** | **206 551** | **409 249** | **576 019** |

.. Not available

1. This adjustment is for taxes collected by Federal government in which States and Local governments have a share. Sub-central government's shares cannot be identified by type of tax.

StatLink https://stat.link/7qjxco

## Table 6.26. Netherlands, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **15 075** | **33 520** | **52 640** | **70 849** | **97 810** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 11 713 | 23 557 | 33 905 | 52 405 | 73 116 | .. | .. | .. | .. | .. |
| 1200 Corporate | 3 361 | 9 963 | 18 735 | 18 444 | 24 694 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **767** | **2 880** | **6 235** | **4 731** | **7 522** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 50 | 0 | 0 | 1 345 | 1 888 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 231 | 671 | 60 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 163 | 773 | 1 709 | 1 614 | 2 081 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 323 | 1 436 | 4 466 | 1 772 | 3 553 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **9 716** | **31 892** | **57 116** | **70 161** | **88 408** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 9 113 | 29 728 | 54 658 | 65 990 | 83 705 | .. | .. | .. | .. | .. |
| 5110 General taxes | 6 257 | 19 832 | 36 950 | 44 879 | 58 971 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 2 856 | 9 896 | 17 708 | 21 111 | 24 734 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 604 | 2 164 | 2 458 | 4 171 | 4 703 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **109** | **491** | **989** | **416** | **1 529** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 109 | 448 | 372 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | 0 | 43 | 617 | 416 | 1 529 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **25 667** | **68 783** | **116 980** | **146 157** | **195 269** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **77** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 77 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **16 732** | **48 532** | **66 547** | **96 426** | **108 685** |
| 2100 Employees | .. | .. | .. | .. | .. | 7 139 | 32 795 | 35 383 | 48 213 | 40 295 |
| 2200 Employers | .. | .. | .. | .. | .. | 7 687 | 5 941 | 20 595 | 34 614 | 44 135 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 1 905 | 9 796 | 10 569 | 13 599 | 24 255 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **272** | **2 287** | **4 341** | **5 037** | **6 022** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 272 | 2 287 | 4 341 | 5 037 | 6 022 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **153** | **1 533** | **3 330** | **4 652** | **5 101** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 14 | 59 | 118 | 249 | 278 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 6 | 10 | 43 | 67 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 14 | 53 | 108 | 206 | 211 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 139 | 1 474 | 3 212 | 4 403 | 4 823 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **502** | **3 820** | **7 671** | **9 689** | **11 123** | **16 732** | **48 532** | **66 547** | **96 426** | **108 685** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/l21xw7

## Table 6.27. New Zealand, tax revenues by sub-sectors of government

Million NZD

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **2 296** | **21 253** | **37 379** | **44 723** | **65 298** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 1 874 | 15 626 | 24 373 | 30 297 | 44 494 | .. | .. | .. | .. | .. |
| 1200 Corporate | 407 | 4 122 | 9 957 | 11 407 | 17 819 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 16 | 1 505 | 3 049 | 3 019 | 2 985 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **83** | **218** | **86** | **84** | **88** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 3 | -1 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 54 | 3 | 3 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 25 | 216 | 83 | 84 | 88 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **807** | **11 395** | **18 744** | **31 146** | **43 104** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 770 | 10 833 | 17 792 | 29 551 | 40 943 | .. | .. | .. | .. | .. |
| 5110 General taxes | 311 | 7 895 | 14 133 | 24 587 | 35 397 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 459 | 2 938 | 3 659 | 4 964 | 5 546 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 37 | 562 | 952 | 1 595 | 2 161 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **14** | **2** | **1** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | 14 | 2 | 1 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **3 186** | **32 866** | **56 223** | **75 955** | **108 491** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 2200 Employers | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **237** | **1 646** | **2 825** | **4 962** | **6 273** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 237 | 1 646 | 2 825 | 4 962 | 6 273 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **29** | **184** | **310** | **582** | **836** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 18 | 33 | 30 | 33 | 179 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 18 | 33 | 30 | 33 | 179 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 11 | 151 | 280 | 549 | 657 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **266** | **1 830** | **3 135** | **5 544** | **7 109** | **0** | **0** | **0** | **0** | **0** |

.. Not available

StatLink https://stat.link/z7swiq

## Table 6.28. Norway, tax revenues by sub-sectors of government

Million NOK

| | Central government[1] | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **6 495** | **67 402** | **316 851** | **314 792** | **277 300** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 5 424 | 38 059 | 87 503 | 174 617 | 195 917 | .. | .. | .. | .. | .. |
| 1200 Corporate | 1 071 | 29 343 | 229 348 | 140 175 | 81 383 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **1 341** | **6 013** | **173 151** | **325 130** | **381 838** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | 331 | 1 233 | 58 320 | 112 662 | 134 450 | .. | .. | .. | .. | .. |
| 2200 Employers | 1 010 | 4 780 | 104 794 | 190 923 | 222 175 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 10 037 | 21 545 | 25 213 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **2 065** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **771** | **3 497** | **11 178** | **12 209** | **16 525** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 490 | 1 172 | 4 741 | 3 488 | 5 109 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 146 | 975 | 1 768 | 295 | 64 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 135 | 1 350 | 4 669 | 8 426 | 11 352 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **25 056** | **141 645** | **232 462** | **359 255** | **422 361** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 24 367 | 134 965 | 220 898 | 342 410 | 403 893 | .. | .. | .. | .. | .. |
| 5110 General taxes | 13 670 | 81 772 | 153 820 | 256 029 | 312 936 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 10 697 | 53 193 | 67 078 | 86 381 | 90 957 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 689 | 6 680 | 11 564 | 16 845 | 18 468 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **130** | **15** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 124 | 1 | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | 6 | 14 | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **33 793** | **218 572** | **733 642** | **1 011 386** | **1 100 089** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **13 725** | **67 978** | **100 512** | **160 582** | **193 212** | **2 728** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 12 877 | 61 784 | 100 512 | 160 582 | 193 212 | 2 728 | .. | .. | .. | .. |
| 1200 Corporate | 848 | 6 194 | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **15 224** | **84 563** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | 2 949 | 30 417 | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | 11 315 | 48 396 | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 960 | 5 750 | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **772** | **7 352** | **10 283** | **21 812** | **28 168** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 278 | 2 792 | 4 324 | 11 177 | 14 818 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 494 | 4 560 | 5 959 | 10 635 | 13 350 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **0** | **431** | **2 281** | **1 574** | **1 643** | **51** | **267** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 0 | 0 | 0 | 0 | 0 | 51 | 267 | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. |
| 5120 Taxes on specific goods and services | 0 | 0 | 0 | 0 | 0 | 51 | 267 | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 0 | 431 | 2 281 | 1 574 | 1 643 | 0 | 0 | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. |
| **6000 Other taxes** | **432** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | 432 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **14 929** | **75 761** | **113 076** | **183 968** | **223 023** | **18 003** | **84 830** | **0** | **0** | **0** |

.. Not available

1. The Norwegian National Insurance has been integrated into the Central government sector from the year 2000 onwards.

StatLink https://stat.link/1dy6nj

## Table 6.29. Poland, tax revenues by sub-sectors of government

Million PLN

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **32 774** | **40 398** | **71 381** | **108 211** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 23 937 | 24 518 | 45 462 | 66 746 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 8 837 | 15 880 | 25 919 | 41 465 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **831** | **2 555** | **4 028** | **7 683** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **43 483** | **120 207** | **207 129** | **292 680** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 42 863 | 119 805 | 203 303 | 279 425 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 21 051 | 75 783 | 125 895 | 185 964 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 21 812 | 44 022 | 77 408 | 93 461 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 620 | 402 | 3 826 | 13 255 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **99** | **18** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | 99 | 18 | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **77 187** | **163 178** | **282 538** | **408 574** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **4 896** | **23 093** | **45 697** | **67 634** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 4 427 | 17 916 | 38 512 | 56 227 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 469 | 5 177 | 7 185 | 11 407 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **38 808** | **121 522** | **225 711** | **318 637** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 16 727 | 49 469 | 92 052 | 132 901 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 19 364 | 47 753 | 89 570 | 121 101 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 2 717 | 24 300 | 44 089 | 64 635 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **4 370** | **14 723** | **24 637** | **30 293** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 3 579 | 12 718 | 22 206 | 26 454 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 44 | 242 | 246 | 313 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 747 | 1 763 | 2 185 | 3 526 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **1 340** | **3 492** | **4 139** | **3 958** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 1 340 | 3 492 | 4 139 | 3 958 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **158** | **278** | **647** | **986** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 158 | 278 | 647 | 986 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **10 764** | **41 586** | **75 120** | **102 871** | **..** | **38 808** | **121 522** | **225 711** | **318 637** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/ag8ubn

## Table 6.30. Portugal, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **81** | **6 557** | **11 576** | **17 516** | **18 197** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 4 691 | 7 694 | 12 316 | 13 123 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 1 866 | 3 761 | 5 199 | 5 074 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 81 | 0 | 121 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **1 560** | **1 887** | **2 064** | **2 105** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 941 | 1 629 | 1 867 | 1 969 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 619 | 259 | 198 | 136 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **12** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **12** | **226** | **308** | **202** | **481** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 6 | 149 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 4 | 57 | 68 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 7 | 169 | 240 | 196 | 331 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **198** | **10 402** | **19 495** | **21 488** | **23 750** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 187 | 10 195 | 19 233 | 20 881 | 22 773 | .. | .. | .. | .. | .. |
| 5110 General taxes | 52 | 5 481 | 11 846 | 13 745 | 15 215 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 135 | 4 714 | 7 387 | 7 136 | 7 558 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 12 | 178 | 235 | 594 | 970 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 30 | 27 | 13 | 7 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **2** | **98** | **431** | **570** | **682** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 1 | 18 | 143 | 333 | 434 | .. | .. | .. | .. | .. |
| 6200 Other | 0 | 81 | 288 | 237 | 248 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **304** | **18 844** | **33 697** | **41 840** | **45 215** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **0** | **307** | **725** | **1 246** | **1 351** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 156 | 298 | 832 | 886 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 151 | 427 | 414 | 466 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **2** | **7** | **19** | **0** | **161** | **5 267** | **11 133** | **14 099** | **18 809** |
| 2100 Employees | .. | 2 | 7 | 19 | .. | 62 | 2 100 | 4 053 | 5 106 | 6 325 |
| 2200 Employers | .. | 0 | 0 | 0 | .. | 97 | 3 167 | 7 080 | 8 993 | 12 484 |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | .. | 2 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **0** | **599** | **1 541** | **2 105** | **2 447** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 310 | 827 | 1 529 | 1 486 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 1 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 289 | 713 | 576 | 961 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **0** | **499** | **962** | **1 132** | **1 289** | **0** | **335** | **823** | **1 179** | **1 087** |
| 5100 Taxes on production, sale, transfer, etc | 0 | 442 | 827 | 876 | 997 | .. | 335 | 823 | 1 179 | 1 074 |
| 5110 General taxes | 0 | 318 | 563 | 629 | 704 | .. | 276 | 592 | 994 | 883 |
| 5120 Taxes on specific goods and services | 0 | 124 | 264 | 247 | 293 | .. | 59 | 231 | 184 | 191 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 0 | 57 | 133 | 256 | 292 | .. | 0 | 0 | 0 | 13 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 1 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **3** | **28** | **10** | **10** | **0** | **1** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 25 | 8 | 8 | .. | 0 | .. | .. | .. |
| 6200 Other | .. | 3 | 3 | 2 | 2 | .. | 1 | .. | .. | .. |
| **Total tax revenue** | **0** | **1 410** | **3 262** | **4 512** | **5 098** | **161** | **5 603** | **11 956** | **15 278** | **19 896** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/bn497w

## Table 6.31. Slovak Republic, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **1 993** | **2 968** | **5 542** | **6 535** | .. | .. | .. | .. | .. |
| 1100 Of individuals | .. | 695 | 1 496 | 2 464 | 3 500 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 1 166 | 1 345 | 2 917 | 2 800 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 132 | 128 | 162 | 235 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **85** | **240** | **253** | **422** | .. | .. | .. | .. | .. |
| 2100 Employees | .. | 10 | 104 | 58 | 136 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 75 | 136 | 195 | 285 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 1 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | .. | **0** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| **4000 Taxes on property** | .. | **27** | **28** | **0** | **0** | .. | .. | .. | .. | .. |
| 4100 Recurrent taxes on immovable property | .. | 8 | 9 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 2 | 1 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 16 | 18 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **2 782** | **6 031** | **8 974** | **10 818** | .. | .. | .. | .. | .. |
| 5100 Taxes on production, sale, transfer, etc | .. | 2 594 | 5 773 | 8 442 | 10 221 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 1 616 | 3 880 | 5 423 | 6 820 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 978 | 1 893 | 3 020 | 3 401 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 189 | 256 | 532 | 597 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 2 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | .. | **0** | **0** | **0** | **0** | .. | .. | .. | .. | .. |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | .. | **4 887** | **9 267** | **14 770** | **17 775** | .. | .. | .. | .. | .. |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | .. | **0** | **0** | **0** | **0** | .. | **2 817** | **6 037** | **10 643** | **13 811** |
| 2100 Employees | .. | .. | .. | 0 | 0 | .. | 540 | 1 377 | 2 352 | 3 341 |
| 2200 Employers | .. | .. | .. | 0 | 0 | .. | 1 774 | 3 356 | 6 124 | 8 369 |
| 2300 Self-employed or non-employed | .. | .. | .. | 0 | 0 | .. | 503 | 1 304 | 2 168 | 2 102 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | .. | **84** | **220** | **335** | **438** | .. | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 72 | 220 | 335 | 438 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 12 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | .. | **17** | **198** | **182** | **239** | .. | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 10 | 9 | 12 | 12 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 10 | 9 | 12 | 12 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 1 | 94 | 17 | 22 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 6 | 95 | 153 | 204 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | .. | **0** | **0** | **0** | **0** | .. | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | .. | **101** | **418** | **517** | **676** | .. | **2 817** | **6 037** | **10 643** | **13 811** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/v7k0hd

## Table 6.32. Slovenia, tax revenues by sub-sectors of government

Million EUR

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **479** | **1 828** | **1 528** | **2 062** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 413 | 1 029 | 958 | 1 145 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 54 | 795 | 568 | 914 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 12 | 5 | 2 | 2 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **38** | **42** | **59** | **78** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 20 | 24 | 31 | 41 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 17 | 15 | 23 | 31 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 1 | 3 | 5 | 6 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **14** | **521** | **20** | **22** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **5** | **3** | **2** | **2** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 3 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 5 | 0 | 2 | 2 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **1 554** | **3 826** | **5 543** | **5 746** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 1 524 | 3 645 | 5 205 | 5 336 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 1 192 | 2 489 | 3 224 | 3 543 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 332 | 1 156 | 1 981 | 1 792 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 31 | 181 | 338 | 410 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **2 090** | **6 221** | **7 152** | **7 910** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **194** | **559** | **1 019** | **1 326** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 192 | 556 | 1 019 | 1 326 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 2 | 2 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **1 793** | **4 354** | **5 924** | **7 829** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 812 | 2 124 | 2 879 | 3 854 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 806 | 1 579 | 2 112 | 2 834 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 175 | 652 | 933 | 1 142 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **..** | **2** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **53** | **167** | **239** | **293** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 37 | 122 | 199 | 236 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 1 | 5 | 8 | 10 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 12 | 40 | 29 | 40 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 3 | 0 | 3 | 6 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **7** | **91** | **96** | **78** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 7 | 43 | 57 | 49 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 7 | 43 | 57 | 49 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 0 | 48 | 39 | 30 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **256** | **817** | **1 354** | **1 697** | **..** | **1 793** | **4 354** | **5 924** | **7 829** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/2zp9u3

## Table 6.33. Spain, tax revenues by sub-sectors of government

Million EUR

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **1 388** | **38 846** | **71 598** | **62 198** | **60 956** | **..** | **588** | **19 503** | **34 814** | **52 062** |
| 1100 Of individuals | 897 | 31 789 | 38 219 | 39 659 | 40 290 | .. | 457 | 19 104 | 34 600 | 51 797 |
| 1200 Corporate | 490 | 7 057 | 33 379 | 22 539 | 20 666 | .. | 131 | 399 | 214 | 265 |
| 1300 Unallocable between 1100 and 1200 | 1 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **2 027** | **3 027** | **3 505** | **3 443** | **..** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | 1 017 | 1 369 | 1 541 | 1 363 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 1 010 | 1 658 | 1 964 | 2 080 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **421** | **405** | **77** | **1 197** | **359** | **..** | **4 050** | **19 031** | **10 286** | **11 015** |
| 4100 Recurrent taxes on immovable property | 1 | 3 | 5 | 4 | 3 | .. | 0 | 2 | 38 | 77 |
| 4200 Recurrent taxes on net wealth | 0 | 166 | 38 | 32 | 59 | .. | 419 | 1 246 | 961 | 1 270 |
| 4300 Estate, inheritance and gift taxes | 56 | 1 | 24 | 222 | 57 | .. | 835 | 2 315 | 2 454 | 2 315 |
| 4400 Taxes on financial and capital transactions | 364 | 235 | 10 | 6 | 6 | .. | 2 796 | 15 468 | 6 833 | 7 353 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 933 | 234 | .. | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **5000 Taxes on goods and services** | **1 609** | **32 388** | **71 536** | **89 031** | **89 142** | **..** | **2 556** | **7 956** | **6 553** | **5 271** |
| 5100 Taxes on production, sale, transfer, etc | 1 599 | 32 206 | 70 895 | 87 536 | 86 843 | .. | 2 387 | 7 637 | 6 022 | 4 686 |
| 5110 General taxes | 990 | 20 331 | 51 583 | 61 839 | 63 167 | .. | 786 | 1 980 | 2 571 | 2 431 |
| 5120 Taxes on specific goods and services | 608 | 11 875 | 19 312 | 25 697 | 23 676 | .. | 1 601 | 5 657 | 3 451 | 2 255 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 10 | 182 | 641 | 1 495 | 2 299 | .. | 169 | 319 | 531 | 585 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **101** | **66** | **..** | **0** | **1** | **19** | **8** |
| 6100 Paid solely by business | 0 | .. | .. | 0 | 0 | .. | .. | 0 | 0 | 0 |
| 6200 Other | 0 | .. | .. | 101 | 66 | .. | .. | 1 | 19 | 8 |
| **Total tax revenue** | **3 418** | **73 666** | **146 238** | **156 032** | **153 966** | **..** | **7 194** | **46 491** | **51 672** | **68 356** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **175** | **2 514** | **4 892** | **5 633** | **6 767** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 131 | 2 137 | 3 426 | 4 637 | 5 683 | .. | .. | .. | .. | .. |
| 1200 Corporate | 0 | 377 | 1 466 | 996 | 1 084 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 44 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **3 367** | **49 851** | **106 040** | **119 330** | **150 833** |
| 2100 Employees | .. | .. | .. | .. | .. | 645 | 7 372 | 15 332 | 17 242 | 20 880 |
| 2200 Employers | .. | .. | .. | .. | .. | 2 722 | 35 137 | 77 989 | 86 024 | 110 300 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 0 | 7 342 | 12 719 | 16 064 | 19 653 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **26** | **3 759** | **8 869** | **16 372** | **16 245** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 26 | 2 754 | 6 038 | 12 581 | 13 081 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 177 | 431 | 911 | 968 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 19 | 79 | 114 | 122 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 166 | 423 | 145 | 176 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 643 | 1 898 | 2 621 | 1 898 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **104** | **6 072** | **12 810** | **13 067** | **13 273** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 104 | 1 976 | 5 946 | 6 846 | 6 905 | .. | .. | .. | .. | .. |
| 5110 General taxes | 95 | 1 805 | 4 186 | 5 068 | 5 195 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 10 | 171 | 1 760 | 1 778 | 1 710 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 0 | 4 096 | 6 864 | 6 221 | 6 368 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **8** | **6** | **69** | **31** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 8 | 6 | 69 | 31 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **305** | **12 353** | **26 577** | **35 141** | **36 316** | **3 367** | **49 851** | **106 040** | **119 330** | **150 833** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/p7kdor

## Table 6.34. Sweden, tax revenues by sub-sectors of government

Million SEK

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **28 216** | **72 342** | **123 698** | **21 820** | **-3 425** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 25 626 | 22 541 | 21 708 | -102 059 | -152 187 | .. | .. | .. | .. | .. |
| 1200 Corporate | 2 590 | 49 801 | 101 989 | 123 878 | 148 762 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions**[1] | **0** | **50 560** | **212 964** | **180 723** | **186 304** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 2200 Employers | .. | 49 222 | 209 370 | 179 056 | 186 742 | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | 1 338 | 4 639 | 1 875 | 930 | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 0 | -1 044 | -209 | -1 368 | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **5 723** | **17 800** | **62 432** | **194 121** | **255 891** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **1 469** | **23 260** | **40 116** | **27 917** | **28 559** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 11 | 15 263 | 25 139 | 16 509 | 15 236 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 647 | 3 583 | 4 998 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 335 | 1 388 | 1 092 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 476 | 3 026 | 8 887 | 11 408 | 13 323 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **31 985** | **237 720** | **354 724** | **508 210** | **601 974** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 29 820 | 233 671 | 343 704 | 489 458 | 580 393 | .. | .. | .. | .. | .. |
| 5110 General taxes | 15 806 | 166 557 | 250 470 | 383 002 | 461 267 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 14 014 | 67 114 | 93 234 | 106 456 | 119 125 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 2 165 | 4 049 | 11 019 | 18 752 | 21 581 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **260** | **1 438** | **1 347** | **1 356** | **2 374** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | 260 | 1 438 | 1 347 | 1 356 | 2 374 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **67 653** | **403 120** | **795 281** | **934 146** | **1 071 677** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **38 415** | **265 068** | **435 577** | **635 719** | **766 082** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 35 269 | 265 068 | 435 577 | 635 719 | 766 082 | .. | .. | .. | .. | .. |
| 1200 Corporate | 3 146 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions**[1] | **0** | **0** | **0** | **0** | **0** | **25 756** | **186 992** | **151 019** | **224 129** | **269 092** |
| 2100 Employees | .. | .. | .. | .. | .. | 0 | 28 989 | 74 178 | 108 356 | 131 044 |
| 2200 Employers | .. | .. | .. | .. | .. | 24 203 | 154 154 | 74 438 | 112 589 | 134 879 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 1 553 | 3 849 | 2 403 | 3 183 | 3 170 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **0** | **0** | **0** | **15 935** | **19 326** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 15 935 | 19 326 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **149** | **786** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 119 | 732 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 119 | 732 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 30 | 54 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **38 564** | **265 854** | **435 577** | **651 654** | **785 407** | **25 756** | **186 992** | **151 019** | **224 129** | **269 092** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

1. From 1985, social security contributions are classified using the SNA definition of Social security Funds which means that a proportion of these payments are shown under the heading of Central Government. Prior to that year, all such payments were classified under the heading of Social Security.

StatLink https://stat.link/zqvjy1

## Table 6.35. Switzerland, tax revenues by sub-sectors of government

Million CHF

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **3 422** | **10 468** | **16 341** | **26 841** | **27 647** | **7 756** | **19 408** | **26 544** | **34 657** | **37 964** |
| 1100 Of individuals | 2 712 | 5 699 | 7 823 | 10 567 | 12 239 | 6 342 | 16 182 | 21 289 | 27 156 | 30 284 |
| 1200 Corporate | 710 | 2 678 | 4 519 | 9 731 | 12 092 | 1 414 | 2 628 | 4 627 | 6 294 | 6 127 |
| 1300 Unallocable between 1100 and 1200 | 0 | 2 092 | 4 000 | 6 543 | 3 316 | 0 | 598 | 628 | 1 207 | 1 553 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **463** | **1 703** | **2 703** | **1 674** | **1 694** | **1 428** | **4 116** | **5 523** | **7 191** | **8 857** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 0 | 0 | 60 | 162 | 230 | 349 | 392 |
| 4200 Recurrent taxes on net wealth | 89 | 0 | 0 | 0 | 0 | 988 | 2 467 | 3 683 | 4 992 | 6 171 |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 270 | 974 | 824 | 964 | 1 128 |
| 4400 Taxes on financial and capital transactions | 374 | 1 703 | 2 703 | 1 674 | 1 694 | 110 | 103 | 157 | 177 | 233 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 411 | 629 | 709 | 932 |
| **5000 Taxes on goods and services** | **7 431** | **20 854** | **28 489** | **35 508** | **35 761** | **795** | **1 706** | **2 373** | **2 901** | **3 017** |
| 5100 Taxes on production, sale, transfer, etc | 7 431 | 19 763 | 27 114 | 33 093 | 32 867 | 154 | 266 | 447 | 615 | 592 |
| 5110 General taxes | 3 205 | 12 428 | 18 429 | 22 791 | 22 435 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 4 226 | 7 335 | 8 685 | 10 302 | 10 432 | 154 | 236 | 410 | 594 | 578 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 37 | 20 | 14 |
| 5200 Taxes on use of goods and perform activities | 0 | 1 092 | 1 375 | 2 415 | 2 893 | 641 | 1 440 | 1 927 | 2 286 | 2 424 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **69** | **0** | **19** | **23** | **230** | **372** |
| 6100 Paid solely by business | .. | .. | .. | .. | 0 | .. | 6 | 7 | 64 | 97 |
| 6200 Other | .. | .. | .. | .. | 69 | .. | 13 | 16 | 165 | 275 |
| **Total tax revenue** | **11 316** | **33 026** | **47 533** | **64 023** | **65 170** | **9 979** | **25 249** | **34 462** | **44 979** | **50 210** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **6 403** | **15 575** | **18 091** | **22 865** | **24 842** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 5 398 | 13 340 | 15 326 | 18 651 | 20 353 | .. | .. | .. | .. | .. |
| 1200 Corporate | 1 005 | 1 624 | 2 316 | 3 407 | 3 267 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 611 | 450 | 806 | 1 222 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **8 111** | **28 019** | **32 332** | **44 285** | **49 057** |
| 2100 Employees | .. | .. | .. | .. | .. | 3 589 | 13 115 | 15 133 | 20 542 | 23 753 |
| 2200 Employers | .. | .. | .. | .. | .. | 3 618 | 13 126 | 15 146 | 20 574 | 22 044 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 840 | 1 778 | 2 053 | 3 169 | 3 260 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 64 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **1 068** | **2 614** | **3 251** | **4 275** | **5 193** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 182 | 443 | 588 | 789 | 949 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 809 | 1 873 | 2 393 | 3 104 | 3 779 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 27 | 89 | 79 | 124 | 144 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 50 | 42 | 38 | 52 | 64 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 168 | 153 | 206 | 257 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **22** | **97** | **78** | **132** | **181** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 17 | 55 | 26 | 63 | 84 | .. | .. | .. | .. | .. |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 17 | 29 | 20 | 15 | 5 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 25 | 6 | 48 | 78 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 5 | 42 | 52 | 70 | 97 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **164** | **223** | **569** | **609** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 49 | 67 | 277 | 291 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 115 | 156 | 292 | 318 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **7 493** | **18 451** | **21 643** | **27 841** | **30 824** | **8 111** | **28 019** | **32 332** | **44 285** | **49 057** |

.. Not available

StatLink https://stat.link/whjka2

## Table 6.36. Türkiye, tax revenues by sub-sectors of government

Million TRY

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **433** | **30 324** | **104 699** | **231 752** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | .. | 330 | 20 458 | 75 426 | 139 546 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 103 | 9 866 | 29 272 | 92 206 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **..** | **49** | **3 626** | **20 211** | **37 182** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 1 | 78 | 379 | 1 139 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 29 | 3 548 | 19 832 | 36 044 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 19 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **574** | **71 956** | **231 227** | **459 582** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | .. | 567 | 69 266 | 222 702 | 444 732 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 475 | 30 343 | 107 451 | 203 411 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 92 | 38 923 | 115 251 | 241 321 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 8 | 2 691 | 8 526 | 14 850 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **259** | **4 181** | **3 779** | **5 123** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 259 | 4 181 | 3 779 | 5 123 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **1 316** | **110 088** | **359 915** | **733 639** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **..** | **63** | **4 011** | **14 445** | **32 146** | **..** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 48 | 2 706 | 10 330 | 19 296 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 15 | 1 305 | 4 116 | 12 851 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **..** | **0** | **0** | **0** | **0** | **..** | **212** | **35 321** | **170 282** | **357 677** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | 82 | 12 128 | 64 214 | 137 742 |
| 2200 Employers | .. | .. | .. | .. | .. | .. | 110 | 16 132 | 95 067 | 204 045 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | 19 | 7 061 | 11 001 | 15 890 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **..** | **0** | **0** | **0** | **0** | **..** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **..** | **4** | **1 627** | **8 371** | **16 365** | **..** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 0 | 1 148 | 5 882 | 11 204 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 10 | 56 | 159 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 4 | 469 | 2 433 | 5 002 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **..** | **84** | **5 649** | **28 737** | **57 706** | **..** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | 82 | 5 295 | 27 560 | 55 635 | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | 69 | 4 014 | 13 619 | 27 350 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | 13 | 1 281 | 13 940 | 28 284 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | 1 | 354 | 1 177 | 2 071 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **..** | **73** | **721** | **4 971** | **7 095** | **..** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 6200 Other | .. | 73 | 721 | 4 971 | 7 095 | .. | .. | .. | .. | .. |
| **Total tax revenue** | **..** | **224** | **12 008** | **56 525** | **113 312** | **..** | **212** | **35 321** | **170 282** | **357 677** |

.. Not available

StatLink https://stat.link/9lo6v5

## Table 6.37. United Kingdom, tax revenues by sub-sectors of government

Million GBP

| | Central government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **16 716** | **92 147** | **177 149** | **212 697** | **247 296** | **..** | **..** | **..** | **..** | **..** |
| 1100 Of individuals | 14 936 | 71 973 | 130 135 | 168 873 | 197 219 | .. | .. | .. | .. | .. |
| 1200 Corporate | 2 310 | 20 174 | 47 014 | 43 824 | 50 077 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | -530 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **-1** | **0** | **0** | **0** | **2 892** | **..** | **..** | **..** | **..** | **..** |
| **4000 Taxes on property** | **619** | **15 730** | **32 583** | **46 526** | **41 441** | **..** | **..** | **..** | **..** | **..** |
| 4100 Recurrent taxes on immovable property | 44 | 12 369 | 19 523 | 28 265 | 23 002 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 307 | 1 441 | 3 150 | 4 470 | 5 252 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 266 | 1 920 | 9 910 | 13 791 | 13 187 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 2 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **8 982** | **85 507** | **137 262** | **204 954** | **212 242** | **..** | **..** | **..** | **..** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 8 502 | 81 175 | 131 362 | 197 092 | 203 183 | .. | .. | .. | .. | .. |
| 5110 General taxes | 3 515 | 47 539 | 84 649 | 132 906 | 139 461 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 4 987 | 33 636 | 46 713 | 64 186 | 63 722 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 698 | 4 332 | 5 900 | 7 862 | 9 059 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | -218 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **..** | **..** | **..** | **..** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **26 316** | **193 384** | **346 994** | **464 177** | **503 871** | **..** | **..** | **..** | **..** | **..** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 0 | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| 1200 Corporate | 0 | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | .. | .. | .. | .. | 0 | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **6 540** | **44 397** | **84 459** | **114 173** | **144 990** |
| 2100 Employees | .. | .. | .. | .. | .. | 2 562 | 18 646 | 35 159 | 44 488 | 56 847 |
| 2200 Employers | .. | .. | .. | .. | .. | 4 068 | 24 210 | 46 475 | 66 491 | 84 042 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 195 | 1 541 | 2 825 | 3 194 | 4 101 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | -285 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **4 127** | **9 303** | **21 255** | **29 901** | **38 693** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 3 978 | 9 303 | 21 255 | 29 754 | 38 340 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 147 | 353 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 149 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5110 General taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **4 127** | **9 303** | **21 255** | **29 901** | **38 693** | **6 540** | **44 397** | **84 459** | **114 173** | **144 990** |

.. Not available

Note: Including taxes collected on behalf of the European Union.

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## Table 6.38. United States, tax revenues by sub-sectors of government

Million USD

| | Federal government | | | | | State/Regional | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **163 072** | **750 144** | **1 268 412** | **1 883 845** | **1 899 773** | **25 509** | **157 598** | **275 728** | **391 166** | **498 672** |
| 1100 Of individuals | 122 386 | 594 213 | 948 921 | 1 554 757 | 1 707 026 | .. | 128 429 | 226 576 | 343 101 | 436 179 |
| 1200 Corporate | 40 686 | 155 931 | 319 490 | 329 088 | 192 747 | .. | 29 169 | 49 152 | 48 065 | 62 493 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | .. | 0 | 0 | 0 | 0 |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **1 751** | **3 386** |
| **4000 Taxes on property** | **4 613** | **14 948** | **24 989** | **20 191** | **19 122** | **3 284** | **16 880** | **28 808** | **31 133** | **37 557** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 0 | 0 | 1 451 | 7 240 | 9 037 | 13 286 | 16 021 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4300 Estate, inheritance and gift taxes | 4 611 | 14 948 | 24 989 | 20 191 | 19 122 | 1 418 | 5 061 | 5 322 | 5 143 | 5 312 |
| 4400 Taxes on financial and capital transactions | 2 | 0 | 0 | 0 | 0 | 415 | 2 386 | 11 711 | 8 679 | 11 371 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 2 193 | 2 738 | 4 025 | 4 853 |
| **5000 Taxes on goods and services** | **20 773** | **75 553** | **99 411** | **140 319** | **158 007** | **52 032** | **232 033** | **377 795** | **502 682** | **593 481** |
| 5100 Taxes on production, sale, transfer, etc | 20 442 | 75 553 | 99 411 | 140 319 | 158 007 | 43 960 | 200 495 | 323 137 | 438 463 | 519 793 |
| 5110 General taxes | 0 | 0 | 0 | 0 | 0 | 24 916 | 135 132 | 218 917 | 289 600 | 343 653 |
| 5120 Taxes on specific goods and services | 20 442 | 75 553 | 99 411 | 140 319 | 158 007 | 19 044 | 65 363 | 104 220 | 148 863 | 176 140 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 331 | 0 | 0 | 0 | 0 | 8 072 | 31 538 | 54 658 | 64 219 | 73 687 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **188 458** | **840 645** | **1 392 812** | **2 044 356** | **2 076 902** | **80 825** | **406 511** | **682 331** | **926 733** | **1 133 095** |

| | Local government | | | | | Social Security Funds | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1995 | 2005 | 2015 | 2020 | 1975 | 1995 | 2005 | 2015 | 2020 |
| **1000 Taxes on income, profits and capital gains** | **2 635** | **15 795** | **28 272** | **39 531** | **48 486** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | .. | 13 308 | 22 481 | 31 357 | 39 963 | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 2 487 | 5 791 | 8 174 | 8 523 | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **2000 Social security contributions** | **0** | **0** | **0** | **0** | **0** | **85 039** | **510 476** | **831 410** | **1 125 493** | **1 333 998** |
| 2100 Employees | .. | .. | .. | .. | .. | 36 382 | 221 800 | 362 829 | 502 103 | 607 264 |
| 2200 Employers | .. | .. | .. | .. | .. | 45 241 | 261 805 | 423 936 | 561 936 | 656 638 |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | 3 416 | 26 871 | 44 645 | 61 454 | 70 096 |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 | 0 |
| **3000 Taxes on payroll and workforce** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **4000 Taxes on property** | **50 040** | **197 392** | **359 344** | **488 409** | **612 493** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 50 040 | 195 339 | 342 203 | 477 124 | 599 308 | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 30 | 114 | 249 | 406 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 50 | 13 570 | 6 217 | 6 726 | .. | .. | .. | .. | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 1 973 | 3 457 | 4 819 | 6 054 | .. | .. | .. | .. | .. |
| **5000 Taxes on goods and services** | **8 389** | **57 507** | **108 696** | **149 160** | **175 242** | **0** | **0** | **0** | **0** | **0** |
| 5100 Taxes on production, sale, transfer, etc | 6 518 | 42 269 | 76 976 | 117 002 | 131 740 | .. | .. | .. | .. | .. |
| 5110 General taxes | 4 322 | 29 316 | 53 842 | 84 573 | 105 229 | .. | .. | .. | .. | .. |
| 5120 Taxes on specific goods and services | 2 196 | 12 953 | 23 134 | 32 429 | 26 511 | .. | .. | .. | .. | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5200 Taxes on use of goods and perform activities | 1 871 | 15 238 | 31 720 | 32 158 | 43 502 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| **6000 Other taxes** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **Total tax revenue** | **61 064** | **270 695** | **496 313** | **677 099** | **836 222** | **85 039** | **510 476** | **831 410** | **1 125 493** | **1 333 998** |

.. Not available

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# Annex A.
# The OECD classification of taxes and interpretative guide

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## A.1 The OECD Classification of Taxes

1. **1000. Taxes on income, profits and capital gains**
    - 1100. Taxes on income, profits and capital gains of individuals
        - 1110. On income and profits
        - 1120. On capital gains
    - 1200. Corporate taxes on income, profits and capital gains
        - 1210. On income and profits
        - 1220. On capital gains
    - 1300. Unallocable as between 1100 and 1200
2. **2000. Social security contributions**
    - 2100. Employees
        - 2110. On a payroll basis
        - 2120. On an income tax basis
    - 2200. Employers
        - 2210. On a payroll basis
        - 2220. On an income tax basis
    - 2300. Self-employed or non-employed
        - 2310. On a payroll basis
        - 2320. On an income tax basis
    - 2400 Unallocable as between 2100, 2200 and 2300
        - 2410. On a payroll basis
        - 2420. On an income tax basis
3. **3000. Taxes on payroll and workforce**
4. **4000. Taxes on property**
    - 4100. Recurrent taxes on immovable property
        - 4110. Households
        - 4120. Other
    - 4200 Recurrent taxes on net wealth
        - 4210. Individual
        - 4220. Corporate
    - 4300. Estate, inheritance and gift taxes
        - 4310. Estate and inheritance taxes
        - 4320. Gift taxes
    - 4400. Taxes on financial and capital transactions

4500. Other non-recurrent taxes on property

4510. On net wealth

4520. Other non-recurrent taxes

4600. Other recurrent taxes on property

5. **5000. Taxes on goods and services**

5100. Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services

5110. General taxes

5111. Value added taxes

5112. Sales taxes

5113. Turnover and other general taxes on goods and services

5120. Taxes on specific goods and services

5121. Excises

5122. Profits of fiscal monopolies

5123. Customs and import duties

5124. Taxes on exports

5125. Taxes on investment goods

5126 . Taxes on specific services

5127. Other taxes on international trade and transactions

5128. Other taxes on specific goods and services

5130. Unallocable as between 5110 and 5120

5200. Taxes on use of goods, or on permission to use goods or perform activities

5210. Recurrent taxes

5211. Paid by households in respect of motor vehicles

5212. Paid by others in respect of motor vehicles

5213. Other recurrent taxes

5220. Non-recurrent taxes

5300. Unallocable as between 5100 and 5200

6. **6000. Other taxes**

6100. Paid solely by business

6200. Paid by other than business or unidentifiable

## A.2 Coverage

### *General criteria*

1. In the OECD classification, the term “taxes” is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

2. The term “tax” does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.

3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).[1] In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.

4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as “extra-budgetary funds” or “decentralised agencies.”

5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60-61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §102).

6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.[2] Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).

7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,[3] they are shown in Table 5.40 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

### *Social security contributions*

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either requited or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be 'unrequited' and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term 'unrequited' in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

### *Fees, user charges and licence fees*

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as requited and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as 'unrequited':

*a)* where the charge greatly exceeds the cost of providing the service;

*b)* where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);

*c)* where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);

*d)* where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.[4]

14. A list of the main fees and charges in question and their normal[5] treatment in this publication is as follows:

| | |
|---|---|
| Non-tax revenues: | court fees; driving licence fees; harbour fees; passport fees; radio and television licence fees where public authorities provide the service |
| Taxes within heading 5200 | permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes |

15. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

### *Royalties*

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as ‘royalties’ but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000).

In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

### *Fines and penalties*

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However, it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case, the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

## A.3 Basis of reporting

### *Accrual or cash reporting*

21. The data reported in the *Revenue Statistics* publications for recent years are predominantly recorded on an accrual basis for OECD countries, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years and for non-OECD countries are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

### *The distinction between tax and expenditure provisions[6]*

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.[7] A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits[8] is to distinguish between the 'tax expenditure component',[9] which is that portion of the credit that is used to reduce or eliminate a taxpayer's liability, and the 'transfer component', which is the portion that exceeds the taxpayer's liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

### *Calendar and fiscal years*

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

## A.4 General classification criteria

### *The main classification criteria*

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §84). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400[10] and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

### *Classification of taxpayers*

31. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

*a) Between individuals and corporations in relation to income and net wealth taxes*

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.[11] The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses[12] to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

*b) Between households and others in relation to taxes on immovable property*

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

*c) Between households and others in relation to motor vehicle licences*

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

*d) Between business and others in relation to the residual taxes (6000)*

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under ‘business’. The rest of the taxes which are included under the heading 6000 are shown as ‘other’ or non-identified.

### *Surcharges*

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

### *Unidentifiable tax receipts and residual sub-headings*

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

*a)* The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5128, 5130, 5300 or 6200).

*b)* It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.

*c)* Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

## A.5 Commentaries on items of the list

### *1000 — Taxes on income, profits and capital gains*

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

*a)* taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §84;

*b)* taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));

*c)* compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);

*d)* receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

### *Treatment of credits under imputation systems*

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,[13] part of the tax on the company's profits is available

to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

### *1120 and 1220 — Taxes on capital gains*

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries, this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

### *2000 — Social security contributions*

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ('on a payroll basis') or on net income after deductions and exemptions for personal circumstances ('on an income tax basis'), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.39 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.[14] Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes 'imputed' contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

### *3000 — Taxes on payroll and workforce*

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

### *4000 — Taxes on property*

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

*a)* taxes on capital gains resulting from the sale of a property (1120 or 1220);

*b)* taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;

*c)* taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);

*d)* taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);

*e)* taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);

*f)* taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

### *4100 — Recurrent taxes on immovable property*

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, ( for example size or location ) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(*b*) above.

### *4200 — Recurrent taxes on net wealth*

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(*a*) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

### *4300 — Estate, inheritance and gift taxes*

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).[15] Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

### *4400 — Taxes on financial and capital transactions*

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of non-financial and financial assets (including foreign exchange or securities), taxes on cheques and other forms of payment, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

*a)* taxes on the use of goods or property or permission to perform certain activities (5200);

*b)* fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);

*c)* taxes on capital gains (1000);

*d)* recurrent taxes on immovable property (4100);

*e)* recurrent taxes on net wealth (4200);

*f)* once-and-for-all levies on property or wealth (4500);

*g)* stamp taxes not related to financial and capital transactions

i. Stamp taxes on the sale of specific products, such as alcoholic beverages or tobacco (5121);

ii. Stamp taxes restricted by law to imported products (5123) or to exported products (5124); or

iii. Stamp taxes not falling exclusively on a single category of transaction (6000).

### *4500 — Other non-recurrent taxes on property*

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

### *4600 — Other recurrent taxes on property*

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

### *5000 — Taxes on goods and services*

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

*a)* multi-stage cumulative taxes;

*b)* general sales taxes — whether levied at manufacture/production, wholesale or retail level;

*c)* value-added taxes;

*d)* excises;

*e)* taxes levied on the import and export of goods;

*f)* taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;

*g)* taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

### *5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services*

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

### *5110 — General taxes on goods and services*

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

### *5111 — Value-added taxes*

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

### *5112 — Sales taxes*

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

### *5113 — Turnover and other general taxes on goods and services*

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

### *5120 — Taxes on specific goods and services*

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

### *5121 — Excises*

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

### *5122 — Profits of fiscal monopolies*

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

### *5123 — Customs and other import duties*

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.[16] Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

### *5124 — Taxes on exports*

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these amounts are identifiable, they are shown in this heading. This heading does not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

### *5125 — Taxes on investment goods*

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

### *5126 — Taxes on specific services*

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes on entry to casinos, races, other similar events or venues as well as stamp taxes on specific services are also classified under this heading. Taxes levied on the gross income of companies providing a specific service (e.g. transportation [including airport and other passenger taxes] insurance, banking, entertainment, restaurants, and advertising) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.

- Payments to made to the smaller long-standing schemes for insuring 'retail' deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

*a)* taxes on services forming part of a general tax on goods and services (5110);

*b)* taxes on electricity, gas and energy (5121 as excises);

*c)* taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);[17]

*d)* taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions);

*e)* general taxes on turnover (5113).

### *5127 — Other taxes on international trade and transactions*

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

### *5128 — Other taxes on specific goods and services*

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unallocable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

### *5200 — Taxes on use of goods or on permission to use goods or perform activities*

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is

sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the 'use' of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

*a)* taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §84;

*b)* taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets,

### *5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities*

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs and on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are:

- user taxes on motor vehicles paid by households (5211);
- taxes on motor vehicles paid by others (5212); and
- other recurrent taxes (5213). This sub-heading covers business and professional licences paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession when the levies are on a recurring basis. Licences such as taxi and casino licences are included. Dog licences and recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction are also included under this heading.

82. Excluded from sub-heading 5213 are:

a) licences where the right to carry out such activities is granted as part of a normal commercial transaction (e.g., the granting of the licence is accompanied by the right to use a specific area which is owned by government);

b) payments relating to the checks carried out by the government on the suitability and or safety of the business premises or equipment, or on the quality or standard of goods or services produced as a condition for granting such a licence. These payments are not unrequited and should be treated as payments for services rendered, unless the amounts charged for the licences are out of all proportion to the costs of the checks carried out by governments.

### *5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities*

83. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

84. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

### *6000 — Other taxes*

85. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

## A.6 Conciliation with National Accounts

86. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

## A.7 Memorandum item on the financing of social security benefits

87. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.39 of the Report):

*a)* Taxes of 2000 series.

*b)* Taxes earmarked for social security benefits.

*c)* Voluntary contributions to the government.

*d)* Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

## A.8 Memorandum item on identifiable taxes paid by government

88. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.40 of the Report).

## A.9 Relation of OECD classification of taxes to national accounting systems

89. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

90. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

*a)* OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);

*b)* there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);

*c)* OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;

*d)* there are differences in the treatment of non-wastable tax credits

91. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);
- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);

- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);
- actual social contributions (D.611 and D613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

## A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

92. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §90 above) also apply to the GFS. In addition, the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

## A.11 Comparison of the OECD classification of taxes with other international classifications

93. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

*a)* System of National Accounts (2008 SNA);

*b)* European System of Accounts (2010 ESA);

*c)* IMF Government Finance Statistics Manual (GFSM2014).

94. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

| | OECD Classification | | | 2008 SNA | 2010 ESA | GFSM2014 |
|---|---|---|---|---|---|---|
| 1000 | | | Taxes on income, profits and capital gains | | | |
| | 1100 | | Individuals | | | |
| | | 1110 | Income and profits | D51-8.61a | D51A | 1111 |
| | | 1120 | Capital gains | D51-8.61c, d | D51C, D | 1111 |
| | 1200 | | Corporations | | | |
| | | 1210 | Income and profits | D51-8.61b | D51B | 1112 |
| | | 1220 | Capital gains | D51-8.61c | D51C | 1112 |
| | 1300 | | Unallocable as between 1100 and 1200 | | | 1113 |
| 2000 | | | Social security contributions | | | |
| | 2100 | | Employees | D613-8.85 | D613 | 1211 |
| | 2200 | | Employers | D611-8.83 | D611 | 1212 |
| | 2300 | | Self-employed, non-employed | D613-8.85 | D613 | 1213 |
| | 2400 | | Unallocable as between 2100, 2200 and 2300 | | | 1214 |
| 3000 | | | Taxes on payroll and workforce | D29-7.97a | D29C | 112 |
| 4000 | | | Taxes on property | | | |
| | 4100 | | Recurrent taxes on immovable property | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 4110 | | | Households | D59-8.63a | D59A | 1131 |
| | | 4120 | | | Other | D29-7.97b | D29A | 1131 |
| | 4200 | | | | Recurrent net wealth taxes | | | |
| | | 4210 | | | Individual | D59-8.63b | D59A | 1132 |
| | | 4220 | | | Corporations | D59-8.63b | D59A | 1132 |
| | 4300 | | | | Estate, inheritance and gift taxes | | | |
| | | 4310 | | | Estate and inheritance taxes | D91-10.207b | D91A | 1133 |
| | | 4320 | | | Gift taxes | D91-10.207b | D91A | 1133 |
| | 4400 | | | | Taxes on financial and capital transactions | D59-7.96d; D29-7.97e | D214B, C | 114114; 1161 |
| | 4500 | | | | Other non-recurrent taxes on property | D91-10.207a | D91B | 1135 |
| | 4600 | | | | Other recurrent taxes on property | D59-8.63c | D59A | 1136 |
| 5000 | | | | | Taxes on goods and services | | | |
| | 5100 | | | | Taxes on production, sale and transfer of goods and services | | | |
| | | 5110 | | | General taxes on goods and services | | | |
| | | | 5111 | | Value-added taxes | D211-7.89 | D211; D29G | 11411 |
| | | | 5112 | | Sales taxes | D2122-7.94a; D214-7.96a | D21224; D214I | 11412 |
| | | | 5113 | | Turnover and other general taxes on goods and services | D214-7.96a | D214I | 11413 |
| | | 5120 | | | Taxes on specific goods and services | | | |
| | | | 5121 | | Excises | D2122-7.94b; D214-7.96b | D21223; D214A, B, D | 1142 |
| | | | 5122 | | Profits of fiscal monopolies | D214-7.96e | D214J | 1143 |
| | | | 5123 | | Customs and other import duties | D2121-7.93 | D2121; D21221, 2 | 1151 |
| | | | 5124 | | On exports | D213-7.95a | D214K | 1152-4 |
| | | | 5125 | | On investment goods | | | |
| | | | 5126 | | On specific services | D2122-7.94c; D214-7.96c | D21225; D214E, F, G, H; D29F | 1144; 1156 |
| | | | 5127 | | Other taxes on international trade and transactions | D2122-7.94d D29-7.95b D29-7.97g D59-8.64d | D21226; D29D; D59E | 1153; 1155-6 |
| | | | 5128 | | Other taxes on specific goods and services | | | 1146 |
| | | 5130 | | | Unallocable between 5110 and 5120 | | | |
| | 5200 | | | | Taxes on use of goods and on permission to use goods or perform activities | | | |
| | | 5210 | | | Recurrent taxes on use of goods and on permission to use goods or perform activities | | | |
| | | | 5211 | | Motor vehicle taxes households | D59-8.64c | D59D | 11451 |
| | | | 5212 | | Motor vehicles taxes others | D29-7.97d | D214D; D29B | 11451 |
| | | | 5213 | | Other recurrent taxes on use of goods and on permission to use goods or perform activities | D29-7.97c, d, f D59-8.64c | D29B, E, F; D59D | 11452 |
| | | 5220 | | | Non-recurrent taxes on permission to use goods or perform activities | | | 11452 |
| | 5300 | | | | Unallocable as between 5100 and 5200 | | | |
| 6000 | | | | | Other taxes | | | |
| | 6100 | | | | Payable solely by business | | | 1161 |
| | 6200 | | | | Payable by other than business, or unidentifiable | D59-8.64a, b | D59B, C | 1162 |

## A.12 Attribution of tax revenues by sub-sectors of general government

95. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

### *Sub-sectors of general government to be identified*

*a) Central government*

96. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

*b) State, provincial or regional government*

97. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

98. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

c) *Local* government

99. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

*d) Social security funds*

100. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

"Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive." (Paragraph 4.124).

"When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds." (Paragraph 4.125).

"The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of

social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

"The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units." (Paragraph 4.147).

101. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

### *Supranational Authorities*

102. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

### *Criteria to be used for the attribution of tax revenues*

103. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §104 to §107 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

104. In general, a tax is attributed to the government unit that

*a)* exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),

*b)* has final discretion to set and vary the rate of the tax

105. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

106. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

107. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

108. The levies paid by the member states of the EU take the form specific levies which include

*a)* custom duties and levies on agricultural goods (5123),

*b)* gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);

*c)* contributions to the Single Resolution Fund (5126); and

*d)* Steel, coal, sugar and milk levies (5128).

109. The custom duties collected by member states on behalf of the EU are recorded

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a 'final destination' as opposed to a 'country of first entry' basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination

110. These are the specific EU levies that most clearly conform to the attribution criterion described in §102 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §108.

## Notes

1. All references to SNA are to the 2008 edition.

2. See section A.12 of this guide for a discussion of the concept of agency capacity.

3. It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.

4. If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax — or raises substantial revenue — in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.

5. Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.

6. A more detailed explanation of this distinction can be found in the special feature, 'Current issues in reporting tax revenues', in the 2001 edition of *Revenue Statistics*.

7. Sometimes the terms 'non-refundable' and 'refundable' are used, but it may be considered illogical to talk of 'refundable' when nothing has been paid.

8. A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).

9. This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.

10. Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.

11. In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.

12. For example, "… sufficiently self-contained and independent that they behave in the same way as corporations… (including) keeping a complete set of accounts" (2008 SNA, section 4.44).

13. In Canada — a country also referred to as having an imputation system — the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

14. This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.

15. In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).

16. This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).

17. Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

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